

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF CONNERSVILLE

FAYETTE COUNTY, INDIANA

January 1, 2016 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	Rosemary Brown	01-01-16 to 12-31-23
Mayor	Harold Gordon Chad Frank	01-01-16 to 12-31-19 01-01-20 to 12-31-23
President of the Board of Public Works	Harold Gordon Chad Frank	01-01-16 to 12-31-19 01-01-20 to 12-31-20
President Pro Tempore of the Common Council	Gabe Nobbe Chad Frank David Nutty	01-01-16 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20
Utility Office Manager	Cindy Lunsford	01-01-16 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF CONNERSVILLE, FAYETTE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Connerville (City), which comprise the financial position and results of operations for the period of January 1, 2016 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 the 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, 2016 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, 2016 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

April 14, 2020

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 CONNERSVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
GENERAL FUND	\$ 3,085,818	\$ 10,191,731	\$ 9,861,398	\$ 3,416,151	\$ 10,133,156	\$ 10,153,179	\$ 3,396,128
MOTOR VEHICLE HIGHWAY	521,480	1,213,299	1,034,207	700,572	1,227,406	1,043,399	884,579
LOCAL ROAD & STREET	107,049	58,320	50,880	114,489	74,501	75,000	113,990
AIRPORT FUND	88,730	124,497	141,661	71,566	269,977	126,621	214,922
PARK NON-REVERTING FUND	86,674	62,300	76,293	72,681	68,995	72,371	69,305
FIRST AID NON REVERTING	-	88,610	2,730	85,880	168,637	97,718	156,799
CPD 800 MHZ RADIO GRANT	-	102,000	100,050	1,950	-	1,950	-
CONTINUING EDUCATION	22,891	16,061	4,583	34,369	12,487	8,997	37,859
PARK FUND	301,252	842,120	694,467	448,905	811,806	741,972	518,739
RAINY DAY FUND	21,656	-	-	21,656	-	-	21,656
EDIT FUND	75,702	73,220	112,299	36,623	219,659	111,726	144,556
LOCAL ROAD AND BRIDGE MATCHING FUND	-	-	-	-	200,000	-	200,000
RAINY DAY RESTRICTED/LOCAL ROAD AND STREET	-	-	-	-	75,000	75,000	-
RAINY DAY RESTRICTED/MVH	-	-	-	-	125,000	125,000	-
CUMULATIVE CAPITAL IMPR.	112,367	34,359	9,626	137,100	32,785	48,516	121,369
CUMULATIVE CAPITAL DEV	283,427	35,072	-	318,499	33,183	1,706	349,976
NON-REVERTING INSURANCE	90,510	-	37,719	52,791	58,000	44,981	65,810
POLICE PENSION FUND	598,834	515,574	531,914	582,494	518,148	515,811	584,831
FIRE PENSION FUND	649,144	914,883	922,118	641,909	913,000	930,684	624,225
RIVERBOAT FUND	176,453	79,857	26,009	230,301	79,860	53,948	256,213
LOIT SPECIAL DISTRIBUTION	-	338,005	23,278	314,727	-	248,512	66,215
CABLE EDUCATION FUND	236,890	196,924	171,373	262,441	200,195	286,525	176,111
CABLE F.T. BANK SAFE	-	-	-	-	100,282	-	100,282
REDEVELOPMENT COMMISSION	5,862	-	2,500	3,362	-	-	3,362
WAYZATA DEBT SERVICE	-	747,687	737,688	9,999	293,293	289,143	14,149
CEMETERY FUND	10,565	4,046	6,746	7,865	4,010	4,853	7,022
UTILITIES F.T. BANK SAFE	6,124,780	38,600	-	6,163,380	54,924	-	6,218,304
STATE REVOLVING LOAN	-	286,609	316,611	(30,002)	142,637	112,635	-
BLIGHT ELIMINATION GRANT	1,699	169,409	170,239	869	-	83	786
OPERATION SAFE CHILD	108	-	-	108	-	-	108
LANDFILL/ENVIRON REMEDIAT	8,966	-	327	8,639	5	309	8,335
AFG GRANT	-	-	-	-	70,850	70,850	-
LAWRENCEBURG GRANT	9,037	-	-	9,037	-	-	9,037
SAFE SCHOOL ROUTES	1,310	-	1,310	-	-	-	-
TECHNICAL ASSISTANCE	-	4,997	4,997	-	-	-	-
PARK RESTRICTED FUND	12,259	22,254	7,551	26,962	39,465	7,510	58,917
PARK POOL DEBT SERVICE	-	112,299	112,299	-	111,726	111,726	-
PARK MILLER BLDG DEBT SER	-	66,300	66,300	-	69,800	69,800	-

CITY OF CONNERSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
PK POOL BOND CONSTRUCTION	4,720	-	1,054	3,666	4	1,061	2,609
RESTRICTED DONATION FUND	29,117	21,354	40,454	10,017	10,034	4,591	15,460
GENERAL F.T. BANK SAFE	295,559	8,350	-	303,909	9,842	-	313,751
COMMUNITY CROSSING GRANT	-	-	-	-	249,698	228,768	20,930
RUFF DRUG FUND	10,310	-	-	10,310	-	-	10,310
SEMINAR TRAINING FUND	3,658	-	-	3,658	1,910	1,650	3,918
TAX ABATEMENT FUND	1,832	200	-	2,032	-	-	2,032
JAMES E ROBERTS TRUST	15,527	-	-	15,527	100	-	15,627
AIRPORT IMPROVEMENT FUND	132,777	348,532	278,462	202,847	33,822	42,994	193,675
PAYROLL	-	254,973	254,973	-	93,580	93,580	-
DIRECT DEPOSIT CLEARING	-	5,291,067	5,291,067	-	5,701,133	5,701,133	-
FEDERAL TAX	56	860,824	860,880	-	912,318	912,318	-
FICA	-	479,348	479,348	-	501,623	501,623	-
MEDICARE	11	182,906	182,917	-	195,414	195,414	-
IN DEPT OF REVENUE	12	258,774	258,786	-	265,361	265,361	-
COUNTY TAX	9	168,066	168,075	-	176,296	176,296	-
PERF	-	568,567	568,567	-	593,556	593,556	-
POLICE PENSION	-	61,381	61,381	-	69,536	69,536	-
FIRE PENSION	-	68,052	68,052	-	75,581	75,581	-
OPTUM BANK	-	-	-	-	900	900	-
COLONIAL INSURANCE	-	342	342	-	342	342	-
NATCO CREDIT UNION	-	191,816	191,816	-	170,668	170,668	-
DEFERRED COMP HARTFORD	-	59,311	59,311	-	59,264	59,264	-
UNION DUES	-	15,091	15,059	32	18,324	18,357	(1)
FIRE UNION DUES	-	14,869	14,869	-	15,522	15,522	-
FOP UNION DUES	1,146	4,024	3,312	1,858	8,804	6,830	3,832
HEALTH INS KEY BEN	11,021	-	-	11,021	-	11,021	-
LINCOLN NATIONAL LIFE	-	743	743	-	743	743	-
RWDSU WELFARE FUND	-	604,151	604,003	148	766,262	766,336	74
STANDARD LIFE INSURANCE	-	10,979	10,965	14	12,343	12,343	14
LINECO	738	518,483	516,502	2,719	565,759	563,026	5,452
POL & FIRE INS. ASSOC.	-	28,430	28,430	-	23,808	23,808	-
UTILITY UNION DUES	-	9,645	9,645	-	10,333	10,333	-
SIHO INSURANCE SERVICES	-	33,075	33,075	-	35,325	35,325	-
IBEW COPE	-	272	272	-	276	276	-
AFLAC INSURANCE	-	9,146	9,146	-	11,246	11,246	-
INDIANA FIRE FIGHTERS PAC	-	598	598	-	546	546	-
IACT MEDICAL TRUST	5	2,079,500	2,072,743	6,762	2,044,675	2,039,315	12,122

CITY OF CONNERSVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
ASSURANT DENTAL INSURANCE	-	6,318	6,290	28	5,743	5,765	6
IAC LIFE INS	-	12,206	12,198	8	14,974	14,982	-
HSA-UNION SAVINGS & LOAN	-	23,564	23,564	-	18,890	18,890	-
ROBERT BROTHERS TRUSTEE	-	20,000	20,000	-	18,400	18,400	-
AFLAC GROUP INSURANCE	-	4,873	4,873	-	6,401	6,401	-
UNITED WAY	-	130	130	-	1,017	1,017	-
LIBERTY NATIONAL	-	3,362	2,852	510	7,823	7,680	653
EMPLOYEE DEDUCTIONS	-	12,319	12,319	-	14,609	14,609	-
FAYETTE COUNTY CLERK G	-	11,163	11,163	-	11,089	11,089	-
WAYNE CO CLERK - G	-	4,050	4,050	-	4,851	4,851	-
IN STATE CENTRAL CO	-	660	660	-	605	605	-
EMPLOYEE PAYROLL DEDUCT	-	123	123	-	-	-	-
IND DEPT OF CHILD SERVICE	-	61,923	61,923	-	55,006	55,006	-
DELAWARE COUNTY CLERK	-	2,508	2,508	-	1,881	1,881	-
CALIFORNIA STATE DISBURSEMENT	-	-	-	-	3,029	3,029	-
PRUDENTIAL C	-	723	723	-	494	494	-
REVOLVING LOAN US BANK	156,303	12,697	299	168,701	12,638	299	181,040
AIRPORT ROTARY FUND	60,794	49,333	46,115	64,012	43,593	32,623	74,982
STORM WATER	194,467	1,299,836	346,866	1,147,437	1,270,421	477,406	1,940,452
WASTEWATER BONY	865,086	277,357	135,652	1,006,791	286,058	265,784	1,027,065
WASTERWATER OPERATING	326,952	2,558,775	2,187,801	697,926	2,582,058	2,743,529	536,455
WASTEWATER DEPRECIATION	81,372	50,200	104,043	27,529	57,133	68,265	16,397
WASTEWATER SINKING	123,300	494,100	492,800	124,600	499,447	497,400	126,647
WASTEWATER TRASH	53,912	630,415	632,611	51,716	633,500	632,909	52,307
WASTEWATER DEPOSITS	139,640	64,035	47,320	156,355	64,685	49,575	171,465
WATER OPERATING	306,315	2,030,814	1,666,978	670,151	2,095,757	2,206,369	559,539
WATER DEPRECIATION	129,864	49,200	48,473	130,591	49,401	63,145	116,847
WATER BOND AND INTEREST	2,647	530,400	530,712	2,335	527,314	526,718	2,931
WATER METER DEPOSITS	126,241	46,530	36,534	136,237	46,980	37,671	145,546
WATER CONSTRUCTION	427,399	-	173,939	253,460	-	140,754	112,706
Totals	<u>\$ 16,134,253</u>	<u>\$ 36,749,516</u>	<u>\$ 33,925,539</u>	<u>\$ 18,958,230</u>	<u>\$ 37,077,532</u>	<u>\$ 35,947,334</u>	<u>\$ 20,088,428</u>

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

CITY OF CONNERSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
GENERAL FUND	\$ 3,396,127	\$ 10,407,034	\$ 10,471,309	\$ 3,331,852
MOTOR VEHICLE HIGHWAY	884,579	1,357,693	1,429,515	812,757
LOCAL ROAD & STREET	113,990	101,688	75,000	140,678
AIRPORT FUND	214,923	282,137	192,218	304,842
PARK NON-REVERTING FUND	69,305	67,997	72,525	64,777
FIRST AID NON REVERTING	156,799	232,399	234,924	154,274
CONTINUING EDUCATION	37,859	13,763	14,827	36,795
PARK FUND	518,738	732,672	852,145	399,265
RAINY DAY FUND	21,656	-	-	21,656
EDIT FUND	144,555	129,475	121,782	152,248
CUMULATIVE CAPITAL IMPR.	121,369	31,513	10,485	142,397
CUMULATIVE CAPITAL DEV	349,978	32,395	118,750	263,623
COMMUNITY EVENTS FUND	-	83,602	83,602	-
NON-REVERTING INSURANCE	65,811	24,000	47,567	42,244
POLICE PENSION FUND	584,833	503,580	504,992	583,421
FIRE PENSION FUND	624,226	923,401	899,359	648,268
RIVERBOAT FUND	256,215	82,110	144,272	194,053
LOIT SPECIAL DISTRIBUTION	66,215	-	66,215	-
CABLE EDUCATION FUND	176,109	199,603	191,216	184,496
CABLE F.T. BANK SAFE	100,282	1,449	-	101,731
REDEVELOPMENT COMMISSION	3,362	15,050	2,300	16,112
WAYZATA ALLOCATION FUND	14,150	284,663	286,663	12,150
CEMETERY FUND	7,022	2,051	4,113	4,960
UTILITIES F.T. BANK SAFE	6,218,304	1,898,359	6,944	8,109,719
STATE REVOLVING LOAN	-	207,414	207,414	-
BLIGHT ELIMINATION GRANT	787	138,313	139,101	(1)
INDIANA HOUSING GRANT	-	144,154	144,154	-
OPERATION SAFE CHILD	108	-	-	108
LANDFILL/ENVIRON REMEDIAT	8,334	-	471	7,863
LAWRENCEBURG GRANT	9,037	-	-	9,037
PARK RESTRICTED FUND	58,917	303,884	51,932	310,869
PARK POOL DEBT SERVICE	-	112,080	112,080	-
PARK MILLER BLDG DEBT SER	-	72,000	72,000	-
PK POOL BOND CONSTRUCTION	2,608	-	776	1,832
RESTRICTED DONATION FUND	15,461	13,521	7,658	21,324
GENERAL F.T. BANK SAFE	313,751	17,979	-	331,730
RUFF DRUG FUND	10,310	-	-	10,310
SEMINAR TRAINING FUND	3,918	700	-	4,618
TAX ABATEMENT FUND	2,032	-	-	2,032
JAMES E ROBERTS TRUST	15,627	50	-	15,677
AIRPORT IMPROVEMENT FUND	193,675	18,056	54,792	156,939
PAYROLL	-	48,537	48,537	-

CITY OF CONNERSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
DIRECT DEPOSIT CLEARING	-	6,014,081	6,014,081	-
FEDERAL TAX	-	784,932	784,932	-
FICA	-	524,015	524,015	-
MEDICARE	-	201,827	201,827	-
IN DEPT OF REVENUE	-	268,234	268,234	-
COUNTY TAX	-	178,921	178,921	-
PERF	-	617,129	617,129	-
POLICE PENSION	-	70,642	70,641	1
FIRE PENSION	-	75,581	75,581	-
OPTUM BANK	-	2,350	2,350	-
COLONIAL INSURANCE	-	280	280	-
FAYETTE COUNTY TREASURER	-	1,350	1,350	-
NATCO CREDIT UNION	-	145,025	145,025	-
DEFERRED COMP HARTFORD	-	60,322	60,322	-
UNION DUES	-	18,526	18,526	-
FIRE UNION DUES	-	15,618	15,618	-
FOP UNION DUES	3,832	10,665	9,231	5,266
LINCOLN NATIONAL LIFE	-	743	743	-
RWDSU WELFARE FUND	74	844,073	844,147	-
STANDARD LIFE INSURANCE	14	15,694	15,707	1
LINECO	5,452	603,834	605,710	3,576
POL & FIRE INS. ASSOC.	-	22,910	22,910	-
UTILITY UNION DUES	-	10,671	10,671	-
SIHO INSURANCE SERVICES	-	35,625	35,625	-
FRANKLIN CIRCUIT COURT	-	1,537	1,537	-
IBEW COPE	-	276	276	-
AFLAC INSURANCE	-	12,176	12,176	-
IAC T MEDICAL TRUST	12,122	2,150,393	2,148,923	13,592
ASSURANT DENTAL INSURANCE	6	5,928	5,935	(1)
IAC T LIFE INS	-	14,957	14,957	-
HSA-UNION SAVINGS & LOAN	-	10,168	10,168	-
AFLAC GROUP INSURANCE	-	6,845	6,845	-
UNITED WAY	-	1,032	1,032	-
LIBERTY NATIONAL	654	6,887	6,896	645
EMPLOYEE DEDUCTIONS	-	15,741	15,741	-
FAYETTE COUNTY CLERK G	-	4,844	4,844	-
WAYNE CO CLERK - G	-	1,650	1,650	-
IN STATE CENTRAL CO	-	440	440	-
IND DEPT OF CHILD SERVICE	-	44,189	44,189	-
CALIFORNIA STATE DISBURSEMENT	-	4,483	4,483	-
PRUDENTIAL C	-	494	494	-
COMMUNITY CROSSING GRANT	20,929	244,977	265,907	(1)

CITY OF CONNERSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
LOCAL ROAD AND BRIDGE MATCHING FUND	200,000	200,000	282,051	117,949
US EPA BROWNFIELD GRANT	-	48,454	48,454	-
WWT STATE REVOLVING	-	265,194	265,194	-
POLICE VEHICLE/EQUIPMENT NON-REVERTING	-	52,000	51,392	608
LANDFILL VEHICLE/EQUIPMENT NON-REVERTING	-	52,000	50,000	2,000
PARK VEHICLE/EQUIPMENT NON-REVERTING	-	20,000	17,906	2,094
MVH VEHICLE/EQUIPMENT NON-REVERTING	-	52,000	51,524	476
AIRPORT CAPITAL IMPROVEMENT NON-REVERTING	-	46,200	-	46,200
FIFTH THIRD ESCROW FUND	-	4,559,865	1,358,497	3,201,368
REVOLVING LOAN US BANK	181,037	12,639	299	193,377
AIRPORT ROTARY FUND	74,980	43,524	40,999	77,505
STORM WATER	1,940,451	1,188,753	1,530,311	1,598,893
WASTEWATER BONY	1,027,065	756,360	1,265,611	517,814
WASTEWATER OPERATING	536,455	3,165,887	3,019,020	683,322
WASTEWATER DEPRECIATION	16,397	285,035	143,981	157,451
WASTEWATER SINKING	126,647	320	126,967	-
WASTEWATER TRASH	52,307	636,095	632,257	56,145
WASTEWATER DEPOSITS	171,465	62,730	48,535	185,660
UTILITIES OCRA PLANNING GRANTS	-	550,000	57,631	492,369
WATER OPERATING	559,539	2,022,054	1,948,345	633,248
WATER DEPRECIATION	116,846	211,894	122,070	206,670
WATER BOND AND INTEREST	2,931	526,613	526,512	3,032
WATER METER DEPOSITS	145,547	45,660	36,808	154,399
WATER CONSTRUCTION	112,706	7,005	119,711	-
Totals	<u>\$ 20,088,428</u>	<u>\$ 46,343,669</u>	<u>\$ 41,483,782</u>	<u>\$ 24,948,315</u>

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

CITY OF CONNERSVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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.

CITY OF CONNERSVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

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

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.

CITY OF CONNERSVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Note 4. Deposits and Investments

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

CITY OF CONNERSVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Note 5. Risk Management

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

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

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

CITY OF CONNERSVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

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.

CITY OF CONNERSVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Plan Description

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

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

Financial Report

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

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

Contributions

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

Note 7. Cash Balance Deficits

The financial statements contained one fund with a deficit in cash. This was the result of a timing difference; receipts were posted in January of 2017.

Note 8. Other Postemployment Benefits

The City provides to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

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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 CONNERSVILLE
 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 & STREET	AIRPORT FUND	PARK NON-REVERTING FUND	FIRST AID NON REVERTING	CPD 800 MHZ RADIO GRANT	CONTINUING EDUCATION	PARK FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 3,085,818	\$ 521,480	\$ 107,049	\$ 88,730	\$ 86,674	\$ -	\$ -	\$ 22,891	\$ 301,252	\$ 21,656
Receipts:										
Taxes	5,181,539	702,478	-	88,018	-	-	-	-	599,189	-
Intergovernmental receipts	2,272,838	503,315	58,320	5,285	-	-	102,000	-	35,977	-
Charges for services	2,310,937	7,506	-	31,194	62,300	-	-	-	191,202	-
Fines and forfeits	5,674	-	-	-	-	-	-	498	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	420,743	-	-	-	-	88,610	-	15,563	15,752	-
Total receipts	10,191,731	1,213,299	58,320	124,497	62,300	88,610	102,000	16,061	842,120	-
Disbursements:										
Personal services	7,035,490	686,842	-	7,452	-	-	-	-	446,632	-
Supplies	345,426	137,167	-	9,299	76,293	-	-	-	93,070	-
Other services and charges	1,696,071	210,198	50,880	123,726	-	-	-	4,583	154,765	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	235,168	-	-	1,184	-	2,730	100,050	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	549,243	-	-	-	-	-	-	-	-	-
Total disbursements	9,861,398	1,034,207	50,880	141,661	76,293	2,730	100,050	4,583	694,467	-
Excess (deficiency) of receipts over disbursements	330,333	179,092	7,440	(17,164)	(13,993)	85,880	1,950	11,478	147,653	-
Cash and investments - ending	\$ 3,416,151	\$ 700,572	\$ 114,489	\$ 71,566	\$ 72,681	\$ 85,880	\$ 1,950	\$ 34,369	\$ 448,905	\$ 21,656

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

	EDIT FUND	LOCAL ROAD AND BRIDGE MATCHING FUND	RAINY DAY RESTRICTED/LOCAL ROAD AND STREET	RAINY DAY RESTRICTED/MVH	CUMULATIVE CAPITAL IMPR.	CUMULATIVE CAPITAL DEV	NON-REVERTING INSURANCE	POLICE PENSION FUND	FIRE PENSION FUND
Cash and investments - beginning	\$ 75,702	\$ -	\$ -	\$ -	\$ 112,367	\$ 283,427	\$ 90,510	\$ 598,834	\$ 649,144
Receipts:									
Taxes	-	-	-	-	-	33,033	-	-	-
Intergovernmental receipts	73,220	-	-	-	34,359	1,983	-	515,574	914,041
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	56	-	-	842
Total receipts	73,220	-	-	-	34,359	35,072	-	515,574	914,883
Disbursements:									
Personal services	-	-	-	-	-	-	37,719	3,044	3,551
Supplies	-	-	-	-	-	-	-	81	584
Other services and charges	-	-	-	-	9,626	-	-	528,789	917,983
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	112,299	-	-	-	-	-	-	-	-
Total disbursements	112,299	-	-	-	9,626	-	37,719	531,914	922,118
Excess (deficiency) of receipts over disbursements	(39,079)	-	-	-	24,733	35,072	(37,719)	(16,340)	(7,235)
Cash and investments - ending	\$ 36,623	\$ -	\$ -	\$ -	\$ 137,100	\$ 318,499	\$ 52,791	\$ 582,494	\$ 641,909

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

	RIVERBOAT FUND	LOIT SPECIAL DISTRIBUTION	CABLE EDUCATION FUND	CABLE F.T. BANK SAFE	REDEVELOPMENT COMMISSION	WAYZATA DEBT SERVICE	CEMETERY FUND	UTILITIES F.T. BANK SAFE	STATE REVOLVING LOAN
Cash and investments - beginning	\$ 176,453	\$ -	\$ 236,890	\$ -	\$ 5,862	\$ -	\$ 10,565	\$ 6,124,780	\$ -
Receipts:									
Taxes	-	-	-	-	-	281,434	3,345	-	-
Intergovernmental receipts	79,857	338,005	-	-	-	-	201	-	-
Charges for services	-	-	196,864	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	60	-	-	466,253	500	38,600	286,609
Total receipts	79,857	338,005	196,924	-	-	747,687	4,046	38,600	286,609
Disbursements:									
Personal services	-	-	133,372	-	-	-	-	-	-
Supplies	-	-	9,761	-	-	-	-	-	-
Other services and charges	-	23,278	16,543	-	-	-	6,746	-	316,611
Debt service - principal and interest	-	-	-	-	-	518,310	-	-	-
Capital outlay	-	-	11,697	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	26,009	-	-	-	2,500	219,378	-	-	-
Total disbursements	26,009	23,278	171,373	-	2,500	737,688	6,746	-	316,611
Excess (deficiency) of receipts over disbursements	53,848	314,727	25,551	-	(2,500)	9,999	(2,700)	38,600	(30,002)
Cash and investments - ending	\$ 230,301	\$ 314,727	\$ 262,441	\$ -	\$ 3,362	\$ 9,999	\$ 7,865	\$ 6,163,380	\$ (30,002)

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

	BLIGHT ELIMINATION GRANT	OPERATION SAFE CHILD	LANDFILL/ENVIRON REMIAT	AFG GRANT	LAWRENCEBURG GRANT	SAFE SCHOOL ROUTES	TECHNICAL ASSISTANCE	PARK RESTRICTED FUND	PARK POOL DEBT SERVICE
Cash and investments - beginning	\$ 1,699	\$ 108	\$ 8,966	\$ -	\$ 9,037	\$ 1,310	\$ -	\$ 12,259	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	169,409	-	-	-	-	-	4,997	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	22,254	112,299
Total receipts	169,409	-	-	-	-	-	4,997	22,254	112,299
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	843	-
Other services and charges	170,239	-	-	-	-	1,310	4,997	6,708	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	112,299
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	327	-	-	-	-	-	-
Total disbursements	170,239	-	327	-	-	1,310	4,997	7,551	112,299
Excess (deficiency) of receipts over disbursements	(830)	-	(327)	-	-	(1,310)	-	14,703	-
Cash and investments - ending	\$ 869	\$ 108	\$ 8,639	\$ -	\$ 9,037	\$ -	\$ -	\$ 26,962	\$ -

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

	PARK MILLER BLDG DEBT SER	PK POOL BOND CONSTRUCTION	RESTRICTED DONATION FUND	GENERAL F.T. BANK SAFE	COMMUNITY CROSSING GRANT	RUFF DRUG FUND	SEMINAR TRAINING FUND	TAX ABATEMENT FUND	JAMES E ROBERTS TRUST
Cash and investments - beginning	\$ -	\$ 4,720	\$ 29,117	\$ 295,559	\$ -	\$ 10,310	\$ 3,658	\$ 1,832	\$ 15,527
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	200	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	66,300	-	21,354	8,350	-	-	-	-	-
Total receipts	66,300	-	21,354	8,350	-	-	-	200	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	10,616	-	-	-	-	-	-
Other services and charges	-	750	26,838	-	-	-	-	-	-
Debt service - principal and interest	66,300	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	304	-	-	-	-	-	-	-
Total disbursements	66,300	1,054	40,454	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(1,054)	(19,100)	8,350	-	-	-	200	-
Cash and investments - ending	\$ -	\$ 3,666	\$ 10,017	\$ 303,909	\$ -	\$ 10,310	\$ 3,658	\$ 2,032	\$ 15,527

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

	AIRPORT IMPROVEMENT FUND	PAYROLL	DIRECT DEPOSIT CLEARING	FEDERAL TAX	FICA	MEDICARE	IN DEPT OF REVENUE	COUNTY TAX	PERF
Cash and investments - beginning	\$ 132,777	\$ -	\$ -	\$ 56	\$ -	\$ 11	\$ 12	\$ 9	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	348,532	254,973	5,291,067	860,824	479,348	182,906	258,774	168,066	568,567
Total receipts	348,532	254,973	5,291,067	860,824	479,348	182,906	258,774	168,066	568,567
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	278,462	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	254,973	5,291,067	860,880	479,348	182,917	258,786	168,075	568,567
Total disbursements	278,462	254,973	5,291,067	860,880	479,348	182,917	258,786	168,075	568,567
Excess (deficiency) of receipts over disbursements	70,070	-	-	(56)	-	(11)	(12)	(9)	-
Cash and investments - ending	\$ 202,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	POLICE PENSION	FIRE PENSION	OPTUM BANK	COLONIAL INSURANCE	NATCO CREDIT UNION	DEFERRED COMP HARTFORD	UNION DUES	FIRE UNION DUES	FOP UNION DUES	HEALTH INS KEY BEN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,146	\$ 11,021
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	61,381	68,052	-	342	191,816	59,311	15,091	14,869	4,024	-
Total receipts	61,381	68,052	-	342	191,816	59,311	15,091	14,869	4,024	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	61,381	68,052	-	342	191,816	59,311	15,059	14,869	3,312	-
Total disbursements	61,381	68,052	-	342	191,816	59,311	15,059	14,869	3,312	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	32	-	712	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ 1,858	\$ 11,021

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

	LINCOLN NATIONAL LIFE	RWDSU WELFARE FUND	STANDARD LIFE INSURANCE	LINECO	POL & FIRE INS. ASSOC.	UTILITY UNION DUES	SIHO INSURANCE SERVICES	IBEW COPE	AFLAC INSURANCE	INDIANA FIRE FIGHTERS PAC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	743	604,151	10,979	518,483	28,430	9,645	33,075	272	9,146	598
Total receipts	743	604,151	10,979	518,483	28,430	9,645	33,075	272	9,146	598
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	743	604,003	10,965	516,502	28,430	9,645	33,075	272	9,146	598
Total disbursements	743	604,003	10,965	516,502	28,430	9,645	33,075	272	9,146	598
Excess (deficiency) of receipts over disbursements	-	148	14	1,981	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 148	\$ 14	\$ 2,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	IACT MEDICAL TRUST	ASSURANT DENTAL INSURANCE	IACT LIFE INS	HSA-UNION SAVINGS & LOAN	ROBERT BROTHERS TRUSTEE	AFLAC GROUP INSURANCE	UNITED WAY	LIBERTY NATIONAL	EMPLOYEE DEDUCTIONS	FAYETTE COUNTY CLERK G
Cash and investments - beginning	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	2,079,500	6,318	12,206	23,564	20,000	4,873	130	3,362	12,319	11,163
Total receipts	2,079,500	6,318	12,206	23,564	20,000	4,873	130	3,362	12,319	11,163
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,072,743	6,290	12,198	23,564	20,000	4,873	130	2,852	12,319	11,163
Total disbursements	2,072,743	6,290	12,198	23,564	20,000	4,873	130	2,852	12,319	11,163
Excess (deficiency) of receipts over disbursements	6,757	28	8	-	-	-	-	510	-	-
Cash and investments - ending	\$ 6,762	\$ 28	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 510	\$ -	\$ -

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

	WAYNE CO CLERK - G	IN STATE CENTRAL CO	EMPLOYEE PAYROLL DEDUCT	IND DEPT OF CHILD SERVICE	DELAWARE COUNTY CLERK	CALIFORNIA STATE DISBURSEMENT	PRUDENTIAL C	REVOLVING LOAN US BANK	AIRPORT ROTARY FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,303	\$ 60,794
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	4,859	49,299
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	4,050	660	123	61,923	2,508	-	723	7,838	34
Total receipts	4,050	660	123	61,923	2,508	-	723	12,697	49,333
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	39,990
Other services and charges	-	-	-	-	-	-	-	-	6,125
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,050	660	123	61,923	2,508	-	723	299	-
Total disbursements	4,050	660	123	61,923	2,508	-	723	299	46,115
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	12,398	3,218
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,701	\$ 64,012

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

	STORM WATER	WASTEWATER BONY	WASTERWATER OPERATING	WASTEWATER DEPRECIATION	WASTEWATER SINKING	WASTEWATER TRASH	WASTEWATER DEPOSITS
Cash and investments - beginning	\$ 194,467	\$ 865,086	\$ 326,952	\$ 81,372	\$ 123,300	\$ 53,912	\$ 139,640
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	1,137,892	-	2,558,775	-	-	-	-
Penalties	15,072	-	-	-	-	-	-
Other receipts	146,872	277,357	-	50,200	494,100	630,415	64,035
Total receipts	1,299,836	277,357	2,558,775	50,200	494,100	630,415	64,035
Disbursements:							
Personal services	76,044	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,532	-	-	-	-	-	-
Debt service - principal and interest	-	135,652	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	236,439	-	2,187,801	-	-	-	-
Other disbursements	26,851	-	-	104,043	492,800	632,611	47,320
Total disbursements	346,866	135,652	2,187,801	104,043	492,800	632,611	47,320
Excess (deficiency) of receipts over disbursements	952,970	141,705	370,974	(53,843)	1,300	(2,196)	16,715
Cash and investments - ending	\$ 1,147,437	\$ 1,006,791	\$ 697,926	\$ 27,529	\$ 124,600	\$ 51,716	\$ 156,355

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

	WATER OPERATING	WATER DEPRECIATION	WATER BOND AND INTEREST	WATER METER DEPOSITS	WATER CONSTRUCTION	Totals
Cash and investments - beginning	\$ 306,315	\$ 129,864	\$ 2,647	\$ 126,241	\$ 427,399	\$ 16,134,253
Receipts:						
Taxes	-	-	-	-	-	6,889,036
Intergovernmental receipts	-	-	-	-	-	5,109,381
Charges for services	-	-	-	-	-	2,854,361
Fines and forfeits	-	-	-	-	-	6,172
Utility fees	2,030,814	-	-	-	-	5,727,481
Penalties	-	-	-	-	-	15,072
Other receipts	-	49,200	530,400	46,530	-	16,148,013
Total receipts	<u>2,030,814</u>	<u>49,200</u>	<u>530,400</u>	<u>46,530</u>	<u>-</u>	<u>36,749,516</u>
Disbursements:						
Personal services	-	-	-	-	-	8,430,146
Supplies	-	-	-	-	-	723,130
Other services and charges	-	-	-	-	-	4,562,760
Debt service - principal and interest	-	-	-	-	-	832,561
Capital outlay	-	-	-	-	45,257	399,086
Utility operating expenses	1,666,978	-	-	-	128,587	4,219,805
Other disbursements	-	48,473	530,712	36,534	95	14,758,051
Total disbursements	<u>1,666,978</u>	<u>48,473</u>	<u>530,712</u>	<u>36,534</u>	<u>173,939</u>	<u>33,925,539</u>
Excess (deficiency) of receipts over disbursements	<u>363,836</u>	<u>727</u>	<u>(312)</u>	<u>9,996</u>	<u>(173,939)</u>	<u>2,823,977</u>
Cash and investments - ending	<u>\$ 670,151</u>	<u>\$ 130,591</u>	<u>\$ 2,335</u>	<u>\$ 136,237</u>	<u>\$ 253,460</u>	<u>\$ 18,958,230</u>

CITY OF CONNERSVILLE
 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	AIRPORT FUND	PARK NON-REVERTING FUND	FIRST AID NON REVERTING	CPD 800 MHZ RADIO GRANT	CONTINUING EDUCATION	PARK FUND
Cash and investments - beginning	\$ 3,416,151	\$ 700,572	\$ 114,489	\$ 71,566	\$ 72,681	\$ 85,880	\$ 1,950	\$ 34,369	\$ 448,905
Receipts:									
Taxes	6,724,357	675,662	-	216,682	-	-	-	-	605,249
Intergovernmental receipts	610,249	544,776	74,501	13,921	-	-	-	-	38,886
Charges for services	2,469,989	6,336	-	34,774	68,995	-	-	-	167,227
Fines and forfeits	100	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	328,461	632	-	4,600	-	168,637	-	12,487	444
Total receipts	10,133,156	1,227,406	74,501	269,977	68,995	168,637	-	12,487	811,806
Disbursements:									
Personal services	7,493,071	693,595	-	7,920	-	-	-	-	469,855
Supplies	383,990	111,465	-	3,554	72,371	-	-	-	105,818
Other services and charges	1,725,889	238,339	75,000	115,147	-	-	-	8,997	156,299
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	211,340	-	-	-	-	97,718	1,950	-	10,000
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	338,889	-	-	-	-	-	-	-	-
Total disbursements	10,153,179	1,043,399	75,000	126,621	72,371	97,718	1,950	8,997	741,972
Excess (deficiency) of receipts over disbursements	(20,023)	184,007	(499)	143,356	(3,376)	70,919	(1,950)	3,490	69,834
Cash and investments - ending	\$ 3,396,128	\$ 884,579	\$ 113,990	\$ 214,922	\$ 69,305	\$ 156,799	\$ -	\$ 37,859	\$ 518,739

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

	RAINY DAY FUND	EDIT FUND	LOCAL ROAD AND BRIDGE MATCHING FUND	RAINY DAY RESTRICTED/LOCAL ROAD AND STREET	RAINY DAY RESTRICTED/MVH	CUMULATIVE CAPITAL IMPR.	CUMULATIVE CAPITAL DEV	NON-REVERTING INSURANCE
Cash and investments - beginning	\$ 21,656	\$ 36,623	\$ -	\$ -	\$ -	\$ 137,100	\$ 318,499	\$ 52,791
Receipts:								
Taxes	-	219,659	-	-	-	-	31,180	-
Intergovernmental receipts	-	-	200,000	75,000	125,000	32,785	2,003	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	58,000
Total receipts	-	219,659	200,000	75,000	125,000	32,785	33,183	58,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	44,981
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	75,000	125,000	48,516	1,706	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	111,726	-	-	-	-	-	-
Total disbursements	-	111,726	-	75,000	125,000	48,516	1,706	44,981
Excess (deficiency) of receipts over disbursements	-	107,933	200,000	-	-	(15,731)	31,477	13,019
Cash and investments - ending	\$ 21,656	\$ 144,556	\$ 200,000	\$ -	\$ -	\$ 121,369	\$ 349,976	\$ 65,810

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

	POLICE PENSION FUND	FIRE PENSION FUND	RIVERBOAT FUND	LOIT SPECIAL DISTRIBUTION	CABLE EDUCATION FUND	CABLE F.T. BANK SAFE	REDEVELOPMENT COMMISSION	WAYZATA DEBT SERVICE	CEMETERY FUND
Cash and investments - beginning	\$ 582,494	\$ 641,909	\$ 230,301	\$ 314,727	\$ 262,441	\$ -	\$ 3,362	\$ 9,999	\$ 7,865
Receipts:									
Taxes	-	-	-	-	-	-	-	293,293	3,157
Intergovernmental receipts	518,148	913,000	79,860	-	-	-	-	-	203
Charges for services	-	-	-	-	200,070	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	125	100,282	-	-	650
Total receipts	518,148	913,000	79,860	-	200,195	100,282	-	293,293	4,010
Disbursements:									
Personal services	3,044	3,551	-	-	146,058	-	-	-	-
Supplies	-	-	-	-	11,519	-	-	-	650
Other services and charges	512,767	927,133	-	248,512	14,380	-	-	850	4,203
Debt service - principal and interest	-	-	-	-	-	-	-	288,293	-
Capital outlay	-	-	53,948	-	14,568	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	100,000	-	-	-	-
Total disbursements	515,811	930,684	53,948	248,512	286,525	-	-	289,143	4,853
Excess (deficiency) of receipts over disbursements	2,337	(17,684)	25,912	(248,512)	(86,330)	100,282	-	4,150	(843)
Cash and investments - ending	\$ 584,831	\$ 624,225	\$ 256,213	\$ 66,215	\$ 176,111	\$ 100,282	\$ 3,362	\$ 14,149	\$ 7,022

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

	UTILITIES F.T. BANK SAFE	STATE REVOLVING LOAN	BLIGHT ELIMINATION GRANT	OPERATION SAFE CHILD	LANDFILL/ENVIRON REMIEDIAT	AFG GRANT	LAWRENCEBURG GRANT	SAFE SCHOOL ROUTES	TECHNICAL ASSISTANCE
Cash and investments - beginning	\$ 6,163,380	\$ (30,002)	\$ 869	\$ 108	\$ 8,639	\$ -	\$ 9,037	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	70,850	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	54,924	142,637	-	-	5	-	-	-	-
Total receipts	54,924	142,637	-	-	5	70,850	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	112,635	83	-	-	70,850	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	309	-	-	-	-
Total disbursements	-	112,635	83	-	309	70,850	-	-	-
Excess (deficiency) of receipts over disbursements	54,924	30,002	(83)	-	(304)	-	-	-	-
Cash and investments - ending	\$ 6,218,304	\$ -	\$ 786	\$ 108	\$ 8,335	\$ -	\$ 9,037	\$ -	\$ -

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

	PARK RESTRICTED FUND	PARK POOL DEBT SERVICE	PARK MILLER BLDG DEBT SER	PK POOL BOND CONSTRUCTION	RESTRICTED DONATION FUND	GENERAL F.T. BANK SAFE	COMMUNITY CROSSING GRANT	RUFF DRUG FUND	SEMINAR TRAINING FUND
Cash and investments - beginning	\$ 26,962	\$ -	\$ -	\$ 3,666	\$ 10,017	\$ 303,909	\$ -	\$ 10,310	\$ 3,658
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	249,698	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	39,465	111,726	69,800	4	10,034	9,842	-	-	1,910
Total receipts	39,465	111,726	69,800	4	10,034	9,842	249,698	-	1,910
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	6,601	-	-	-	-	-	-	-	-
Other services and charges	909	-	-	750	2,195	-	228,768	-	1,650
Debt service - principal and interest	-	111,726	69,800	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,396	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	311	-	-	-	-	-
Total disbursements	7,510	111,726	69,800	1,061	4,591	-	228,768	-	1,650
Excess (deficiency) of receipts over disbursements	31,955	-	-	(1,057)	5,443	9,842	20,930	-	260
Cash and investments - ending	\$ 58,917	\$ -	\$ -	\$ 2,609	\$ 15,460	\$ 313,751	\$ 20,930	\$ 10,310	\$ 3,918

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

	TAX ABATEMENT FUND	JAMES E ROBERTS TRUST	AIRPORT IMPROVEMENT FUND	PAYROLL	DIRECT DEPOSIT CLEARING	FEDERAL TAX	FICA	MEDICARE	IN DEPT OF REVENUE
Cash and investments - beginning	\$ 2,032	\$ 15,527	\$ 202,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	100	33,822	93,580	5,701,133	912,318	501,623	195,414	265,361
Total receipts	-	100	33,822	93,580	5,701,133	912,318	501,623	195,414	265,361
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	28,494	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	14,500	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	93,580	5,701,133	912,318	501,623	195,414	265,361
Total disbursements	-	-	42,994	93,580	5,701,133	912,318	501,623	195,414	265,361
Excess (deficiency) of receipts over disbursements	-	100	(9,172)	-	-	-	-	-	-
Cash and investments - ending	\$ 2,032	\$ 15,627	\$ 193,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	COUNTY TAX	PERF	POLICE PENSION	FIRE PENSION	OPTUM BANK	COLONIAL INSURANCE	NATCO CREDIT UNION	DEFERRED COMP HARTFORD	UNION DUES	FIRE UNION DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	176,296	593,556	69,536	75,581	900	342	170,668	59,264	18,324	15,522
Total receipts	176,296	593,556	69,536	75,581	900	342	170,668	59,264	18,324	15,522
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	176,296	593,556	69,536	75,581	900	342	170,668	59,264	18,357	15,522
Total disbursements	176,296	593,556	69,536	75,581	900	342	170,668	59,264	18,357	15,522
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(33)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -

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

	FOP UNION DUES	HEALTH INS KEY BEN	LINCOLN NATIONAL LIFE	RWDSU WELFARE FUND	STANDARD LIFE INSURANCE	LINECO	POL & FIRE INS. ASSOC.	UTILITY UNION DUES	SIHO INSURANCE SERVICES	IBEW COPE
Cash and investments - beginning	\$ 1,858	\$ 11,021	\$ -	\$ 148	\$ 14	\$ 2,719	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	8,804	-	743	766,262	12,343	565,759	23,808	10,333	35,325	276
Total receipts	8,804	-	743	766,262	12,343	565,759	23,808	10,333	35,325	276
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	6,830	11,021	743	766,336	12,343	563,026	23,808	10,333	35,325	276
Total disbursements	6,830	11,021	743	766,336	12,343	563,026	23,808	10,333	35,325	276
Excess (deficiency) of receipts over disbursements	1,974	(11,021)	-	(74)	-	2,733	-	-	-	-
Cash and investments - ending	\$ 3,832	\$ -	\$ -	\$ 74	\$ 14	\$ 5,452	\$ -	\$ -	\$ -	\$ -

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

	AFLAC INSURANCE	INDIANA FIRE FIGHTERS PAC	IACT MEDICAL TRUST	ASSURANT DENTAL INSURANCE	IACT LIFE INS	HSA-UNION SAVINGS & LOAN	ROBERT BROTHERS TRUSTEE	AFLAC GROUP INSURANCE	UNITED WAY	LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ -	\$ 6,762	\$ 28	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 510
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	11,246	546	2,044,675	5,743	14,974	18,890	18,400	6,401	1,017	7,823
Total receipts	11,246	546	2,044,675	5,743	14,974	18,890	18,400	6,401	1,017	7,823
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	11,246	546	2,039,315	5,765	14,982	18,890	18,400	6,401	1,017	7,680
Total disbursements	11,246	546	2,039,315	5,765	14,982	18,890	18,400	6,401	1,017	7,680
Excess (deficiency) of receipts over disbursements	-	-	5,360	(22)	(8)	-	-	-	-	143
Cash and investments - ending	\$ -	\$ -	\$ 12,122	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 653

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

	EMPLOYEE DEDUCTIONS	FAYETTE COUNTY CLERK G	WAYNE CO CLERK G	IN STATE CENTRAL CO	EMPLOYEE PAYROLL DEDUCT	IND DEPT OF CHILD SERVICE	DELAWARE COUNTY CLERK	CALIFORNIA STATE DISBURSEMENT	PRUDENTIAL C
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	14,609	11,089	4,851	605	-	55,006	1,881	3,029	494
Total receipts	14,609	11,089	4,851	605	-	55,006	1,881	3,029	494
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	14,609	11,089	4,851	605	-	55,006	1,881	3,029	494
Total disbursements	14,609	11,089	4,851	605	-	55,006	1,881	3,029	494
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	REVOLVING LOAN US BANK	AIRPORT ROTARY FUND	STORM WATER	WASTEWATER BONY	WASTEWATER OPERATING	WASTEWATER DEPRECIATION	WASTEWATER SINKING
Cash and investments - beginning	\$ 168,701	\$ 64,012	\$ 1,147,437	\$ 1,006,791	\$ 697,926	\$ 27,529	\$ 124,600
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	4,957	43,593	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	1,209,089	-	2,582,058	-	-
Penalties	-	-	14,388	-	-	-	-
Other receipts	7,681	-	46,944	286,058	-	57,133	499,447
Total receipts	12,638	43,593	1,270,421	286,058	2,582,058	57,133	499,447
Disbursements:							
Personal services	-	-	78,491	-	-	-	-
Supplies	-	27,605	-	-	-	-	-
Other services and charges	-	5,018	7,180	-	-	-	-
Debt service - principal and interest	-	-	-	265,784	-	-	-
Capital outlay	-	-	5,123	-	-	-	-
Utility operating expenses	-	-	305,200	-	2,743,529	-	-
Other disbursements	299	-	81,412	-	-	68,265	497,400
Total disbursements	299	32,623	477,406	265,784	2,743,529	68,265	497,400
Excess (deficiency) of receipts over disbursements	12,339	10,970	793,015	20,274	(161,471)	(11,132)	2,047
Cash and investments - ending	\$ 181,040	\$ 74,982	\$ 1,940,452	\$ 1,027,065	\$ 536,455	\$ 16,397	\$ 126,647

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

	WASTEWATER TRASH	WASTEWATER DEPOSITS	WATER OPERATING	WATER DEPRECIATION	WATER BOND AND INTEREST	WATER METER DEPOSITS	WATER CONSTRUCTION	Totals
Cash and investments - beginning	\$ 51,716	\$ 156,355	\$ 670,151	\$ 130,591	\$ 2,335	\$ 136,237	\$ 253,460	\$ 18,958,230
Receipts:								
Taxes	-	-	-	-	-	-	-	8,769,239
Intergovernmental receipts	-	-	-	-	-	-	-	3,548,880
Charges for services	-	-	-	-	-	-	-	2,995,941
Fines and forfeits	-	-	-	-	-	-	-	100
Utility fees	-	-	2,095,757	-	-	-	-	5,886,904
Penalties	-	-	-	-	-	-	-	14,388
Other receipts	633,500	64,685	-	49,401	527,314	46,980	-	15,862,080
Total receipts	633,500	64,685	2,095,757	49,401	527,314	46,980	-	37,077,532
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,940,566
Supplies	-	-	-	-	-	-	-	723,573
Other services and charges	-	-	-	-	-	-	-	4,736,270
Debt service - principal and interest	-	-	-	-	-	-	-	735,603
Capital outlay	-	-	-	-	-	-	10,304	421,847
Utility operating expenses	-	-	2,206,369	-	-	-	124,542	5,379,640
Other disbursements	632,909	49,575	-	63,145	526,718	37,671	5,908	15,009,835
Total disbursements	632,909	49,575	2,206,369	63,145	526,718	37,671	140,754	35,947,334
Excess (deficiency) of receipts over disbursements	591	15,110	(110,612)	(13,744)	596	9,309	(140,754)	1,130,198
Cash and investments - ending	\$ 52,307	\$ 171,465	\$ 559,539	\$ 116,847	\$ 2,931	\$ 145,546	\$ 112,706	\$ 20,088,428

CITY OF CONNERSVILLE
 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	AIRPORT FUND	PARK NON-REVERTING FUND	FIRST AID NON REVERTING	CONTINUING EDUCATION	PARK FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 3,396,127	\$ 884,579	\$ 113,990	\$ 214,923	\$ 69,305	\$ 156,799	\$ 37,859	\$ 518,738	\$ 21,656
Receipts:									
Taxes	6,999,144	652,181	-	196,608	-	-	-	524,225	-
Intergovernmental receipts	652,070	663,433	101,688	12,934	-	-	-	34,486	-
Charges for services	2,515,415	7,787	-	66,745	67,497	101,682	1,400	173,041	-
Fines and forfeits	14,729	-	-	-	-	-	1,029	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	225,676	34,292	-	5,850	500	130,717	11,334	920	-
Total receipts	10,407,034	1,357,693	101,688	282,137	67,997	232,399	13,763	732,672	-
Disbursements:									
Personal services	7,683,779	768,964	-	6,965	-	-	-	522,169	-
Supplies	418,140	162,867	-	6,620	72,525	-	-	108,399	-
Other services and charges	1,770,278	420,684	75,000	145,633	-	-	14,827	201,577	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	171,980	25,000	-	-	-	234,924	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	427,132	52,000	-	33,000	-	-	-	20,000	-
Total disbursements	10,471,309	1,429,515	75,000	192,218	72,525	234,924	14,827	852,145	-
Excess (deficiency) of receipts over disbursements	(64,275)	(71,822)	26,688	89,919	(4,528)	(2,525)	(1,064)	(119,473)	-
Cash and investments - ending	\$ 3,331,852	\$ 812,757	\$ 140,678	\$ 304,842	\$ 64,777	\$ 154,274	\$ 36,795	\$ 399,265	\$ 21,656

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

	EDIT FUND	CUMULATIVE CAPITAL IMPR.	CUMULATIVE CAPITAL DEV	COMMUNITY EVENTS FUND	NON-REVERTING INSURANCE	POLICE PENSION FUND	FIRE PENSION FUND	RIVERBOAT FUND	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 144,555	\$ 121,369	\$ 349,978	\$ -	\$ 65,811	\$ 584,833	\$ 624,226	\$ 256,215	\$ 66,215
Receipts:									
Taxes	129,475	-	30,395	-	-	-	-	-	-
Intergovernmental receipts	-	31,513	2,000	-	-	501,552	922,276	79,860	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	83,602	24,000	2,028	1,125	2,250	-
Total receipts	129,475	31,513	32,395	83,602	24,000	503,580	923,401	82,110	-
Disbursements:									
Personal services	-	-	-	-	47,567	3,044	3,551	-	-
Supplies	-	-	-	-	-	-	441	-	-
Other services and charges	9,702	10,485	1,169	83,602	-	501,948	895,367	2,700	66,215
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	117,581	-	-	-	-	141,572	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	112,080	-	-	-	-	-	-	-	-
Total disbursements	121,782	10,485	118,750	83,602	47,567	504,992	899,359	144,272	66,215
Excess (deficiency) of receipts over disbursements	7,693	21,028	(86,355)	-	(23,567)	(1,412)	24,042	(62,162)	(66,215)
Cash and investments - ending	\$ 152,248	\$ 142,397	\$ 263,623	\$ -	\$ 42,244	\$ 583,421	\$ 648,268	\$ 194,053	\$ -

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

	CABLE EDUCATION FUND	CABLE F.T. BANK SAFE	REDEVELOPMENT COMMISSION	WAYZATA ALLOCATION FUND	CEMETERY FUND	UTILITIES F.T. BANK SAFE	STATE REVOLVING LOAN	BLIGHT ELIMINATION GRANT	INDIANA HOUSING GRANT
Cash and investments - beginning	\$ 176,109	\$ 100,282	\$ 3,362	\$ 14,150	\$ 7,022	\$ 6,218,304	\$ -	\$ 787	\$ -
Receipts:									
Taxes	-	-	-	284,663	1,924	-	-	-	-
Intergovernmental receipts	-	-	-	-	127	-	-	134,090	144,154
Charges for services	199,593	-	15,050	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	10	1,449	-	-	-	1,898,359	207,414	4,223	-
Total receipts	199,603	1,449	15,050	284,663	2,051	1,898,359	207,414	138,313	144,154
Disbursements:									
Personal services	150,645	-	-	-	-	-	-	-	-
Supplies	9,000	-	-	-	-	-	-	-	-
Other services and charges	16,876	-	-	7,000	4,113	-	207,414	139,101	144,154
Debt service - principal and interest	-	-	-	279,663	-	-	-	-	-
Capital outlay	14,695	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	2,300	-	-	6,944	-	-	-
Total disbursements	191,216	-	2,300	286,663	4,113	6,944	207,414	139,101	144,154
Excess (deficiency) of receipts over disbursements	8,387	1,449	12,750	(2,000)	(2,062)	1,891,415	-	(788)	-
Cash and investments - ending	\$ 184,496	\$ 101,731	\$ 16,112	\$ 12,150	\$ 4,960	\$ 8,109,719	\$ -	\$ (1)	\$ -

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

	OPERATION SAFE CHILD	LANDFILL/ENVIRON REMIAT	LAWRENCEBURG GRANT	PARK RESTRICTED FUND	PARK POOL DEBT SERVICE	PARK MILLER BLDG DEBT SER	PK POOL BOND CONSTRUCTION	RESTRICTED DONATION FUND	GENERAL F.T. BANK SAFE
Cash and investments - beginning	\$ 108	\$ 8,334	\$ 9,037	\$ 58,917	\$ -	\$ -	\$ 2,608	\$ 15,461	\$ 313,751
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	303,884	112,080	72,000	-	13,521	17,979
Total receipts	-	-	-	303,884	112,080	72,000	-	13,521	17,979
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	16,298	-	-	-	1,300	-
Other services and charges	-	-	-	35,634	-	-	750	4,070	-
Debt service - principal and interest	-	-	-	-	112,080	72,000	-	-	-
Capital outlay	-	-	-	-	-	-	-	2,288	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	471	-	-	-	-	26	-	-
Total disbursements	-	471	-	51,932	112,080	72,000	776	7,658	-
Excess (deficiency) of receipts over disbursements	-	(471)	-	251,952	-	-	(776)	5,863	17,979
Cash and investments - ending	\$ 108	\$ 7,863	\$ 9,037	\$ 310,869	\$ -	\$ -	\$ 1,832	\$ 21,324	\$ 331,730

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

	RUFF DRUG FUND	SEMINAR TRAINING FUND	TAX ABATEMENT FUND	JAMES E ROBERTS TRUST	AIRPORT IMPROVEMENT FUND	PAYROLL	DIRECT DEPOSIT CLEARING	FEDERAL TAX	FICA
Cash and investments - beginning	\$ 10,310	\$ 3,918	\$ 2,032	\$ 15,627	\$ 193,675	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	700	-	50	18,056	48,537	6,014,081	784,932	524,015
Total receipts	-	700	-	50	18,056	48,537	6,014,081	784,932	524,015
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	54,792	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	48,537	6,014,081	784,932	524,015
Total disbursements	-	-	-	-	54,792	48,537	6,014,081	784,932	524,015
Excess (deficiency) of receipts over disbursements	-	700	-	50	(36,736)	-	-	-	-
Cash and investments - ending	\$ 10,310	\$ 4,618	\$ 2,032	\$ 15,677	\$ 156,939	\$ -	\$ -	\$ -	\$ -

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

	MEDICARE	IN DEPT OF REVENUE	COUNTY TAX	PERF	POLICE PENSION	FIRE PENSION	OPTUM BANK	COLONIAL INSURANCE	FAYETTE COUNTY TREASURER
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	201,827	268,234	178,921	617,129	70,642	75,581	2,350	280	1,350
Total receipts	201,827	268,234	178,921	617,129	70,642	75,581	2,350	280	1,350
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	201,827	268,234	178,921	617,129	70,641	75,581	2,350	280	1,350
Total disbursements	201,827	268,234	178,921	617,129	70,641	75,581	2,350	280	1,350
Excess (deficiency) of receipts over disbursements	-	-	-	-	1	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -

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

	NATCO CREDIT UNION	DEFERRED COMP HARTFORD	UNION DUES	FIRE UNION DUES	FOP UNION DUES	LINCOLN NATIONAL LIFE	RWDSU WELFARE FUND	STANDARD LIFE INSURANCE	LINECO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,832	\$ -	\$ 74	\$ 14	\$ 5,452
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	145,025	60,322	18,526	15,618	10,665	743	844,073	15,694	603,834
Total receipts	145,025	60,322	18,526	15,618	10,665	743	844,073	15,694	603,834
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	145,025	60,322	18,526	15,618	9,231	743	844,147	15,707	605,710
Total disbursements	145,025	60,322	18,526	15,618	9,231	743	844,147	15,707	605,710
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,434	-	(74)	(13)	(1,876)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 5,266	\$ -	\$ -	\$ 1	\$ 3,576

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

	POL & FIRE INS. ASSOC.	UTILITY UNION DUES	SIHO INSURANCE SERVICES	FRANKLIN CIRCUIT COURT	IBEW COPE	AFLAC INSURANCE	IACT MEDICAL TRUST	ASSURANT DENTAL INSURANCE	IACT LIFE INS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,122	\$ 6	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	22,910	10,671	35,625	1,537	276	12,176	2,150,393	5,928	14,957
Total receipts	22,910	10,671	35,625	1,537	276	12,176	2,150,393	5,928	14,957
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	22,910	10,671	35,625	1,537	276	12,176	2,148,923	5,935	14,957
Total disbursements	22,910	10,671	35,625	1,537	276	12,176	2,148,923	5,935	14,957
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,470	(7)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,592	\$ (1)	\$ -

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

	HSA-UNION SAVINGS & LOAN	AFLAC GROUP INSURANCE	UNITED WAY	LIBERTY NATIONAL	EMPLOYEE DEDUCTIONS	FAYETTE COUNTY CLERK G	WAYNE CO CLERK - G	IN STATE CENTRAL CO	IND DEPT OF CHILD SERVICE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 654	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	10,168	6,845	1,032	6,887	15,741	4,844	1,650	440	44,189
Total receipts	10,168	6,845	1,032	6,887	15,741	4,844	1,650	440	44,189
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	10,168	6,845	1,032	6,896	15,741	4,844	1,650	440	44,189
Total disbursements	10,168	6,845	1,032	6,896	15,741	4,844	1,650	440	44,189
Excess (deficiency) of receipts over disbursements	-	-	-	(9)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 645	\$ -	\$ -	\$ -	\$ -	\$ -

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

	CALIFORNIA STATE DISBURSEMENT	PRUDENTIAL C	COMMUNITY CROSSING GRANT	LOCAL ROAD AND BRIDGE MATCHING FUND	US EPA BROWNFIELD GRANT	WWT STATE REVOLVING	POLICE VEHICLE/EQUIPMENT NON-REVERTING	LANDFILL VEHICLE/EQUIPMENT NON-REVERTING
Cash and investments - beginning	\$ -	\$ -	\$ 20,929	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	244,977	200,000	48,454	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,483	494	-	-	-	265,194	52,000	52,000
Total receipts	<u>4,483</u>	<u>494</u>	<u>244,977</u>	<u>200,000</u>	<u>48,454</u>	<u>265,194</u>	<u>52,000</u>	<u>52,000</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	282,051	-	-	-	-
Other services and charges	-	-	265,907	-	48,454	265,194	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	51,392	50,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,483	494	-	-	-	-	-	-
Total disbursements	<u>4,483</u>	<u>494</u>	<u>265,907</u>	<u>282,051</u>	<u>48,454</u>	<u>265,194</u>	<u>51,392</u>	<u>50,000</u>
Excess (deficiency) of receipts over disbursements	-	-	(20,930)	(82,051)	-	-	608	2,000
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 117,949</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 608</u>	<u>\$ 2,000</u>

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

	PARK VEHICLE/EQUIPMENT NON-REVERTING	MVH VEHICLE/EQUIPMENT NON-REVERTING	AIRPORT CAPITAL IMPROVEMENT NON-REVERTING	FIFTH THIRD ESCROW FUND	REVOLVING LOAN US BANK	AIRPORT ROTARY FUND	STORM WATER	WASTEWATER BONY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 181,037	\$ 74,980	\$ 1,940,451	\$ 1,027,065
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	13,200	-	5,057	43,524	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,153,252	504,400
Penalties	-	-	-	-	-	-	26,322	-
Other receipts	20,000	52,000	33,000	4,559,865	7,582	-	9,179	251,960
Total receipts	20,000	52,000	46,200	4,559,865	12,639	43,524	1,188,753	756,360
Disbursements:								
Personal services	-	-	-	-	-	-	82,596	-
Supplies	-	-	-	-	-	35,568	-	-
Other services and charges	-	-	-	1,358,497	-	5,431	7,779	-
Debt service - principal and interest	-	-	-	-	-	-	-	1,265,611
Capital outlay	17,906	51,524	-	-	-	-	3,414	-
Utility operating expenses	-	-	-	-	-	-	394,780	-
Other disbursements	-	-	-	-	299	-	1,041,742	-
Total disbursements	17,906	51,524	-	1,358,497	299	40,999	1,530,311	1,265,611
Excess (deficiency) of receipts over disbursements	2,094	476	46,200	3,201,368	12,340	2,525	(341,558)	(509,251)
Cash and investments - ending	\$ 2,094	\$ 476	\$ 46,200	\$ 3,201,368	\$ 193,377	\$ 77,505	\$ 1,598,893	\$ 517,814

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

	WASTEWATER OPERATING	WASTEWATER DEPRECIATION	WASTEWATER SINKING	WASTEWATER TRASH	WASTEWATER DEPOSITS	UTILITIES OCRA PLANNING GRANTS
Cash and investments - beginning	\$ 536,455	\$ 16,397	\$ 126,647	\$ 52,307	\$ 171,465	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	50,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	3,165,887	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	285,035	320	636,095	62,730	500,000
Total receipts	<u>3,165,887</u>	<u>285,035</u>	<u>320</u>	<u>636,095</u>	<u>62,730</u>	<u>550,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	3,019,020	-	-	-	-	57,631
Other disbursements	-	143,981	126,967	632,257	48,535	-
Total disbursements	<u>3,019,020</u>	<u>143,981</u>	<u>126,967</u>	<u>632,257</u>	<u>48,535</u>	<u>57,631</u>
Excess (deficiency) of receipts over disbursements	<u>146,867</u>	<u>141,054</u>	<u>(126,647)</u>	<u>3,838</u>	<u>14,195</u>	<u>492,369</u>
Cash and investments - ending	<u>\$ 683,322</u>	<u>\$ 157,451</u>	<u>\$ -</u>	<u>\$ 56,145</u>	<u>\$ 185,660</u>	<u>\$ 492,369</u>

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

	WATER OPERATING	WATER DEPRECIATION	WATER BOND AND INTEREST	WATER METER DEPOSITS	WATER CONSTRUCTION	Totals
Cash and investments - beginning	\$ 559,539	\$ 116,846	\$ 2,931	\$ 145,547	\$ 112,706	\$ 20,088,428
Receipts:						
Taxes	-	-	-	-	-	8,818,615
Intergovernmental receipts	-	-	-	-	-	3,823,614
Charges for services	-	-	-	-	-	3,209,991
Fines and forfeits	-	-	-	-	-	15,758
Utility fees	2,022,054	-	-	-	-	6,845,593
Penalties	-	-	-	-	-	26,322
Other receipts	-	211,894	526,613	45,660	7,005	23,603,776
Total receipts	<u>2,022,054</u>	<u>211,894</u>	<u>526,613</u>	<u>45,660</u>	<u>7,005</u>	<u>46,343,669</u>
Disbursements:						
Personal services	-	-	-	-	-	9,269,280
Supplies	-	-	-	-	-	1,113,209
Other services and charges	-	-	-	-	-	6,764,353
Debt service - principal and interest	-	-	-	-	-	1,729,354
Capital outlay	-	-	-	-	78,203	960,479
Utility operating expenses	1,948,345	-	-	-	-	5,419,776
Other disbursements	-	122,070	526,512	36,808	41,508	16,227,331
Total disbursements	<u>1,948,345</u>	<u>122,070</u>	<u>526,512</u>	<u>36,808</u>	<u>119,711</u>	<u>41,483,782</u>
Excess (deficiency) of receipts over disbursements	<u>73,709</u>	<u>89,824</u>	<u>101</u>	<u>8,852</u>	<u>(112,706)</u>	<u>4,859,887</u>
Cash and investments - ending	<u>\$ 633,248</u>	<u>\$ 206,670</u>	<u>\$ 3,032</u>	<u>\$ 154,399</u>	<u>\$ -</u>	<u>\$ 24,948,315</u>

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 605,020	\$ 571,524
Airport	17,903	-
Storm Water	3,228	183,917
Wastewater	23,188	296,293
Water	<u>35,932</u>	<u>272,296</u>
Totals	<u>\$ 685,271</u>	<u>\$ 1,324,030</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Fifth Third Bank	Purchase of E-One Pumper Fire Truck	\$ 47,223	7/1/2013	11/1/2019
Fifth Third Bank	2017 Peterbilt Automated Garbage Truck	51,524	6/11/2018	6/19/2022
First Internet Bank	Solar Energy Savings	167,000	7/1/2019	1/1/2039
Municipal Capital Finance	Volvo Wheel Loader	<u>36,163</u>	9/19/2018	9/18/2020
Total governmental activities		<u>301,910</u>		
Total of annual lease payments		<u>\$ 301,910</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2010 Bond to Construct Community Center	\$ 255,000	\$ 69,600
Revenue bonds	2013 Bond to Construct Community Swimming Pool	<u>614,000</u>	<u>112,361</u>
Total governmental activities		<u>869,000</u>	<u>181,961</u>
Wastewater:			
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2010	-	-
Revenue bonds	Sewage Works Revenue Bonds of 2009 SRF Series A	3,006,000	284,924
Revenue bonds	Sewage Works Revenue Bonds of 2018	<u>310,194</u>	<u>134,508</u>
Total Wastewater		<u>3,316,194</u>	<u>419,432</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bonds of 2010	-	-
Revenue bonds	Waterworks Refunding Revenue Bonds of 2013	<u>2,900,000</u>	<u>528,950</u>
Total Water		<u>2,900,000</u>	<u>528,950</u>
Totals		<u>\$ 7,085,194</u>	<u>\$ 1,130,343</u>

CITY OF CONNERSVILLE
 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	\$ 784,532
Infrastructure	1,439,322
Buildings	4,079,851
Improvements other than buildings	2,063,846
Machinery, equipment, and vehicles	6,223,045
Construction in progress	<u>199,967</u>
Total governmental activities	<u>14,790,563</u>
Airport:	
Land	2,016,048
Infrastructure	1,524,281
Buildings	222,683
Improvements other than buildings	4,332,820
Machinery, equipment, and vehicles	<u>347,524</u>
Total Airport	<u>8,443,356</u>
Storm Water:	
Land	8,533
Infrastructure	4,691,763
Buildings	25,793
Improvements other than buildings	61,349
Machinery, equipment, and vehicles	<u>210,537</u>
Total Storm Water	<u>4,997,975</u>
Wastewater:	
Land	339,237
Infrastructure	6,070,450
Buildings	5,482,660
Improvements other than buildings	326,036
Machinery, equipment, and vehicles	<u>3,643,989</u>
Total Wastewater	<u>15,862,372</u>
Water:	
Land	58,099
Infrastructure	6,313,009
Buildings	2,798,240
Improvements other than buildings	768,806
Machinery, equipment, and vehicles	<u>4,042,510</u>
Total Water	<u>13,980,664</u>
Total capital assets	<u>\$ 58,074,930</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/>.