

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF BUTLER

DEKALB COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
04/27/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Angela M. Eck	01-01-16 to 12-31-23
Mayor	Ron L. Walter Mike Hartman	01-01-16 to 12-31-19 01-01-20 to 12-31-23
President of the Board of Public Works	Ron L. Walter Mike Hartman	01-01-16 to 12-31-19 01-01-20 to 12-31-23
President Pro Tempore of the Common Council	Eric Johnson	01-01-17 to 12-31-20
City Court Judge	The Honorable Richard Obendorf	01-01-16 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF BUTLER, DEKALB COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Butler (City), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

April 13, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
General Fund	\$ 528,752	\$ 1,241,118	\$ 1,251,033	\$ 518,837	\$ 1,450,825	\$ 1,281,003	\$ 688,659
Motor Vehicle Highway	280,826	445,359	517,312	208,873	555,380	450,894	313,359
Local Road & Street	15,379	17,441	25,000	7,820	23,979	-	31,799
Law Enforcement Continuing Education	14,622	2,818	6,100	11,340	2,808	3,000	11,148
Clerk's Record Perpetuation	84,410	23,808	9,562	98,656	24,538	10,043	113,151
Unsafe Building Fund	136,252	37,563	-	173,815	413	158,182	16,046
Riverboat Fund	58,270	16,083	52,000	22,353	15,977	12,000	26,330
Park & Recreation	91,964	90,674	93,256	89,382	109,704	106,249	92,837
Park and TB Rental	-	-	-	-	1,821	852	969
Rainy Day Fund	107,593	29,612	32,021	105,184	319	25,000	80,503
LOIT Special	130,468	206	90,000	40,674	137	-	40,811
Levy Excess Fund	13	298	-	311	-	-	311
Fire Territory Operating Fund	204,473	257,520	196,523	265,470	280,233	251,971	293,732
Cumulative Capital Development	41,694	39,297	49,598	31,393	49,177	18,300	62,270
Police Building Fund	148,168	21	148,189	-	-	-	-
Cumulative Fire Equipment	561,694	165,909	114,678	612,925	175,673	182,020	606,578
GIS/IT Equipment Replacement	11,537	10,041	-	21,578	7,081	-	28,659
CEDIT	226,572	142,173	224,256	144,489	158,153	150,647	151,995
Cumulative Capital Improvements	44,144	6,664	27,300	23,508	6,360	-	29,868
Police Pension	148,067	18,504	18,000	148,571	19,518	19,325	148,764
City Court	29,224	899,780	882,227	46,777	859,932	877,952	28,757
Public Safety LOIT	982	144,523	134,872	10,633	156,921	76,830	90,724
Butler Days Festival	1,866	24,345	23,997	2,214	19,436	17,817	3,833
SRTS 2	62,072	358	-	62,430	16,928	-	79,358
Indiana Unclaimed	21	-	-	21	-	-	21
Community Crossing Grant	-	180,191	180,191	-	66,023	-	66,023
Community Crossing Grant 2	-	50,235	-	50,235	146,484	190,437	6,282
City Barn Replacement	-	216,663	-	216,663	139,027	280,586	75,104
Rural Dev. 2018 Grant	-	-	-	-	49,324	49,324	-
Butler Mausoleum	-	-	-	-	889	-	889
Petty Cash	400	-	-	400	-	-	400
Fire Donation	12,541	42	-	12,583	43	-	12,626
Park & Recreation Donation Fund	550	-	-	550	-	-	550
Safe Kids DeKalb County	535	-	535	-	-	-	-
User Fee	1	127,177	127,106	72	132,153	132,224	1
Police Donation	14,945	16,549	18,717	12,777	27,716	29,048	11,445
Safe Routes to School	15,092	33,885	38,895	10,082	15,543	25,297	328
Operation Pullover	-	566	566	-	-	-	-

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Fire: Cost Recovery	22,890	76	-	22,966	78	-	23,044
Redevelopment Commission	50,043	29,581	33,710	45,914	36,989	24,114	58,789
Park Equipment Fund	56,843	16,188	18,800	54,231	178	4,080	50,329
Community Development Revolving Loan	60,204	18	-	60,222	18	60,222	18
Thompson Block	141,996	114,534	130,355	126,175	111,502	111,000	126,677
Payroll Deduction	2,608	45,713	42,783	5,538	52,120	52,392	5,266
Federal Withholding Tax	-	128,923	128,923	-	119,222	119,222	-
State Withholding Tax	-	39,072	39,072	-	43,961	43,961	-
County Withholding Tax	-	22,265	22,265	-	25,441	25,441	-
Cemetery Trust	26,693	4,870	-	31,563	4,944	-	36,507
FICA	-	69,896	69,896	-	84,198	84,198	-
Garnishment - Child Support	-	29,233	29,233	-	9,371	9,371	-
Street Sweeper Replacement Fund	7,921	2,984	-	10,905	37	-	10,942
Storm Water Mgt Operating	77,439	11,056	12,311	76,184	608,308	684,445	47
Garbage Collection	8,197	128,909	125,562	11,544	149,449	139,901	21,092
Waste Water Operating	293,889	2,188,772	2,090,563	392,098	2,155,013	1,945,220	601,891
Waste Water Bond & Interest	3	392,695	392,695	3	399,064	399,063	4
Waste Water Depreciation	608,138	98,192	-	706,330	98,440	339,854	464,916
Waste Water Consumer Deposit	8,050	3,050	2,050	9,050	2,650	1,875	9,825
Waste Water Capacity Fee	454,974	4,518	-	459,492	11,079	282,668	187,903
W/W Improvement	764	-	-	764	-	764	-
W/W: Debt Service Charge	2,976	104,206	87,350	19,832	317,805	337,547	90
SDI Replacement	208,199	169,336	145,032	232,503	12,794	-	245,297
Waste Water Debt Service Reserve	319,000	-	-	319,000	-	-	319,000
Utility Credits	-	-	-	-	1,717	-	1,717
Water Operating	123,695	672,453	679,739	116,409	709,875	764,440	61,844
Water Bond & Interest	153	169,164	169,161	156	165,864	165,859	161
Water Depreciation	113,048	24,419	-	137,467	24,474	57,186	104,755
Water Consumer Deposit	11,425	3,050	2,250	12,225	2,700	3,125	11,800
Water Capacity Fee	9,259	3,038	-	12,297	9,658	-	21,955
Water Cash Reserve Fund	709	-	-	709	-	-	709
Water Debt Service Reserve	172,463	-	-	172,463	-	-	172,463
Totals	<u>\$ 5,754,706</u>	<u>\$ 8,715,634</u>	<u>\$ 8,483,684</u>	<u>\$ 5,986,656</u>	<u>\$ 9,669,464</u>	<u>\$ 10,004,949</u>	<u>\$ 5,651,171</u>

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

CITY OF BUTLER
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

CITY OF BUTLER
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

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

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

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

CITY OF BUTLER
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

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 BUTLER
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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 and 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 and 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 BUTLER
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

CITY OF BUTLER
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Holding Corporation

The City has entered into a capital lease with Butler Municipal Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2017 and 2018 totaled \$114,000 and \$111,000, respectively.

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

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

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CITY OF BUTLER
 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 & Street	Law Enforcement Continuing Education	Clerk's Record Perpetuation	Unsafe Building Fund	Riverboat Fund	Park & Recreation
Cash and investments - beginning	\$ 528,752	\$ 280,826	\$ 15,379	\$ 14,622	\$ 84,410	\$ 136,252	\$ 58,270	\$ 91,964
Receipts:								
Taxes	862,870	318,632	-	-	-	-	-	84,505
Licenses and permits	1,131	-	-	-	-	-	-	-
Intergovernmental receipts	208,904	122,903	17,384	-	-	-	15,900	5,640
Charges for services	32,038	1,850	-	-	-	-	-	-
Fines and forfeits	129,049	-	-	2,781	23,500	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	7,126	1,974	57	37	308	37,563	183	529
Total receipts	1,241,118	445,359	17,441	2,818	23,808	37,563	16,083	90,674
Disbursements:								
Personal services	668,130	168,045	-	-	-	-	-	29,144
Supplies	66,336	39,741	-	-	5,053	-	-	14,502
Other services and charges	346,989	50,313	-	6,000	2,550	-	-	12,433
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	67,978	210,913	-	-	1,959	-	10,000	21,177
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	101,600	48,300	25,000	100	-	-	42,000	16,000
Total disbursements	1,251,033	517,312	25,000	6,100	9,562	-	52,000	93,256
Excess (deficiency) of receipts over disbursements	(9,915)	(71,953)	(7,559)	(3,282)	14,246	37,563	(35,917)	(2,582)
Cash and investments - ending	\$ 518,837	\$ 208,873	\$ 7,820	\$ 11,340	\$ 98,656	\$ 173,815	\$ 22,353	\$ 89,382

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

	Park and TB Rental	Rainy Day Fund	LOIT Special	Levy Excess Fund	Fire Territory Operating Fund	Cumulative Capital Development	Police Building Fund	Cumulative Fire Equipment
Cash and investments - beginning	\$ -	\$ 107,593	\$ 130,468	\$ 13	\$ 204,473	\$ 41,694	\$ 148,168	\$ 561,694
Receipts:								
Taxes	-	-	-	-	222,981	36,702	-	160,131
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,367	2,450	-	3,854
Charges for services	-	-	-	-	27,791	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	29,612	206	298	1,381	145	21	1,924
Total receipts	-	29,612	206	298	257,520	39,297	21	165,909
Disbursements:								
Personal services	-	-	-	-	67,942	-	-	-
Supplies	-	-	-	-	42,183	-	-	-
Other services and charges	-	9,000	-	-	60,086	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	3,021	-	-	26,134	13,698	147,446	114,545
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	20,000	90,000	-	178	35,900	743	133
Total disbursements	-	32,021	90,000	-	196,523	49,598	148,189	114,678
Excess (deficiency) of receipts over disbursements	-	(2,409)	(89,794)	298	60,997	(10,301)	(148,168)	51,231
Cash and investments - ending	\$ -	\$ 105,184	\$ 40,674	\$ 311	\$ 265,470	\$ 31,393	\$ -	\$ 612,925

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

	GIS/IT Equipment Replacement	CEDIT	Cumulative Capital Improvements	Police Pension	City Court	Public Safety LOIT	Butler Days Festival	SRTS 2
Cash and investments - beginning	\$ 11,537	\$ 226,572	\$ 44,144	\$ 148,067	\$ 29,224	\$ 982	\$ 1,866	\$ 62,072
Receipts:								
Taxes	-	141,443	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,527	-	-	143,720	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	899,780	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	10,041	730	137	18,504	-	803	24,345	358
Total receipts	10,041	142,173	6,664	18,504	899,780	144,523	24,345	358
Disbursements:								
Personal services	-	-	-	-	-	16,083	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	8,256	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	64,000	17,300	-	-	118,789	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	152,000	10,000	18,000	882,227	-	23,997	-
Total disbursements	-	224,256	27,300	18,000	882,227	134,872	23,997	-
Excess (deficiency) of receipts over disbursements	10,041	(82,083)	(20,636)	504	17,553	9,651	348	358
Cash and investments - ending	\$ 21,578	\$ 144,489	\$ 23,508	\$ 148,571	\$ 46,777	\$ 10,633	\$ 2,214	\$ 62,430

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

	Indiana Unclaimed	Community Crossing Grant	Community Crossing Grant 2	City Barn Replacement	Rural Dev. 2018 Grant	Butler Mausoleum	Petty Cash	Fire Donation
Cash and investments - beginning	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 12,541
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	90,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	90,191	50,235	216,663	-	-	-	42
Total receipts	-	180,191	50,235	216,663	-	-	-	42
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	180,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	191	-	-	-	-	-	-
Total disbursements	-	180,191	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	50,235	216,663	-	-	-	42
Cash and investments - ending	\$ 21	\$ -	\$ 50,235	\$ 216,663	\$ -	\$ -	\$ 400	\$ 12,583

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

	Park & Recreation Donation Fund	Safe Kids DeKalb County	User Fee	Police Donation	Safe Routes to School	Operation Pullover	Fire: Cost Recovery	Redevelopment Commission
Cash and investments - beginning	\$ 550	\$ 535	\$ 1	\$ 14,945	\$ 15,092	\$ -	\$ 22,890	\$ 50,043
Receipts:								
Taxes	-	-	-	-	-	-	-	27,588
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	566	-	1,841
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	127,177	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	16,549	33,885	-	76	152
Total receipts	-	-	127,177	16,549	33,885	566	76	29,581
Disbursements:								
Personal services	-	-	-	-	-	566	-	1,260
Supplies	-	535	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,905	-	-	4,786
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	33,858	-	-	27,664
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	127,106	18,717	132	-	-	-
Total disbursements	-	535	127,106	18,717	38,895	566	-	33,710
Excess (deficiency) of receipts over disbursements	-	(535)	71	(2,168)	(5,010)	-	76	(4,129)
Cash and investments - ending	\$ 550	\$ -	\$ 72	\$ 12,777	\$ 10,082	\$ -	\$ 22,966	\$ 45,914

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

	Park Equipment Fund	Community Development Revolving Loan	Thompson Block	Payroll Deduction	Federal Withholding Tax	State Withholding Tax	County Withholding Tax	Cemetery Trust
Cash and investments - beginning	\$ 56,843	\$ 60,204	\$ 141,996	\$ 2,608	\$ -	\$ -	\$ -	\$ 26,693
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	4,768
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	16,188	18	114,534	45,713	128,923	39,072	22,265	102
Total receipts	16,188	18	114,534	45,713	128,923	39,072	22,265	4,870
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	114,000	-	-	-	-	-
Capital outlay	18,800	-	16,355	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	42,783	128,923	39,072	22,265	-
Total disbursements	18,800	-	130,355	42,783	128,923	39,072	22,265	-
Excess (deficiency) of receipts over disbursements	(2,612)	18	(15,821)	2,930	-	-	-	4,870
Cash and investments - ending	\$ 54,231	\$ 60,222	\$ 126,175	\$ 5,538	\$ -	\$ -	\$ -	\$ 31,563

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

	FICA	Garnishment - Child Support	Street Sweeper Replacement Fund	Storm Water Mgt Operating	Garbage Collection	Waste Water Operating	Waste Water Bond & Interest	Waste Water Depreciation
Cash and investments - beginning	\$ -	\$ -	\$ 7,921	\$ 77,439	\$ 8,197	\$ 293,889	\$ 3	\$ 608,138
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	125,697	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	10,795	-	2,170,317	-	-
Penalties	-	-	-	-	3,182	14,579	-	-
Other receipts	69,896	29,233	2,984	261	30	3,876	392,695	98,192
Total receipts	69,896	29,233	2,984	11,056	128,909	2,188,772	392,695	98,192
Disbursements:								
Personal services	-	-	-	7,702	5,204	319,303	-	-
Supplies	-	-	-	-	707	-	-	-
Other services and charges	-	-	-	-	119,651	24,036	-	-
Debt service - principal and interest	-	-	-	-	-	-	392,695	-
Capital outlay	-	-	-	-	-	162,583	-	-
Utility operating expenses	-	-	-	4,609	-	998,624	-	-
Other disbursements	69,896	29,233	-	-	-	586,017	-	-
Total disbursements	69,896	29,233	-	12,311	125,562	2,090,563	392,695	-
Excess (deficiency) of receipts over disbursements	-	-	2,984	(1,255)	3,347	98,209	-	98,192
Cash and investments - ending	\$ -	\$ -	\$ 10,905	\$ 76,184	\$ 11,544	\$ 392,098	\$ 3	\$ 706,330

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

	Waste Water Consumer Deposit	Waste Water Capacity Fee	W/W Improvement	W/W: Debt Service Charge	SDI Replacement	Waste Water Debt Service Reserve	Utility Credits	Water Operating
Cash and investments - beginning	\$ 8,050	\$ 454,974	\$ 764	\$ 2,976	\$ 208,199	\$ 319,000	\$ -	\$ 123,695
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	3,050	3,000	-	-	23,571	-	-	667,903
Penalties	-	-	-	-	-	-	-	3,412
Other receipts	-	1,518	-	104,206	145,765	-	-	1,138
Total receipts	3,050	4,518	-	104,206	169,336	-	-	672,453
Disbursements:								
Personal services	-	-	-	-	-	-	-	164,754
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	8,510
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	45,863
Utility operating expenses	-	-	-	-	145,032	-	-	261,448
Other disbursements	2,050	-	-	87,350	-	-	-	199,164
Total disbursements	2,050	-	-	87,350	145,032	-	-	679,739
Excess (deficiency) of receipts over disbursements	1,000	4,518	-	16,856	24,304	-	-	(7,286)
Cash and investments - ending	\$ 9,050	\$ 459,492	\$ 764	\$ 19,832	\$ 232,503	\$ 319,000	\$ -	\$ 116,409

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

	Water Bond & Interest	Water Depreciation	Water Consumer Deposit	Water Capacity Fee	Water Cash Reserve Fund	Water Debt Service Reserve	Totals
Cash and investments - beginning	\$ 153	\$ 113,048	\$ 11,425	\$ 9,259	\$ 709	\$ 172,463	\$ 5,754,706
Receipts:							
Taxes	-	-	-	-	-	-	1,854,852
Licenses and permits	-	-	-	-	-	-	1,131
Intergovernmental receipts	-	-	-	-	-	-	625,056
Charges for services	-	-	-	-	-	-	192,144
Fines and forfeits	-	-	-	-	-	-	1,182,287
Utility fees	-	-	3,050	3,000	-	-	2,884,686
Penalties	-	-	-	-	-	-	21,173
Other receipts	169,164	24,419	-	38	-	-	1,954,305
Total receipts	169,164	24,419	3,050	3,038	-	-	8,715,634
Disbursements:							
Personal services	-	-	-	-	-	-	1,448,133
Supplies	-	-	-	-	-	-	169,057
Other services and charges	-	-	-	-	-	-	657,515
Debt service - principal and interest	169,161	-	-	-	-	-	675,856
Capital outlay	-	-	-	-	-	-	1,302,083
Utility operating expenses	-	-	-	-	-	-	1,409,713
Other disbursements	-	-	2,250	-	-	-	2,821,327
Total disbursements	169,161	-	2,250	-	-	-	8,483,684
Excess (deficiency) of receipts over disbursements	3	24,419	800	3,038	-	-	231,950
Cash and investments - ending	\$ 156	\$ 137,467	\$ 12,225	\$ 12,297	\$ 709	\$ 172,463	\$ 5,986,656

CITY OF BUTLER
 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 & Street	Law Enforcement Continuing Education	Clerk's Record Perpetuation	Unsafe Building Fund	Riverboat Fund	Park & Recreation
Cash and investments - beginning	\$ 518,837	\$ 208,873	\$ 7,820	\$ 11,340	\$ 98,656	\$ 173,815	\$ 22,353	\$ 89,382
Receipts:								
Taxes	1,132,153	402,292	-	-	-	-	-	103,110
Licenses and permits	1,640	-	-	-	-	-	-	-
Intergovernmental receipts	140,307	147,747	23,908	-	-	-	15,900	5,772
Charges for services	31,651	1,350	-	-	-	-	-	-
Fines and forfeits	135,136	-	-	2,771	24,180	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	9,938	3,991	71	37	358	413	77	822
Total receipts	1,450,825	555,380	23,979	2,808	24,538	413	15,977	109,704
Disbursements:								
Personal services	723,478	173,813	-	-	-	-	-	45,612
Supplies	69,554	68,108	-	-	3,255	-	-	21,154
Other services and charges	336,732	36,199	-	3,000	2,550	158,182	-	13,442
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	71,498	31,774	-	-	4,238	-	-	18,958
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	79,741	141,000	-	-	-	-	12,000	7,083
Total disbursements	1,281,003	450,894	-	3,000	10,043	158,182	12,000	106,249
Excess (deficiency) of receipts over disbursements	169,822	104,486	23,979	(192)	14,495	(157,769)	3,977	3,455
Cash and investments - ending	\$ 688,659	\$ 313,359	\$ 31,799	\$ 11,148	\$ 113,151	\$ 16,046	\$ 26,330	\$ 92,837

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

	Park and TB Rental	Rainy Day Fund	LOIT Special	Levy Excess Fund	Fire Territory Operating Fund	Cumulative Capital Development	Police Building Fund	Cumulative Fire Equipment
Cash and investments - beginning	\$ -	\$ 105,184	\$ 40,674	\$ 311	\$ 265,470	\$ 31,393	\$ -	\$ 612,925
Receipts:								
Taxes	-	-	-	-	239,469	46,427	-	169,479
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,016	2,599	-	4,234
Charges for services	1,821	-	-	-	32,731	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	319	137	-	2,017	151	-	1,960
Total receipts	1,821	319	137	-	280,233	49,177	-	175,673
Disbursements:								
Personal services	-	-	-	-	126,619	-	-	-
Supplies	-	-	-	-	40,488	-	-	-
Other services and charges	-	25,000	-	-	68,158	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	16,706	-	-	182,020
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	852	-	-	-	-	18,300	-	-
Total disbursements	852	25,000	-	-	251,971	18,300	-	182,020
Excess (deficiency) of receipts over disbursements	969	(24,681)	137	-	28,262	30,877	-	(6,347)
Cash and investments - ending	\$ 969	\$ 80,503	\$ 40,811	\$ 311	\$ 293,732	\$ 62,270	\$ -	\$ 606,578

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

	GIS/IT Equipment Replacement	CEDIT	Cumulative Capital Improvements	Police Pension	City Court	Public Safety LOIT	Butler Days Festival	SRTS 2
Cash and investments - beginning	\$ 21,578	\$ 144,489	\$ 23,508	\$ 148,571	\$ 46,777	\$ 10,633	\$ 2,214	\$ 62,430
Receipts:								
Taxes	-	157,577	-	-	-	156,723	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,274	19,021	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	859,932	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	7,081	576	86	497	-	198	19,436	16,928
Total receipts	7,081	158,153	6,360	19,518	859,932	156,921	19,436	16,928
Disbursements:								
Personal services	-	-	-	19,325	-	17,103	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	71,564	-	-	-	4,201	17,817	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	55,526	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	79,083	-	-	877,952	-	-	-
Total disbursements	-	150,647	-	19,325	877,952	76,830	17,817	-
Excess (deficiency) of receipts over disbursements	7,081	7,506	6,360	193	(18,020)	80,091	1,619	16,928
Cash and investments - ending	\$ 28,659	\$ 151,995	\$ 29,868	\$ 148,764	\$ 28,757	\$ 90,724	\$ 3,833	\$ 79,358

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

	Indiana Unclaimed	Community Crossing Grant	Community Crossing Grant 2	City Barn Replacement	Rural Dev. 2018 Grant	Butler Mausoleum	Petty Cash	Fire Donation
Cash and investments - beginning	\$ 21	\$ -	\$ 50,235	\$ 216,663	\$ -	\$ -	\$ 400	\$ 12,583
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	146,063	-	27,100	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	66,023	421	139,027	22,224	889	-	43
Total receipts	-	66,023	146,484	139,027	49,324	889	-	43
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	93,491	-	-	-	-
Capital outlay	-	-	190,437	187,095	49,324	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	190,437	280,586	49,324	-	-	-
Excess (deficiency) of receipts over disbursements	-	66,023	(43,953)	(141,559)	-	889	-	43
Cash and investments - ending	\$ 21	\$ 66,023	\$ 6,282	\$ 75,104	\$ -	\$ 889	\$ 400	\$ 12,626

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

	Park & Recreation Donation Fund	Safe Kids DeKalb County	User Fee	Police Donation	Safe Routes to School	Operation Pullover	Fire: Cost Recovery	Redevelopment Commission
Cash and investments - beginning	\$ 550	\$ -	\$ 72	\$ 12,777	\$ 10,082	\$ -	\$ 22,966	\$ 45,914
Receipts:								
Taxes	-	-	-	-	-	-	-	34,874
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,540	-	-	1,952
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	132,153	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	27,716	3	-	78	163
Total receipts	-	-	132,153	27,716	15,543	-	78	36,989
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,455
Supplies	-	-	-	-	-	-	-	942
Other services and charges	-	-	-	24,048	25,297	-	-	3,048
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,000	-	-	-	18,669
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	132,224	-	-	-	-	-
Total disbursements	-	-	132,224	29,048	25,297	-	-	24,114
Excess (deficiency) of receipts over disbursements	-	-	(71)	(1,332)	(9,754)	-	78	12,875
Cash and investments - ending	\$ 550	\$ -	\$ 1	\$ 11,445	\$ 328	\$ -	\$ 23,044	\$ 58,789

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

	Park Equipment Fund	Community Development Revolving Loan	Thompson Block	Payroll Deduction	Federal Withholding Tax	State Withholding Tax	County Withholding Tax	Cemetery Trust
Cash and investments - beginning	\$ 54,231	\$ 60,222	\$ 126,175	\$ 5,538	\$ -	\$ -	\$ -	\$ 31,563
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	4,825
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	178	18	111,502	52,120	119,222	43,961	25,441	119
Total receipts	178	18	111,502	52,120	119,222	43,961	25,441	4,944
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	60,222	-	-	-	-	-	-
Debt service - principal and interest	-	-	111,000	-	-	-	-	-
Capital outlay	4,080	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	52,392	119,222	43,961	25,441	-
Total disbursements	4,080	60,222	111,000	52,392	119,222	43,961	25,441	-
Excess (deficiency) of receipts over disbursements	(3,902)	(60,204)	502	(272)	-	-	-	4,944
Cash and investments - ending	\$ 50,329	\$ 18	\$ 126,677	\$ 5,266	\$ -	\$ -	\$ -	\$ 36,507

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

	FICA	Garnishment - Child Support	Street Sweeper Replacement Fund	Storm Water Mgt Operating	Garbage Collection	Waste Water Operating	Waste Water Bond & Interest	Waste Water Depreciation
Cash and investments - beginning	\$ -	\$ -	\$ 10,905	\$ 76,184	\$ 11,544	\$ 392,098	\$ 3	\$ 706,330
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	145,761	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	41,955	-	2,103,607	-	-
Penalties	-	-	-	211	3,616	17,893	-	-
Other receipts	84,198	9,371	37	566,142	72	33,513	399,064	98,440
Total receipts	84,198	9,371	37	608,308	149,449	2,155,013	399,064	98,440
Disbursements:								
Personal services	-	-	-	9,081	5,418	344,178	-	-
Supplies	-	-	-	-	2,589	-	-	-
Other services and charges	-	-	-	-	131,894	22,751	-	-
Debt service - principal and interest	-	-	-	-	-	-	399,063	-
Capital outlay	-	-	-	674,582	-	163,061	-	-
Utility operating expenses	-	-	-	782	-	810,758	-	57,186
Other disbursements	84,198	9,371	-	-	-	604,472	-	282,668
Total disbursements	84,198	9,371	-	684,445	139,901	1,945,220	399,063	339,854
Excess (deficiency) of receipts over disbursements	-	-	37	(76,137)	9,548	209,793	1	(241,414)
Cash and investments - ending	\$ -	\$ -	\$ 10,942	\$ 47	\$ 21,092	\$ 601,891	\$ 4	\$ 464,916

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

	Waste Water Consumer Deposit	Waste Water Capacity Fee	W/W Improvement	W/W: Debt Service Charge	SDI Replacement	Waste Water Debt Service Reserve	Utility Credits	Water Operating
Cash and investments - beginning	\$ 9,050	\$ 459,492	\$ 764	\$ 19,832	\$ 232,503	\$ 319,000	\$ -	\$ 116,409
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	9,600	-	-	-	-	-	664,455
Penalties	-	-	-	-	-	-	-	9,188
Other receipts	2,650	1,479	-	317,805	12,794	-	1,717	36,232
Total receipts	2,650	11,079	-	317,805	12,794	-	1,717	709,875
Disbursements:								
Personal services	-	-	-	-	-	-	-	266,524
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	7,830
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	67,581
Utility operating expenses	-	-	-	-	-	-	-	110,531
Other disbursements	1,875	282,668	764	337,547	-	-	-	311,974
Total disbursements	1,875	282,668	764	337,547	-	-	-	764,440
Excess (deficiency) of receipts over disbursements	775	(271,589)	(764)	(19,742)	12,794	-	1,717	(54,565)
Cash and investments - ending	\$ 9,825	\$ 187,903	\$ -	\$ 90	\$ 245,297	\$ 319,000	\$ 1,717	\$ 61,844

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

	Water Bond & Interest	Water Depreciation	Water Consumer Deposit	Water Capacity Fee	Water Cash Reserve Fund	Water Debt Service Reserve	Totals
Cash and investments - beginning	\$ 156	\$ 137,467	\$ 12,225	\$ 12,297	\$ 709	\$ 172,463	\$ 5,986,656
Receipts:							
Taxes	-	-	-	-	-	-	2,442,104
Licenses and permits	-	-	-	-	-	-	1,640
Intergovernmental receipts	-	-	-	-	-	-	562,433
Charges for services	-	-	-	-	-	-	218,139
Fines and forfeits	-	-	-	-	-	-	1,154,172
Utility fees	-	-	-	9,600	-	-	2,829,217
Penalties	-	-	-	-	-	-	30,908
Other receipts	165,864	24,474	2,700	58	-	-	2,430,851
Total receipts	165,864	24,474	2,700	9,658	-	-	9,669,464
Disbursements:							
Personal services	-	-	-	-	-	-	1,732,606
Supplies	-	-	-	-	-	-	206,090
Other services and charges	-	-	-	-	-	-	1,011,935
Debt service - principal and interest	165,859	-	-	-	-	-	769,413
Capital outlay	-	57,186	-	-	-	-	1,797,735
Utility operating expenses	-	-	-	-	-	-	979,257
Other disbursements	-	-	3,125	-	-	-	3,507,913
Total disbursements	165,859	57,186	3,125	-	-	-	10,004,949
Excess (deficiency) of receipts over disbursements	5	(32,712)	(425)	9,658	-	-	(335,485)
Cash and investments - ending	\$ 161	\$ 104,755	\$ 11,800	\$ 21,955	\$ 709	\$ 172,463	\$ 5,651,171

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ 23,103
Storm Water	-	4,362
Trash	-	14,784
Wastewater	-	75,407
Water	-	<u>58,073</u>
Totals	<u>\$ -</u>	<u>\$ 175,729</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Butler Municipal Building Corporation	Renovations to City Hall/Utility Office	\$ 114,000	03/31/11	01/15/31
Municipal Development and Funding LLC	New City Barns	<u>93,491</u>	05/15/17	05/15/37
Total of annual lease payments		<u>\$ 207,491</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater:			
Revenue bonds	Refunding of 2000 & 1996 Issues	\$ 440,000	\$ 334,013
Water:			
Revenue bonds	Water Bond Issue 2013	1,110,000	105,043
Revenue bonds	Water Utility Improvements	<u>405,000</u>	<u>62,514</u>
Total Water		<u>1,515,000</u>	<u>167,557</u>
Totals		<u>\$ 1,955,000</u>	<u>\$ 501,570</u>

CITY OF BUTLER
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 448,235
Infrastructure	3,223,066
Buildings	4,331,174
Improvements other than buildings	818,173
Machinery, equipment, and vehicles	2,594,452
Construction in progress	<u>1,410,634</u>
Total governmental activities	<u>12,825,734</u>
Storm Water:	
Infrastructure	743,731
Machinery, equipment, and vehicles	3,868
Construction in progress	<u>41,230</u>
Total Storm Water	<u>788,829</u>
Wastewater:	
Land	15,390
Infrastructure	3,431,789
Buildings	483,235
Improvements other than buildings	7,034,562
Machinery, equipment, and vehicles	1,263,867
Construction in progress	<u>2,029,559</u>
Total Wastewater	<u>14,258,402</u>
Water:	
Land	3,078
Infrastructure	3,603,672
Buildings	396,280
Improvements other than buildings	192,818
Machinery, equipment, and vehicles	<u>291,539</u>
Total Water	<u>4,487,387</u>
Total capital assets	<u>\$ 32,360,352</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/>.