

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF HAMMOND

LAKE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/26/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-46
Schedule of Payables and Receivables	47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Other Reports.....	50

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Heather Garay	01-01-18 to 12-31-19
Mayor	Thomas M. McDermott, Jr.	01-01-18 to 12-31-19
President of the Board of Public Works and Safety	Stanley J. Dostatni Heather Garay	01-01-18 to 02-07-18 02-08-18 to 12-31-19
President of the Common Council	Janet Venecz Robert Markovich	01-01-18 to 12-31-18 01-01-19 to 12-31-19
Sanitary District Manager	Marty J. Wielgos	01-01-18 to 12-31-19
Sanitary District Business Manager	Rachel Montes	01-01-18 to 12-31-19
President of the Sanitary District Board of Commissioners	Sam Dimopoulos	01-01-18 to 12-31-19
Chief Executive Operator of the Water Utility	Edward Krusa	01-01-18 to 12-31-19
Water Utility Office Manager	Deborah L. Van Meter	01-01-18 to 12-31-19
President of the Water Works Board of Directors	Sharon M. Daniels	01-01-18 to 12-31-19
Director of the Port Authority	Milan A. Kruszynski	01-01-18 to 12-31-19
Chairman of the Port Authority Board of Directors	Jeffrey Smith Thomas Kuhn	01-01-18 to 12-31-18 01-01-19 to 12-31-19
Port Authority Financial Director	Richard A. Szany Julia Pustek	01-01-18 to 03-31-19 04-01-19 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF HAMMOND, LAKE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Hammond (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 September 11, 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

September 11, 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 HAMMOND
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	\$ 1,171,634	\$ 67,496,583	\$ 65,553,063	\$ 3,115,154
M. V. H.	833,641	5,920,248	5,971,559	782,330
LRS	649,404	1,355,317	985,853	1,018,868
Garbage Bins	1,612	11,192	-	12,804
CLKS PERPETUAL	194,937	26,714	39,015	182,636
DEFERRAL PROGRA	243,539	7,312	3,412	247,439
GAMING REVENUE	11,396,506	33,171,108	37,027,204	7,540,410
PARK	200,756	5,012,273	5,101,893	111,136
PRETRIAL DIV PG	(900)	5,386	4,886	(400)
Rainy Day Fund	215,113	2,049,403	2,074,279	190,237
CEDIT	1,125,228	3,011,677	3,670,199	466,706
LOIT Spec Dist	1,903,752	-	1,200,000	703,752
HAZ-MAT	52,389	13,847	7,166	59,070
MAJOR MOVES	17,351	-	-	17,351
C.C.D.F.	663,981	194,103	550,000	308,084
C.C.I.F.	129,792	202,939	210,299	122,432
SELF INSURANCE	462,253	22,985,402	20,426,392	3,021,263
POLICE PENSION	2,872,812	4,762,395	4,787,781	2,847,426
FIRE PENSION	3,789,085	4,141,725	4,127,872	3,802,938
LOIT	479,936	2,990,862	3,437,928	32,870
FACADE	71,702	310,000	266,920	114,782
CENTREX	3,493	17,606	17,667	3,432
DIESEL FUEL TAX	-	-	27,302	-
DEMOLITION	376,874	628,062	490,383	514,553
CUT AND CLEAN	526,722	61,176	237,780	350,118
GRAFFITI REMOVA	30	-	-	30
HOMEBOUND	-	165,737	92,905	72,832
Redevelopment Event Fund	35,433	10,305	45,738	-
NSP/NEIGH STAB	(82,983)	165,732	2,064	80,685
ASAP GRANT	65,275	-	-	65,275
Columbia Plaza TIF	1,397,840	812,349	1,761,208	448,981
Lear TIF	1,692,736	433,205	269,603	1,856,338
Downtown TIF	3,454,763	1,663,116	2,423,873	2,694,006
Home Depot TIF	3,722,520	454,143	595,425	3,581,238
Woodmar TIF	10,984	15,830,206	10,732,685	5,108,505
Woodmar Gateways TIF	834,887	1,632,645	1,782,320	685,212
Gateways TIF	826,066	989,849	1,807,601	8,314
City Clerk Trust Funds	1,390,438	2,170,406	2,499,071	1,061,773
HIDTA	(37,426)	186,908	155,406	(5,924)
HIDTA Equipment Grant	386	-	-	386
Human Relations Grant	2,470	-	2,470	-
Potash Bond Construction	19,966	-	-	19,966
Potash bond DSR	663,678	-	663,678	-
Potash Bond General	154,166	7,140,724	7,294,890	-
Recycling	145,369	430,266	575,635	-
Pedestrian Safety	(6,314)	12,223	9,021	(3,112)
Potash	4	-	4	-
Jobs Rebt	4	-	4	-
Park Bond	245,890	946,241	883,575	308,556
Park Bond Proceeds	200,952	45,000	200,952	45,000
Local Infraction Deferral	226,474	6,060	59,045	173,489
Special Events Fire	674	7,728	6,523	1,879
SIDE-P	(88,449)	-	52,815	(141,264)
TIF-Roby	9,082	176,171	182,556	2,697
Westpoint Allocation Area TIF	463,238	404,476	216,628	651,086
Blight Elimination Program	86,546	102,313	46,567	142,292
Marina Prj Construction 530438	406,910	1,291	-	408,201
Munster Steel Bond & Interest	2,476	208,211	208,150	2,537
Thruport Bond & Interest	-	1,882,044	1,882,044	-
2008 Judgement Bond & Interest	7	596,371	596,311	67
LR&B Match Grant	1,044,574	1,849,493	2,738,735	155,332
Bond Monies	-	296,750	296,750	-

CITY OF HAMMOND
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
Collateral ST#8	65,000	-	-	65,000
2015 Water Sinking Fund	1,397,037	3,562,710	3,390,559	1,569,188
2015 Water DSR	3,657,908	611	-	3,658,519
2015 ATG Payment Fund	-	121,599	121,599	-
2015 ATG DSR	170,000	-	-	170,000
Thruport Construction	1,926,477	-	1,926,477	-
Energy Savings Project	7,428,371	3,295,000	10,007,874	715,497
2016 Asst. to Firefighters Grant	-	18,625	18,625	-
Engineering	-	1,000,000	562,700	437,300
Park Donations	-	6,637	5,880	757
FY19 OPO PDGrnt	-	-	2,957	(2,957)
DUI Task Force	-	-	8,740	(8,740)
Fire Donations	-	8,700	-	8,700
S108-17	-	8,427,594	8,427,594	-
18A Prk Levy	-	1,500	-	1,500
Mrna Bnd 530437	-	110,454	110,454	-
Pot17Rf Escrow	7,107,175	753,872	7,861,047	-
Pot17Rf Bnd Int	-	1,384,148	1,384,146	2
Pot17Rf DSR	-	663,000	-	663,000
Lear18B Bond Fd	-	4,315,790	4,296,622	19,168
Lear18B DSR	-	172,731	-	172,731
Lear18B Const	-	4,000,000	4,000,000	-
Lear18B Iss Exp	-	123,890	123,890	-
Sprtplx Prj Fnd	-	6,012,067	6,000,000	12,067
GTW18A Bnd Pymt	-	4,744,541	4,744,541	-
GTW18A COI Fund	-	109,600	109,600	-
GTW18A Const AC	-	306,129	-	306,129
GTW18A Ice Kube	-	2,000,000	-	2,000,000
GTW18A ATG2 Cns	-	1,700,000	-	1,700,000
GTW18A DSR Fund	-	551,831	-	551,831
2018A Park Pmt	-	193,889	193,889	-
18A Prk Bnd COI	-	185,043	185,041	2
18A Prk Cap Int	-	350,734	193,889	156,845
18A Prk Bnd Prjt	-	8,265,133	4,487,091	3,778,042
PUBLIC DEFENDER	1,575	-	-	1,575
FED FORFEIT PRO	114,016	45,338	40,973	118,381
EVIDENCE MONEY	20,629	6,983	6,983	20,629
POLICE DONATION	30,877	11,679	17,997	24,559
PARK ACTIVITIES	812,984	590,258	262,856	1,140,386
BACKGROUND CKS	271	555	-	826
STATE FORFIETED	47,519	3,554	31,359	19,714
FED PRISONERS	666,194	385,951	235,688	816,457
FY18 OPO PD Grant	53,269	144,411	75,952	121,728
REDEVELOPMENT	57,268	442,540	386,637	113,171
PARK/TOURISM	12	16,020	15,939	93
ECO DEV/TOURISM	6,229	10,830	7,236	9,823
CDBG ESCROW	761,926	1,264,193	965,281	1,060,838
HUMAN RELATIONS	3,765	-	462	3,303
PUBLIC SAFETY	420,581	821,782	1,045,555	196,808
WATER HYDRANT R	464,781	-	464,781	-
PENALTIES	161,322	150,896	311,720	498
HUMAN REL (FED)	42,203	62,340	44,822	59,721
C.D.B.G.	(213,818)	2,225,172	2,256,683	(245,329)
AMBULANCE FEES	-	125,000	125,000	-
CDBG DONATION	32,288	88,489	11,040	109,737
A C DONATION	4,012	886	-	4,898
VEHICLE RELEASE	174,849	166,422	148,474	192,797
UNEMPLOYMENT	13,680	26,084	39,764	-
ADULT PROBATION	53,111	21,376	49,958	24,529
TOBACCO ED/JUDG	19,109	-	-	19,109
HENRY UNIT	79	450,000	450,000	79
PARK/GAMING	6,394	894,157	899,301	1,250

CITY OF HAMMOND
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
AFFORD HOUSING	(50,168)	644,543	430,956	163,419
EMERGENCY/CDBG SECTION 108	31,401 81,486	181,852 -	168,584 -	44,669 81,486
TECHNOLOGY PARK	1,502,403	-	-	1,502,403
INSPT/RENTAL	165,474	1,208,666	1,374,140	-
H D BOND 756775	4	588,869	588,873	-
CIVIL CITY BOND	119,180	712,325	596,780	234,725
CABELA'S/105415	20	1,874,310	1,874,250	80
COST DUE COUNTY	294	99,970	99,970	294
CONTINUING ED	215,675	207,503	188,224	234,954
PAY WITHHOLDING	264,992	13,564,573	13,670,174	159,391
B18	-	11,883,884	-	11,883,884
Operations & Maintenance	9,123,868	23,750,394	23,497,336	9,376,926
Pretreatment	693,629	582,874	499,671	776,832
Unemployment	50,001	11,752	11,752	50,001
Sewer	1,150,768	4,624,944	4,198,316	1,577,396
Storm Water	3,075,209	2,302,099	2,142,632	3,234,676
2010 Bond	983,385	579,424	1,562,807	2
Replacement	1,338,775	600,485	1,296,527	642,733
Debt Service Non Exempt	2,133,019	24,663,576	24,928,395	1,868,200
Debt Service Exempt	718,480	21,666,107	20,869,116	1,515,471
SRF Loan 7	523,103	402	523,342	163
Water Utility	2,846,715	19,739,509	15,022,773	7,563,451
Water Utility Clearing Fund	2,939,907	8,517,936	6,100,000	5,357,843
Marina Operations	597,886	3,202,050	3,240,887	559,049
Marina Construction	20,266,180	2,270,025	10,876,427	11,659,778
Gaming Fund	1,164,901	8,337,785	8,594,561	908,125
Lakefront Management	4,366	96,375	94,204	6,537
Lost Marsh Golf Course	269,364	1,882,300	1,773,108	378,556
Wolf Lake Operations	430,538	1,996,303	1,916,650	510,191
2017A series bonds -Debt Service Reserve	1,702,500	-	-	1,702,500
2017A series bonds - Paying Agent	1,141,288	2,281,607	2,255,062	1,167,833
Payroll and Withholding	-	476,326	476,326	-
Totals	<u>\$ 123,262,014</u>	<u>\$ 411,912,107</u>	<u>\$ 409,232,624</u>	<u>\$ 125,941,497</u>

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

CITY OF HAMMOND
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.

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial 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.

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

The following funds were added during 2018 and are included in the 2018 Annual Financial Report:

- Fund 254 FY19 OPO PDGrnt
- Fund 256 DUI Task Force
- Fund 258 Fire Donations
- Fund 298 S108-17
- Fund 303 18A Prk Levy
- Fund 329 Mrna Bnd 530437
- Fund 342 Pot17Rf Bnd Int
- Fund 343 Pot17Rf DSR
- Fund 344 Lear18B Bond Fd
- Fund 345 Lear18B DSR
- Fund 347 Lear18B Const
- Fund 348 Lear18B Iss Exp
- Fund 420 Sprtplx Prj Fnd
- Fund 426 GTW18A Bnd Pymt
- Fund 427 GTW18A COI Fund
- Fund 428 GTW18A Const AC
- Fund 429 GTW18A Ice Kube
- Fund 430 GTW18A ATG2 Cns
- Fund 431 GTW18A DSR Fund

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

Fund 436 2018A Park Pmt
Fund 437 18A Prk Bnd COI
Fund 438 18A Prk Cap Int
Fund 439 18A Prk Bnd Prjt
Fund 2018 Bond B18

The following funds were not reported during 2017 due to no activity, but were active in 2018 and are included in the 2018 Annual Financial Report:

Fund 016 Engineering
Fund 205 Park Donations

The following fund names have been changed to better reflect current use in 2018 and are included in the 2018 Annual Financial Report:

Fund 221 SIDE-P (Formerly called Operation Centipede)
Fund 227 FY18 OPO PD Grant (Formerly called IMPAIRED DRIVING)
Fund 341 Pot17Rf Escrow (Formerly Fund 335 2017 Potash Refunding Trust)

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.

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.

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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:

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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. These are the result of reimbursements for expenditures of federal and state grants not received by December 31, 2018. Additionally, the Pretrial Diversion Program fund collects fees for this program on behalf of Lake County and ended the year with a deficit of \$400. This is due to the timing of fees collected and reimbursement requests from Lake County. The City has monitoring controls in place to prevent cash balance deficits in non-reimbursement funds.

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The City has entered into a capital lease with the Hammond Sanitary District Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2018 totaled \$1,150,000.

Note 9. Subsequent Events

A. New Major Debt

The City issued the following new major debt in 2019:

On April 4, 2019, the City of Hammond issued the City of Hammond, Indiana Taxable Economic Development Revenue Bonds, Series 2019 (Data Center), in the amount of \$8,040,000 to finance the construction of a data center and technology hub. These bonds will be repaid by increment generated in the State Line Allocation Area.

B. Circuit Breaker

In 2019, the Circuit Breaker credits will go into full effect. This may reduce the amount of property taxes collected by the City and Sanitary District in 2020 and beyond.

C. Hammond Water works Department

The City Council passed Ordinance 9433 on March 11, 2019, concerning removal of the City of Hammond Water Works Department from the Jurisdiction of the Indiana Utility Regulatory Commission.

D. Capital Acquisition

The Sanitary District is almost complete with acquiring 25 to 30 properties in the area of 175th Street and Columbia Avenue. The properties acquired were demolished for the purpose of constructing a 1.36 MG storm water storage basin with appurtenant structures. The demolitions were completed by April 2019.

The estimated cost is \$4.5M and will be allocated as follows:

• Property Acquisition	\$2,114,000
• Storm Basin and Appurtenances	\$2,164,824
• Engineering, Legal, and Administration	\$216,482

E. Headworks Capacity Increase Project

In February 2019, Hasse Construction was awarded with the Headworks Capacity Increase Project. The total cost of the project is \$14,062,311. Proceeds from Bond Series 2018C of \$11,883,884 plus earned interest will be used to fund this improvement. The remaining balance will be funded from Sanitary District revenues.

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 10. Other Postemployment Benefits

The City provides to eligible retirees and their spouses the following benefits: Medicare supplemental health insurance, vision, dental coverage, 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.

Note 11. Noncompliance - Legal/Contractual Provisions

In April of 1999, Hammond Sanitary District (HSD) and the United States, through the Environmental Protection Agency (USEPA) and the State of Indiana, through the Indiana Department of Environmental Management (IDEM) reached a settlement regarding alleged violations of the Clean Water Act, 33 U.S.C. Sec. 1251 et seq., which was documented in a consent decree entered by the United States District Court in cause number 2:93-CV-225-JM. Among other things, the Consent Decree prohibited the HSD from violating the effluent limitations in its National Pollutant Discharge Elimination System ("NPDES") permit, discharging dry weather flows through any Combined Sewer Overflows ("CSO"), and required that the HSD design and construct facilities as needed to eliminate the use of the Columbia Ave., Sohl Ave., and Johnson Ave. CSOs according to a schedule contained in Article V.c of the Consent Decree. After a timely submission of a schedule for the design and construction of "CSO improvements," construction was delayed due in large part to lack of consensus on the size of the CSO retention basin and the terms to be contained in an Amended Consent Decree that would provide for extended deadlines. In June 2011, the USEPA and IDEM submitted an amended draft Consent Decree that provided for full operation of the basin project by the end of 2013, but the parties failed to agree on the design criteria. Negotiations broke down and on August 15, 2011, the Agencies notified the HSD that they were seeking \$2,437,000 in stipulated penalties for failing to complete design and construction of the CSO Control Project, violating the prohibition against dry weather overflows, and violating its NPDES permit effluent limitations.

Thereafter, the HSD invoked the formal dispute resolution process provided in the 1999 Consent Decree and on November 18, 2011, the Agencies lowered their demand for stipulated penalties to \$1,850,000 and after further proceedings the Water Division Director for Region 5 EPA issued a Final Administrative Decision further reducing the penalty to \$1,416,500.

On July 16, 2012, the HSD filed its "Notice of Judicial Appeal" in the United States District Court seeking judicial review of the Final Administrative Decision of the Water Division Director. After initial motion practice and limited discovery, the matter is now pending and has been stayed by the Court since April 9, 2013. Most recently, the parties reported to the Court that negotiations on an amended consent decree between them are ongoing and that a tolling agreement with a present expiration date of December 15, 2015, is in place. The HSD continues to dispute a large portion of the penalty assessed by the USEPA that is the subject of the appeal and has noted to the USEPA, IDEM, and the Court that the major CSO improvements required by the 1999 Consent Decree have now been constructed and are operational.

The United States, on behalf of the US, USEPA, and the State of Indiana, on behalf of IDEM filed a Complaint alleging violations of the Clean Water Act, and simultaneously, the parties filed a Consent Decree supplanting entirely the 1999 Consent Decree and resolving all claims against the HSD arising from that decree. The effective date of the Consent Decree is May 9, 2017. It required payment of civil penalties to the U.S. and IDEM, and payment of stipulated penalties to

CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

the U.S. by July 10, 2017, which have all been paid. The Consent Decree requires completion of certain tasks within specific time frames including a Sewer Overflow Response Plan, Columbia Avenue Basin Disinfection and Bike Trail, and the Columbia Avenue Basin Post Construction Compliance Monitoring Program (Phase I and II). It further requires submission of a final Long Term Control Plan (LTCP) by March 31, 2018, and calls for the completion of the revised LTCP by March 1, 2035. The Consent Decree contains a schedule of stipulated penalties for failure to meet the deadlines prescribed in the Consent Decree and for violations of the HSD's NPDES permit.

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

	GENERAL	M. V. H.	LRS	Garbage Bins	CLKS PERPETUAL	DEFERRAL PROGRA
Cash and investments - beginning	\$ 1,171,634	\$ 833,641	\$ 649,404	\$ 1,612	\$ 194,937	\$ 243,539
Receipts:						
Taxes	29,502,568	5,589,221	-	-	-	-
Licenses and permits	1,187,363	-	-	-	-	-
Intergovernmental receipts	2,320,708	31,922	1,355,282	-	-	-
Charges for services	11,986,992	-	-	-	-	-
Fines and forfeits	5,891,571	-	-	-	26,714	7,312
Utility fees	-	-	-	-	-	-
Other receipts	16,607,381	299,105	35	11,192	-	-
Total receipts	67,496,583	5,920,248	1,355,317	11,192	26,714	7,312
Disbursements:						
Personal services	51,607,001	3,617,992	-	-	9,596	-
Supplies	1,005,134	1,121,689	836,340	-	-	-
Other services and charges	6,657,508	219,878	149,513	-	29,419	3,412
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,615	1,000,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	6,281,805	12,000	-	-	-	-
Total disbursements	65,553,063	5,971,559	985,853	-	39,015	3,412
Excess (deficiency) of receipts over disbursements	1,943,520	(51,311)	369,464	11,192	(12,301)	3,900
Cash and investments - ending	\$ 3,115,154	\$ 782,330	\$ 1,018,868	\$ 12,804	\$ 182,636	\$ 247,439

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

	GAMING REVENUE	PARK	PRETRIAL DIV PG	Rainy Day Fund	CEDIT	LOIT Spec Dist
Cash and investments - beginning	\$ 11,396,506	\$ 200,756	\$ (900)	\$ 215,113	\$ 1,125,228	\$ 1,903,752
Receipts:						
Taxes	-	4,109,973	-	-	3,011,677	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,876,223	255,468	-	-	-	-
Charges for services	-	27,193	-	-	-	-
Fines and forfeits	-	-	5,386	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	17,294,885	619,639	-	2,049,403	-	-
Total receipts	33,171,108	5,012,273	5,386	2,049,403	3,011,677	-
Disbursements:						
Personal services	-	3,432,210	-	-	-	-
Supplies	-	312,176	-	-	-	-
Other services and charges	1,994,636	1,240,261	4,886	1,326,855	1,965,858	-
Debt service - principal and interest	-	-	-	747,424	-	-
Capital outlay	12,870,634	55,246	-	-	1,304,341	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	22,161,934	62,000	-	-	400,000	1,200,000
Total disbursements	37,027,204	5,101,893	4,886	2,074,279	3,670,199	1,200,000
Excess (deficiency) of receipts over disbursements	(3,856,096)	(89,620)	500	(24,876)	(658,522)	(1,200,000)
Cash and investments - ending	\$ 7,540,410	\$ 111,136	\$ (400)	\$ 190,237	\$ 466,706	\$ 703,752

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

	HAZ-MAT	MAJOR MOVES	C.C.D.F.	C.C.I.F.	SELF INSURANCE	POLICE PENSION
Cash and investments - beginning	\$ 52,389	\$ 17,351	\$ 663,981	\$ 129,792	\$ 462,253	\$ 2,872,812
Receipts:						
Taxes	-	-	182,703	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,400	188,949	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	13,847	-	-	13,990	22,985,402	4,762,395
Total receipts	13,847	-	194,103	202,939	22,985,402	4,762,395
Disbursements:						
Personal services	-	-	-	-	20,262,447	13,025
Supplies	-	-	-	-	-	569
Other services and charges	7,166	-	-	210,299	163,945	935
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	150,000	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	400,000	-	-	4,773,252
Total disbursements	7,166	-	550,000	210,299	20,426,392	4,787,781
Excess (deficiency) of receipts over disbursements	6,681	-	(355,897)	(7,360)	2,559,010	(25,386)
Cash and investments - ending	\$ 59,070	\$ 17,351	\$ 308,084	\$ 122,432	\$ 3,021,263	\$ 2,847,426

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

	FIRE PENSION	LOIT	FACADE	CENTREX	DIESEL FUEL TAX	DEMOLITION
Cash and investments - beginning	\$ 3,789,085	\$ 479,936	\$ 71,702	\$ 3,493	\$ -	\$ 376,874
Receipts:						
Taxes	-	2,990,862	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	4,141,725	-	310,000	17,606	27,302	628,062
Total receipts	4,141,725	2,990,862	310,000	17,606	27,302	628,062
Disbursements:						
Personal services	13,478	-	-	-	-	-
Supplies	653	-	-	-	-	-
Other services and charges	1,366	3,437,928	266,920	17,667	27,302	490,383
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	4,112,375	-	-	-	-	-
Total disbursements	4,127,872	3,437,928	266,920	17,667	27,302	490,383
Excess (deficiency) of receipts over disbursements	13,853	(447,066)	43,080	(61)	-	137,679
Cash and investments - ending	\$ 3,802,938	\$ 32,870	\$ 114,782	\$ 3,432	\$ -	\$ 514,553

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

	CUT AND CLEAN	GRAFFITI REMOVA	HOMEBOUND	Redevelopment Event Fund	NSP/NEIGH STAB	ASAP GRANT
Cash and investments - beginning	\$ 526,722	\$ 30	\$ -	\$ 35,433	\$ (82,983)	\$ 65,275
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	555	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	61,176	-	165,737	10,305	165,177	-
Total receipts	61,176	-	165,737	10,305	165,732	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	237,780	-	92,905	45,738	2,064	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	237,780	-	92,905	45,738	2,064	-
Excess (deficiency) of receipts over disbursements	(176,604)	-	72,832	(35,433)	163,668	-
Cash and investments - ending	\$ 350,118	\$ 30	\$ 72,832	\$ -	\$ 80,685	\$ 65,275

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

	Columbia Plaza TIF	Lear TIF	Downtown TIF	Home Depot TIF	Woodmar TIF	Woodmar Gateways TIF
Cash and investments - beginning	\$ 1,397,840	\$ 1,692,736	\$ 3,454,763	\$ 3,722,520	\$ 10,984	\$ 834,887
Receipts:						
Taxes	812,349	433,205	949,189	454,135	1,500,053	1,632,645
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	713,927	8	14,330,153	-
Total receipts	812,349	433,205	1,663,116	454,143	15,830,206	1,632,645
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,761,208	269,603	2,423,873	6,561	9,262,070	10,308
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	588,864	1,470,615	1,772,012
Total disbursements	1,761,208	269,603	2,423,873	595,425	10,732,685	1,782,320
Excess (deficiency) of receipts over disbursements	(948,859)	163,602	(760,757)	(141,282)	5,097,521	(149,675)
Cash and investments - ending	\$ 448,981	\$ 1,856,338	\$ 2,694,006	\$ 3,581,238	\$ 5,108,505	\$ 685,212

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

	Gateways TIF	City Clerk Trust Funds	HIDTA	HIDTA Equipment Grant	Human Relations Grant	Potash Bond Construction
Cash and investments - beginning	\$ 826,066	\$ 1,390,438	\$ (37,426)	\$ 386	\$ 2,470	\$ 19,966
Receipts:						
Taxes	989,849	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	2,170,406	186,908	-	-	-
Total receipts	989,849	2,170,406	186,908	-	-	-
Disbursements:						
Personal services	-	-	155,406	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,597,797	-	-	-	2,470	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	209,804	2,499,071	-	-	-	-
Total disbursements	1,807,601	2,499,071	155,406	-	2,470	-
Excess (deficiency) of receipts over disbursements	(817,752)	(328,665)	31,502	-	(2,470)	-
Cash and investments - ending	\$ 8,314	\$ 1,061,773	\$ (5,924)	\$ 386	\$ -	\$ 19,966

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

	Potash bond DSR	Potash Bond General	Recycling	Pedestrian Safety	Potash	Jobs Rebt
Cash and investments - beginning	\$ 663,678	\$ 154,166	\$ 145,369	\$ (6,314)	\$ 4	\$ 4
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	7,140,724	430,266	12,223	-	-
Total receipts	-	7,140,724	430,266	12,223	-	-
Disbursements:						
Personal services	-	-	-	9,021	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	575,635	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	663,678	7,294,890	-	-	4	4
Total disbursements	663,678	7,294,890	575,635	9,021	4	4
Excess (deficiency) of receipts over disbursements	(663,678)	(154,166)	(145,369)	3,202	(4)	(4)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (3,112)	\$ -	\$ -

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

	Park Bond	Park Bond Proceeds	Local Infraction Deferral	Special Events Fire	SIDE-P	TIF-Roby
Cash and investments - beginning	\$ 245,890	\$ 200,952	\$ 226,474	\$ 674	\$ (88,449)	\$ 9,082
Receipts:						
Taxes	901,780	-	-	-	-	176,171
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	44,461	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	45,000	6,060	7,728	-	-
Total receipts	946,241	45,000	6,060	7,728	-	176,171
Disbursements:						
Personal services	-	-	59,045	6,523	52,815	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	83,474
Debt service - principal and interest	883,575	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	200,952	-	-	-	99,082
Total disbursements	883,575	200,952	59,045	6,523	52,815	182,556
Excess (deficiency) of receipts over disbursements	62,666	(155,952)	(52,985)	1,205	(52,815)	(6,385)
Cash and investments - ending	\$ 308,556	\$ 45,000	\$ 173,489	\$ 1,879	\$ (141,264)	\$ 2,697

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

	Westpoint Allocation Area TIF	Blight Elimination Program	Marina Prj Construction 530438	Munster Steel Bond & Interest	Thruport Bond & Interest	2008 Judgement Bond & Interest
Cash and investments - beginning	\$ 463,238	\$ 86,546	\$ 406,910	\$ 2,476	\$ -	\$ 7
Receipts:						
Taxes	404,476	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	102,313	1,291	208,211	1,882,044	596,371
Total receipts	404,476	102,313	1,291	208,211	1,882,044	596,371
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,478	46,567	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	208,150	-	-	208,150	1,882,044	596,311
Total disbursements	216,628	46,567	-	208,150	1,882,044	596,311
Excess (deficiency) of receipts over disbursements	187,848	55,746	1,291	61	-	60
Cash and investments - ending	\$ 651,086	\$ 142,292	\$ 408,201	\$ 2,537	\$ -	\$ 67

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

	LR&B Match Grant	Bond Monies	Collateral ST#8	2015 Water Sinking Fund	2015 Water DSR	2015 ATG Payment Fund
Cash and investments - beginning	\$ 1,044,574	\$ -	\$ 65,000	\$ 1,397,037	\$ 3,657,908	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	649,493	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,200,000	296,750	-	3,562,710	611	121,599
Total receipts	1,849,493	296,750	-	3,562,710	611	121,599
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	296,750	-	-	-	-
Debt service - principal and interest	-	-	-	3,389,520	-	-
Capital outlay	2,738,735	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	1,039	-	121,599
Total disbursements	2,738,735	296,750	-	3,390,559	-	121,599
Excess (deficiency) of receipts over disbursements	(889,242)	-	-	172,151	611	-
Cash and investments - ending	\$ 155,332	\$ -	\$ 65,000	\$ 1,569,188	\$ 3,658,519	\$ -

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

	2015 ATG DSR	Thruport Construction	Energy Savings Project	2016 Asst. to Firefighters Grant	Engineering	Park Donations
Cash and investments - beginning	\$ 170,000	\$ 1,926,477	\$ 7,428,371	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,625	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	3,295,000	-	1,000,000	6,637
Total receipts	-	-	3,295,000	18,625	1,000,000	6,637
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	10,007,874	-	62,700	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	18,625	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	1,926,477	-	-	500,000	5,880
Total disbursements	-	1,926,477	10,007,874	18,625	562,700	5,880
Excess (deficiency) of receipts over disbursements	-	(1,926,477)	(6,712,874)	-	437,300	757
Cash and investments - ending	\$ 170,000	\$ -	\$ 715,497	\$ -	\$ 437,300	\$ 757

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

	FY19 OPO PDGrnt	DUI Task Force	Fire Donations	S108-17	18A Prk Levy	Mrna Bnd 530437
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	3,700	8,427,594	1,500	110,454
Total receipts	-	-	8,700	8,427,594	1,500	110,454
Disbursements:						
Personal services	2,957	8,740	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	8,427,594	-	110,454
Total disbursements	2,957	8,740	-	8,427,594	-	110,454
Excess (deficiency) of receipts over disbursements	(2,957)	(8,740)	8,700	-	1,500	-
Cash and investments - ending	\$ (2,957)	\$ (8,740)	\$ 8,700	\$ -	\$ 1,500	\$ -

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

	Pot17Rf Escrow	Pot17Rf Bnd Int	Pot17Rf DSR	Lear18B Bond Fd	Lear18B DSR	Lear18B Const
Cash and investments - beginning	\$ 7,107,175	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	753,872	1,384,148	663,000	4,315,790	172,731	4,000,000
Total receipts	753,872	1,384,148	663,000	4,315,790	172,731	4,000,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	7,861,047	1,384,146	-	4,296,622	-	4,000,000
Total disbursements	7,861,047	1,384,146	-	4,296,622	-	4,000,000
Excess (deficiency) of receipts over disbursements	(7,107,175)	2	663,000	19,168	172,731	-
Cash and investments - ending	\$ -	\$ 2	\$ 663,000	\$ 19,168	\$ 172,731	\$ -

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

	Lear18B Iss Exp	Sprtplx Prj Fnd	GTW18A Bnd Pymt	GTW18A COI Fund	GTW18A Const AC	GTW18A Ice Kube
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	123,890	6,012,067	4,744,541	109,600	306,129	2,000,000
Total receipts	123,890	6,012,067	4,744,541	109,600	306,129	2,000,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	123,890	6,000,000	4,744,541	109,600	-	-
Total disbursements	123,890	6,000,000	4,744,541	109,600	-	-
Excess (deficiency) of receipts over disbursements	-	12,067	-	-	306,129	2,000,000
Cash and investments - ending	\$ -	\$ 12,067	\$ -	\$ -	\$ 306,129	\$ 2,000,000

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

	GTW18A ATG2 Cns	GTW18A DSR Fund	2018A Park Pmt	18A Prk Bnd COI	18A Prk Cap Int	18A Prk Bnd Prjt
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,700,000	551,831	193,889	185,043	350,734	8,265,133
Total receipts	1,700,000	551,831	193,889	185,043	350,734	8,265,133
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,487,091
Debt service - principal and interest	-	-	96,945	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	96,944	185,041	193,889	-
Total disbursements	-	-	193,889	185,041	193,889	4,487,091
Excess (deficiency) of receipts over disbursements	1,700,000	551,831	-	2	156,845	3,778,042
Cash and investments - ending	\$ 1,700,000	\$ 551,831	\$ -	\$ 2	\$ 156,845	\$ 3,778,042

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

	PUBLIC DEFENDER	FED FORFEIT PRO	EVIDENCE MONEY	POLICE DONATION	PARK ACTIVITIES	BACKGROUND CKS
Cash and investments - beginning	\$ 1,575	\$ 114,016	\$ 20,629	\$ 30,877	\$ 812,984	\$ 271
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	6,983	-	-	555
Utility fees	-	-	-	-	-	-
Other receipts	-	45,338	-	11,679	590,258	-
Total receipts	-	45,338	6,983	11,679	590,258	555
Disbursements:						
Personal services	-	-	-	-	62,306	-
Supplies	-	-	-	-	-	-
Other services and charges	-	40,973	6,983	17,997	200,550	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	40,973	6,983	17,997	262,856	-
Excess (deficiency) of receipts over disbursements	-	4,365	-	(6,318)	327,402	555
Cash and investments - ending	\$ 1,575	\$ 118,381	\$ 20,629	\$ 24,559	\$ 1,140,386	\$ 826

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

	STATE FORFEITED	FED PRISONERS	FY18 OPO PD Grant	REDEVELOPMENT	PARK/TOURISM	ECO DEV/TOURISM
Cash and investments - beginning	\$ 47,519	\$ 666,194	\$ 53,269	\$ 57,268	\$ 12	\$ 6,229
Receipts:						
Taxes	-	-	-	415,691	16,020	10,801
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	144,411	24,177	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	385,951	-	90	-	-
Utility fees	-	-	-	-	-	-
Other receipts	3,554	-	-	2,582	-	29
Total receipts	<u>3,554</u>	<u>385,951</u>	<u>144,411</u>	<u>442,540</u>	<u>16,020</u>	<u>10,830</u>
Disbursements:						
Personal services	-	-	75,952	352,533	-	-
Supplies	-	-	-	9,519	-	-
Other services and charges	12,809	235,688	-	22,967	15,939	7,236
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,618	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	18,550	-	-	-	-	-
Total disbursements	<u>31,359</u>	<u>235,688</u>	<u>75,952</u>	<u>386,637</u>	<u>15,939</u>	<u>7,236</u>
Excess (deficiency) of receipts over disbursements	<u>(27,805)</u>	<u>150,263</u>	<u>68,459</u>	<u>55,903</u>	<u>81</u>	<u>3,594</u>
Cash and investments - ending	\$ <u>19,714</u>	\$ <u>816,457</u>	\$ <u>121,728</u>	\$ <u>113,171</u>	\$ <u>93</u>	\$ <u>9,823</u>

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

	CDBG ESCROW	HUMAN RELATIONS	PUBLIC SAFETY	WATER HYDRANT R	PENALTIES	HUMAN REL (FED)
Cash and investments - beginning	\$ 761,926	\$ 3,765	\$ 420,581	\$ 464,781	\$ 161,322	\$ 42,203
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	62,300
Charges for services	198,947	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,065,246	-	821,782	-	150,896	40
Total receipts	1,264,193	-	821,782	-	150,896	62,340
Disbursements:						
Personal services	64,462	-	463,522	-	310,936	30,174
Supplies	-	-	-	-	784	-
Other services and charges	890,515	462	-	-	-	14,648
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	382,033	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	10,304	-	200,000	464,781	-	-
Total disbursements	965,281	462	1,045,555	464,781	311,720	44,822
Excess (deficiency) of receipts over disbursements	298,912	(462)	(223,773)	(464,781)	(160,824)	17,518
Cash and investments - ending	\$ 1,060,838	\$ 3,303	\$ 196,808	\$ -	\$ 498	\$ 59,721

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

	C.D.B.G.	AMBULANCE FEES	CDBG DONATION	A C DONATION	VEHICLE RELEASE	UNEMPLOYMENT
Cash and investments - beginning	\$ (213,818)	\$ -	\$ 32,288	\$ 4,012	\$ 174,849	\$ 13,680
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,179,458	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	166,422	-
Utility fees	-	-	-	-	-	-
Other receipts	45,714	125,000	88,489	886	-	26,084
Total receipts	2,225,172	125,000	88,489	886	166,422	26,084
Disbursements:						
Personal services	473,528	-	-	-	-	39,764
Supplies	-	-	-	-	-	-
Other services and charges	1,783,155	-	11,040	-	148,474	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	125,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,256,683	125,000	11,040	-	148,474	39,764
Excess (deficiency) of receipts over disbursements	(31,511)	-	77,449	886	17,948	(13,680)
Cash and investments - ending	\$ (245,329)	\$ -	\$ 109,737	\$ 4,898	\$ 192,797	\$ -

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

	ADULT PROBATION	TOBACCO ED/JUDG	HENRY UNIT	PARK/GAMING	AFFORD HOUSING	EMERGENCY/CDBG
Cash and investments - beginning	\$ 53,111	\$ 19,109	\$ 79	\$ 6,394	\$ (50,168)	\$ 31,401
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	343,469	180,180
Charges for services	-	-	-	-	-	-
Fines and forfeits	21,376	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	450,000	894,157	301,074	1,672
Total receipts	21,376	-	450,000	894,157	644,543	181,852
Disbursements:						
Personal services	49,958	-	450,000	386,252	58,387	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	513,049	372,569	168,584
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	49,958	-	450,000	899,301	430,956	168,584
Excess (deficiency) of receipts over disbursements	(28,582)	-	-	(5,144)	213,587	13,268
Cash and investments - ending	\$ 24,529	\$ 19,109	\$ 79	\$ 1,250	\$ 163,419	\$ 44,669

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

	SECTION 108	TECHNOLOGY PARK	INSPT/RENTAL	H D BOND 756775	CIVIL CITY BOND	CABELA'S/105415
Cash and investments - beginning	\$ 81,486	\$ 1,502,403	\$ 165,474	\$ 4	\$ 119,180	\$ 20
Receipts:						
Taxes	-	-	-	-	678,850	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	33,475	-
Charges for services	-	-	130,596	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	1,078,070	588,869	-	1,874,310
Total receipts	-	-	1,208,666	588,869	712,325	1,874,310
Disbursements:						
Personal services	-	-	1,216,017	-	-	-
Supplies	-	-	27,582	-	-	-
Other services and charges	-	-	128,041	-	469	-
Debt service - principal and interest	-	-	-	-	14,065	-
Capital outlay	-	-	2,500	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	588,873	582,246	1,874,250
Total disbursements	-	-	1,374,140	588,873	596,780	1,874,250
Excess (deficiency) of receipts over disbursements	-	-	(165,474)	(4)	115,545	60
Cash and investments - ending	\$ 81,486	\$ 1,502,403	\$ -	\$ -	\$ 234,725	\$ 80

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

	COST DUE COUNTY	CONTINUING ED	PAY WITHHOLDING	B18	Operations & Maintenance	Pretreatment
Cash and investments - beginning	\$ 294	\$ 215,675	\$ 264,992	\$ -	\$ 9,123,868	\$ 693,629
Receipts:						
Taxes	-	-	7,951,495	-	-	-
Licenses and permits	-	29,060	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	99,970	5,321	-	-	-	-
Utility fees	-	-	-	-	21,724,237	422,256
Other receipts	-	173,122	5,613,078	11,883,884	2,026,157	160,618
Total receipts	99,970	207,503	13,564,573	11,883,884	23,750,394	582,874
Disbursements:						
Personal services	-	-	13,670,174	-	3,928,462	142,849
Supplies	-	-	-	-	-	-
Other services and charges	99,970	188,224	-	-	476,399	-
Debt service - principal and interest	-	-	-	-	1,206,939	-
Capital outlay	-	-	-	-	2,370,468	-
Utility operating expenses	-	-	-	-	13,532,629	161,017
Other disbursements	-	-	-	-	1,982,439	195,805
Total disbursements	99,970	188,224	13,670,174	-	23,497,336	499,671
Excess (deficiency) of receipts over disbursements	-	19,279	(105,601)	11,883,884	253,058	83,203
Cash and investments - ending	\$ 294	\$ 234,954	\$ 159,391	\$ 11,883,884	\$ 9,376,926	\$ 776,832

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

	Unemployment	Sewer	Storm Water	2010 Bond	Replacement
Cash and investments - beginning	\$ 50,001	\$ 1,150,768	\$ 3,075,209	\$ 983,385	\$ 1,338,775
Receipts:					
Taxes	-	2,284,902	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	34,917	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	2,294,301	-	-
Other receipts	11,752	2,305,125	7,798	579,424	600,485
Total receipts	11,752	4,624,944	2,302,099	579,424	600,485
Disbursements:					
Personal services	-	965,073	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,066	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	120,775	-	740,342	1,296,527
Utility operating expenses	11,752	1,954,757	30,558	-	-
Other disbursements	-	1,149,645	2,112,074	822,465	-
Total disbursements	11,752	4,198,316	2,142,632	1,562,807	1,296,527
Excess (deficiency) of receipts over disbursements	-	426,628	159,467	(983,383)	(696,042)
Cash and investments - ending	\$ 50,001	\$ 1,577,396	\$ 3,234,676	\$ 2	\$ 642,733

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

	Debt Service Non Exempt	Debt Service Exempt	SRF Loan 7	Water Utility	Water Utility Clearing Fund
Cash and investments - beginning	\$ 2,133,019	\$ 718,480	\$ 523,103	\$ 2,846,715	\$ 2,939,907
Receipts:					
Taxes	4,635,087	4,390,493	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	46,506	44,060	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	12,470,972	8,517,936
Other receipts	19,981,983	17,231,554	402	7,268,537	-
Total receipts	24,663,576	21,666,107	402	19,739,509	8,517,936
Disbursements:					
Personal services	-	-	-	3,605,634	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,742,014	-
Debt service - principal and interest	12,031,229	18,406,711	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	1,727	750	-	8,715,847	-
Other disbursements	12,895,439	2,461,655	523,342	959,278	6,100,000
Total disbursements	24,928,395	20,869,116	523,342	15,022,773	6,100,000
Excess (deficiency) of receipts over disbursements	(264,819)	796,991	(522,940)	4,716,736	2,417,936
Cash and investments - ending	\$ 1,868,200	\$ 1,515,471	\$ 163	\$ 7,563,451	\$ 5,357,843

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

	Marina Operations	Marina Construction	Gaming Fund	Lakefront Management	Lost Marsh Golf Course
Cash and investments - beginning	\$ 597,886	\$ 20,266,180	\$ 1,164,901	\$ 4,366	\$ 269,364
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,000,000	17,636	-
Charges for services	1,309,110	-	-	21,739	1,064,832
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,892,940	2,270,025	1,337,785	57,000	817,468
Total receipts	3,202,050	2,270,025	8,337,785	96,375	1,882,300
Disbursements:					
Personal services	1,017,249	-	459,638	76,938	825,113
Supplies	911,442	-	-	4,110	475,780
Other services and charges	1,294,182	1,406,907	126,252	13,156	458,256
Debt service - principal and interest	-	-	-	-	-
Capital outlay	18,014	9,469,520	149,116	-	13,959
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	7,859,555	-	-
Total disbursements	3,240,887	10,876,427	8,594,561	94,204	1,773,108
Excess (deficiency) of receipts over disbursements	(38,837)	(8,606,402)	(256,776)	2,171	109,192
Cash and investments - ending	\$ 559,049	\$ 11,659,778	\$ 908,125	\$ 6,537	\$ 378,556

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

	Wolf Lake Operations	2017A series bonds -Debt Service Reserve	2017A series bonds - Paying Agent	Payroll and Withholding	Totals
Cash and investments - beginning	\$ 430,538	\$ 1,702,500	\$ 1,141,288	\$ -	\$ 123,262,014
Receipts:					
Taxes	-	-	-	-	74,024,195
Licenses and permits	-	-	-	-	1,216,423
Intergovernmental receipts	-	-	-	-	30,868,675
Charges for services	617,917	-	-	-	15,357,326
Fines and forfeits	-	-	-	-	6,617,651
Utility fees	-	-	-	-	45,429,702
Other receipts	1,378,386	-	2,281,607	476,326	238,398,135
Total receipts	1,996,303	-	2,281,607	476,326	411,912,107
Disbursements:					
Personal services	464,092	-	-	-	108,439,269
Supplies	70,452	-	-	-	4,776,230
Other services and charges	1,329,016	-	-	-	61,231,673
Debt service - principal and interest	-	-	2,255,062	-	39,031,470
Capital outlay	53,090	-	-	-	32,882,158
Utility operating expenses	-	-	-	-	24,409,037
Other disbursements	-	-	-	476,326	138,462,787
Total disbursements	1,916,650	-	2,255,062	476,326	409,232,624
Excess (deficiency) of receipts over disbursements	79,653	-	26,545	-	2,679,483
Cash and investments - ending	\$ 510,191	\$ 1,702,500	\$ 1,167,833	\$ -	\$ 125,941,497

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Sanitary District	\$ 1,339,657	\$ 1,976,958
Water Utility	58,215	2,202,025
Governmental activities	<u>1,559,177</u>	<u>8,131,734</u>
Totals	<u>\$ 2,957,049</u>	<u>\$ 12,310,717</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Mike Albert Leasing Inc.	Public Safety and Public Works Vehicles	\$ 1,397,896	02/01/2018	12/31/2024
Peoples Bank	Fire Trucks	96,303	07/30/2014	01/30/2019
Wells Fargo	Fire Truck	298,922	12/31/2019	12/31/2021
Total governmental activities		<u>1,793,121</u>		
Sanitary District:				
Hammond Sanitary District Building Corporation	Administration Building	1,150,000	07/15/2014	07/15/2033
American Capital Financial Services Inc.	2017 Sewer Cleaner	84,477	02/01/2017	07/01/2021
American Capital Financial Services Inc.	2018 Sewer Cleaner	76,744	01/05/2018	01/05/2022
Tax Exempt Leasing Corp	2017 Sewer Cleaner	77,445	03/01/2017	03/01/2021
Total Sanitary District		<u>1,388,666</u>		
Port Authority:				
TCF Equipment Finance	Golf Carts for Lost Marsh Golf Course	69,292	03/29/2018	03/30/2022
Total of annual lease payments		<u>\$ 3,251,079</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	City of Hammond IN General Obligation Park Bonds Series 2014	\$ 5,025,000	\$ 886,450
General obligation bonds	General Obligation Judgment Funding Bonds Series 2008A	580,000	594,065
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2007 (Cabela's)	19,550,000	2,630,875
Revenue bonds	City of Hammond Indiana Revenue Bonds Series 2017 (Hammond Port Authority)	15,410,000	2,257,308
Revenue bonds	City of Hammond IN Economic Development Revenue Bonds Series 2013 (Munster Steel Project)	1,985,000	207,976
Revenue bonds	City of Hammond IN Economic Development Revenue Bonds Series 2014 (Marina District Project)	3,460,000	272,500
Revenue bonds	City of Hammond IN Revenue Bonds Series 2015A (Taxable)	30,605,000	3,074,493
Revenue bonds	City of Hammond IN Tax Increment Revenue Refunding Bonds Series 2017 (Potash Project)	5,445,000	1,381,050
Revenue bonds	City of Hammond Indiana Economic Development Revenue Bonds Series 2018A (Gateway Projects)	5,785,000	236,725
Revenue bonds	City of Hammond Indiana Economic Development Revenue Bonds Series 2018B (Lear Seating Project)	4,170,000	142,504
Notes and loans payable	City of Hammond IN 2017- HUD Section 108 Loan (Sportsplex)	8,219,182	643,000
Notes and loans payable	City of Hammond IN Annual Appropriation Note Series 2017 (Energy Project Phase 1)	13,375,000	987,594
Notes and loans payable	City of Hammond IN Annual Appropriation Note Series 2018 (Energy Project Phase 2)	3,325,000	141,768
Notes and loans payable	Hammond Fire Station 8 Loan	3,395,890	251,573
Notes and loans payable	HUD 108 Series 2006-A	199,000	209,846
Notes and loans payable	City of Hammond Indiana Park District Bond Bank Series 2018A	8,700,000	1,042,371
Notes and loans payable	City of Hammond IN Redevelopment Commission Installment Purchase Contract (SportsPlex Project)	6,000,000	414,618
Total governmental activities		<u>135,229,072</u>	<u>15,374,716</u>
Sanitary District:			
General obligation bonds	Series 2013A	42,605,000	3,558,668
General obligation bonds	Series 2015C	4,235,000	656,248
General obligation bonds	Special Taxing District Bond Series 2018C	11,500,000	514,506
General obligation bonds	Special Taxing District Refunding Bond Series 2014	5,550,000	1,669,375
General obligation bonds	Special Taxing District Refunding Bond Series 2018A	18,900,000	2,455,625
Total Sanitary District		<u>82,790,000</u>	<u>8,854,422</u>
Water Utility:			
Revenue bonds	Hammond 2018B Public Improvement Bond	7,500,000	721,881
Port Authority:			
Revenue bonds	Bond Bank Bonds Series 2017A	15,410,000	2,257,308
Totals		<u>\$ 240,929,072</u>	<u>\$ 27,208,327</u>

CITY OF HAMMOND
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	\$ 83,856,250
Infrastructure	192,409,173
Buildings	50,673,073
Improvements other than buildings	104,565,020
Machinery, equipment, and vehicles	26,881,185
Construction in progress	<u>22,252,885</u>
Total governmental activities	<u>480,637,586</u>
Sanitary District:	
Land	4,056,489
Infrastructure	119,184,024
Buildings	28,716,339
Machinery, equipment, and vehicles	25,722,347
Construction in progress	<u>1,453,206</u>
Total Sanitary District	<u>179,132,405</u>
Water Utility:	
Land	134,466
Infrastructure	62,890,393
Buildings	22,634,195
Machinery, equipment, and vehicles	1,712,587
Construction in progress	5,335,978
Books and other	<u>13,195</u>
Total Water Utility	<u>92,720,814</u>
Port Authority:	
Land	5,601,482
Infrastructure	10,461,172
Buildings	23,580,669
Improvements other than buildings	19,570,347
Machinery, equipment, and vehicles	4,219,039
Construction in progress	<u>10,146,336</u>
Total Port Authority	<u>73,579,045</u>
Total capital assets	<u>\$ 826,069,850</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/>.