

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF JONESBORO

GRANT COUNTY, INDIANA

January 1, 2015 to December 31, 2018



**FILED**  
10/28/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brittany Couse	02-14-12 to 12-31-19
Mayor	Robert McNutt	01-01-15 to 12-31-19
President of the Board of Public Works	Robert McNutt	01-01-15 to 12-31-19
President Pro Tempore of the Common Council	Robert Couse Quinten Shipley	01-01-15 to 12-31-16 01-01-17 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF JONESBORO, GRANT COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the City of Jonesboro (City), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2015 to December 31, 2018.


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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2015 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 statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

September 11, 2019

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF JONESBORO  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
General	\$ 200,991	\$ 402,624	\$ 405,523	\$ 198,092	\$ 450,980	\$ 448,076	\$ 200,996
Motor Vehicle Highway	134,484	173,134	153,978	153,640	133,340	279,076	7,904
Local Road and Street	30,091	15,125	16,581	28,635	19,306	35,396	12,545
Local Law Enforcement Education	1,694	5,328	2,898	4,124	1,235	1,755	3,604
Riverboat	-	10,402	-	10,402	10,402	20,804	-
Excess Levy	744	117	-	861	-	-	861
Cumulative Capital Improvement	9,156	4,411	1,610	11,957	4,476	1,989	14,444
Cumulative Capital Development	11,235	4,583	3,055	12,763	9,746	17,016	5,493
Park Donations	4,116	2,913	1,388	5,641	6,005	4,978	6,668
Police Reserve Donation	1,134	9	307	836	4,890	2,845	2,881
Fire Donation	6,656	-	5,364	1,292	1,230	1,378	1,144
Main Street Committee	-	105	-	105	3,118	2,792	431
Grants Fire and Police	8,357	-	-	8,357	-	-	8,357
Donations	14,655	-	968	13,687	56	2,334	11,409
LRS Rainy Day Restricted	-	-	-	-	25,758	-	25,758
MVH Rainy Day Restricted	-	-	-	-	223,672	-	223,672
Fire and Police Equipment Debt	-	-	-	-	51,712	51,712	-
OCRA Grant	-	50,000	50,000	-	-	-	-
SEA 67 Special LOIT	-	-	-	-	31,543	-	31,543
Payroll	3,983	333,327	330,133	7,177	346,061	348,213	5,025
Utility Due to General	-	69	-	69	8,555	8,624	-
Wastewater Operating	280,641	702,317	574,429	408,529	602,500	587,059	423,970
Wastewater Bond and Interest	102,888	111,329	124,465	89,752	110,258	133,075	66,935
Wastewater Depreciation	30,706	-	-	30,706	-	-	30,706
Wastewater SRF Construction	-	311,803	311,803	-	3,972	3,972	-
Wastewater Debt Service Reserve	26,832	26,832	-	53,664	26,951	-	80,615
Sanitary Sewer Savings	20,878	-	-	20,878	-	-	20,878
Storm Sewer Repair	2,582	-	2,123	459	-	-	459
Water Operating	4,976	383,912	369,109	19,779	434,974	374,346	80,407
Water Bond and Interest	2,000	-	-	2,000	-	-	2,000
Water Depreciation	1	-	-	1	-	-	1
Water Customer Deposit	58,534	8,033	8,722	57,845	8,050	6,500	59,395
Water Tower Maintenance	133	-	-	133	-	-	133
Water Debt Service Reserve	82	-	-	82	-	-	82
Water SRF Debt Service Reserve	147,714	-	-	147,714	216	-	147,930
Water SRF Bond and Interest	71,127	143,846	142,255	72,718	144,490	145,437	71,771
Totals	\$ 1,176,390	\$ 2,690,219	\$ 2,504,711	\$ 1,361,898	\$ 2,663,496	\$ 2,477,377	\$ 1,548,017

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

CITY OF JONESBORO  
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	\$ 200,996	\$ 543,780	\$ 495,989	\$ 248,787	\$ 464,178	\$ 500,270	\$ 212,695		
Motor Vehicle Highway	7,904	216,492	99,965	124,431	137,207	62,206	199,432		
Local Road and Street	12,545	44,472	6,652	50,365	25,569	47,358	28,576		
Local Law Enforcement Education	3,604	1,527	4,045	1,086	887	-	1,973		
Riverboat	-	10,402	9,751	651	10,402	9,751	1,302		
Excess Levy	861	-	-	861	-	-	861		
Cumulative Capital Improvement	14,444	4,270	724	17,990	2,328	14,921	5,397		
Cumulative Capital Development	5,493	9,433	-	14,926	8,571	13,162	10,335		
Redevelopment Commission	-	27,150	-	27,150	-	1,000	26,150		
Industrial Development Casey's General Store	-	-	-	-	57,000	57,000	-		
CEDIT	-	19,181	-	19,181	19,859	11,488	27,552		
Park Donations	6,668	5,255	6,853	5,070	5,225	6,770	3,525		
Police Reserve Donation	2,881	16,732	18,935	678	4,168	1,609	3,237		
Fire Donation	1,144	665	1,667	142	7,948	8,211	(121)		
Main Street Committee	431	-	-	431	-	-	431		
Grants Fire and Police	8,357	-	-	8,357	-	-	8,357		
Donations	11,409	3,260	4,042	10,627	2,984	4,837	8,774		
LRS Rainy Day Restricted	25,758	-	25,758	-	-	-	-		
MVH Rainy Day Restricted	223,672	-	223,672	-	-	-	-		
Safety Grant	-	10,307	10,307	-	-	-	-		
Railroad Grant	-	-	-	-	1,445	1,445	-		
SEA 67 Special LOIT	31,543	-	31,543	-	-	-	-		
Community Crossings Grant	-	239,373	239,373	-	293,568	293,568	-		
Brooks Construction Retainer	-	14,818	-	14,818	17,040	31,858	-		
Payroll	5,025	427,286	429,428	2,883	455,401	454,927	3,357		
Utility Due to General	-	12,479	11,181	1,298	16,979	13,780	4,497		
Wastewater Operating	423,970	616,021	726,182	313,809	604,796	704,799	213,806		
Wastewater Bond and Interest	66,935	134,018	133,851	67,102	134,334	133,941	67,495		
Wastewater Depreciation	30,706	-	-	30,706	-	-	30,706		
Wastewater Debt Service Reserve	80,615	27,432	-	108,047	28,725	-	136,772		
Sanitary Sewer Savings	20,878	-	-	20,878	-	-	20,878		
Storm Sewer Repair	459	-	-	459	-	-	459		
Water Operating	80,407	500,361	535,401	45,367	594,739	539,060	101,046		
Water Bond and Interest	2,000	-	-	2,000	-	-	2,000		
Water Depreciation	1	-	-	1	-	-	1		
Water Customer Deposit	59,395	9,875	10,147	59,123	11,706	6,516	64,313		
Water Tower Maintenance	133	-	-	133	-	-	133		
Water Debt Service Reserve	82	-	-	82	-	-	82		
Water SRF Debt Service Reserve	147,930	961	-	148,891	2,371	-	151,262		
Water SRF Bond and Interest	71,771	143,840	143,407	72,204	175,786	156,196	91,794		
Totals	<u>\$ 1,548,017</u>	<u>\$ 3,039,390</u>	<u>\$ 3,168,873</u>	<u>\$ 1,418,534</u>	<u>\$ 3,083,216</u>	<u>\$ 3,074,673</u>	<u>\$ 1,427,077</u>		

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

CITY OF JONESBORO  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the City.

**B. Basis of Accounting**

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

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

*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 JONESBORO  
NOTES TO FINANCIAL STATEMENTS  
(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 statements. The aggregate disbursements include the following uses:

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

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

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

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

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

CITY OF JONESBORO  
NOTES TO FINANCIAL STATEMENTS  
(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 JONESBORO  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plan**

*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 JONESBORO  
NOTES TO FINANCIAL STATEMENTS  
(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.

**Note 7. Cash Balance Deficits**

The financial statements contain a fund with a deficit in cash at December 31, 2018. This is a result of expenditures exceeding donations received by year end.

#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	General	Motor Vehicle Highway	Local Road and Street	Local Law Enforcement Education	Riverboat	Excess Levy	Cumulative Capital Improvement	Cumulative Capital Development
Cash and investments - beginning	\$ 200,991	\$ 134,484	\$ 30,091	\$ 1,694	\$ -	\$ 744	\$ 9,156	\$ 11,235
Receipts:								
Taxes	186,452	98,300	-	-	-	117	-	4,101
Licenses and permits	-	-	-	2,500	-	-	-	-
Intergovernmental receipts	123,906	74,834	15,125	-	10,402	-	4,411	482
Charges for services	89,986	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	828	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,280	-	-	2,000	-	-	-	-
Total receipts	402,624	173,134	15,125	5,328	10,402	117	4,411	4,583
Disbursements:								
Personal services	196,100	23,418	-	-	-	-	-	-
Supplies	28,185	6,687	-	-	-	-	-	-
Other services and charges	177,271	23,878	16,581	2,898	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	3,967	99,995	-	-	-	-	1,610	3,055
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	405,523	153,978	16,581	2,898	-	-	1,610	3,055
Excess (deficiency) of receipts over disbursements	(2,899)	19,156	(1,456)	2,430	10,402	117	2,801	1,528
Cash and investments - ending	\$ 198,092	\$ 153,640	\$ 28,635	\$ 4,124	\$ 10,402	\$ 861	\$ 11,957	\$ 12,763

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

	Park Donations	Police Reserve Donation	Fire Donation	Main Street Committee	Grants Fire and Police	Donations	LRS Rainy Day Restricted	MVH Rainy Day Restricted
Cash and investments - beginning	\$ 4,116	\$ 1,134	\$ 6,656	\$ -	\$ 8,357	\$ 14,655	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,913	9	-	105	-	-	-	-
Total receipts	2,913	9	-	105	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,388	307	5,364	-	-	968	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,388	307	5,364	-	-	968	-	-
Excess (deficiency) of receipts over disbursements	1,525	(298)	(5,364)	105	-	(968)	-	-
Cash and investments - ending	\$ 5,641	\$ 836	\$ 1,292	\$ 105	\$ 8,357	\$ 13,687	\$ -	\$ -

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

	Fire and Police Equipment Debt	OCRA Grant	SEA 67 Special LOIT	Payroll	Utility Due to General	Wastewater Operating	Wastewater Bond and Interest
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,983	\$ -	\$ 280,641	\$ 102,888
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	50,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	664,586	-
Penalties	-	-	-	-	-	12,677	-
Other receipts	-	-	-	333,327	69	25,054	111,329
Total receipts	-	50,000	-	333,327	69	702,317	111,329
Disbursements:							
Personal services	-	-	-	-	-	72,453	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	50,000	-	-	-	27,820	-
Debt service - principal and interest	-	-	-	-	-	-	124,465
Capital outlay	-	-	-	-	-	26,554	-
Utility operating expenses	-	-	-	-	-	302,748	-
Other disbursements	-	-	-	330,133	-	144,854	-
Total disbursements	-	50,000	-	330,133	-	574,429	124,465
Excess (deficiency) of receipts over disbursements	-	-	-	3,194	69	127,888	(13,136)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 7,177	\$ 69	\$ 408,529	\$ 89,752

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

	Wastewater Depreciation	Wastewater SRF Construction	Wastewater Debt Service Reserve	Sanitary Sewer Savings	Storm Sewer Repair	Water Operating	Water Bond and Interest
Cash and investments - beginning	\$ 30,706	\$ -	\$ 26,832	\$ 20,878	\$ 2,582	\$ 4,976	\$ 2,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	370,342	-
Penalties	-	-	-	-	-	7,707	-
Other receipts	-	311,803	26,832	-	-	5,863	-
Total receipts	-	311,803	26,832	-	-	383,912	-
Disbursements:							
Personal services	-	-	-	-	-	84,086	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	27,820	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	309,491	-	-	-	219	-
Utility operating expenses	-	2,312	-	-	2,123	85,635	-
Other disbursements	-	-	-	-	-	171,349	-
Total disbursements	-	311,803	-	-	2,123	369,109	-
Excess (deficiency) of receipts over disbursements	-	-	26,832	-	(2,123)	14,803	-
Cash and investments - ending	\$ 30,706	\$ -	\$ 53,664	\$ 20,878	\$ 459	\$ 19,779	\$ 2,000

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

	Water Depreciation	Water Customer Deposit	Water Tower Maintenance	Water Debt Service Reserve	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Totals
Cash and investments - beginning	\$ 1	\$ 58,534	\$ 133	\$ 82	\$ 147,714	\$ 71,127	\$ 1,176,390
Receipts:							
Taxes	-	-	-	-	-	-	288,970
Licenses and permits	-	-	-	-	-	-	2,500
Intergovernmental receipts	-	-	-	-	-	-	279,160
Charges for services	-	-	-	-	-	-	89,986
Fines and forfeits	-	-	-	-	-	-	828
Utility fees	-	-	-	-	-	-	1,034,928
Penalties	-	-	-	-	-	-	20,384
Other receipts	-	8,033	-	-	-	143,846	973,463
Total receipts	-	8,033	-	-	-	143,846	2,690,219
Disbursements:							
Personal services	-	-	-	-	-	-	376,057
Supplies	-	-	-	-	-	-	34,872
Other services and charges	-	-	-	-	-	-	334,295
Debt service - principal and interest	-	-	-	-	-	142,255	266,720
Capital outlay	-	-	-	-	-	-	444,891
Utility operating expenses	-	-	-	-	-	-	392,818
Other disbursements	-	8,722	-	-	-	-	655,058
Total disbursements	-	8,722	-	-	-	142,255	2,504,711
Excess (deficiency) of receipts over disbursements	-	(689)	-	-	-	1,591	185,508
Cash and investments - ending	\$ 1	\$ 57,845	\$ 133	\$ 82	\$ 147,714	\$ 72,718	\$ 1,361,898

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

	General	Motor Vehicle Highway	Local Road and Street	Local Law Enforcement Education	Riverboat	Excess Levy	Cumulative Capital Improvement	Cumulative Capital Development
Cash and investments - beginning	\$ 198,092	\$ 153,640	\$ 28,635	\$ 4,124	\$ 10,402	\$ 861	\$ 11,957	\$ 12,763
Receipts:								
Taxes	221,604	66,574	-	-	-	-	-	8,705
Licenses and permits	720	-	-	1,145	-	-	-	-
Intergovernmental receipts	132,430	66,766	19,306	-	10,402	-	4,476	1,041
Charges for services	91,286	-	-	90	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,940	-	-	-	-	-	-	-
Total receipts	450,980	133,340	19,306	1,235	10,402	-	4,476	9,746
Disbursements:								
Personal services	212,404	29,321	-	-	-	-	-	-
Supplies	43,154	5,847	-	-	11,053	-	-	-
Other services and charges	188,221	20,236	2,482	1,755	-	-	-	-
Debt service - principal and interest	-	-	-	-	9,751	-	-	-
Capital outlay	4,065	-	7,156	-	-	-	1,989	17,016
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	232	223,672	25,758	-	-	-	-	-
Total disbursements	448,076	279,076	35,396	1,755	20,804	-	1,989	17,016
Excess (deficiency) of receipts over disbursements	2,904	(145,736)	(16,090)	(520)	(10,402)	-	2,487	(7,270)
Cash and investments - ending	\$ 200,996	\$ 7,904	\$ 12,545	\$ 3,604	\$ -	\$ 861	\$ 14,444	\$ 5,493

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

	Park Donations	Police Reserve Donation	Fire Donation	Main Street Committee	Grants Fire and Police	Donations	LRS Rainy Day Restricted	MVH Rainy Day Restricted
Cash and investments - beginning	\$ 5,641	\$ 836	\$ 1,292	\$ 105	\$ 8,357	\$ 13,687	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	6,005	4,890	1,230	3,118	-	56	25,758	223,672
Total receipts	6,005	4,890	1,230	3,118	-	56	25,758	223,672
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	4,978	2,845	1,378	2,792	-	2,334	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	4,978	2,845	1,378	2,792	-	2,334	-	-
Excess (deficiency) of receipts over disbursements	1,027	2,045	(148)	326	-	(2,278)	25,758	223,672
Cash and investments - ending	\$ 6,668	\$ 2,881	\$ 1,144	\$ 431	\$ 8,357	\$ 11,409	\$ 25,758	\$ 223,672

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

	Fire and Police Equipment Debt	OCRA Grant	SEA 67 Special LOIT	Payroll	Utility Due to General	Wastewater Operating	Wastewater Bond and Interest
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,177	\$ 69	\$ 408,529	\$ 89,752
Receipts:							
Taxes	-	-	31,543	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	51,712	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	581,211	-
Penalties	-	-	-	-	-	12,088	-
Other receipts	-	-	-	346,061	8,555	9,201	110,258
Total receipts	51,712	-	31,543	346,061	8,555	602,500	110,258
Disbursements:							
Personal services	-	-	-	-	-	75,372	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	23,474	-
Debt service - principal and interest	-	-	-	-	-	-	133,075
Capital outlay	51,712	-	-	-	-	70,052	-
Utility operating expenses	-	-	-	-	-	272,047	-
Other disbursements	-	-	-	348,213	8,624	146,114	-
Total disbursements	51,712	-	-	348,213	8,624	587,059	133,075
Excess (deficiency) of receipts over disbursements	-	-	31,543	(2,152)	(69)	15,441	(22,817)
Cash and investments - ending	\$ -	\$ -	\$ 31,543	\$ 5,025	\$ -	\$ 423,970	\$ 66,935

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

	Wastewater Depreciation	Wastewater SRF Construction	Wastewater Debt Service Reserve	Sanitary Sewer Savings	Storm Sewer Repair	Water Operating	Water Bond and Interest
Cash and investments - beginning	\$ 30,706	\$ -	\$ 53,664	\$ 20,878	\$ 459	\$ 19,779	\$ 2,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	420,281	-
Penalties	-	-	-	-	-	8,142	-
Other receipts	-	3,972	26,951	-	-	6,551	-
Total receipts	-	3,972	26,951	-	-	434,974	-
Disbursements:							
Personal services	-	-	-	-	-	74,779	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	24,084	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,972	-	-	-	2,984	-
Utility operating expenses	-	-	-	-	-	96,145	-
Other disbursements	-	-	-	-	-	176,354	-
Total disbursements	-	3,972	-	-	-	374,346	-
Excess (deficiency) of receipts over disbursements	-	-	26,951	-	-	60,628	-
Cash and investments - ending	\$ 30,706	\$ -	\$ 80,615	\$ 20,878	\$ 459	\$ 80,407	\$ 2,000

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

	Water Depreciation	Water Customer Deposit	Water Tower Maintenance	Water Debt Service Reserve	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Totals
Cash and investments - beginning	\$ 1	\$ 57,845	\$ 133	\$ 82	\$ 147,714	\$ 72,718	\$ 1,361,898
Receipts:							
Taxes	-	-	-	-	-	-	328,426
Licenses and permits	-	-	-	-	-	-	1,865
Intergovernmental receipts	-	-	-	-	-	-	286,133
Charges for services	-	-	-	-	-	-	91,376
Utility fees	-	-	-	-	-	-	1,001,492
Penalties	-	-	-	-	-	-	20,230
Other receipts	-	8,050	-	-	216	144,490	933,974
Total receipts	-	8,050	-	-	216	144,490	2,663,496
Disbursements:							
Personal services	-	-	-	-	-	-	391,876
Supplies	-	-	-	-	-	-	60,054
Other services and charges	-	-	-	-	-	-	274,579
Debt service - principal and interest	-	-	-	-	-	145,437	288,263
Capital outlay	-	-	-	-	-	-	158,946
Utility operating expenses	-	-	-	-	-	-	368,192
Other disbursements	-	6,500	-	-	-	-	935,467
Total disbursements	-	6,500	-	-	-	145,437	2,477,377
Excess (deficiency) of receipts over disbursements	-	1,550	-	-	216	(947)	186,119
Cash and investments - ending	\$ 1	\$ 59,395	\$ 133	\$ 82	\$ 147,930	\$ 71,771	\$ 1,548,017

CITY OF JONESBORO  
 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	Local Law Enforcement Education	Riverboat	Excess Levy	Cumulative Capital Improvement
Cash and investments - beginning	\$ 200,996	\$ 7,904	\$ 12,545	\$ 3,604	\$ -	\$ 861	\$ 14,444
Receipts:							
Taxes	359,706	12,698	-	-	-	-	-
Licenses and permits	690	-	-	1,252	-	-	-
Intergovernmental receipts	36,771	68,266	18,714	-	10,402	-	4,270
Charges for services	91,822	-	-	73	-	-	-
Fines and forfeits	-	-	-	192	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	54,791	135,528	25,758	10	-	-	-
Total receipts	543,780	216,492	44,472	1,527	10,402	-	4,270
Disbursements:							
Personal services	224,648	13,661	-	-	-	-	-
Supplies	39,871	8,986	-	-	-	-	-
Other services and charges	218,192	30,825	2,902	4,045	-	-	-
Debt service - principal and interest	-	-	-	-	9,751	-	-
Capital outlay	13,278	46,493	3,750	-	-	-	724
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	495,989	99,965	6,652	4,045	9,751	-	724
Excess (deficiency) of receipts over disbursements	47,791	116,527	37,820	(2,518)	651	-	3,546
Cash and investments - ending	\$ 248,787	\$ 124,431	\$ 50,365	\$ 1,086	\$ 651	\$ 861	\$ 17,990

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

	Cumulative Capital Development	Redevelopment Commission	Industrial Development Casey's General Store	CEDIT	Park Donations	Police Reserve Donation	Fire Donation
Cash and investments - beginning	\$ 5,493	\$ -	\$ -	\$ -	\$ 6,668	\$ 2,881	\$ 1,144
Receipts:							
Taxes	8,459	-	-	19,181	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	974	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	27,150	-	-	5,255	16,732	665
Total receipts	<u>9,433</u>	<u>27,150</u>	<u>-</u>	<u>19,181</u>	<u>5,255</u>	<u>16,732</u>	<u>665</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	349
Other services and charges	-	-	-	-	6,853	18,935	1,318
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,853</u>	<u>18,935</u>	<u>1,667</u>
Excess (deficiency) of receipts over disbursements	<u>9,433</u>	<u>27,150</u>	<u>-</u>	<u>19,181</u>	<u>(1,598)</u>	<u>(2,203)</u>	<u>(1,002)</u>
Cash and investments - ending	<u>\$ 14,926</u>	<u>\$ 27,150</u>	<u>\$ -</u>	<u>\$ 19,181</u>	<u>\$ 5,070</u>	<u>\$ 678</u>	<u>\$ 142</u>

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

	Main Street Committee	Grants Fire and Police	Donations	LRS Rainy Day Restricted	MVH Rainy Day Restricted	Safety Grant	Railroad Grant
Cash and investments - beginning	\$ 431	\$ 8,357	\$ 11,409	\$ 25,758	\$ 223,672	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	3,260	-	-	10,307	-
Total receipts	-	-	3,260	-	-	10,307	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	10,307	-
Other services and charges	-	-	4,042	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	25,758	223,672	-	-
Total disbursements	-	-	4,042	25,758	223,672	10,307	-
Excess (deficiency) of receipts over disbursements	-	-	(782)	(25,758)	(223,672)	-	-
Cash and investments - ending	\$ 431	\$ 8,357	\$ 10,627	\$ -	\$ -	\$ -	\$ -

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

	SEA 67 Special LOIT	Community Crossings Grant	Brooks Construction Retainer	Payroll	Utility Due to General	Wastewater Operating	Wastewater Bond and Interest
Cash and investments - beginning	\$ 31,543	\$ -	\$ -	\$ 5,025	\$ -	\$ 423,970	\$ 66,935
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	119,687	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	604,198	-
Penalties	-	-	-	-	-	10,684	-
Other receipts	-	119,686	14,818	427,286	12,479	1,139	134,018
Total receipts	-	239,373	14,818	427,286	12,479	616,021	134,018
Disbursements:							
Personal services	-	-	-	-	-	88,206	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	26,288	-
Debt service - principal and interest	-	-	-	-	-	-	133,851
Capital outlay	-	227,404	-	-	-	16,719	-
Utility operating expenses	-	-	-	-	-	425,052	-
Other disbursements	31,543	11,969	-	429,428	11,181	169,917	-
Total disbursements	31,543	239,373	-	429,428	11,181	726,182	133,851
Excess (deficiency) of receipts over disbursements	(31,543)	-	14,818	(2,142)	1,298	(110,161)	167
Cash and investments - ending	\$ -	\$ -	\$ 14,818	\$ 2,883	\$ 1,298	\$ 313,809	\$ 67,102

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

	Wastewater Depreciation	Wastewater Debt Service Reserve	Sanitary Sewer Savings	Storm Sewer Repair	Water Operating	Water Bond and Interest	Water Depreciation
Cash and investments - beginning	\$ 30,706	\$ 80,615	\$ 20,878	\$ 459	\$ 80,407	\$ 2,000	\$ 1
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	481,057	-	-
Penalties	-	-	-	-	9,234	-	-
Other receipts	-	27,432	-	-	10,070	-	-
Total receipts	-	27,432	-	-	500,361	-	-
Disbursements:							
Personal services	-	-	-	-	80,912	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	26,288	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	17,190	-	-
Utility operating expenses	-	-	-	-	232,236	-	-
Other disbursements	-	-	-	-	178,775	-	-
Total disbursements	-	-	-	-	535,401	-	-
Excess (deficiency) of receipts over disbursements	-	27,432	-	-	(35,040)	-	-
Cash and investments - ending	\$ 30,706	\$ 108,047	\$ 20,878	\$ 459	\$ 45,367	\$ 2,000	\$ 1

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

	Water Customer Deposit	Water Tower Maintenance	Water Debt Service Reserve	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Totals
Cash and investments - beginning	\$ 59,395	\$ 133	\$ 82	\$ 147,930	\$ 71,771	\$ 1,548,017
Receipts:						
Taxes	-	-	-	-	-	400,044
Licenses and permits	-	-	-	-	-	1,942
Intergovernmental receipts	-	-	-	-	-	259,084
Charges for services	-	-	-	-	-	91,895
Fines and forfeits	-	-	-	-	-	192
Utility fees	-	-	-	-	-	1,085,255
Penalties	-	-	-	-	-	19,918
Other receipts	9,875	-	-	961	143,840	1,181,060
Total receipts	9,875	-	-	961	143,840	3,039,390
Disbursements:						
Personal services	-	-	-	-	-	407,427
Supplies	-	-	-	-	-	59,513
Other services and charges	-	-	-	-	-	339,688
Debt service - principal and interest	-	-	-	-	143,407	287,009
Capital outlay	-	-	-	-	-	325,558
Utility operating expenses	-	-	-	-	-	657,288
Other disbursements	10,147	-	-	-	-	1,092,390
Total disbursements	10,147	-	-	-	143,407	3,168,873
Excess (deficiency) of receipts over disbursements	(272)	-	-	961	433	(129,483)
Cash and investments - ending	\$ 59,123	\$ 133	\$ 82	\$ 148,891	\$ 72,204	\$ 1,418,534

CITY OF JONESBORO  
 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	Local Law Enforcement Education	Riverboat	Excess Levy	Cumulative Capital Improvement
Cash and investments - beginning	\$ 248,787	\$ 124,431	\$ 50,365	\$ 1,086	\$ 651	\$ 861	\$ 17,990
Receipts:							
Taxes	323,736	49,527	-	-	-	-	-
Licenses and permits	870	-	-	724	-	-	-
Intergovernmental receipts	35,030	87,680	25,569	-	10,402	-	2,328
Charges for services	87,681	-	-	87	-	-	-
Fines and forfeits	-	-	-	76	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	16,861	-	-	-	-	-	-
Total receipts	<u>464,178</u>	<u>137,207</u>	<u>25,569</u>	<u>887</u>	<u>10,402</u>	<u>-</u>	<u>2,328</u>
Disbursements:							
Personal services	224,650	-	-	-	-	-	-
Supplies	45,397	6,139	3,481	-	-	-	-
Other services and charges	224,511	11,640	14,129	-	-	-	-
Debt service - principal and interest	-	-	-	-	9,751	-	-
Capital outlay	5,392	-	-	-	-	-	14,921
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	320	44,427	29,748	-	-	-	-
Total disbursements	<u>500,270</u>	<u>62,206</u>	<u>47,358</u>	<u>-</u>	<u>9,751</u>	<u>-</u>	<u>14,921</u>
Excess (deficiency) of receipts over disbursements	<u>(36,092)</u>	<u>75,001</u>	<u>(21,789)</u>	<u>887</u>	<u>651</u>	<u>-</u>	<u>(12,593)</u>
Cash and investments - ending	<u>\$ 212,695</u>	<u>\$ 199,432</u>	<u>\$ 28,576</u>	<u>\$ 1,973</u>	<u>\$ 1,302</u>	<u>\$ 861</u>	<u>\$ 5,397</u>

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

	Cumulative Capital Development	Redevelopment Commission	Industrial Development Casey's General Store	CEDIT	Park Donations	Police Reserve Donation	Fire Donation
Cash and investments - beginning	\$ 14,926	\$ 27,150	\$ -	\$ 19,181	\$ 5,070	\$ 678	\$ 142
Receipts:							
Taxes	8,027	-	-	19,859	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	544	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	57,000	-	5,225	4,168	7,948
Total receipts	8,571	-	57,000	19,859	5,225	4,168	7,948
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	6,733
Other services and charges	-	1,000	57,000	-	6,770	1,609	1,478
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	13,162	-	-	11,488	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	13,162	1,000	57,000	11,488	6,770	1,609	8,211
Excess (deficiency) of receipts over disbursements	(4,591)	(1,000)	-	8,371	(1,545)	2,559	(263)
Cash and investments - ending	\$ 10,335	\$ 26,150	\$ -	\$ 27,552	\$ 3,525	\$ 3,237	\$ (121)

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

	Main Street Committee	Grants Fire and Police	Donations	LRS Rainy Day Restricted	MVH Rainy Day Restricted	Safety Grant	Railroad Grant
Cash and investments - beginning	\$ 431	\$ 8,357	\$ 10,627	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,445
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	2,984	-	-	-	-
Total receipts	-	-	2,984	-	-	-	1,445
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,445
Other services and charges	-	-	4,837	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	4,837	-	-	-	1,445
Excess (deficiency) of receipts over disbursements	-	-	(1,853)	-	-	-	-
Cash and investments - ending	\$ 431	\$ 8,357	\$ 8,774	\$ -	\$ -	\$ -	\$ -

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

	SEA 67 Special LOIT	Community Crossings Grant	Brooks Construction Retainer	Payroll	Utility Due to General	Wastewater Operating	Wastewater Bond and Interest
Cash and investments - beginning	\$ -	\$ -	\$ 14,818	\$ 2,883	\$ 1,298	\$ 313,809	\$ 67,102
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	220,176	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	584,302	-
Penalties	-	-	-	-	-	11,599	-
Other receipts	-	73,392	17,040	455,401	16,979	8,895	134,334
Total receipts	-	293,568	17,040	455,401	16,979	604,796	134,334
Disbursements:							
Personal services	-	-	-	-	-	102,534	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	278,890	-	-	-	25,505	-
Debt service - principal and interest	-	-	-	-	-	-	133,941
Capital outlay	-	-	-	-	-	7,563	-
Utility operating expenses	-	-	-	-	-	396,798	-
Other disbursements	-	14,678	31,858	454,927	13,780	172,399	-
Total disbursements	-	293,568	31,858	454,927	13,780	704,799	133,941
Excess (deficiency) of receipts over disbursements	-	-	(14,818)	474	3,199	(100,003)	393
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,357	\$ 4,497	\$ 213,806	\$ 67,495

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

	Wastewater Depreciation	Wastewater Debt Service Reserve	Sanitary Sewer Savings	Storm Sewer Repair	Water Operating	Water Bond and Interest	Water Depreciation
Cash and investments - beginning	\$ 30,706	\$ 108,047	\$ 20,878	\$ 459	\$ 45,367	\$ 2,000	\$ 1
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	494,035	-	-
Penalties	-	-	-	-	9,952	-	-
Other receipts	-	28,725	-	-	90,752	-	-
Total receipts	-	28,725	-	-	594,739	-	-
Disbursements:							
Personal services	-	-	-	-	95,710	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	25,505	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	12,205	-	-
Utility operating expenses	-	-	-	-	191,640	-	-
Other disbursements	-	-	-	-	214,000	-	-
Total disbursements	-	-	-	-	539,060	-	-
Excess (deficiency) of receipts over disbursements	-	28,725	-	-	55,679	-	-
Cash and investments - ending	\$ 30,706	\$ 136,772	\$ 20,878	\$ 459	\$ 101,046	\$ 2,000	\$ 1

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

	Water Customer Deposit	Water Tower Maintenance	Water Debt Service Reserve	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Totals
Cash and investments - beginning	\$ 59,123	\$ 133	\$ 82	\$ 148,891	\$ 72,204	\$ 1,418,534
Receipts:						
Taxes	-	-	-	-	-	401,149
Licenses and permits	-	-	-	-	-	1,594
Intergovernmental receipts	-	-	-	-	-	383,174
Charges for services	-	-	-	-	-	87,768
Fines and forfeits	-	-	-	-	-	76
Utility fees	-	-	-	-	-	1,078,337
Penalties	-	-	-	-	-	21,551
Other receipts	11,706	-	-	2,371	175,786	1,109,567
Total receipts	11,706	-	-	2,371	175,786	3,083,216
Disbursements:						
Personal services	-	-	-	-	-	422,894
Supplies	-	-	-	-	-	63,195
Other services and charges	-	-	-	-	-	652,874
Debt service - principal and interest	-	-	-	-	156,196	299,888
Capital outlay	-	-	-	-	-	64,731
Utility operating expenses	-	-	-	-	-	588,438
Other disbursements	6,516	-	-	-	-	982,653
Total disbursements	6,516	-	-	-	156,196	3,074,673
Excess (deficiency) of receipts over disbursements	5,190	-	-	2,371	19,590	8,543
Cash and investments - ending	\$ 64,313	\$ 133	\$ 82	\$ 151,262	\$ 91,794	\$ 1,427,077

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater Utility	\$ -	\$ 47,525
Water Utility	-	<u>12,548</u>
Totals	<u>\$ -</u>	<u>\$ 60,073</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
First Government Lease	Police Cars	<u>\$ 9,751</u>	03/29/16	12/01/22
Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year	
Type	Purpose			
Wastewater Utility:				
2014 State Revolving Fund Loan	Sewer Lining and Lift Station	<u>\$ 1,774,063</u>	<u>\$ 133,991</u>	
Water Utility:				
2001 State Revolving Fund Loan	Water Improvements	112,000	39,920	
2005 State Revolving Fund Loan	Water Tower and Other Improvements	725,000	103,128	
2016 State Revolving Fund Loan	Water Radio Read Meters	<u>78,936</u>	<u>26,789</u>	
Total Water Utility		<u>915,936</u>	<u>169,837</u>	
Totals		<u>\$ 2,689,999</u>	<u>\$ 303,828</u>	

CITY OF JONESBORO  
 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	\$ 55,258
Infrastructure	2,978,793
Buildings	807,893
Improvements other than buildings	140,683
Machinery, equipment, and vehicles	<u>929,734</u>
Total governmental activities	<u>4,912,361</u>
Wastewater Utility:	
Land	21,535
Infrastructure	300,617
Buildings	404,339
Improvements other than buildings	351,350
Machinery, equipment, and vehicles	<u>159,195</u>
Total Wastewater Utility	<u>1,237,036</u>
Water Utility:	
Land	16,940
Infrastructure	320,327
Buildings	39,424
Improvements other than buildings	24,940
Machinery, equipment, and vehicles	<u>1,076,303</u>
Total Water Utility	<u>1,477,934</u>
Total capital assets	<u>\$ 7,627,331</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/>.