

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF KENDALLVILLE

NOBLE COUNTY, INDIANA

January 1, 2015 to December 31, 2018



**FILED**  
11/19/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-9
Notes to Financial Statements.....	10-15
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	18-65
Schedule of Payables and Receivables .....	67
Schedule of Leases and Debt .....	68
Schedule of Capital Assets.....	69
Other Reports.....	70

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sheryl J. Hanes	01-01-12 to 12-31-19
Mayor	W. SuzAnne Handshoe	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	James Dazey	01-01-15 to 12-31-19
President Pro Tempore of the Common Council	Regan L. Ford James Dazey	01-01-15 to 12-31-15 01-01-16 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF KENDALLVILLE, NOBLE COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the City of Kendallville (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

October 7, 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 KENDALLVILLE  
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	
General Fund	\$ 2,627,565	\$ 5,112,509	\$ 4,700,055	\$ 3,040,019	\$ 5,676,316	\$ 5,280,050	\$ 3,436,285
Motor Vehicle Highway	1,212,840	931,154	985,295	1,158,699	961,459	767,877	1,352,281
Local Road And Street	151,948	44,503	193,368	3,083	44,401	47,483	1
Law Enforcement Continuing Ed	37,050	15,972	28,000	25,022	26,021	16,896	34,147
Rainy Day	333,486	908	-	334,394	1,017	-	335,411
Levy Excess	543	1	-	544	2	-	546
Economic Improvement	52,407	20,105	17,061	55,451	19,980	19,084	56,347
Park Nonreverting Capital	136,208	33,981	12,190	157,999	152,294	5,324	304,969
RDC TIF BOND DEBT RESERVE	281,875	-	31,875	250,000	-	-	250,000
RDC TIF EAST BOND	125,195	351,125	315,469	160,851	320,750	322,514	159,087
STORM SEWER	60,247	20,843	26,324	54,766	21,328	15,420	60,674
General Improvement	219,491	6,503	4,200	221,794	4,529	-	226,323
Cumulative Capital Improvement	221,231	25,355	-	246,586	25,896	-	272,482
Cedit	686	434,575	434,557	704	447,295	447,254	745
Police Pension	198,161	132,933	120,819	210,275	109,301	120,386	199,190
Fire Pension	42,151	29,517	29,021	42,647	29,140	29,575	42,212
PAYROLL YMCA DEDUCTION	303	5,315	5,347	271	4,137	4,137	271
Kendallville Anniversary	4,253	148	57	4,344	13	-	4,357
PRL FSA-Short	80	1,750	1,617	213	-	133	80
Noble County Clerk	-	1,204	1,204	-	281	281	-
FSA-Sturgis	-	2,500	2,500	-	-	-	-
HSA Campbell & Fetter	-	3,240	3,240	-	19,902	19,902	-
Firearms Range Fund	-	9,729	327	9,402	259	-	9,661
LOIT SEA 67-2016 Special Dist	-	-	-	-	709,661	-	709,661
Liberty National Insurance	-	-	-	-	630	630	-
Allen County Clerk	-	-	-	-	608	608	-
Edac	931	8,509	8,375	1,065	8,514	8,375	1,204
Park And Recreation	384,590	590,130	518,569	456,151	626,493	605,907	476,737
Cemetery	47,672	64,348	72,948	39,072	53,700	79,025	13,747
Cemetery Contingency	3,634	10	-	3,644	11	-	3,655
Airport Operating	165,148	146,224	128,231	183,141	150,257	134,910	198,488
Cdbg Miscellaneous Income	494,344	68,985	39,514	523,815	6,506	100,228	430,093
Hms&E	16,469	4,462	-	20,931	411	-	21,342
Kcprf	1,878	4	790	1,092	1	1,072	21
K-9 Fund	782	388	-	1,170	3	-	1,173
4Th Of July Festival	4,072	7,296	10,000	1,368	49,560	18,624	32,304
Kid City Project	3,254	9,563	9,633	3,184	9,030	8,879	3,335
City Beautification	291	-	179	112	-	42	70
Rdc Tif Downtown	330,673	102,504	95,407	337,770	125,392	91,712	371,450
Aviation In Progress	7,867	20	-	7,887	22	-	7,909
Cemetery Chapel Fund	1,781	5	-	1,786	5	-	1,791
Rdc Tif Eastside	1,084,267	121,266	404,370	801,163	124,209	67,031	858,341
Fema Grant-Fire Dept	11	-	-	11	-	-	11
Sports Complex	44,237	123,316	132,006	35,547	130,042	128,054	37,535
Police Public Awareness	342	1	-	343	1	-	344
Rural Firefighting	132,818	53,689	-	186,507	70,274	163,019	93,762
Special Arson	26	-	-	26	1	-	27
Special Siren	12,674	1,260	-	13,934	1,495	-	15,429
Sp Beyer	237	1	-	238	1	-	239
Sp Wayne	3	-	-	3	-	-	3

CITY OF KENDALLVILLE  
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
Sp Donations	20,687	134,125	91,792	63,020	115,329	53,949	124,400
Sp Cole	53,787	49	48,614	5,222	18	-	5,240
Sp Nature Center	965	5	-	970	3	-	973
Sp Programs	39,225	18,220	11,060	46,385	20,792	19,438	47,739
Sp Festival	65,418	105,291	93,326	77,383	107,326	102,260	82,449
Rdc Donations	13,099	36	-	13,135	40	-	13,175
G.O. Bond & Interest	2,979	8	-	2,987	9	-	2,996
Street Light Funding Project	5,666	15	-	5,681	17	-	5,698
General Petty Cash	100	-	-	100	-	-	100
Park Petty Cash	175	-	-	175	-	-	175
Capital Outlay	55,518	434,659	355,481	134,696	448,114	88,850	493,960
Grants Federal And State	243,943	92,625	307,392	29,176	522,010	546,960	4,226
Cemetery Endowment	112,694	2,121	-	114,815	1,711	-	116,526
Payroll Withholding-Federal	-	438,362	438,362	-	437,194	437,194	-
Health Insurance	479,382	713,382	684,895	507,869	651,805	684,905	474,769
Payroll Deferred Comp	-	42,120	40,552	1,568	49,696	49,696	1,568
Payroll Vision Insurance	1,170	7,269	7,269	1,170	6,862	6,862	1,170
Payroll Fsa Kiersey	-	2,500	2,500	-	2,550	2,550	-
Payroll Fsa Derby	300	1,100	1,400	-	-	-	-
Payroll Fsa Robinson	-	900	900	-	-	-	-
Payroll Fsa Handshoe	-	700	700	-	1,080	1,080	-
Payroll Standing Chapter	-	372	372	-	-	-	-
Payroll Hlth Ins Reg 125	19,026	133,190	133,190	19,026	142,624	142,324	19,326
Indiana Child Support	-	15,265	15,265	-	18,961	18,961	-
Dental-Payroll	518	41,993	42,017	494	47,429	47,391	532
Payroll Colonial Life Ins	-	16,175	14,973	1,202	16,289	14,085	3,406
Direct Deposit Payroll	-	2,142,717	2,142,717	-	2,189,274	2,189,274	-
United Way-Payroll	107	-	107	-	93	93	-
Noble County Treasurer-Payroll	40	-	40	-	136	136	-
Payroll Fire Perf	93	12,802	12,895	-	13,047	13,047	-
Payroll State Tax Withholding	-	131,744	131,744	-	132,360	132,360	-
Net Wages Payroll	-	850,897	850,897	-	848,614	848,614	-
Police Perf-Payroll	-	21,567	21,567	-	21,678	21,678	-
Perf Voluntary-Payroll	-	13,697	13,697	-	14,481	14,481	-
Payroll Withholding Fica/Medic Tax	150	478,859	479,009	-	489,289	489,289	-
County Tax Payroll	-	55,324	55,324	-	55,935	55,935	-
sew Improvement	-	177,445	177,445	-	270,933	270,933	-
Wastewater Utility-Operating	763,513	2,049,036	2,047,079	765,470	2,283,885	2,051,678	997,677
Wastewater Util-Bond And Interest	4,885	315,272	315,095	5,062	316,903	316,658	5,307
Wastewater Utility-Debt Reserve	335,173	858	-	336,031	1,022	-	337,053
Water Utility-Operating	1,253,614	2,079,448	1,974,226	1,358,836	2,107,445	2,127,839	1,338,442
Water Utility-Bond And Interest	123,452	442,219	442,066	123,605	441,755	441,813	123,547
Water Utility-Debt Reserve	467,975	1,275	-	469,250	1,427	-	470,677
Water Improvement	-	143,971	143,971	-	175,574	175,574	-
Petty Cash-Water	100	-	-	100	-	-	100
<b>Totals</b>	<b>\$ 12,507,475</b>	<b>\$ 19,603,464</b>	<b>\$ 19,430,487</b>	<b>\$ 12,680,452</b>	<b>\$ 21,884,858</b>	<b>\$ 19,870,339</b>	<b>\$ 14,694,971</b>

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

CITY OF KENDALLVILLE  
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	
General Fund	\$ 3,436,285	\$ 5,555,844	\$ 5,423,443	\$ 3,568,686	\$ 7,031,488	\$ 6,761,684	\$ 3,838,490
Motor Vehicle Highway	1,352,281	1,024,796	969,641	1,407,436	1,201,526	890,390	1,718,572
Local Road And Street	1	56,303	-	56,304	78,747	-	135,051
ONE AMERICA	-	-	-	-	6,824	6,308	516
Memorial Fund	-	-	-	-	8,336	8,329	7
Law Enforcement Continuing Ed	34,147	19,130	17,076	36,201	19,560	23,918	31,843
Noble County Treasurer	-	-	-	-	275	275	-
Rainy Day	335,411	1,274	-	336,685	2,569	-	339,254
Levy Excess	546	2	-	548	5	-	553
Economic Improvement	56,347	19,462	20,934	54,875	18,568	22,310	51,133
Park Nonreverting Capital	304,969	4,879	9,253	300,595	4,129	151,662	153,062
RDC TIF BOND DEBT RESERVE	250,000	-	-	250,000	-	-	250,000
RDC TIF EAST BOND	159,087	321,625	318,633	162,079	325,500	324,087	163,492
STORM SEWER	60,674	22,346	7,784	75,236	25,670	21,534	79,372
General Improvement	226,323	3,899	-	230,222	2,409	-	232,631
Cumulative Capital Improvement	272,482	25,044	-	297,526	25,286	50,000	272,812
Cedit	745	489,787	448,969	41,563	481,754	518,250	5,067
Police Pension	199,190	128,731	123,154	204,767	124,394	136,371	192,790
Fire Pension	42,212	31,646	30,255	43,603	30,546	33,501	40,648
PAYROLL YMCA DEDUCTION	271	3,686	3,639	318	5,218	5,023	513
Kendallville Anniversary	4,357	17	-	4,374	34	-	4,408
PRL FSA-Short	80	-	-	80	-	-	80
Noble County Clerk	-	136	136	-	-	-	-
HSA Campbell & Fetter	-	26,565	26,553	12	27,550	27,562	-
Firearms Range Fund	9,661	4,094	13,408	347	2	-	349
LOIT SEA 67-2016 Special Dist	709,661	2,854	-	712,515	5,435	-	717,950
Liberty National Insurance	-	7,416	6,787	629	6,303	6,478	454
LOIT Public Safety	-	586,599	-	586,599	574,534	337,784	823,349
Edac	1,204	8,517	8,375	1,346	8,534	8,375	1,505
Park And Recreation	476,737	597,373	618,802	455,308	816,285	666,605	604,988
Cemetery	13,747	63,606	76,862	491	80,905	75,127	6,269
Cemetery Contingency	3,655	14	-	3,669	28	-	3,697
Airport Operating	198,488	147,641	124,944	221,185	161,351	224,184	158,352
Cdbg Miscellaneous Income	430,093	1,507	44,618	386,982	2,886	25,000	364,868
Hms&E	21,342	78	2,248	19,172	143	1,913	17,402
Kcprf	21	-	-	21	-	-	21
K-9 Fund	1,173	4	393	784	4	503	285
4Th Of July Festival	32,304	50,547	52,601	30,250	46,981	34,820	42,411
Kid City Project	3,335	5,486	8,762	59	10,515	8,651	1,923
City Beautification	70	1,001	-	1,071	8	30	1,049
Rdc Tif Downtown	371,450	123,529	84,501	410,478	111,595	52,013	470,060
Aviation In Progress	7,909	30	-	7,939	60	-	7,999
Cemetery Chapel Fund	1,791	7	-	1,798	14	-	1,812
Rdc Tif Eastside	858,341	104,933	520,067	443,207	114,080	62,713	494,574
Fema Grant-Fire Dept	11	-	-	11	-	-	11
Sports Complex	37,535	107,152	113,594	31,093	111,057	115,858	26,292
Police Public Awareness	344	1	-	345	3	-	348
Rural Firefighting	93,762	87,420	1,028	180,154	81,217	150,282	111,089
Special Arson	27	-	-	27	-	-	27
Special Siren	15,429	3,063	365	18,127	2,241	-	20,368

CITY OF KENDALLVILLE  
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
Sp Beyer	239	1	-	240	1	-	241
Sp Wayne	3	-	-	3	-	-	3
Sp Donations	124,400	1,354,804	422,366	1,056,838	543,593	1,426,984	173,447
Sp Cole	5,240	20	60	5,200	41	-	5,241
Sp Nature Center	973	4	-	977	7	-	984
Sp Programs	47,739	17,978	16,025	49,692	20,470	17,173	52,989
Sp Festival	82,449	113,218	95,872	99,795	113,700	103,981	109,514
Rdc Donations	13,175	50	-	13,225	100	-	13,325
G.O. Bond & Interest	2,996	11	-	3,007	24	-	3,031
Street Light Funding Project	5,698	22	-	5,720	44	-	5,764
General Petty Cash	100	-	-	100	-	-	100
Park Petty Cash	175	-	-	175	-	-	175
Capital Outlay	493,960	462,240	31,968	924,232	527,441	58,923	1,392,750
Grants Federal And State	4,226	794,379	765,748	32,857	790,391	703,735	119,513
Cemetery Endowment	116,526	2,141	-	118,667	2,531	-	121,198
Payroll Withholding-Federal	-	445,019	444,904	115	417,176	417,153	138
Health Insurance	474,769	758,325	710,921	522,173	1,209,178	1,345,659	385,692
Payroll Deferred Comp	1,568	71,107	71,107	1,568	61,630	61,630	1,568
Payroll Vision Insurance	1,170	6,912	5,766	2,316	7,201	7,102	2,415
Payroll Fsa Kiersey	-	2,600	2,600	-	2,650	2,650	-
Payroll Fsa Handshoe	-	1,200	1,200	-	2,400	1,796	604
Payroll Hlth Ins Reg 125	19,326	154,669	128,821	45,174	166,932	165,583	46,523
Indiana Child Support	-	17,516	17,516	-	15,118	15,118	-
Dental-Payroll	532	48,594	44,605	4,521	51,536	55,020	1,037
Payroll Colonial Life Ins	3,406	20,552	21,053	2,905	19,568	19,751	2,722
Direct Deposit Payroll	-	2,254,797	2,254,797	-	2,554,103	2,554,103	-
United Way-Payroll	-	786	465	321	25,145	25,063	403
Payroll Fire Perf	-	13,348	12,835	513	14,440	14,953	-
Payroll State Tax Withholding	-	130,546	130,539	7	140,939	140,939	7
Net Wages Payroll	-	784,642	784,642	-	802,560	802,560	-
Police Perf-Payroll	-	21,922	21,101	821	25,241	26,062	-
Perf Voluntary-Payroll	-	11,876	11,420	456	12,525	12,981	-
Payroll Withholding Fica/Medic Tax	-	492,791	492,789	2	522,375	522,351	26
County Tax Payroll	-	66,237	66,233	4	72,265	72,265	4
sew Improvement	-	76,564	76,564	-	424,500	424,500	-
Wastewater Utility-Operating	997,677	2,610,372	2,165,098	1,442,951	3,109,928	2,981,119	1,571,760
Wastewater Util-Bond And Interest	5,307	573,915	573,478	5,744	773,415	771,985	7,174
Wastewater Utility-Debt Reserve	337,053	1,066,962	337,296	1,066,719	7,513	-	1,074,232
Sewer Improvement Bond	-	9,422,916	6,534,659	2,888,257	9,914	2,524,499	373,672
Water Utility-Operating	1,338,442	2,107,358	2,235,716	1,210,084	2,115,594	2,445,132	880,546
Water Utility-Bond And Interest	123,547	445,804	446,041	123,310	447,497	444,475	126,332
Water Utility-Debt Reserve	470,677	1,788	-	472,465	3,603	-	476,068
Water Improvement	-	189,117	189,117	-	270,479	270,479	-
Petty Cash-Water	100	-	-	100	-	-	100
Totals	<u>\$ 14,694,971</u>	<u>\$ 34,181,147</u>	<u>\$ 28,190,147</u>	<u>\$ 20,685,971</u>	<u>\$ 26,838,337</u>	<u>\$ 29,187,264</u>	<u>\$ 18,337,044</u>

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

CITY OF KENDALLVILLE  
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, 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.

CITY OF KENDALLVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

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

*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.

CITY OF KENDALLVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**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 KENDALLVILLE  
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 Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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 PERF Hybrid or the My Choice.

CITY OF KENDALLVILLE  
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.

*B. 1925 Police Officers' Pension Plan*

*Plan Description*

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

*Funding Policy*

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

*On Behalf Payments*

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

*C. 1937 Firefighters' Pension Plan*

*Plan Description*

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF KENDALLVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy*

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

*On Behalf Payments*

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

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

*Plan Description*

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

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

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

**Note 7. Subsequent Events**

On May 28, 2019, the City entered into a six year loan in the amount of \$1,300,000 with Campbell & Fetter Bank to refinance the line of credit used for McCray site clean-up.

In October 2019, the City received a Community Development Block Grant in the amount of \$600,000.

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#### 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.

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Rainy Day	Levy Excess	Economic Improvement	Park Nonreverting Capital
Cash and investments - beginning	\$ 2,627,565	\$ 1,212,840	\$ 151,948	\$ 37,050	\$ 333,486	\$ 543	\$ 52,407	\$ 136,208
Receipts:								
Taxes	3,025,016	492,475	-	-	-	-	19,973	-
Licenses and permits	65,720	-	-	5,210	-	-	-	-
Intergovernmental receipts	1,661,150	434,781	44,287	-	-	-	-	-
Charges for services	171,247	720	-	10,679	-	-	-	-
Fines and forfeits	4,318	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	185,058	3,178	216	83	908	1	132	33,981
Total receipts	5,112,509	931,154	44,503	15,972	908	1	20,105	33,981
Disbursements:								
Personal services	2,928,381	309,894	-	-	-	-	-	-
Supplies	53,940	128,462	-	-	-	-	-	-
Other services and charges	612,489	36,392	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	274,502	-	193,368	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	830,743	510,547	-	28,000	-	-	17,061	12,190
Total disbursements	4,700,055	985,295	193,368	28,000	-	-	17,061	12,190
Excess (deficiency) of receipts over disbursements	412,454	(54,141)	(148,865)	(12,028)	908	1	3,044	21,791
Cash and investments - ending	\$ 3,040,019	\$ 1,158,699	\$ 3,083	\$ 25,022	\$ 334,394	\$ 544	\$ 55,451	\$ 157,999

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

	RDC TIF BOND DEBT RESERVE	RDC TIF EAST BOND	STORM SEWER	General Improvement	Cumulative Capital Improvement	Cedit	Police Pension	Fire Pension
Cash and investments - beginning	\$ 281,875	\$ 125,195	\$ 60,247	\$ 219,491	\$ 221,231	\$ 686	\$ 198,161	\$ 42,151
Receipts:								
Taxes	-	351,125	19,491	-	24,771	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	660	-	-	434,557	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	692	6,503	584	18	132,933	29,517
Total receipts	-	351,125	20,843	6,503	25,355	434,575	132,933	29,517
Disbursements:								
Personal services	-	-	444	-	-	-	120,819	29,021
Supplies	-	-	407	-	-	-	-	-
Other services and charges	-	-	25,440	-	-	-	-	-
Debt service - principal and interest	-	315,469	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	31,875	-	33	4,200	-	434,557	-	-
Total disbursements	31,875	315,469	26,324	4,200	-	434,557	120,819	29,021
Excess (deficiency) of receipts over disbursements	(31,875)	35,656	(5,481)	2,303	25,355	18	12,114	496
Cash and investments - ending	\$ 250,000	\$ 160,851	\$ 54,766	\$ 221,794	\$ 246,586	\$ 704	\$ 210,275	\$ 42,647

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

	PAYROLL YMCA DEDUCTION	Kendallville Anniversary	PRL FSA-Short	Noble County Clerk	FSA-Sturgis	HSA Campbell & Fetter	Firearms Range Fund	LOIT SEA 67-2016 Special Dist
Cash and investments - beginning	\$ 303	\$ 4,253	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5,315	148	1,750	1,204	2,500	3,240	9,729	-
Total receipts	5,315	148	1,750	1,204	2,500	3,240	9,729	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,347	57	1,617	1,204	2,500	3,240	327	-
Total disbursements	5,347	57	1,617	1,204	2,500	3,240	327	-
Excess (deficiency) of receipts over disbursements	(32)	91	133	-	-	-	9,402	-
Cash and investments - ending	\$ 271	\$ 4,344	\$ 213	\$ -	\$ -	\$ -	\$ 9,402	\$ -

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

	Liberty National Insurance	Allen County Clerk	Edac	Park And Recreation	Cemetery	Cemetery Contingency	Airport Operating	Cdbg Miscellaneous Income
Cash and investments - beginning	\$ -	\$ -	\$ 931	\$ 384,590	\$ 47,672	\$ 3,634	\$ 165,148	\$ 494,344
Receipts:								
Taxes	-	-	-	333,622	17,867	-	46,129	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	144,392	1,085	-	2,802	-
Charges for services	-	-	-	88,408	45,109	-	60,162	-
Fines and forfeits	-	-	-	1,521	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	8,509	22,187	287	10	37,131	68,985
Total receipts	-	-	8,509	590,130	64,348	10	146,224	68,985
Disbursements:								
Personal services	-	-	-	372,031	59,099	-	-	-
Supplies	-	-	-	24,021	2,098	-	9,619	-
Other services and charges	-	-	-	59,354	4,771	-	95,400	-
Debt service - principal and interest	-	-	-	-	-	-	23,212	-
Capital outlay	-	-	-	10,108	3,352	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	8,375	53,055	3,628	-	-	39,514
Total disbursements	-	-	8,375	518,569	72,948	-	128,231	39,514
Excess (deficiency) of receipts over disbursements	-	-	134	71,561	(8,600)	10	17,993	29,471
Cash and investments - ending	\$ -	\$ -	\$ 1,065	\$ 456,151	\$ 39,072	\$ 3,644	\$ 183,141	\$ 523,815

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

	Hms&E	Kcprf	K-9 Fund	4Th Of July Festival	Kid City Project	City Beautification	Rdc Tif Downtown	Aviation In Progress
Cash and investments - beginning	\$ 16,469	\$ 1,878	\$ 782	\$ 4,072	\$ 3,254	\$ 291	\$ 330,673	\$ 7,867
Receipts:								
Taxes	-	-	-	-	-	-	101,675	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,462	4	388	7,296	9,563	-	829	20
Total receipts	4,462	4	388	7,296	9,563	-	102,504	20
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	10,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	790	-	-	9,633	179	95,407	-
Total disbursements	-	790	-	10,000	9,633	179	95,407	-
Excess (deficiency) of receipts over disbursements	4,462	(786)	388	(2,704)	(70)	(179)	7,097	20
Cash and investments - ending	\$ 20,931	\$ 1,092	\$ 1,170	\$ 1,368	\$ 3,184	\$ 112	\$ 337,770	\$ 7,887

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

	Cemetery Chapel Fund	Rdc Tif Eastside	Fema Grant-Fire Dept	Sports Complex	Police Public Awareness	Rural Firefighting	Special Arson	Special Siren
Cash and investments - beginning	\$ 1,781	\$ 1,084,267	\$ 11	\$ 44,237	\$ 342	\$ 132,818	\$ 26	\$ 12,674
Receipts:								
Taxes	-	119,774	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	92,705	-	200	-	-
Fines and forfeits	-	-	-	23,592	-	90	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5	1,492	-	7,019	1	53,399	-	1,260
Total receipts	5	121,266	-	123,316	1	53,689	-	1,260
Disbursements:								
Personal services	-	-	-	42,583	-	-	-	-
Supplies	-	-	-	60,317	-	-	-	-
Other services and charges	-	-	-	16,367	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,758	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	404,370	-	8,981	-	-	-	-
Total disbursements	-	404,370	-	132,006	-	-	-	-
Excess (deficiency) of receipts over disbursements	5	(283,104)	-	(8,690)	1	53,689	-	1,260
Cash and investments - ending	\$ 1,786	\$ 801,163	\$ 11	\$ 35,547	\$ 343	\$ 186,507	\$ 26	\$ 13,934

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

	Sp Beyer	Sp Wayne	Sp Donations	Sp Cole	Sp Nature Center	Sp Programs	Sp Festival	Rdc Donations
Cash and investments - beginning	\$ 237	\$ 3	\$ 20,687	\$ 53,787	\$ 965	\$ 39,225	\$ 65,418	\$ 13,099
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1	-	134,125	49	5	18,220	105,291	36
Total receipts	1	-	134,125	49	5	18,220	105,291	36
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	5,628	-	-
Other services and charges	-	-	-	-	-	5,396	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	91,792	48,614	-	36	93,326	-
Total disbursements	-	-	91,792	48,614	-	11,060	93,326	-
Excess (deficiency) of receipts over disbursements	1	-	42,333	(48,565)	5	7,160	11,965	36
Cash and investments - ending	\$ 238	\$ 3	\$ 63,020	\$ 5,222	\$ 970	\$ 46,385	\$ 77,383	\$ 13,135

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

	G.O. Bond & Interest	Street Light Funding Project	General Petty Cash	Park Petty Cash	Capital Outlay	Grants Federal And State	Cemetery Endowment	Payroll Withholding- Federal
Cash and investments - beginning	\$ 2,979	\$ 5,666	\$ 100	\$ 175	\$ 55,518	\$ 243,943	\$ 112,694	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	92,493	1,811	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	8	15	-	-	434,659	132	310	438,362
Total receipts	8	15	-	-	434,659	92,625	2,121	438,362
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	355,481	307,392	-	438,362
Total disbursements	-	-	-	-	355,481	307,392	-	438,362
Excess (deficiency) of receipts over disbursements	8	15	-	-	79,178	(214,767)	2,121	-
Cash and investments - ending	\$ 2,987	\$ 5,681	\$ 100	\$ 175	\$ 134,696	\$ 29,176	\$ 114,815	\$ -

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

	Health Insurance	Payroll Deferred Comp	Payroll Vision Insurance	Payroll Fsa Kiersey	Payroll Fsa Derby	Payroll Fsa Robinson	Payroll Fsa Handshoe	Payroll Standing Chapter
Cash and investments - beginning	\$ 479,382	\$ -	\$ 1,170	\$ -	\$ 300	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	713,382	42,120	7,269	2,500	1,100	900	700	372
Total receipts	713,382	42,120	7,269	2,500	1,100	900	700	372
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	684,895	40,552	7,269	2,500	1,400	900	700	372
Total disbursements	684,895	40,552	7,269	2,500	1,400	900	700	372
Excess (deficiency) of receipts over disbursements	28,487	1,568	-	-	(300)	-	-	-
Cash and investments - ending	\$ 507,869	\$ 1,568	\$ 1,170	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Hlth Ins Reg 125	Indiana Child Support	Dental-Payroll	Payroll Colonial Life Ins	Direct Deposit Payroll	United Way-Payroll	Noble County Treasurer- Payroll	Payroll Fire Perf
Cash and investments - beginning	\$ 19,026	\$ -	\$ 518	\$ -	\$ -	\$ 107	\$ 40	\$ 93
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	133,190	15,265	41,993	16,175	2,142,717	-	-	12,802
Total receipts	133,190	15,265	41,993	16,175	2,142,717	-	-	12,802
Disbursements:								
Personal services	-	-	-	-	2,142,717	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	133,190	15,265	42,017	14,973	-	107	40	12,895
Total disbursements	133,190	15,265	42,017	14,973	2,142,717	107	40	12,895
Excess (deficiency) of receipts over disbursements	-	-	(24)	1,202	-	(107)	(40)	(93)
Cash and investments - ending	\$ 19,026	\$ -	\$ 494	\$ 1,202	\$ -	\$ -	\$ -	\$ -

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

	Payroll State Tax Withholding	Net Wages Payroll	Police Perf-Payroll	Perf Voluntary- Payroll	Payroll Withholding Fica/Medic Tax	County Tax Payroll	sew Improvement	Wastewater Utility- Operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ 763,513
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	2,043,722
Other receipts	131,744	850,897	21,567	13,697	478,859	55,324	177,445	5,314
Total receipts	131,744	850,897	21,567	13,697	478,859	55,324	177,445	2,049,036
Disbursements:								
Personal services	-	850,897	-	-	-	-	-	611,039
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	29,922
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	143,615	-
Utility operating expenses	-	-	-	-	-	-	-	1,406,118
Other disbursements	131,744	-	21,567	13,697	479,009	55,324	33,830	-
Total disbursements	131,744	850,897	21,567	13,697	479,009	55,324	177,445	2,047,079
Excess (deficiency) of receipts over disbursements	-	-	-	-	(150)	-	-	1,957
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,470

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

	Wastewater Util-Bond And Interest	Wastewater Utility-Debt Reserve	Water Utility- Operating	Water Utility-Bond And Interest	Water Utility-Debt Reserve	Water Improvement	Petty Cash-Water	Totals
Cash and investments - beginning	\$ 4,885	\$ 335,173	\$ 1,253,614	\$ 123,452	\$ 467,975	\$ -	\$ 100	\$ 12,507,475
Receipts:								
Taxes	-	-	-	-	-	-	-	4,551,918
Licenses and permits	-	-	-	-	-	-	-	70,930
Intergovernmental receipts	-	-	-	-	-	-	-	2,723,714
Charges for services	-	-	-	-	-	-	-	563,534
Fines and forfeits	-	-	-	-	-	-	-	29,521
Utility fees	-	-	2,071,137	-	-	-	-	4,114,859
Other receipts	315,272	858	8,311	442,219	1,275	143,971	-	7,548,988
Total receipts	315,272	858	2,079,448	442,219	1,275	143,971	-	19,603,464
Disbursements:								
Personal services	-	-	487,561	-	-	-	-	7,954,486
Supplies	-	-	-	-	-	-	-	284,492
Other services and charges	-	-	92,028	-	-	-	-	987,559
Debt service - principal and interest	315,095	-	-	442,066	-	-	-	1,095,842
Capital outlay	-	-	-	-	-	143,971	-	772,674
Utility operating expenses	-	-	576,825	-	-	-	-	1,982,943
Other disbursements	-	-	817,812	-	-	-	-	6,352,491
Total disbursements	315,095	-	1,974,226	442,066	-	143,971	-	19,430,487
Excess (deficiency) of receipts over disbursements	177	858	105,222	153	1,275	-	-	172,977
Cash and investments - ending	\$ 5,062	\$ 336,031	\$ 1,358,836	\$ 123,605	\$ 469,250	\$ -	\$ 100	\$ 12,680,452

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Rainy Day	Levy Excess	Economic Improvement	Park Nonreverting Capital
Cash and investments - beginning	\$ 3,040,019	\$ 1,158,699	\$ 3,083	\$ 25,022	\$ 334,394	\$ 544	\$ 55,451	\$ 157,999
Receipts:								
Taxes	3,116,914	508,952	-	-	-	-	19,824	-
Licenses and permits	67,513	-	-	8,790	-	-	-	-
Intergovernmental receipts	1,745,802	445,460	40,154	-	-	-	-	-
Charges for services	164,779	900	-	17,069	-	-	-	-
Fines and forfeits	3,749	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	577,559	6,147	4,247	162	1,017	2	156	152,294
Total receipts	5,676,316	961,459	44,401	26,021	1,017	2	19,980	152,294
Disbursements:								
Personal services	2,675,901	291,880	-	-	-	-	-	-
Supplies	42,285	73,116	-	-	-	-	-	-
Other services and charges	1,123,980	95,808	-	-	-	-	10,184	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	95,732	32,822	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,342,152	274,251	47,483	16,896	-	-	8,900	5,324
Total disbursements	5,280,050	767,877	47,483	16,896	-	-	19,084	5,324
Excess (deficiency) of receipts over disbursements	396,266	193,582	(3,082)	9,125	1,017	2	896	146,970
Cash and investments - ending	\$ 3,436,285	\$ 1,352,281	\$ 1	\$ 34,147	\$ 335,411	\$ 546	\$ 56,347	\$ 304,969

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

	RDC TIF BOND DEBT RESERVE	RDC TIF EAST BOND	STORM SEWER	General Improvement	Cumulative Capital Improvement	Cedit	Police Pension	Fire Pension
Cash and investments - beginning	\$ 250,000	\$ 160,851	\$ 54,766	\$ 221,794	\$ 246,586	\$ 704	\$ 210,275	\$ 42,647
Receipts:								
Taxes	-	320,750	20,499	-	25,136	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	140	-	-	447,254	-	-
Charges for services	-	-	-	-	-	-	108,746	29,028
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	689	4,529	760	41	555	112
Total receipts	-	320,750	21,328	4,529	25,896	447,295	109,301	29,140
Disbursements:								
Personal services	-	-	2,395	-	-	-	120,386	29,575
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,474	-	-	-	-	-
Debt service - principal and interest	-	322,514	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	11,551	-	-	447,254	-	-
Total disbursements	-	322,514	15,420	-	-	447,254	120,386	29,575
Excess (deficiency) of receipts over disbursements	-	(1,764)	5,908	4,529	25,896	41	(11,085)	(435)
Cash and investments - ending	\$ 250,000	\$ 159,087	\$ 60,674	\$ 226,323	\$ 272,482	\$ 745	\$ 199,190	\$ 42,212

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

	PAYROLL YMCA DEDUCTION	Kendallville Anniversary	PRL FSA-Short	Noble County Clerk	FSA-Sturgis	HSA Campbell & Fetter	Firearms Range Fund	LOIT SEA 67-2016 Special Dist
Cash and investments - beginning	\$ 271	\$ 4,344	\$ 213	\$ -	\$ -	\$ -	\$ 9,402	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	708,770
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,137	13	-	281	-	19,902	259	891
Total receipts	4,137	13	-	281	-	19,902	259	709,661
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,137	-	133	281	-	19,902	-	-
Total disbursements	4,137	-	133	281	-	19,902	-	-
Excess (deficiency) of receipts over disbursements	-	13	(133)	-	-	-	259	709,661
Cash and investments - ending	\$ 271	\$ 4,357	\$ 80	\$ -	\$ -	\$ -	\$ 9,661	\$ 709,661

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

	Liberty National Insurance	Allen County Clerk	Edac	Park And Recreation	Cemetery	Cemetery Contingency	Airport Operating	Cdbg Miscellaneous Income
Cash and investments - beginning	\$ -	\$ -	\$ 1,065	\$ 456,151	\$ 39,072	\$ 3,644	\$ 183,141	\$ 523,815
Receipts:								
Taxes	-	-	-	371,982	18,296	-	47,569	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	142,497	1,099	-	2,858	-
Charges for services	-	-	-	90,057	34,215	-	95,297	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	630	608	8,514	21,957	90	11	4,533	6,506
Total receipts	630	608	8,514	626,493	53,700	11	150,257	6,506
Disbursements:								
Personal services	-	-	-	355,327	57,621	-	-	-
Supplies	-	-	-	42,659	663	-	6,066	-
Other services and charges	-	-	-	87,166	12,542	-	18,797	-
Debt service - principal and interest	-	-	-	-	-	-	23,212	-
Capital outlay	-	-	-	61,093	3,998	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	630	608	8,375	59,662	4,201	-	86,835	100,228
Total disbursements	630	608	8,375	605,907	79,025	-	134,910	100,228
Excess (deficiency) of receipts over disbursements	-	-	139	20,586	(25,325)	11	15,347	(93,722)
Cash and investments - ending	\$ -	\$ -	\$ 1,204	\$ 476,737	\$ 13,747	\$ 3,655	\$ 198,488	\$ 430,093

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

	Hms&E	Kcprf	K-9 Fund	4Th Of July Festival	Kid City Project	City Beautification	Rdc Tif Downtown	Aviation In Progress
Cash and investments - beginning	\$ 20,931	\$ 1,092	\$ 1,170	\$ 1,368	\$ 3,184	\$ 112	\$ 337,770	\$ 7,887
Receipts:								
Taxes	-	-	-	-	-	-	124,383	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	411	1	3	49,560	9,030	-	1,009	22
Total receipts	411	1	3	49,560	9,030	-	125,392	22
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	635	-	-	-	-	54,085	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	437	-	18,624	8,879	42	37,627	-
Total disbursements	-	1,072	-	18,624	8,879	42	91,712	-
Excess (deficiency) of receipts over disbursements	411	(1,071)	3	30,936	151	(42)	33,680	22
Cash and investments - ending	\$ 21,342	\$ 21	\$ 1,173	\$ 32,304	\$ 3,335	\$ 70	\$ 371,450	\$ 7,909

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

	Cemetery Chapel Fund	Rdc Tif Eastside	Fema Grant-Fire Dept	Sports Complex	Police Public Awareness	Rural Firefighting	Special Arson	Special Siren
Cash and investments - beginning	\$ 1,786	\$ 801,163	\$ 11	\$ 35,547	\$ 343	\$ 186,507	\$ 26	\$ 13,934
Receipts:								
Taxes	-	120,430	-	5,000	-	70,000	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	124,897	-	65	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	5	3,779	-	145	1	209	1	1,495
Total receipts	5	124,209	-	130,042	1	70,274	1	1,495
Disbursements:								
Personal services	-	-	-	36,967	-	-	-	-
Supplies	-	-	-	66,334	-	-	-	-
Other services and charges	-	-	-	12,005	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,621	-	163,019	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	67,031	-	9,127	-	-	-	-
Total disbursements	-	67,031	-	128,054	-	163,019	-	-
Excess (deficiency) of receipts over disbursements	5	57,178	-	1,988	1	(92,745)	1	1,495
Cash and investments - ending	\$ 1,791	\$ 858,341	\$ 11	\$ 37,535	\$ 344	\$ 93,762	\$ 27	\$ 15,429

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

	Sp Beyer	Sp Wayne	Sp Donations	Sp Cole	Sp Nature Center	Sp Programs	Sp Festival	Rdc Donations
Cash and investments - beginning	\$ 238	\$ 3	\$ 63,020	\$ 5,222	\$ 970	\$ 46,385	\$ 77,383	\$ 13,135
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	20,792	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1	-	115,329	18	3	-	107,326	40
Total receipts	1	-	115,329	18	3	20,792	107,326	40
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	9,790	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,747	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	53,949	-	-	7,901	102,260	-
Total disbursements	-	-	53,949	-	-	19,438	102,260	-
Excess (deficiency) of receipts over disbursements	1	-	61,380	18	3	1,354	5,066	40
Cash and investments - ending	\$ 239	\$ 3	\$ 124,400	\$ 5,240	\$ 973	\$ 47,739	\$ 82,449	\$ 13,175

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

	G.O. Bond & Interest	Street Light Funding Project	General Petty Cash	Park Petty Cash	Capital Outlay	Grants Federal And State	Cemetery Endowment	Payroll Withholding- Federal
Cash and investments - beginning	\$ 2,987	\$ 5,681	\$ 100	\$ 175	\$ 134,696	\$ 29,176	\$ 114,815	\$ -
Receipts:								
Taxes	-	-	-	-	447,254	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,360	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	9	17	-	-	860	522,010	351	437,194
Total receipts	9	17	-	-	448,114	522,010	1,711	437,194
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	546,960	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	88,850	-	-	437,194
Total disbursements	-	-	-	-	88,850	546,960	-	437,194
Excess (deficiency) of receipts over disbursements	9	17	-	-	359,264	(24,950)	1,711	-
Cash and investments - ending	\$ 2,996	\$ 5,698	\$ 100	\$ 175	\$ 493,960	\$ 4,226	\$ 116,526	\$ -

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

	Health Insurance	Payroll Deferred Comp	Payroll Vision Insurance	Payroll Fsa Kiersey	Payroll Fsa Derby	Payroll Fsa Robinson	Payroll Fsa Handshoe	Payroll Standing Chapter
Cash and investments - beginning	\$ 507,869	\$ 1,568	\$ 1,170	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	651,805	49,696	6,862	2,550	-	-	1,080	-
Total receipts	651,805	49,696	6,862	2,550	-	-	1,080	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	684,905	49,696	6,862	2,550	-	-	1,080	-
Total disbursements	684,905	49,696	6,862	2,550	-	-	1,080	-
Excess (deficiency) of receipts over disbursements	(33,100)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 474,769	\$ 1,568	\$ 1,170	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Hlth Ins Reg 125	Indiana Child Support	Dental-Payroll	Payroll Colonial Life Ins	Direct Deposit Payroll	United Way-Payroll	Noble County Treasurer- Payroll	Payroll Fire Perf
Cash and investments - beginning	\$ 19,026	\$ -	\$ 494	\$ 1,202	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	142,624	18,961	47,429	16,289	2,189,274	93	136	13,047
Total receipts	142,624	18,961	47,429	16,289	2,189,274	93	136	13,047
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	142,324	18,961	47,391	14,085	2,189,274	93	136	13,047
Total disbursements	142,324	18,961	47,391	14,085	2,189,274	93	136	13,047
Excess (deficiency) of receipts over disbursements	300	-	38	2,204	-	-	-	-
Cash and investments - ending	\$ 19,326	\$ -	\$ 532	\$ 3,406	\$ -	\$ -	\$ -	\$ -

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

	Payroll State Tax Withholding	Net Wages Payroll	Police Perf-Payroll	Perf Voluntary- Payroll	Payroll Withholding Fica/Medic Tax	County Tax Payroll	sew Improvement	Wastewater Utility- Operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,470
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	2,254,325
Penalties	-	-	-	-	-	-	-	812
Other receipts	132,360	848,614	21,678	14,481	489,289	55,935	270,933	28,748
Total receipts	132,360	848,614	21,678	14,481	489,289	55,935	270,933	2,283,885
Disbursements:								
Personal services	-	848,614	-	-	-	-	-	611,388
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	3,000
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	270,933	-
Utility operating expenses	-	-	-	-	-	-	-	672,286
Other disbursements	132,360	-	21,678	14,481	489,289	55,935	-	765,004
Total disbursements	132,360	848,614	21,678	14,481	489,289	55,935	270,933	2,051,678
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	232,207
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997,677

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

	Wastewater Util-Bond And Interest	Wastewater Utility-Debt Reserve	Water Utility- Operating	Water Utility-Bond And Interest	Water Utility-Debt Reserve	Water Improvement	Petty Cash-Water	Totals
Cash and investments - beginning	\$ 5,062	\$ 336,031	\$ 1,358,836	\$ 123,605	\$ 469,250	\$ -	\$ 100	\$ 12,680,452
Receipts:								
Taxes	-	-	-	-	-	-	-	5,925,759
Licenses and permits	-	-	-	-	-	-	-	76,303
Intergovernmental receipts	-	-	-	-	-	-	-	2,825,264
Charges for services	-	-	-	-	-	-	-	687,205
Fines and forfeits	-	-	-	-	-	-	-	3,749
Utility fees	-	-	2,101,937	-	-	-	-	4,356,262
Penalties	-	-	-	-	-	-	-	812
Other receipts	316,903	1,022	5,508	441,755	1,427	175,574	-	8,009,504
Total receipts	316,903	1,022	2,107,445	441,755	1,427	175,574	-	21,884,858
Disbursements:								
Personal services	-	-	535,246	-	-	-	-	5,565,300
Supplies	-	-	-	-	-	-	-	240,913
Other services and charges	-	-	66,250	-	-	-	-	1,431,206
Debt service - principal and interest	316,658	-	-	441,813	-	-	-	1,104,197
Capital outlay	-	-	-	-	-	175,574	-	1,410,219
Utility operating expenses	-	-	683,401	-	-	-	-	1,355,687
Other disbursements	-	-	842,942	-	-	-	-	8,762,817
Total disbursements	316,658	-	2,127,839	441,813	-	175,574	-	19,870,339
Excess (deficiency) of receipts over disbursements	245	1,022	(20,394)	(58)	1,427	-	-	2,014,519
Cash and investments - ending	\$ 5,307	\$ 337,053	\$ 1,338,442	\$ 123,547	\$ 470,677	\$ -	\$ 100	\$ 14,694,971

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

	General Fund	Motor Vehicle Highway	Local Road And Street	ONE AMERICA	Memorial Fund	Law Enforcement Continuing Ed	Noble County Treasurer	Rainy Day
Cash and investments - beginning	\$ 3,436,285	\$ 1,352,281	\$ 1	\$ -	\$ -	\$ 34,147	\$ -	\$ 335,411
Receipts:								
Taxes	4,221,753	529,358	-	-	-	-	-	-
Licenses and permits	52,127	-	-	-	-	4,580	-	-
Intergovernmental receipts	1,000,910	489,924	56,206	-	-	-	-	-
Charges for services	165,040	720	-	-	-	-	-	-
Fines and forfeits	2,303	-	-	-	-	8,213	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	113,711	4,794	97	-	-	6,337	-	1,274
Total receipts	5,555,844	1,024,796	56,303	-	-	19,130	-	1,274
Disbursements:								
Personal services	3,179,153	304,074	-	-	-	-	-	-
Supplies	145,680	88,659	-	-	-	-	-	-
Other services and charges	849,807	37,752	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	716,564	539,156	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	532,239	-	-	-	-	17,076	-	-
Total disbursements	5,423,443	969,641	-	-	-	17,076	-	-
Excess (deficiency) of receipts over disbursements	132,401	55,155	56,303	-	-	2,054	-	1,274
Cash and investments - ending	\$ 3,568,686	\$ 1,407,436	\$ 56,304	\$ -	\$ -	\$ 36,201	\$ -	\$ 336,685

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

	Levy Excess	Economic Improvement	Park Nonreverting Capital	RDC TIF BOND DEBT RESERVE	RDC TIF EAST BOND	STORM SEWER	General Improvement	Cumulative Capital Improvement
Cash and investments - beginning	\$ 546	\$ 56,347	\$ 304,969	\$ 250,000	\$ 159,087	\$ 60,674	\$ 226,323	\$ 272,482
Receipts:								
Taxes	-	19,146	-	-	-	20,745	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,361	-	23,984
Charges for services	-	-	-	-	-	-	3,032	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2	316	4,879	-	321,625	240	867	1,060
Total receipts	2	19,462	4,879	-	321,625	22,346	3,899	25,044
Disbursements:								
Personal services	-	-	-	-	-	4,293	-	-
Supplies	-	1,275	-	-	-	1,828	-	-
Other services and charges	-	19,659	-	-	-	1,663	-	-
Debt service - principal and interest	-	-	-	-	318,633	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	9,253	-	-	-	-	-
Total disbursements	-	20,934	9,253	-	318,633	7,784	-	-
Excess (deficiency) of receipts over disbursements	2	(1,472)	(4,374)	-	2,992	14,562	3,899	25,044
Cash and investments - ending	\$ 548	\$ 54,875	\$ 300,595	\$ 250,000	\$ 162,079	\$ 75,236	\$ 230,222	\$ 297,526

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

	Cedit	Police Pension	Fire Pension	PAYROLL YMCA DEDUCTION	Kendallville Anniversary	PRL FSA-Short	Noble County Clerk	HSA Campbell & Fetter
Cash and investments - beginning	\$ 745	\$ 199,190	\$ 42,212	\$ 271	\$ 4,357	\$ 80	\$ -	\$ -
Receipts:								
Taxes	489,784	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3	128,731	31,646	3,686	17	-	136	26,565
Total receipts	489,787	128,731	31,646	3,686	17	-	136	26,565
Disbursements:								
Personal services	-	123,154	30,255	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	448,969	-	-	3,639	-	-	136	26,553
Total disbursements	448,969	123,154	30,255	3,639	-	-	136	26,553
Excess (deficiency) of receipts over disbursements	40,818	5,577	1,391	47	17	-	-	12
Cash and investments - ending	\$ 41,563	\$ 204,767	\$ 43,603	\$ 318	\$ 4,374	\$ 80	\$ -	\$ 12

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

	Firearms Range Fund	LOIT SEA 67-2016 Special Dist	Liberty National Insurance	LOIT Public Safety	Edac	Park And Recreation	Cemetery	Cemetery Contingency
Cash and investments - beginning	\$ 9,661	\$ 709,661	\$ -	\$ -	\$ 1,204	\$ 476,737	\$ 13,747	\$ 3,655
Receipts:								
Taxes	-	-	-	-	-	451,881	18,957	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	585,635	-	23,510	1,244	-
Charges for services	-	-	-	-	-	96,910	41,305	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,094	2,854	7,416	964	8,517	25,072	2,100	14
Total receipts	4,094	2,854	7,416	586,599	8,517	597,373	63,606	14
Disbursements:								
Personal services	-	-	-	-	-	435,361	67,599	-
Supplies	13,408	-	-	-	-	40,127	1,181	-
Other services and charges	-	-	-	-	-	104,035	4,730	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	38,829	3,352	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,787	-	8,375	450	-	-
Total disbursements	13,408	-	6,787	-	8,375	618,802	76,862	-
Excess (deficiency) of receipts over disbursements	(9,314)	2,854	629	586,599	142	(21,429)	(13,256)	14
Cash and investments - ending	\$ 347	\$ 712,515	\$ 629	\$ 586,599	\$ 1,346	\$ 455,308	\$ 491	\$ 3,669

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

	Airport Operating	Cdbg Miscellaneous Income	Hms&E	Kcprf	K-9 Fund	4Th Of July Festival	Kid City Project	City Beautification
Cash and investments - beginning	\$ 198,488	\$ 430,093	\$ 21,342	\$ 21	\$ 1,173	\$ 32,304	\$ 3,335	\$ 70
Receipts:								
Taxes	49,359	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,238	-	-	-	-	-	-	-
Charges for services	93,806	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,238	1,507	78	-	4	50,547	5,486	1,001
Total receipts	147,641	1,507	78	-	4	50,547	5,486	1,001
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	18,867	-	-	-	-	-	-	-
Other services and charges	78,212	-	-	-	-	46,129	8,762	-
Debt service - principal and interest	23,212	-	-	-	-	-	-	-
Capital outlay	1,924	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,729	44,618	2,248	-	393	6,472	-	-
Total disbursements	124,944	44,618	2,248	-	393	52,601	8,762	-
Excess (deficiency) of receipts over disbursements	22,697	(43,111)	(2,170)	-	(389)	(2,054)	(3,276)	1,001
Cash and investments - ending	\$ 221,185	\$ 386,982	\$ 19,172	\$ 21	\$ 784	\$ 30,250	\$ 59	\$ 1,071

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

	Rdc Tif Downtown	Aviation In Progress	Cemetery Chapel Fund	Rdc Tif Eastside	Fema Grant-Fire Dept	Sports Complex	Police Public Awareness	Rural Firefighting
Cash and investments - beginning	\$ 371,450	\$ 7,909	\$ 1,791	\$ 858,341	\$ 11	\$ 37,535	\$ 344	\$ 93,762
Receipts:								
Taxes	122,094	-	-	101,125	-	5,211	-	75,000
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	91,117	-	6,941
Fines and forfeits	-	-	-	-	-	5,675	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,435	30	7	3,808	-	5,149	1	5,479
Total receipts	123,529	30	7	104,933	-	107,152	1	87,420
Disbursements:								
Personal services	-	-	-	-	-	36,605	-	-
Supplies	-	-	-	-	-	60,509	-	-
Other services and charges	-	-	-	-	-	8,875	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	78,651	-	-	519,637	-	2,245	-	1,028
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,850	-	-	430	-	5,360	-	-
Total disbursements	84,501	-	-	520,067	-	113,594	-	1,028
Excess (deficiency) of receipts over disbursements	39,028	30	7	(415,134)	-	(6,442)	1	86,392
Cash and investments - ending	\$ 410,478	\$ 7,939	\$ 1,798	\$ 443,207	\$ 11	\$ 31,093	\$ 345	\$ 180,154

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

	Special Arson	Special Siren	Sp Beyer	Sp Wayne	Sp Donations	Sp Cole	Sp Nature Center	Sp Programs
Cash and investments - beginning	\$ 27	\$ 15,429	\$ 239	\$ 3	\$ 124,400	\$ 5,240	\$ 973	\$ 47,739
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,760	-	-	-
Charges for services	-	-	-	-	-	-	-	17,792
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	3,063	1	-	1,344,044	20	4	186
Total receipts	-	3,063	1	-	1,354,804	20	4	17,978
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	8,817
Other services and charges	-	-	-	-	-	-	-	6,948
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	140
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	365	-	-	422,366	60	-	120
Total disbursements	-	365	-	-	422,366	60	-	16,025
Excess (deficiency) of receipts over disbursements	-	2,698	1	-	932,438	(40)	4	1,953
Cash and investments - ending	\$ 27	\$ 18,127	\$ 240	\$ 3	\$ 1,056,838	\$ 5,200	\$ 977	\$ 49,692

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

	Sp Festival	Rdc Donations	G.O. Bond & Interest	Street Light Funding Project	General Petty Cash	Park Petty Cash	Capital Outlay	Grants Federal And State
Cash and investments - beginning	\$ 82,449	\$ 13,175	\$ 2,996	\$ 5,698	\$ 100	\$ 175	\$ 493,960	\$ 4,226
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	792,943
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	112,897	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	321	50	11	22	-	-	462,240	1,436
Total receipts	113,218	50	11	22	-	-	462,240	794,379
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,391	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	765,748
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	95,872	-	-	-	-	-	29,577	-
Total disbursements	95,872	-	-	-	-	-	31,968	765,748
Excess (deficiency) of receipts over disbursements	17,346	50	11	22	-	-	430,272	28,631
Cash and investments - ending	\$ 99,795	\$ 13,225	\$ 3,007	\$ 5,720	\$ 100	\$ 175	\$ 924,232	\$ 32,857

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

	Cemetery Endowment	Payroll Withholding- Federal	Health Insurance	Payroll Deferred Comp	Payroll Vision Insurance	Payroll Fsa Kiersey	Payroll Fsa Handshoe	Payroll Hlth Ins Reg 125
Cash and investments - beginning	\$ 116,526	\$ -	\$ 474,769	\$ 1,568	\$ 1,170	\$ -	\$ -	\$ 19,326
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,695	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	446	445,019	758,325	71,107	6,912	2,600	1,200	154,669
Total receipts	2,141	445,019	758,325	71,107	6,912	2,600	1,200	154,669
Disbursements:								
Personal services	-	-	710,921	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	444,904	-	71,107	5,766	2,600	1,200	128,821
Total disbursements	-	444,904	710,921	71,107	5,766	2,600	1,200	128,821
Excess (deficiency) of receipts over disbursements	2,141	115	47,404	-	1,146	-	-	25,848
Cash and investments - ending	\$ 118,667	\$ 115	\$ 522,173	\$ 1,568	\$ 2,316	\$ -	\$ -	\$ 45,174

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

	Indiana Child Support	Dental-Payroll	Payroll Colonial Life Ins	Direct Deposit Payroll	United Way-Payroll	Payroll Fire Perf	Payroll State Tax Withholding	Net Wages Payroll
Cash and investments - beginning	\$ -	\$ 532	\$ 3,406	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	17,516	48,594	20,552	2,254,797	786	13,348	130,546	784,642
Total receipts	17,516	48,594	20,552	2,254,797	786	13,348	130,546	784,642
Disbursements:								
Personal services	-	-	-	-	-	-	-	784,642
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	17,516	44,605	21,053	2,254,797	465	12,835	130,539	-
Total disbursements	17,516	44,605	21,053	2,254,797	465	12,835	130,539	784,642
Excess (deficiency) of receipts over disbursements	-	3,989	(501)	-	321	513	7	-
Cash and investments - ending	\$ -	\$ 4,521	\$ 2,905	\$ -	\$ 321	\$ 513	\$ 7	\$ -

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

	Police Perf-Payroll	Perf Voluntary- Payroll	Payroll Withholding Fica/Medic Tax	County Tax Payroll	sew Improvement	Wastewater Utility- Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Debt Reserve
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997,677	\$ 5,307	\$ 337,053
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,603,317	-	-
Penalties	-	-	-	-	-	84	-	-
Other receipts	21,922	11,876	492,791	66,237	76,564	6,971	573,915	1,066,962
Total receipts	21,922	11,876	492,791	66,237	76,564	2,610,372	573,915	1,066,962
Disbursements:								
Personal services	-	-	-	-	-	613,013	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	31,889	-	-
Debt service - principal and interest	-	-	-	-	-	-	520,975	-
Capital outlay	-	-	-	-	76,564	4,951	-	-
Utility operating expenses	-	-	-	-	-	861,968	-	-
Other disbursements	21,101	11,420	492,789	66,233	-	653,277	52,503	337,296
Total disbursements	21,101	11,420	492,789	66,233	76,564	2,165,098	573,478	337,296
Excess (deficiency) of receipts over disbursements	821	456	2	4	-	445,274	437	729,666
Cash and investments - ending	\$ 821	\$ 456	\$ 2	\$ 4	\$ -	\$ 1,442,951	\$ 5,744	\$ 1,066,719

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

	Sewer Improvement Bond	Water Utility- Operating	Water Utility-Bond And Interest	Water Utility-Debt Reserve	Water Improvement	Petty Cash-Water	Totals
Cash and investments - beginning	\$ -	\$ 1,338,442	\$ 123,547	\$ 470,677	\$ -	\$ 100	\$ 14,694,971
Receipts:							
Taxes	-	-	-	-	-	-	6,104,413
Licenses and permits	-	-	-	-	-	-	56,707
Intergovernmental receipts	-	-	-	-	-	-	2,989,715
Charges for services	-	-	-	-	-	-	518,358
Fines and forfeits	-	-	-	-	-	-	129,088
Utility fees	-	2,099,228	-	-	-	-	4,702,545
Penalties	-	-	-	-	-	-	84
Other receipts	9,422,916	8,130	445,804	1,788	189,117	-	19,680,237
Total receipts	9,422,916	2,107,358	445,804	1,788	189,117	-	34,181,147
Disbursements:							
Personal services	-	549,684	-	-	-	-	6,838,754
Supplies	-	-	-	-	-	-	380,351
Other services and charges	-	43,700	-	-	-	-	1,244,552
Debt service - principal and interest	-	445,589	446,041	-	-	-	1,754,450
Capital outlay	6,406,778	50,230	-	-	189,117	-	9,394,914
Utility operating expenses	-	835,462	-	-	-	-	1,697,430
Other disbursements	127,881	311,051	-	-	-	-	6,879,696
Total disbursements	6,534,659	2,235,716	446,041	-	189,117	-	28,190,147
Excess (deficiency) of receipts over disbursements	2,888,257	(128,358)	(237)	1,788	-	-	5,991,000
Cash and investments - ending	\$ 2,888,257	\$ 1,210,084	\$ 123,310	\$ 472,465	\$ -	\$ 100	\$ 20,685,971

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

	General Fund	Motor Vehicle Highway	Local Road And Street	ONE AMERICA	Memorial Fund	Law Enforcement Continuing Ed	Noble County Treasurer	Rainy Day
Cash and investments - beginning	\$ 3,568,686	\$ 1,407,436	\$ 56,304	\$ -	\$ -	\$ 36,201	\$ -	\$ 336,685
Receipts:								
Taxes	3,411,838	600,360	-	-	-	-	-	-
Licenses and permits	54,330	-	-	-	-	3,850	-	-
Intergovernmental receipts	1,925,815	511,822	77,990	-	-	-	-	-
Charges for services	161,920	76,612	-	-	-	4,659	-	-
Fines and forfeits	2,748	-	-	-	-	10,773	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,474,837	12,732	757	6,824	8,336	278	275	2,569
Total receipts	7,031,488	1,201,526	78,747	6,824	8,336	19,560	275	2,569
Disbursements:								
Personal services	3,393,251	252,417	-	-	-	-	-	-
Supplies	86,818	-	-	-	-	-	-	-
Other services and charges	1,387,906	621,434	-	-	-	14,890	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	268,408	3,410	-	-	8,329	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,625,301	13,129	-	6,308	-	9,028	275	-
Total disbursements	6,761,684	890,390	-	6,308	8,329	23,918	275	-
Excess (deficiency) of receipts over disbursements	269,804	311,136	78,747	516	7	(4,358)	-	2,569
Cash and investments - ending	\$ 3,838,490	\$ 1,718,572	\$ 135,051	\$ 516	\$ 7	\$ 31,843	\$ -	\$ 339,254

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

	Levy Excess	Economic Improvement	Park Nonreverting Capital	RDC TIF BOND DEBT RESERVE	RDC TIF EAST BOND	STORM SEWER	General Improvement	Cumulative Capital Improvement
Cash and investments - beginning	\$ 548	\$ 54,875	\$ 300,595	\$ 250,000	\$ 162,079	\$ 75,236	\$ 230,222	\$ 297,526
Receipts:								
Taxes	-	18,184	-	-	-	23,515	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,586	-	23,053
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5	384	4,129	-	325,500	569	2,409	2,233
Total receipts	5	18,568	4,129	-	325,500	25,670	2,409	25,286
Disbursements:								
Personal services	-	-	-	-	-	159	-	-
Supplies	-	760	-	-	-	10,000	-	-
Other services and charges	-	21,550	-	-	-	11,362	-	50,000
Debt service - principal and interest	-	-	-	-	324,087	-	-	-
Capital outlay	-	-	151,662	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	13	-	-
Total disbursements	-	22,310	151,662	-	324,087	21,534	-	50,000
Excess (deficiency) of receipts over disbursements	5	(3,742)	(147,533)	-	1,413	4,136	2,409	(24,714)
Cash and investments - ending	\$ 553	\$ 51,133	\$ 153,062	\$ 250,000	\$ 163,492	\$ 79,372	\$ 232,631	\$ 272,812

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

	Credit	Police Pension	Fire Pension	PAYROLL YMCA DEDUCTION	Kendallville Anniversary	PRL FSA-Short	Noble County Clerk	HSA Campbell & Fetter
Cash and investments - beginning	\$ 41,563	\$ 204,767	\$ 43,603	\$ 318	\$ 4,374	\$ 80	\$ -	\$ 12
Receipts:								
Taxes	481,684	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	70	124,394	30,546	5,218	34	-	-	27,550
Total receipts	481,754	124,394	30,546	5,218	34	-	-	27,550
Disbursements:								
Personal services	-	136,371	33,501	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	518,250	-	-	5,023	-	-	-	27,562
Total disbursements	518,250	136,371	33,501	5,023	-	-	-	27,562
Excess (deficiency) of receipts over disbursements	(36,496)	(11,977)	(2,955)	195	34	-	-	(12)
Cash and investments - ending	\$ 5,067	\$ 192,790	\$ 40,648	\$ 513	\$ 4,408	\$ 80	\$ -	\$ -

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

	Firearms Range Fund	LOIT SEA 67-2016 Special Dist	Liberty National Insurance	LOIT Public Safety	Edac	Park And Recreation	Cemetery	Cemetery Contingency
Cash and investments - beginning	\$ 347	\$ 712,515	\$ 629	\$ 586,599	\$ 1,346	\$ 455,308	\$ 491	\$ 3,669
Receipts:								
Taxes	-	-	-	-	-	664,083	21,310	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	569,275	-	27,399	1,437	-
Charges for services	-	-	-	-	-	97,040	38,239	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2	5,435	6,303	5,259	8,534	27,763	19,919	28
Total receipts	2	5,435	6,303	574,534	8,534	816,285	80,905	28
Disbursements:								
Personal services	-	-	-	3,947	-	445,186	60,184	-
Supplies	-	-	-	-	-	66,482	1,186	-
Other services and charges	-	-	-	65,248	-	85,766	6,869	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	268,589	-	68,553	3,352	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,478	-	8,375	618	3,536	-
Total disbursements	-	-	6,478	337,784	8,375	666,605	75,127	-
Excess (deficiency) of receipts over disbursements	2	5,435	(175)	236,750	159	149,680	5,778	28
Cash and investments - ending	\$ 349	\$ 717,950	\$ 454	\$ 823,349	\$ 1,505	\$ 604,988	\$ 6,269	\$ 3,697

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

	Airport Operating	Cdbg Miscellaneous Income	Hms&E	Kcprf	K-9 Fund	4Th Of July Festival	Kid City Project	City Beautification
Cash and investments - beginning	\$ 221,185	\$ 386,982	\$ 19,172	\$ 21	\$ 784	\$ 30,250	\$ 59	\$ 1,071
Receipts:								
Taxes	55,847	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,766	-	-	-	-	-	-	-
Charges for services	97,706	-	-	-	-	-	-	-
Fines and forfeits	1,500	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,532	2,886	143	-	4	46,981	10,515	8
Total receipts	161,351	2,886	143	-	4	46,981	10,515	8
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	9,695	-	-	-	-	-	-	-
Other services and charges	209,686	25,000	-	-	-	33,694	7,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,803	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,913	-	503	1,126	1,651	30
Total disbursements	224,184	25,000	1,913	-	503	34,820	8,651	30
Excess (deficiency) of receipts over disbursements	(62,833)	(22,114)	(1,770)	-	(499)	12,161	1,864	(22)
Cash and investments - ending	\$ 158,352	\$ 364,868	\$ 17,402	\$ 21	\$ 285	\$ 42,411	\$ 1,923	\$ 1,049

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

	Rdc Tif Downtown	Aviation In Progress	Cemetery Chapel Fund	Rdc Tif Eastside	Fema Grant-Fire Dept	Sports Complex	Police Public Awareness	Rural Firefighting
Cash and investments - beginning	\$ 410,478	\$ 7,939	\$ 1,798	\$ 443,207	\$ 11	\$ 31,093	\$ 345	\$ 180,154
Receipts:								
Taxes	108,424	-	-	106,170	-	5,255	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	13	-	-	-	-	94,903	-	75,761
Fines and forfeits	-	-	-	-	-	10,665	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,158	60	14	7,910	-	234	3	5,456
Total receipts	111,595	60	14	114,080	-	111,057	3	81,217
Disbursements:								
Personal services	-	-	-	-	-	40,065	-	-
Supplies	-	-	-	-	-	15,413	-	-
Other services and charges	52,013	-	-	-	-	10,308	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	62,369	-	4,621	-	45,282
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	344	-	45,451	-	105,000
Total disbursements	52,013	-	-	62,713	-	115,858	-	150,282
Excess (deficiency) of receipts over disbursements	59,582	60	14	51,367	-	(4,801)	3	(69,065)
Cash and investments - ending	\$ 470,060	\$ 7,999	\$ 1,812	\$ 494,574	\$ 11	\$ 26,292	\$ 348	\$ 111,089

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

	Special Arson	Special Siren	Sp Beyer	Sp Wayne	Sp Donations	Sp Cole	Sp Nature Center	Sp Programs
Cash and investments - beginning	\$ 27	\$ 18,127	\$ 240	\$ 3	\$ 1,056,838	\$ 5,200	\$ 977	\$ 49,692
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	20,076
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	2,241	1	-	543,593	41	7	394
Total receipts	-	2,241	1	-	543,593	41	7	20,470
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	8,978
Other services and charges	-	-	-	-	-	-	-	5,567
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	5
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,426,984	-	-	2,623
Total disbursements	-	-	-	-	1,426,984	-	-	17,173
Excess (deficiency) of receipts over disbursements	-	2,241	1	-	(883,391)	41	7	3,297
Cash and investments - ending	\$ 27	\$ 20,368	\$ 241	\$ 3	\$ 173,447	\$ 5,241	\$ 984	\$ 52,989

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

	Sp Festival	Rdc Donations	G.O. Bond & Interest	Street Light Funding Project	General Petty Cash	Park Petty Cash	Capital Outlay	Grants Federal And State
Cash and investments - beginning	\$ 99,795	\$ 13,225	\$ 3,007	\$ 5,720	\$ 100	\$ 175	\$ 924,232	\$ 32,857
Receipts:								
Taxes	-	-	-	-	-	-	518,250	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	788,424
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	113,700	100	24	44	-	-	9,191	1,967
Total receipts	113,700	100	24	44	-	-	527,441	790,391
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	103,981	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	204	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	703,735
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	58,719	-
Total disbursements	103,981	-	-	-	-	-	58,923	703,735
Excess (deficiency) of receipts over disbursements	9,719	100	24	44	-	-	468,518	86,656
Cash and investments - ending	\$ 109,514	\$ 13,325	\$ 3,031	\$ 5,764	\$ 100	\$ 175	\$ 1,392,750	\$ 119,513

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

	Cemetery Endowment	Payroll Withholding- Federal	Health Insurance	Payroll Deferred Comp	Payroll Vision Insurance	Payroll Fsa Kiersey	Payroll Fsa Handshoe	Payroll Hlth Ins Reg 125
Cash and investments - beginning	\$ 118,667	\$ 115	\$ 522,173	\$ 1,568	\$ 2,316	\$ -	\$ -	\$ 45,174
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,621	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	910	417,176	1,209,178	61,630	7,201	2,650	2,400	166,932
Total receipts	2,531	417,176	1,209,178	61,630	7,201	2,650	2,400	166,932
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,345,659	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	417,153	-	61,630	7,102	2,650	1,796	165,583
Total disbursements	-	417,153	1,345,659	61,630	7,102	2,650	1,796	165,583
Excess (deficiency) of receipts over disbursements	2,531	23	(136,481)	-	99	-	604	1,349
Cash and investments - ending	\$ 121,198	\$ 138	\$ 385,692	\$ 1,568	\$ 2,415	\$ -	\$ 604	\$ 46,523

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

	Indiana Child Support	Dental-Payroll	Payroll Colonial Life Ins	Direct Deposit Payroll	United Way-Payroll	Payroll Fire Perf	Payroll State Tax Withholding	Net Wages Payroll
Cash and investments - beginning	\$ -	\$ 4,521	\$ 2,905	\$ -	\$ 321	\$ 513	\$ 7	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	15,118	51,536	19,568	2,554,103	25,145	14,440	140,939	802,560
Total receipts	15,118	51,536	19,568	2,554,103	25,145	14,440	140,939	802,560
Disbursements:								
Personal services	-	-	-	2,554,103	-	-	-	802,560
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,118	55,020	19,751	-	25,063	14,953	140,939	-
Total disbursements	15,118	55,020	19,751	2,554,103	25,063	14,953	140,939	802,560
Excess (deficiency) of receipts over disbursements	-	(3,484)	(183)	-	82	(513)	-	-
Cash and investments - ending	\$ -	\$ 1,037	\$ 2,722	\$ -	\$ 403	\$ -	\$ 7	\$ -

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

	Police Perf-Payroll	Perf Voluntary- Payroll	Payroll Withholding Fica/Medic Tax	County Tax Payroll	sew Improvement	Wastewater Utility- Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Debt Reserve
Cash and investments - beginning	\$ 821	\$ 456	\$ 2	\$ 4	\$ -	\$ 1,442,951	\$ 5,744	\$ 1,066,719
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	3,092,554	-	-
Other receipts	25,241	12,525	522,375	72,265	424,500	17,374	773,415	7,513
Total receipts	25,241	12,525	522,375	72,265	424,500	3,109,928	773,415	7,513
Disbursements:								
Personal services	-	-	-	-	-	697,036	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	118,656	-	-
Debt service - principal and interest	-	-	-	-	-	-	771,985	-
Capital outlay	-	-	-	-	424,500	-	-	-
Utility operating expenses	-	-	-	-	-	1,302,489	-	-
Other disbursements	26,062	12,981	522,351	72,265	-	862,938	-	-
Total disbursements	26,062	12,981	522,351	72,265	424,500	2,981,119	771,985	-
Excess (deficiency) of receipts over disbursements	(821)	(456)	24	-	-	128,809	1,430	7,513
Cash and investments - ending	\$ -	\$ -	\$ 26	\$ 4	\$ -	\$ 1,571,760	\$ 7,174	\$ 1,074,232

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

	Sewer Improvement Bond	Water Utility- Operating	Water Utility-Bond And Interest	Water Utility-Debt Reserve	Water Improvement	Petty Cash-Water	Totals
Cash and investments - beginning	\$ 2,888,257	\$ 1,210,084	\$ 123,310	\$ 472,465	\$ -	\$ 100	\$ 20,685,971
Receipts:							
Taxes	-	-	-	-	-	-	6,014,920
Licenses and permits	-	-	-	-	-	-	58,180
Intergovernmental receipts	-	-	-	-	-	-	3,930,567
Charges for services	-	-	-	-	-	-	668,550
Fines and forfeits	-	-	-	-	-	-	25,686
Utility fees	-	2,105,549	-	-	-	-	5,198,103
Other receipts	9,914	10,045	447,497	3,603	270,479	-	10,942,331
Total receipts	9,914	2,115,594	447,497	3,603	270,479	-	26,838,337
Disbursements:							
Personal services	-	547,061	-	-	-	-	8,965,841
Supplies	-	-	-	-	-	-	303,313
Other services and charges	-	122,988	-	-	-	-	4,195,800
Debt service - principal and interest	-	-	444,475	-	-	-	1,540,547
Capital outlay	2,524,499	-	-	-	270,479	-	4,812,596
Utility operating expenses	-	1,139,924	-	-	-	-	2,442,413
Other disbursements	-	635,159	-	-	-	-	6,926,754
Total disbursements	2,524,499	2,445,132	444,475	-	270,479	-	29,187,264
Excess (deficiency) of receipts over disbursements	(2,514,585)	(329,538)	3,022	3,603	-	-	(2,348,927)
Cash and investments - ending	\$ 373,672	\$ 880,546	\$ 126,332	\$ 476,068	\$ -	\$ 100	\$ 18,337,044

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

<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Wastewater	\$ 40,792	\$ 251,035
Water	227,638	144,878
Governmental activities	<u>217,638</u>	<u>120</u>
Totals	<u>\$ 486,068</u>	<u>\$ 396,033</u>

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Redevelopment Commission Revenue Bond	\$ 155,000	\$ 158,875
Notes and loans payable	McCray Site Clean-up	<u>1,021,331</u>	<u>1,021,331</u>
Total governmental activities		<u>1,176,331</u>	<u>1,180,206</u>
Wastewater:			
Revenue bonds	2017 Wastewater Improvement Bonds	11,505,000	518,548
Notes and loans payable	2018 Equipment Loan	<u>114,039</u>	<u>44,105</u>
Total Wastewater		<u>11,619,039</u>	<u>562,653</u>
Water:			
Revenue bonds	2007 Water Improvement Bond	<u>3,230,000</u>	<u>447,075</u>
Totals		<u>\$ 16,025,370</u>	<u>\$ 2,189,934</u>

CITY OF KENDALLVILLE  
 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	\$ 17,635,417
Infrastructure	13,107,129
Buildings	4,395,257
Improvements other than buildings	14,648,386
Machinery, equipment, and vehicles	10,749,179
Books and other	<u>67,426</u>
Total governmental activities	<u>60,602,794</u>
Wastewater:	
Land	1,435,723
Buildings	509,436
Improvements other than buildings	13,707,449
Machinery, equipment, and vehicles	<u>5,068,616</u>
Total Wastewater	<u>20,721,224</u>
Water:	
Land	33,480
Buildings	726,913
Improvements other than buildings	14,157,174
Machinery, equipment, and vehicles	<u>3,349,494</u>
Total Water	<u>18,267,061</u>
Total capital assets	<u>\$ 99,591,079</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/>.