

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF BLUFFTON

WELLS COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
10/25/2019

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	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	17-34
Schedule of Payables and Receivables	35
Schedule of Leases and Debt	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tamara D. Runyon	01-01-16 to 12-31-19
Mayor	Ted L. Ellis	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Ted L. Ellis	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	James E. Phillabaum	01-01-17 to 12-31-19
Utility Operations Manager	Jon S. Oman	01-01-17 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF BLUFFTON, WELLS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Bluffton (City), which comprises the financial position and results of operations for the period of January 1, 2017 to 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. 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 period of January 1, 2017 to 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 period of January 1, 2017 to 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial 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.


Paul D. Joyce, CPA
State Examiner

September 10, 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 BLUFFTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18		
General	\$ 1,908,874	\$ 4,814,491	\$ 4,374,278	\$ 2,349,087	\$ 4,996,851	\$ 4,613,261	\$ 2,732,677		
Motor Vehicle Highway	629,935	926,083	1,111,168	444,850	1,082,474	975,300	552,024		
Local Road And Street	106,600	108,636	13,315	201,921	88,699	66,943	223,677		
Law Enforcement Continuing Ed	63,535	12,820	2,784	73,571	10,840	14,594	69,817		
Clerk's Records Perpetuation	7,148	5,605	-	12,753	4,606	4,995	12,364		
Parks And Recreation Operating	132,915	972,590	972,867	132,638	1,020,749	945,812	207,575		
Law Enforcement User Fee	20,226	4,165	6,158	18,233	3,320	4,485	17,068		
Rainy Day	584,299	-	-	584,299	-	43,413	540,886		
K-9	1,780	-	-	1,780	1,000	-	2,780		
CEDIT Special Revenue	2,648,535	866,278	655,383	2,859,430	490,251	473,906	2,875,775		
LOIT Special Distribution	-	360,642	116,357	244,285	-	178,357	65,928		
Levy Excess	-	-	-	-	14,095	-	14,095		
Drug Task Force	22,730	22,295	19,215	25,810	7,156	2,349	30,617		
Cumulative Capl Imprv Cigarette Tax	226,261	23,515	17,698	232,078	35,894	85,345	182,627		
Cumulative Capital Development	818,575	236,222	50,050	1,004,747	258,577	101,111	1,162,213		
Park Nonreverting Capital	45,065	108,837	31,931	121,971	24,522	100	146,393		
General Improvement	106,309	23,408	-	129,717	1,108	130,823	2		
Self-Insurance	2,689,189	1,742,793	1,614,156	2,817,826	2,160,418	1,983,608	2,994,636		
Old Police Pension	106,825	258,157	253,457	111,525	260,070	266,757	104,838		
City Court Supplemental	35,329	217,250	233,683	18,896	160,877	170,287	9,486		
Wastewater Construction Retainage - SRF	86,735	25,015	102,081	9,669	9,669	19,338	-		
Evidence Received-Monetary	-	500	500	-	210	-	210		
Sidewalk Program-New	-	-	-	-	79,678	78,022	1,656		
Community Crossings Grant Fund	-	-	-	-	725,427	725,426	1		
Grant Misc	40,985	7,120	43,203	4,902	59,081	58,981	5,002		
DARE	3,121	3,913	1,947	5,087	3,630	1,776	6,941		
Court Fees	62	37,580	33,380	4,262	24,116	24,116	4,262		
LOIT-Public Safety	445,523	115,099	182,274	378,348	117,445	68,071	427,722		
Animal Shelter Vet Fees	15,156	5,570	6,183	14,543	8,846	7,529	15,860		
Special Programs	18,285	23,980	20,736	21,529	61,226	22,702	60,053		
Park & Rec Dance Fund	11,971	2,300	14,271	-	-	-	-		
Park & Rec Sports Fund	9,022	35,038	34,307	9,753	33,714	37,832	5,635		
Park & Rec Special Programs	47,822	127,503	139,694	35,631	52,576	36,814	51,393		

CITY OF BLUFFTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Animal Care Donations Fund	17,790	2,350	2,907	17,233	6,715	2,398	21,550
Memorial Park Fund	370	-	-	370	-	-	370
Veterans Memorial Park	1,478	-	-	1,478	-	707	771
Adams Street Redevelopment	273,432	453,188	386,580	340,040	590,883	125,234	805,689
Robert Covault Memorial Fund	70,958	12,000	2,238	80,720	12,000	1,976	90,744
Park & Rec Land Acquisition	40,427	1,010	-	41,437	-	-	41,437
Wells Comm Pool-Non Reverting	201,943	11,510	175,025	38,428	12,098	404	50,122
Bluffton/WC Fire Dept Comm Tower	563	2,822	2,753	632	6,699	6,699	632
Domestic Violence Abuse Fund	532	-	287	245	-	141	104
Police Programs	4,742	2,175	1,661	5,256	2,975	5,093	3,138
EDC Misc Revenue	1,167,082	257,500	250,000	1,174,582	-	-	1,174,582
Payroll	25,924	2,342,977	2,341,590	27,311	2,482,617	2,470,836	39,092
Electric Operating Investment	126,400	-	126,400	-	-	-	-
Electric Utility- Operating	7,106,477	22,917,149	22,248,183	7,775,443	23,288,290	25,707,306	5,356,427
Electric Utility- Deprec/ Improve	22,882	796,000	294,352	524,530	925,000	367,979	1,081,551
Electric Utility- Customer Deposit	417,900	68,850	33,141	453,609	99,375	40,095	512,889
Insurance Reserve	499,367	68,000	-	567,367	20,000	-	587,367
Electric Cash Reserve	52,816	112,234	158,448	6,602	79,224	-	85,826
Sewage Works Sinking Fund	544,951	604,551	634,000	515,502	608,210	520,000	603,712
Wastewater SRF Construction Loan	231	2	-	233	1	233	1
Wastewater SRF Construction Fund	-	1,211,960	1,211,960	-	67,780	67,780	-
Wastewater Utility- Operating	870,588	3,599,711	3,334,115	1,136,184	3,689,809	3,990,344	835,649
Wastewater Utility- Bond And Interest	60,647	-	1	60,646	-	-	60,646
Wastewater Cash Improvement	378,899	-	72,237	306,662	679,768	331,054	655,376
Filtration Plant	-	-	-	-	1,000,000	129,771	870,229
Water Utility- Operating	125,971	1,559,080	1,589,533	95,518	1,642,281	1,708,371	29,428
Water Utility- Depreciation/ Improve	6	-	-	6	-	-	6
North Oaks Escrow	30,879	-	-	30,879	-	-	30,879
Totals	<u>\$ 22,876,067</u>	<u>\$ 45,110,474</u>	<u>\$ 42,916,487</u>	<u>\$ 25,070,054</u>	<u>\$ 47,010,850</u>	<u>\$ 46,618,474</u>	<u>\$ 25,462,430</u>

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

CITY OF BLUFFTON
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 BLUFFTON
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.

Penalties. 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.

CITY OF BLUFFTON
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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 BLUFFTON
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 BLUFFTON
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. 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.

CITY OF BLUFFTON
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

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.

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

(This page intentionally left blank.)

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

	General	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation Operating	Law Enforcement User Fee
Cash and investments - beginning	\$ 1,908,874	\$ 629,935	\$ 106,600	\$ 63,535	\$ 7,148	\$ 132,915	\$ 20,226
Receipts:							
Taxes	3,872,901	440,067	-	-	-	586,173	-
Licenses and permits	66,507	-	-	3,610	-	-	-
Intergovernmental receipts	307,905	458,625	108,636	368	-	55,891	-
Charges for services	219,841	2,124	-	5,093	-	75,408	-
Fines and forfeits	33,388	-	-	3,749	5,605	-	4,165
Penalties	-	-	-	-	-	-	-
Other receipts	313,949	25,267	-	-	-	255,118	-
Total receipts	4,814,491	926,083	108,636	12,820	5,605	972,590	4,165
Disbursements:							
Personal services	3,352,505	457,544	-	-	-	417,320	-
Supplies	111,798	153,729	-	-	-	59,273	-
Other services and charges	763,017	132,136	-	108	-	122,163	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	131,966	290,240	-	2,676	-	42,596	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	14,992	77,519	13,315	-	-	331,515	6,158
Total disbursements	4,374,278	1,111,168	13,315	2,784	-	972,867	6,158
Excess (deficiency) of receipts over disbursements	440,213	(185,085)	95,321	10,036	5,605	(277)	(1,993)
Cash and investments - ending	\$ 2,349,087	\$ 444,850	\$ 201,921	\$ 73,571	\$ 12,753	\$ 132,638	\$ 18,233

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

	Rainy Day	K-9	CEDIT Special Revenue	LOIT Special Distribution	Levy Excess	Drug Task Force	Cumulative Capl Imprv Cigarette Tax
Cash and investments - beginning	\$ 584,299	\$ 1,780	\$ 2,648,535	\$ -	\$ -	\$ 22,730	\$ 226,261
Receipts:							
Taxes	-	-	473,049	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,179	11,422
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	393,229	360,642	-	12,116	12,093
Total receipts	-	-	866,278	360,642	-	22,295	23,515
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	7,890	-
Other services and charges	-	-	329,677	-	-	1,988	14,400
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	307,559	-	-	6,641	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	18,147	116,357	-	2,696	3,298
Total disbursements	-	-	655,383	116,357	-	19,215	17,698
Excess (deficiency) of receipts over disbursements	-	-	210,895	244,285	-	3,080	5,817
Cash and investments - ending	\$ 584,299	\$ 1,780	\$ 2,859,430	\$ 244,285	\$ -	\$ 25,810	\$ 232,078

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

	Cumulative Capital Development	Park Nonreverting Capital	General Improvement	Self-Insurance	Old Police Pension	City Court Supplemental	Wastewater Construction Retainage - SRF
Cash and investments - beginning	\$ 818,575	\$ 45,065	\$ 106,309	\$ 2,689,189	\$ 106,825	\$ 35,329	\$ 86,735
Receipts:							
Taxes	215,659	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	20,563	-	-	-	258,057	-	-
Charges for services	-	5,660	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	217,250	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	103,177	23,408	1,742,793	100	-	25,015
Total receipts	<u>236,222</u>	<u>108,837</u>	<u>23,408</u>	<u>1,742,793</u>	<u>258,157</u>	<u>217,250</u>	<u>25,015</u>
Disbursements:							
Personal services	-	-	-	-	253,257	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	100	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	50,050	31,691	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	240	-	1,614,156	100	233,683	102,081
Total disbursements	<u>50,050</u>	<u>31,931</u>	<u>-</u>	<u>1,614,156</u>	<u>253,457</u>	<u>233,683</u>	<u>102,081</u>
Excess (deficiency) of receipts over disbursements	<u>186,172</u>	<u>76,906</u>	<u>23,408</u>	<u>128,637</u>	<u>4,700</u>	<u>(16,433)</u>	<u>(77,066)</u>
Cash and investments - ending	<u>\$ 1,004,747</u>	<u>\$ 121,971</u>	<u>\$ 129,717</u>	<u>\$ 2,817,826</u>	<u>\$ 111,525</u>	<u>\$ 18,896</u>	<u>\$ 9,669</u>

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

	Evidence Received-Monetary	Sidewalk Program-New	Community Crossings Grant Fund	Grant Misc	DARE	Court Fees	LOIT-Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 40,985	\$ 3,121	\$ 62	\$ 445,523
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	95,099
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	37,580	-
Penalties	-	-	-	-	-	-	-
Other receipts	500	-	-	7,120	3,913	-	20,000
Total receipts	<u>500</u>	<u>-</u>	<u>-</u>	<u>7,120</u>	<u>3,913</u>	<u>37,580</u>	<u>115,099</u>
Disbursements:							
Personal services	-	-	-	-	-	-	100,391
Supplies	-	-	-	-	1,947	-	-
Other services and charges	-	-	-	1,620	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	41,583	-	-	81,883
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	500	-	-	-	-	33,380	-
Total disbursements	<u>500</u>	<u>-</u>	<u>-</u>	<u>43,203</u>	<u>1,947</u>	<u>33,380</u>	<u>182,274</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,083)</u>	<u>1,966</u>	<u>4,200</u>	<u>(67,175)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,902</u>	<u>\$ 5,087</u>	<u>\$ 4,262</u>	<u>\$ 378,348</u>

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

	Animal Shelter Vet Fees	Special Programs	Park & Rec Dance Fund	Park & Rec Sports Fund	Park & Rec Special Programs	Animal Care Donations Fund	Memorial Park Fund
Cash and investments - beginning	\$ 15,156	\$ 18,285	\$ 11,971	\$ 9,022	\$ 47,822	\$ 17,790	\$ 370
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	86,375	-	-
Charges for services	5,570	-	2,300	34,118	24,518	-	-
Fines and forfeits	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	23,980	-	920	16,610	2,350	-
Total receipts	5,570	23,980	2,300	35,038	127,503	2,350	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	171	-	6,832	-	-
Other services and charges	-	-	500	-	41,630	2,907	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	63,066	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,183	20,736	13,600	34,307	28,166	-	-
Total disbursements	6,183	20,736	14,271	34,307	139,694	2,907	-
Excess (deficiency) of receipts over disbursements	(613)	3,244	(11,971)	731	(12,191)	(557)	-
Cash and investments - ending	\$ 14,543	\$ 21,529	\$ -	\$ 9,753	\$ 35,631	\$ 17,233	\$ 370

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

	Veterans Memorial Park	Adams Street Redevelopment	Robert Covault Memorial Fund	Park & Rec Land Acquisition	Wells Comm Pool-Non Reverting	Bluffton/WC Fire Dept Comm Tower	Domestic Violence Abuse Fund
Cash and investments - beginning	\$ 1,478	\$ 273,432	\$ 70,958	\$ 40,427	\$ 201,943	\$ 563	\$ 532
Receipts:							
Taxes	-	453,188	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	12,000	-	6,510	-	-
Fines and forfeits	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	1,010	5,000	2,822	-
Total receipts	-	453,188	12,000	1,010	11,510	2,822	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	187
Other services and charges	-	-	2,238	-	-	2,753	100
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	174,645	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	386,580	-	-	380	-	-
Total disbursements	-	386,580	2,238	-	175,025	2,753	287
Excess (deficiency) of receipts over disbursements	-	66,608	9,762	1,010	(163,515)	69	(287)
Cash and investments - ending	\$ 1,478	\$ 340,040	\$ 80,720	\$ 41,437	\$ 38,428	\$ 632	\$ 245

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

	Police Programs	EDC Misc Revenue	Payroll	Electric Operating Investment	Electric Utility- Operating	Electric Utility- Deprec/ Improve	Electric Utility- Customer Deposit
Cash and investments - beginning	\$ 4,742	\$ 1,167,082	\$ 25,924	\$ 126,400	\$ 7,106,477	\$ 22,882	\$ 417,900
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Penalties	-	-	-	-	65,575	-	-
Other receipts	2,175	257,500	2,342,977	-	22,851,574	796,000	68,850
Total receipts	2,175	257,500	2,342,977	-	22,917,149	796,000	68,850
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,661	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	18,572,070	-	-
Other disbursements	-	250,000	2,341,590	126,400	3,676,113	294,352	33,141
Total disbursements	1,661	250,000	2,341,590	126,400	22,248,183	294,352	33,141
Excess (deficiency) of receipts over disbursements	514	7,500	1,387	(126,400)	668,966	501,648	35,709
Cash and investments - ending	\$ 5,256	\$ 1,174,582	\$ 27,311	\$ -	\$ 7,775,443	\$ 524,530	\$ 453,609

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

	Insurance Reserve	Electric Cash Reserve	Sewage Works Sinking Fund	Wastewater SRF Construction Loan	Wastewater SRF Construction Fund	Wastewater Utility- Operating	Wastewater Utility- Bond And Interest
Cash and investments - beginning	\$ 499,367	\$ 52,816	\$ 544,951	\$ 231	\$ -	\$ 870,588	\$ 60,647
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,211,960	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	70,924	-
Other receipts	68,000	112,234	604,551	2	-	3,528,787	-
Total receipts	68,000	112,234	604,551	2	1,211,960	3,599,711	-
Disbursements:							
Personal services	-	-	-	-	-	673,388	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	61,396	-
Debt service - principal and interest	-	-	634,000	-	-	68,086	-
Capital outlay	-	-	-	-	1,211,960	-	-
Utility operating expenses	-	-	-	-	-	1,255,244	-
Other disbursements	-	158,448	-	-	-	1,276,001	1
Total disbursements	-	158,448	634,000	-	1,211,960	3,334,115	1
Excess (deficiency) of receipts over disbursements	68,000	(46,214)	(29,449)	2	-	265,596	(1)
Cash and investments - ending	\$ 567,367	\$ 6,602	\$ 515,502	\$ 233	\$ -	\$ 1,136,184	\$ 60,646

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

	Wastewater Cash Improvement	Filtration Plant	Water Utility- Operating	Water Utility- Depreciation/ Improve	North Oaks Escrow	Totals
Cash and investments - beginning	\$ 378,899	\$ -	\$ 125,971	\$ 6	\$ 30,879	\$ 22,876,067
Receipts:						
Taxes	-	-	-	-	-	6,041,037
Licenses and permits	-	-	-	-	-	70,117
Intergovernmental receipts	-	-	-	-	-	2,625,080
Charges for services	-	-	-	-	-	393,142
Fines and forfeits	-	-	-	-	-	301,737
Penalties	-	-	10,133	-	-	146,632
Other receipts	-	-	1,548,947	-	-	35,532,729
Total receipts	-	-	1,559,080	-	-	45,110,474
Disbursements:						
Personal services	-	-	756,702	-	-	6,011,107
Supplies	-	-	-	-	-	343,488
Other services and charges	-	-	28,627	-	-	1,505,360
Debt service - principal and interest	-	-	-	-	-	702,086
Capital outlay	69,890	-	-	-	-	2,506,446
Utility operating expenses	2,347	-	797,533	-	-	20,627,194
Other disbursements	-	-	6,671	-	-	11,220,806
Total disbursements	72,237	-	1,589,533	-	-	42,916,487
Excess (deficiency) of receipts over disbursements	(72,237)	-	(30,453)	-	-	2,193,987
Cash and investments - ending	\$ 306,662	\$ -	\$ 95,518	\$ 6	\$ 30,879	\$ 25,070,054

CITY OF BLUFFTON
 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 And Street	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation Operating	Law Enforcement User Fee
Cash and investments - beginning	\$ 2,349,087	\$ 444,850	\$ 201,921	\$ 73,571	\$ 12,753	\$ 132,638	\$ 18,233
Receipts:							
Taxes	3,807,078	451,323	-	-	-	629,057	-
Licenses and permits	80,093	-	-	-	-	-	-
Intergovernmental receipts	318,987	618,792	88,699	-	-	64,061	-
Charges for services	242,244	-	-	7,557	-	69,549	-
Fines and forfeits	25,565	-	-	975	4,606	-	3,320
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	522,884	12,359	-	2,308	-	258,082	-
Total receipts	<u>4,996,851</u>	<u>1,082,474</u>	<u>88,699</u>	<u>10,840</u>	<u>4,606</u>	<u>1,020,749</u>	<u>3,320</u>
Disbursements:							
Personal services	3,645,760	497,620	-	-	-	446,157	-
Supplies	114,286	193,242	-	-	-	58,521	-
Other services and charges	721,376	188,883	-	900	4,995	120,585	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	118,815	78,329	-	13,684	-	61,673	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	13,024	17,226	66,943	10	-	258,876	4,485
Total disbursements	<u>4,613,261</u>	<u>975,300</u>	<u>66,943</u>	<u>14,594</u>	<u>4,995</u>	<u>945,812</u>	<u>4,485</u>
Excess (deficiency) of receipts over disbursements	<u>383,590</u>	<u>107,174</u>	<u>21,756</u>	<u>(3,754)</u>	<u>(389)</u>	<u>74,937</u>	<u>(1,165)</u>
Cash and investments - ending	<u>\$ 2,732,677</u>	<u>\$ 552,024</u>	<u>\$ 223,677</u>	<u>\$ 69,817</u>	<u>\$ 12,364</u>	<u>\$ 207,575</u>	<u>\$ 17,068</u>

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

	Rainy Day	K-9	CEDIT Special Revenue	LOIT Special Distribution	Levy Excess	Drug Task Force	Cumulative Capl Imprv Cigarette Tax
Cash and investments - beginning	\$ 584,299	\$ 1,780	\$ 2,859,430	\$ 244,285	\$ -	\$ 25,810	\$ 232,078
Receipts:							
Taxes	-	-	490,251	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	35,782
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	1,000	-	-	14,095	7,156	112
Total receipts	-	1,000	490,251	-	14,095	7,156	35,894
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	151	-
Other services and charges	-	-	438,034	-	-	308	20,250
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	35,872	-	-	-	65,095
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	43,413	-	-	178,357	-	1,890	-
Total disbursements	43,413	-	473,906	178,357	-	2,349	85,345
Excess (deficiency) of receipts over disbursements	(43,413)	1,000	16,345	(178,357)	14,095	4,807	(49,451)
Cash and investments - ending	\$ 540,886	\$ 2,780	\$ 2,875,775	\$ 65,928	\$ 14,095	\$ 30,617	\$ 182,627

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

	Cumulative Capital Development	Park Nonreverting Capital	General Improvement	Self-Insurance	Old Police Pension	City Court Supplemental	Wastewater Construction Retainage - SRF
Cash and investments - beginning	\$ 1,004,747	\$ 121,971	\$ 129,717	\$ 2,817,826	\$ 111,525	\$ 18,896	\$ 9,669
Receipts:							
Taxes	210,824	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	21,642	18,867	-	-	260,070	-	-
Charges for services	-	5,655	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	160,877	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	26,111	-	1,108	2,160,418	-	-	9,669
Total receipts	258,577	24,522	1,108	2,160,418	260,070	160,877	9,669
Disbursements:							
Personal services	-	-	-	-	266,657	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	100	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	101,111	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	100	130,823	1,983,608	-	170,287	19,338
Total disbursements	101,111	100	130,823	1,983,608	266,757	170,287	19,338
Excess (deficiency) of receipts over disbursements	157,466	24,422	(129,715)	176,810	(6,687)	(9,410)	(9,669)
Cash and investments - ending	\$ 1,162,213	\$ 146,393	\$ 2	\$ 2,994,636	\$ 104,838	\$ 9,486	\$ -

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

	Evidence Received-Monetary	Sidewalk Program-New	Community Crossings Grant Fund	Grant Misc	DARE	Court Fees	LOIT-Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,902	\$ 5,087	\$ 4,262	\$ 378,348
Receipts:							
Taxes	-	-	-	-	-	-	97,445
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	544,070	29,200	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	24,116	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	210	79,678	181,357	29,881	3,630	-	20,000
Total receipts	210	79,678	725,427	59,081	3,630	24,116	117,445
Disbursements:							
Personal services	-	-	-	-	-	-	68,071
Supplies	-	-	-	-	1,776	-	-
Other services and charges	-	78,022	725,426	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	43,727	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	15,254	-	24,116	-
Total disbursements	-	78,022	725,426	58,981	1,776	24,116	68,071
Excess (deficiency) of receipts over disbursements	210	1,656	1	100	1,854	-	49,374
Cash and investments - ending	\$ 210	\$ 1,656	\$ 1	\$ 5,002	\$ 6,941	\$ 4,262	\$ 427,722

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

	Animal Shelter Vet Fees	Special Programs	Park & Rec Dance Fund	Park & Rec Sports Fund	Park & Rec Special Programs	Animal Care Donations Fund	Memorial Park Fund
Cash and investments - beginning	\$ 14,543	\$ 21,529	\$ -	\$ 9,753	\$ 35,631	\$ 17,233	\$ 370
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	8,846	61,226	-	33,714	52,576	6,715	-
Total receipts	8,846	61,226	-	33,714	52,576	6,715	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,529	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	22,702	-	37,832	36,814	2,398	-
Total disbursements	7,529	22,702	-	37,832	36,814	2,398	-
Excess (deficiency) of receipts over disbursements	1,317	38,524	-	(4,118)	15,762	4,317	-
Cash and investments - ending	\$ 15,860	\$ 60,053	\$ -	\$ 5,635	\$ 51,393	\$ 21,550	\$ 370

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

	Veterans Memorial Park	Adams Street Redevelopment	Robert Covault Memorial Fund	Park & Rec Land Acquisition	Wells Comm Pool-Non Reverting	Bluffton/WC Fire Dept Comm Tower	Domestic Violence Abuse Fund
Cash and investments - beginning	\$ 1,478	\$ 340,040	\$ 80,720	\$ 41,437	\$ 38,428	\$ 632	\$ 245
Receipts:							
Taxes	-	590,883	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	12,000	-	7,098	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,000	6,699	-
Total receipts	-	590,883	12,000	-	12,098	6,699	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	707	-	-	-	-	-	41
Other services and charges	-	1,200	-	-	-	2,508	100
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,169	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	124,034	1,976	-	404	22	-
Total disbursements	707	125,234	1,976	-	404	6,699	141
Excess (deficiency) of receipts over disbursements	(707)	465,649	10,024	-	11,694	-	(141)
Cash and investments - ending	\$ 771	\$ 805,689	\$ 90,744	\$ 41,437	\$ 50,122	\$ 632	\$ 104

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

	Police Programs	EDC Misc Revenue	Payroll	Electric Operating Investment	Electric Utility- Operating	Electric Utility- Deprec/ Improve	Electric Utility- Customer Deposit
Cash and investments - beginning	\$ 5,256	\$ 1,174,582	\$ 27,311	\$ -	\$ 7,775,443	\$ 524,530	\$ 453,609
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	22,148,196	-	-
Penalties	-	-	-	-	66,012	-	-
Other receipts	2,975	-	2,482,617	-	1,074,082	925,000	99,375
Total receipts	2,975	-	2,482,617	-	23,288,290	925,000	99,375
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,128	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	367,979	-
Utility operating expenses	-	-	-	-	23,683,082	-	40,095
Other disbursements	2,965	-	2,470,836	-	2,024,224	-	-
Total disbursements	5,093	-	2,470,836	-	25,707,306	367,979	40,095
Excess (deficiency) of receipts over disbursements	(2,118)	-	11,781	-	(2,419,016)	557,021	59,280
Cash and investments - ending	\$ 3,138	\$ 1,174,582	\$ 39,092	\$ -	\$ 5,356,427	\$ 1,081,551	\$ 512,889

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

	Insurance Reserve	Electric Cash Reserve	Sewage Works Sinking Fund	Wastewater SRF Construction Loan	Wastewater SRF Construction Fund	Wastewater Utility- Operating	Wastewater Utility- Bond And Interest
Cash and investments - beginning	\$ 567,367	\$ 6,602	\$ 515,502	\$ 233	\$ -	\$ 1,136,184	\$ 60,646
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	67,780	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	709,648	-
Penalties	-	-	-	-	-	-	-
Other receipts	20,000	79,224	608,210	1	-	2,980,161	-
Total receipts	20,000	79,224	608,210	1	67,780	3,689,809	-
Disbursements:							
Personal services	-	-	-	-	-	762,883	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	49,180	-
Debt service - principal and interest	-	-	520,000	-	-	26,878	-
Capital outlay	-	-	-	-	67,780	-	-
Utility operating expenses	-	-	-	-	-	661,274	-
Other disbursements	-	-	-	233	-	2,490,129	-
Total disbursements	-	-	520,000	233	67,780	3,990,344	-
Excess (deficiency) of receipts over disbursements	20,000	79,224	88,210	(232)	-	(300,535)	-
Cash and investments - ending	\$ 587,367	\$ 85,826	\$ 603,712	\$ 1	\$ -	\$ 835,649	\$ 60,646

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

	Wastewater Cash Improvement	Filtration Plant	Water Utility- Operating	Water Utility- Depreciation/ Improve	North Oaks Escrow	Totals
Cash and investments - beginning	\$ 306,662	\$ -	\$ 95,518	\$ 6	\$ 30,879	\$ 25,070,054
Receipts:						
Taxes	-	-	-	-	-	6,276,861
Licenses and permits	-	-	-	-	-	80,093
Intergovernmental receipts	-	-	-	-	-	2,067,950
Charges for services	-	-	-	-	-	344,103
Fines and forfeits	-	-	-	-	-	219,459
Utility fees	-	-	1,469,310	-	-	24,327,154
Penalties	-	-	9,542	-	-	75,554
Other receipts	679,768	1,000,000	163,429	-	-	13,619,676
Total receipts	679,768	1,000,000	1,642,281	-	-	47,010,850
Disbursements:						
Personal services	-	-	600,581	-	-	6,287,729
Supplies	-	-	-	-	-	368,724
Other services and charges	-	-	30,806	-	-	2,392,330
Debt service - principal and interest	-	-	-	-	-	546,878
Capital outlay	330,375	99,746	-	-	-	1,388,355
Utility operating expenses	679	-	303,879	-	-	24,689,009
Other disbursements	-	30,025	773,105	-	-	10,945,449
Total disbursements	331,054	129,771	1,708,371	-	-	46,618,474
Excess (deficiency) of receipts over disbursements	348,714	870,229	(66,090)	-	-	392,376
Cash and investments - ending	\$ 655,376	\$ 870,229	\$ 29,428	\$ 6	\$ 30,879	\$ 25,462,430

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 12,750	\$ 2,409,715
Wastewater	14,856	395,986
Water	12,831	108,803
Governmental activities	25,433	-
Totals	\$ 65,870	\$ 2,914,504

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Wastewater: Town of Vera Cruz	Sanitary Sewer	\$ <u>17,658</u>	1/1/2007	12/31/2106

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater: State Revolving Fund Loan	Wastewater Plant Improvements	\$ <u>8,632,186</u>	\$ <u>520,000</u>

CITY OF BLUFFTON
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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,552,283
Infrastructure	4,767,911
Buildings	1,944,613
Improvements other than buildings	2,978,270
Machinery, equipment, and vehicles	<u>4,117,993</u>
 Total governmental activities	 <u>16,361,070</u>
Electric:	
Land	49,116
Buildings	1,667,214
Machinery, equipment, and vehicles	<u>11,467,332</u>
 Total Electric	 <u>13,183,662</u>
Wastewater:	
Land	218,616
Infrastructure	3,435,528
Buildings	2,203,246
Machinery, equipment, and vehicles	1,641,980
Books and other	<u>8,890</u>
 Total Wastewater	 <u>7,508,260</u>
Water:	
Land	573,561
Infrastructure	4,922,477
Buildings	10,091,311
Machinery, equipment, and vehicles	3,465,427
Books and other	<u>6,858</u>
 Total Water	 <u>19,059,634</u>
 Total capital assets	 <u>\$ 56,112,626</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/>.