

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF HUNTINGTON

HUNTINGTON COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED
10/23/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Christi A. McElhane	01-01-18 to 12-31-20
Mayor	Brooks L. Fetters Richard Strick	01-01-18 to 12-31-19 01-01-20 to 12-31-20
President of the Board of Public Works and Safety	Brooks L. Fetters Richard Strick	01-01-18 to 12-31-19 01-01-20 to 12-31-20
President Pro Tempore of the Common Council	Charles E. Chapman	01-01-18 to 12-31-20
Utility Services Coordinator	Marilyn K. Ratliff	01-01-18 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF HUNTINGTON, HUNTINGTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Huntington (City), which comprises the financial position and results of operations for the period of January 1, 2018 to December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2018 to December 31, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2018 to December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

September 8, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF HUNTINGTON
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19		
GENERAL	\$ 4,405,605	\$ 9,203,761	\$ 9,636,629	\$ 3,972,737	\$ 9,578,107	\$ 11,227,812	\$ 2,323,032		
MOTOR VEHICLE HIGHWAY	145,783	1,093,376	1,025,652	213,507	656,029	554,134	315,402		
LOCAL ROAD & STREET	30,630	138,813	99,807	69,636	139,403	94,722	114,317		
AVIATION	96,774	338,278	380,381	54,671	368,133	377,259	45,545		
PARK REC CENTER	24,157	40,017	33,983	30,191	36,602	32,705	34,088		
HEALTH INS CLAIM	1,608,031	2,164,442	2,224,493	1,547,980	2,073,674	2,632,655	988,999		
LANDFILL	1,192,864	848,093	1,476,687	564,270	760,097	817,590	506,777		
RECYCLE FEE	-	292,529	267,529	25,000	369,649	372,625	22,024		
PARKING LOT	7,199	25,884	19,314	13,769	19,825	29,698	3,896		
COMMUNITY DEV HISTORIC GRANT	5,448	793	-	6,241	1,422	6,126	1,537		
INDIANA HOUSING DROVERTOWN GRANT	-	57,035	57,035	-	-	-	-		
LLECE	53,646	22,584	26,638	49,592	14,372	36,820	27,144		
POLICE DONATION	2,825	-	-	2,825	913	351	3,387		
BLDG DEMO REPAIR & CONST	11,721	64,301	22,500	53,522	26,113	8,895	70,740		
PARK & RECREATION	66,482	1,200,343	692,363	574,462	1,175,740	890,575	859,627		
REFUSE CONTAINER REPLACE	4,571	3,365	6,762	1,174	82,185	1,174	82,185		
RAINY DAY	792,243	-	53,800	738,443	-	4,500	733,943		
K-9 TRAINING	169	-	-	169	-	-	169		
CEDIT	248,224	1,034,089	1,264,955	17,358	993,356	889,511	121,203		
LOIT SPECIAL DISTRIBUTION	309,574	133,332	442,906	-	-	-	-		
LEVY EXCESS	1,150	-	-	1,150	-	-	1,150		
CINERGY TIF	62,577	119,746	100,660	81,663	103,467	100,640	84,490		
AVIATION REV GAS & OIL	39,522	145,262	128,160	56,624	152,774	160,809	48,589		
AVIATION FEDERAL GRANT	-	219,343	219,343	-	16,499	16,499	-		
CUM CAPITAL DEVELOPMENT	65,309	78,622	126,882	17,049	69,804	28,331	58,522		
PARK CAPITAL	1,162	-	1,162	-	-	-	-		
FIRE CAPITAL	-	-	-	-	105,924	46,229	59,695		
GENERAL IMPROVEMENT	787	281	-	1,068	-	-	1,068		
CUML CAPITAL IMPROVEMENT	52,171	40,653	66,558	26,266	39,733	27,565	38,434		
TIF 2008 CONSOLIDATED	3,002,849	1,547,622	2,575,425	1,975,046	1,644,023	1,732,634	1,886,435		
AIRPORT CAPITAL	297,658	146,062	58,455	385,265	90,917	206,837	269,345		
AVIATION SPEC EVENTS NON REVERTING	1,195	-	-	1,195	-	761	434		
POLICE PENSION	377,096	711,683	712,106	376,673	711,722	763,625	324,770		
FIRE PENSION	314,357	851,128	889,424	276,061	861,759	897,954	239,866		
RIVERBOAT	484,757	148,023	-	632,780	103,023	460,000	275,803		
PUBLIC SAFETY LOIT	63,765	972,680	884,158	152,287	974,967	894,780	232,474		
GO BOND LANDFILL DEBT SERVICE	59,983	226,473	230,598	55,858	277,926	288,768	45,016		
GO BOND LANDFILL PREMIUM PROCEEDS	33,899	-	-	33,899	-	-	33,899		
MAYOR PRAYER BREAKFAST	22	530	434	118	2,985	2,243	860		
STREET VENDING	68	-	-	68	-	-	68		
PARK BLDG DEPOSIT	3,669	1,236	1,022	3,883	1,075	2,978	1,980		
NO-REVERT NO-REF BLDG DEP	850	-	-	850	-	-	850		
WHEEL TAX	185,964	209,991	178,763	217,192	211,130	375,254	53,068		
HUD	2,082	-	2,082	-	-	-	-		
PARK DONATION	517	11,301	7,701	4,117	7,035	5,548	5,604		
TRAILS GREENWAY DONATION	5,897	-	4,116	1,781	20,000	-	21,781		
POLICE RESERVE DONATIONS	3,430	-	475	2,955	236	3,191	-		
POLICE LACE	-	3,000	3,000	-	3,497	3,497	-		
GO BOND LANDFILL PROJECT 2017	3,624,878	-	3,624,878	-	-	-	-		
FIRE DEPT DONATIONS	570	5,220	3,474	2,316	4,692	6,638	370		

CITY OF HUNTINGTON
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
STORM WATER BOND	226,118	356,516	372,846	209,788	349,479	368,141	191,126
FEDERAL DRUG SEIZURE	11,613	-	-	11,613	-	-	11,613
COMMUNITY CROSSING GRANT LOCAL ROAD & BRIDGE	-	634,705	634,705	-	753,323	713,444	39,879
PAYROLL	-	298,772	298,772	-	205,352	205,352	-
PAYROLL FEDERAL W/H	-	725,836	725,836	-	783,692	783,692	-
PAYROLL FICA W/H	-	353,405	353,405	-	355,352	355,352	-
PAYROLL MEDICARE W/H	-	184,878	184,878	-	193,199	193,199	-
PAYROLL STATE TAX	-	257,301	257,301	-	267,580	267,580	-
PAYROLL COUNTY TAX	-	120,018	120,018	-	139,819	139,819	-
PAYROLL PERF	-	416,165	416,165	-	420,408	420,408	-
PAYROLL POLICE PERF	-	273,327	273,327	-	464,284	464,284	-
PAYROLL FIRE PERF	-	283,514	283,514	-	467,590	467,590	-
PAYROLL VISION INSURANCE	-	21,913	21,913	-	21,154	21,154	-
PAYROLL HEALTH INSURANCE	-	355,987	355,987	-	342,248	342,248	-
PAYROLL LIFE INSURANCE	-	8,086	8,086	-	8,338	8,338	-
PAYROLL ACCIDENT IN-AFLAC	-	3,421	3,421	-	2,963	2,963	-
PAYROLL FIRE DUES	-	22,978	22,978	-	24,245	24,245	-
PAYROLL UNITED WAY	-	4,854	4,854	-	4,632	4,632	-
PAYROLL 457-JOHN HANCOCK	-	449,534	449,534	-	496,041	496,041	-
PAYROLL UNION DUES	-	15,905	15,905	-	14,340	14,340	-
PAYROLL GARNISHMENTS	-	17,194	17,194	-	22,406	22,406	-
SECTION 125	-	38,719	38,719	-	44,051	44,051	-
PAYROLL AUL LIFE	-	12,860	12,860	-	16,367	16,367	-
FIRE PAC	-	745	745	-	742	742	-
PAYROLL DIRECT DEPOSIT	-	5,504,629	5,504,629	-	5,780,531	5,780,531	-
PAYROLL FIDELITY LIFE	-	14,089	14,089	-	12,905	12,905	-
PAYROLL CONTINENTAL AMERI	-	2,152	2,152	-	1,958	1,958	-
PAYROLL DENTAL INSURANCE	-	18,499	18,499	-	17,467	17,467	-
PAYROLL POLICE VEHICLE	-	5,560	5,560	-	4,880	4,880	-
PAYROLL OMAHA LIFE	-	14,779	14,779	-	16,757	16,757	-
MVH RESTRICTED	-	-	-	-	374,264	204,739	169,525
SEWAGE OPERATING	81,380	6,925,379	6,562,758	444,001	7,355,905	7,094,488	705,418
SEWAGE PLANT DEPRECIATION	446,497	666,977	623,682	489,792	1,029,000	1,083,612	435,180
SEWAGE PLANT B & I	2,925,857	3,680,051	3,017,423	3,588,485	3,697,135	3,506,055	3,779,565
SEWAGE DEBT RESV.	2,707,525	236,093	-	2,943,618	258,265	-	3,201,883
2017 SRF SEWER BOND	30,271	4,498,769	4,529,040	-	5,055,316	5,055,316	-
2013B SRF WW RABBIT RUN	34	-	34	-	-	-	-
2017 SEWER BOND RESERVE	-	30,702	-	30,702	673	-	31,375
WATER DEPT. OPERATING	862,827	4,732,207	4,408,832	1,186,202	4,888,601	4,408,606	1,666,197
WTR WRKS CONS DEP	381,818	93,987	63,428	412,377	91,945	67,656	436,666
WTR WRKS DEPRECIATION	637,414	1,441,300	711,098	1,367,616	1,338,800	762,899	1,943,517
2011 SRF WATER B&I	361,067	707,681	705,520	363,228	708,875	705,878	366,225
2011 SRF WATER DEBT RESERVE	723,493	10,806	-	734,299	15,515	-	749,814
Totals	\$ 27,088,044	\$ 55,540,184	\$ 58,604,796	\$ 24,023,432	\$ 57,745,205	\$ 58,102,068	\$ 23,666,569

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

CITY OF HUNTINGTON
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

CITY OF HUNTINGTON
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

CITY OF HUNTINGTON
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF HUNTINGTON
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF HUNTINGTON
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

CITY OF HUNTINGTON
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

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

Financial Report

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

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

Contributions

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

Note 7. Holding Corporations

The City has entered into a capital lease with the Huntington Municipal Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing a new police station facility, located at 450 Cherry Street, for lease to the City. The lessor has been determined to be a related-party of the City. The City made one lease payment in the amount of \$34,000 in 2019.

CITY OF HUNTINGTON
NOTES TO FINANCIAL STATEMENT
(Continued)

The City has entered into a capital lease with the Huntington Redevelopment Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing the landfill closure project, for lease to the City. The lessor has been determined to be a related-party of the City. The City will make its first lease payment of \$232,500 in July of 2020.

Note 8. Other Postemployment Benefits

The City provides to eligible retirees and their spouses the following benefits: health insurance at the employee rate. 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.

Note 9. Riverboat Transfer to Airport

On August 11, 2015, Resolution 8-R-15 was approved by the Common Council to allow the expenditure and repayment of Riverboat funds in the amount of \$450,000 to the Airport for hanger construction. This amount is to be repaid by the Aviation fund to the Riverboat fund over 10 years beginning in 2016. The City's Riverboat fund paid back \$180,000 over four years and the balance due at December 31, 2019, is \$270,000.

On June 18, 2019, Resolution 8-R-19 was approved by the Common Council to allow the expenditure and repayment of Riverboat funds in the amount of \$460,000 to the Airport for the construction of a new fuel station. The amount is to be repaid by the Aviation fund to the Riverboat fund over 10 years beginning in 2020.

OTHER INFORMATION - UNAUDITED

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

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

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

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	PARK REC CENTER	HEALTH INS CLAIM	LANDFILL
Cash and investments - beginning	\$ 4,405,605	\$ 145,783	\$ 30,630	\$ 96,774	\$ 24,157	\$ 1,608,031	\$ 1,192,864
Receipts:							
Taxes	8,127,303	255,009	-	235,030	-	-	465,948
Licenses and permits	41,557	-	-	-	-	-	-
Intergovernmental receipts	518,291	838,208	138,813	24,690	-	-	48,930
Charges for services	25,104	-	-	67,883	40,017	-	269,476
Fines and forfeits	50,104	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	441,402	159	-	10,675	-	2,164,442	63,739
Total receipts	9,203,761	1,093,376	138,813	338,278	40,017	2,164,442	848,093
Disbursements:							
Personal services	6,323,769	207,492	-	-	-	-	369,572
Supplies	239,597	95,289	-	7,760	-	-	101,237
Other services and charges	1,216,699	689,527	-	247,621	33,983	-	291,093
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,143,314	-	99,807	-	-	-	640,212
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	713,250	33,344	-	125,000	-	2,224,493	74,573
Total disbursements	9,636,629	1,025,652	99,807	380,381	33,983	2,224,493	1,476,687
Excess (deficiency) of receipts over disbursements	(432,868)	67,724	39,006	(42,103)	6,034	(60,051)	(628,594)
Cash and investments - ending	\$ 3,972,737	\$ 213,507	\$ 69,636	\$ 54,671	\$ 30,191	\$ 1,547,980	\$ 564,270

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

	RECYCLE FEE	PARKING LOT	COMMUNITY DEV HISTORIC GRANT	INDIANA HOUSING DROVERTOWN GRANT	LLECE	POLICE DONATION	BLDG DEMO REPAIR & CONST
Cash and investments - beginning	\$ -	\$ 7,199	\$ 5,448	\$ -	\$ 53,646	\$ 2,825	\$ 11,721
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	5,950	-	-
Intergovernmental receipts	-	-	793	57,035	-	-	-
Charges for services	-	25,884	-	-	6,580	-	-
Fines and forfeits	-	-	-	-	72	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	292,529	-	-	-	9,982	-	64,301
Total receipts	292,529	25,884	793	57,035	22,584	-	64,301
Disbursements:							
Personal services	-	-	-	-	26,638	-	-
Supplies	-	2,687	-	-	-	-	-
Other services and charges	267,529	357	-	57,035	-	-	22,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	16,200	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	70	-	-	-	-	-
Total disbursements	267,529	19,314	-	57,035	26,638	-	22,500
Excess (deficiency) of receipts over disbursements	25,000	6,570	793	-	(4,054)	-	41,801
Cash and investments - ending	\$ 25,000	\$ 13,769	\$ 6,241	\$ -	\$ 49,592	\$ 2,825	\$ 53,522

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

	PARK & RECREATION	REFUSE CONTAINER REPLACE	RAINY DAY	K-9 TRAINING	CEDIT	LOIT SPECIAL DISTRIBUTION	LEVY EXCESS
Cash and investments - beginning	\$ 66,482	\$ 4,571	\$ 792,243	\$ 169	\$ 248,224	\$ 309,574	\$ 1,150
Receipts:							
Taxes	1,078,791	-	-	-	912,542	133,332	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	113,300	-	-	-	-	-	-
Charges for services	5,913	3,365	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,339	-	-	-	121,547	-	-
Total receipts	<u>1,200,343</u>	<u>3,365</u>	<u>-</u>	<u>-</u>	<u>1,034,089</u>	<u>133,332</u>	<u>-</u>
Disbursements:							
Personal services	405,234	-	-	-	-	-	-
Supplies	48,821	-	-	-	-	-	-
Other services and charges	181,533	-	53,800	-	1,264,955	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	56,775	6,762	-	-	-	442,906	-
Total disbursements	<u>692,363</u>	<u>6,762</u>	<u>53,800</u>	<u>-</u>	<u>1,264,955</u>	<u>442,906</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>507,980</u>	<u>(3,397)</u>	<u>(53,800)</u>	<u>-</u>	<u>(230,866)</u>	<u>(309,574)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 574,462</u>	<u>\$ 1,174</u>	<u>\$ 738,443</u>	<u>\$ 169</u>	<u>\$ 17,358</u>	<u>\$ -</u>	<u>\$ 1,150</u>

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

	CINERGY TIF	AVIATION REV GAS & OIL	AVIATION FEDERAL GRANT	CUM CAPITAL DEVELOPMENT	PARK CAPITAL	FIRE CAPITAL	GENERAL IMPROVEMENT
Cash and investments - beginning	\$ 62,577	\$ 39,522	\$ -	\$ 65,309	\$ 1,162	\$ -	\$ 787
Receipts:							
Taxes	119,746	-	-	64,634	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	219,343	6,788	-	-	-
Charges for services	-	145,262	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	7,200	-	-	281
Total receipts	119,746	145,262	219,343	78,622	-	-	281
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	118,160	-	-	-	-	-
Debt service - principal and interest	100,660	-	-	-	-	-	-
Capital outlay	-	-	219,343	126,882	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	10,000	-	-	1,162	-	-
Total disbursements	100,660	128,160	219,343	126,882	1,162	-	-
Excess (deficiency) of receipts over disbursements	19,086	17,102	-	(48,260)	(1,162)	-	281
Cash and investments - ending	\$ 81,663	\$ 56,624	\$ -	\$ 17,049	\$ -	\$ -	\$ 1,068

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

	CUML CAPITAL IMPROVEMENT	TIF 2008 CONSOLIDATED	AIRPORT CAPITAL	AVIATION SPEC EVENTS NON REVERTING	POLICE PENSION	FIRE PENSION	RIVERBOAT
Cash and investments - beginning	\$ 52,171	\$ 3,002,849	\$ 297,658	\$ 1,195	\$ 377,096	\$ 314,357	\$ 484,757
Receipts:							
Taxes	-	1,526,150	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	40,653	-	-	-	-	-	103,023
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	21,472	146,062	-	711,683	851,128	45,000
Total receipts	40,653	1,547,622	146,062	-	711,683	851,128	148,023
Disbursements:							
Personal services	-	7,078	-	-	712,006	889,304	-
Supplies	-	10	-	-	-	-	-
Other services and charges	-	1,240,208	-	-	100	120	-
Debt service - principal and interest	-	552,120	-	-	-	-	-
Capital outlay	66,558	776,009	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	58,455	-	-	-	-
Total disbursements	66,558	2,575,425	58,455	-	712,106	889,424	-
Excess (deficiency) of receipts over disbursements	(25,905)	(1,027,803)	87,607	-	(423)	(38,296)	148,023
Cash and investments - ending	\$ 26,266	\$ 1,975,046	\$ 385,265	\$ 1,195	\$ 376,673	\$ 276,061	\$ 632,780

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

	PUBLIC SAFETY LOIT	GO BOND LANDFILL DEBT SERVICE	GO BOND LANDFILL PREMIUM PROCEEDS	MAYOR PRAYER BREAKFAST	STREET VENDING	PARK BLDG DEPOSIT	NO-REVERT NO-REF BLDG DEP
Cash and investments - beginning	\$ 63,765	\$ 59,983	\$ 33,899	\$ 22	\$ 68	\$ 3,669	\$ 850
Receipts:							
Taxes	972,680	211,725	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,748	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	530	-	1,236	-
Total receipts	<u>972,680</u>	<u>226,473</u>	<u>-</u>	<u>530</u>	<u>-</u>	<u>1,236</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	20,568	-	-	-	-	-	-
Other services and charges	180,508	-	-	-	-	-	-
Debt service - principal and interest	-	230,598	-	-	-	-	-
Capital outlay	53,663	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	629,419	-	-	434	-	1,022	-
Total disbursements	<u>884,158</u>	<u>230,598</u>	<u>-</u>	<u>434</u>	<u>-</u>	<u>1,022</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>88,522</u>	<u>(4,125)</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>214</u>	<u>-</u>
Cash and investments - ending	<u>\$ 152,287</u>	<u>\$ 55,858</u>	<u>\$ 33,899</u>	<u>\$ 118</u>	<u>\$ 68</u>	<u>\$ 3,883</u>	<u>\$ 850</u>

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

	WHEEL TAX	HUD	PARK DONATION	TRAILS GREENWAY DONATION	POLICE RESERVE DONATIONS	POLICE LACE	GO BOND LANDFILL PROJECT 2017
Cash and investments - beginning	\$ 185,964	\$ 2,082	\$ 517	\$ 5,897	\$ 3,430	\$ -	\$ 3,624,878
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	209,991	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	11,301	-	-	3,000	-
Total receipts	209,991	-	11,301	-	-	3,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	475	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	178,763	-	7,701	4,116	-	3,000	3,624,878
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,082	-	-	-	-	-
Total disbursements	178,763	2,082	7,701	4,116	475	3,000	3,624,878
Excess (deficiency) of receipts over disbursements	31,228	(2,082)	3,600	(4,116)	(475)	-	(3,624,878)
Cash and investments - ending	\$ 217,192	\$ -	\$ 4,117	\$ 1,781	\$ 2,955	\$ -	\$ -

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

	FIRE DEPT DONATIONS	STORM WATER BOND	FEDERAL DRUG SEIZURE	COMMUNITY CROSSING GRANT LOCAL ROAD & BRIDGE	PAYROLL	PAYROLL FEDERAL W/H	PAYROLL FICA W/H
Cash and investments - beginning	\$ 570	\$ 226,118	\$ 11,613	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	333,297	-	634,705	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	23,219	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,220	-	-	-	298,772	725,836	353,405
Total receipts	5,220	356,516	-	634,705	298,772	725,836	353,405
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	372,846	-	-	-	-	-
Capital outlay	-	-	-	634,705	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,474	-	-	-	298,772	725,836	353,405
Total disbursements	3,474	372,846	-	634,705	298,772	725,836	353,405
Excess (deficiency) of receipts over disbursements	1,746	(16,330)	-	-	-	-	-
Cash and investments - ending	\$ 2,316	\$ 209,788	\$ 11,613	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL MEDICARE W/H	PAYROLL STATE TAX	PAYROLL COUNTY TAX	PAYROLL PERF	PAYROLL POLICE PERF	PAYROLL FIRE PERF	PAYROLL VISION INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	184,878	257,301	120,018	416,165	273,327	283,514	21,913
Total receipts	<u>184,878</u>	<u>257,301</u>	<u>120,018</u>	<u>416,165</u>	<u>273,327</u>	<u>283,514</u>	<u>21,913</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	184,878	257,301	120,018	416,165	273,327	283,514	21,913
Total disbursements	<u>184,878</u>	<u>257,301</u>	<u>120,018</u>	<u>416,165</u>	<u>273,327</u>	<u>283,514</u>	<u>21,913</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL HEALTH INSURANCE	PAYROLL LIFE INSURANCE	PAYROLL ACCIDENT IN-AFLAC	PAYROLL FIRE DUES	PAYROLL UNITED WAY	PAYROLL 457-JOHN HANCOCK	PAYROLL UNION DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	355,987	8,086	3,421	22,978	4,854	449,534	15,905
Total receipts	<u>355,987</u>	<u>8,086</u>	<u>3,421</u>	<u>22,978</u>	<u>4,854</u>	<u>449,534</u>	<u>15,905</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	355,987	8,086	3,421	22,978	4,854	449,534	15,905
Total disbursements	<u>355,987</u>	<u>8,086</u>	<u>3,421</u>	<u>22,978</u>	<u>4,854</u>	<u>449,534</u>	<u>15,905</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL GARNISHMENTS	SECTION 125	PAYROLL AUL LIFE	FIRE PAC	PAYROLL DIRECT DEPOSIT	PAYROLL FIDELITY LIFE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	17,194	38,719	12,860	745	5,504,629	14,089
Total receipts	17,194	38,719	12,860	745	5,504,629	14,089
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	17,194	38,719	12,860	745	5,504,629	14,089
Total disbursements	17,194	38,719	12,860	745	5,504,629	14,089
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL CONTINENTAL AMERI	PAYROLL DENTAL INSURANCE	PAYROLL POLICE VEHICLE	PAYROLL OMAHA LIFE	MVH RESTRICTED	SEWAGE OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,380
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	6,924,464
Other receipts	2,152	18,499	5,560	14,779	-	915
Total receipts	<u>2,152</u>	<u>18,499</u>	<u>5,560</u>	<u>14,779</u>	<u>-</u>	<u>6,925,379</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	2,113,600
Other disbursements	2,152	18,499	5,560	14,779	-	4,449,158
Total disbursements	<u>2,152</u>	<u>18,499</u>	<u>5,560</u>	<u>14,779</u>	<u>-</u>	<u>6,562,758</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	362,621
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 444,001</u>

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

	SEWAGE PLANT DEPRECIATION	SEWAGE PLANT B & I	SEWAGE DEBT RESV.	2017 SRF SEWER BOND	2013B SRF WW RABBIT RUN	2017 SEWER BOND RESERVE
Cash and investments - beginning	\$ 446,497	\$ 2,925,857	\$ 2,707,525	\$ 30,271	\$ 34	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	666,977	3,680,051	236,093	4,498,769	-	30,702
Total receipts	<u>666,977</u>	<u>3,680,051</u>	<u>236,093</u>	<u>4,498,769</u>	<u>-</u>	<u>30,702</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	3,017,423	-	-	-	-
Capital outlay	623,682	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	4,529,040	34	-
Total disbursements	<u>623,682</u>	<u>3,017,423</u>	<u>-</u>	<u>4,529,040</u>	<u>34</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>43,295</u>	<u>662,628</u>	<u>236,093</u>	<u>(30,271)</u>	<u>(34)</u>	<u>30,702</u>
Cash and investments - ending	<u>\$ 489,792</u>	<u>\$ 3,588,485</u>	<u>\$ 2,943,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,702</u>

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

	WATER DEPT. OPERATING	WTR WRKS CONS DEP	WTR WRKS DEPRECIATION	2011 SRF WATER B&I	2011 SRF WATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 862,827	\$ 381,818	\$ 637,414	\$ 361,067	\$ 723,493	\$ 27,088,044
Receipts:						
Taxes	-	-	-	-	-	15,070,892
Licenses and permits	-	-	-	-	-	47,507
Intergovernmental receipts	-	-	-	-	-	2,357,825
Charges for services	-	-	-	-	-	589,484
Fines and forfeits	-	-	-	-	-	50,176
Utility fees	4,731,292	-	-	-	-	11,655,756
Other receipts	915	93,987	1,441,300	707,681	10,806	25,768,544
Total receipts	<u>4,732,207</u>	<u>93,987</u>	<u>1,441,300</u>	<u>707,681</u>	<u>10,806</u>	<u>55,540,184</u>
Disbursements:						
Personal services	-	-	-	-	-	8,941,093
Supplies	-	-	-	-	-	516,444
Other services and charges	-	-	-	-	-	5,865,728
Debt service - principal and interest	-	-	-	705,520	-	4,979,167
Capital outlay	-	-	640,921	-	-	8,859,754
Utility operating expenses	2,262,274	-	-	-	-	4,375,874
Other disbursements	2,146,558	63,428	70,177	-	-	25,066,736
Total disbursements	<u>4,408,832</u>	<u>63,428</u>	<u>711,098</u>	<u>705,520</u>	<u>-</u>	<u>58,604,796</u>
Excess (deficiency) of receipts over disbursements	<u>323,375</u>	<u>30,559</u>	<u>730,202</u>	<u>2,161</u>	<u>10,806</u>	<u>(3,064,612)</u>
Cash and investments - ending	<u>\$ 1,186,202</u>	<u>\$ 412,377</u>	<u>\$ 1,367,616</u>	<u>\$ 363,228</u>	<u>\$ 734,299</u>	<u>\$ 24,023,432</u>

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	PARK REC CENTER	HEALTH INS CLAIM	LANDFILL
Cash and investments - beginning	\$ 3,972,737	\$ 213,507	\$ 69,636	\$ 54,671	\$ 30,191	\$ 1,547,980	\$ 564,270
Receipts:							
Taxes	7,775,206	253,485	-	237,712	-	-	475,423
Licenses and permits	41,535	-	-	-	-	-	-
Intergovernmental receipts	523,570	402,544	139,403	26,513	-	-	53,026
Charges for services	470,351	-	-	65,905	36,602	-	67,331
Fines and forfeits	88,680	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	678,765	-	-	38,003	-	2,073,674	164,317
Total receipts	9,578,107	656,029	139,403	368,133	36,602	2,073,674	760,097
Disbursements:							
Personal services	6,509,024	151,296	-	-	-	-	287,046
Supplies	240,830	38,674	-	7,746	-	-	43,222
Other services and charges	2,069,370	322,181	-	279,513	32,705	-	207,491
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,783,277	9,112	94,722	-	-	-	213,316
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	625,311	32,871	-	90,000	-	2,632,655	66,515
Total disbursements	11,227,812	554,134	94,722	377,259	32,705	2,632,655	817,590
Excess (deficiency) of receipts over disbursements	(1,649,705)	101,895	44,681	(9,126)	3,897	(558,981)	(57,493)
Cash and investments - ending	\$ 2,323,032	\$ 315,402	\$ 114,317	\$ 45,545	\$ 34,088	\$ 988,999	\$ 506,777

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	RECYCLE FEE	PARKING LOT	COMMUNITY DEV HISTORIC GRANT	INDIANA HOUSING DROVERTOWN GRANT	LLECE	POLICE DONATION	BLDG DEMO REPAIR & CONST
Cash and investments - beginning	\$ 25,000	\$ 13,769	\$ 6,241	\$ -	\$ 49,592	\$ 2,825	\$ 53,522
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	5,670	-	-
Intergovernmental receipts	-	-	1,422	-	-	-	-
Charges for services	-	19,825	-	-	6,476	-	-
Fines and forfeits	-	-	-	-	112	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	369,649	-	-	-	2,114	913	26,113
Total receipts	369,649	19,825	1,422	-	14,372	913	26,113
Disbursements:							
Personal services	-	-	-	-	21,304	-	-
Supplies	-	3,878	-	-	-	351	-
Other services and charges	372,625	1,628	6,126	-	-	-	8,895
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	20,792	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	3,400	-	-	15,516	-	-
Total disbursements	372,625	29,698	6,126	-	36,820	351	8,895
Excess (deficiency) of receipts over disbursements	(2,976)	(9,873)	(4,704)	-	(22,448)	562	17,218
Cash and investments - ending	\$ 22,024	\$ 3,896	\$ 1,537	\$ -	\$ 27,144	\$ 3,387	\$ 70,740

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PARK & RECREATION	REFUSE CONTAINER REPLACE	RAINY DAY	K-9 TRAINING	CEDIT	LOIT SPECIAL DISTRIBUTION	LEVY EXCESS
Cash and investments - beginning	\$ 574,462	\$ 1,174	\$ 738,443	\$ 169	\$ 17,358	\$ -	\$ 1,150
Receipts:							
Taxes	1,045,763	-	-	-	886,698	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	116,657	-	-	-	-	-	-
Charges for services	5,870	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,450	82,185	-	-	106,658	-	-
Total receipts	1,175,740	82,185	-	-	993,356	-	-
Disbursements:							
Personal services	361,719	-	-	-	-	-	-
Supplies	49,644	-	-	-	-	-	-
Other services and charges	202,437	1,174	4,500	-	889,511	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	224,814	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	51,961	-	-	-	-	-	-
Total disbursements	890,575	1,174	4,500	-	889,511	-	-
Excess (deficiency) of receipts over disbursements	285,165	81,011	(4,500)	-	103,845	-	-
Cash and investments - ending	\$ 859,627	\$ 82,185	\$ 733,943	\$ 169	\$ 121,203	\$ -	\$ 1,150

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CINERGY TIF	AVIATION REV GAS & OIL	AVIATION FEDERAL GRANT	CUM CAPITAL DEVELOPMENT	PARK CAPITAL	FIRE CAPITAL	GENERAL IMPROVEMENT
Cash and investments - beginning	\$ 81,663	\$ 56,624	\$ -	\$ 17,049	\$ -	\$ -	\$ 1,068
Receipts:							
Taxes	103,467	-	-	62,796	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,499	7,008	-	-	-
Charges for services	-	152,774	-	-	-	105,924	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	103,467	152,774	16,499	69,804	-	105,924	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	32,571	-	-	-	-	-
Other services and charges	-	93,238	-	-	-	-	-
Debt service - principal and interest	100,640	-	-	-	-	-	-
Capital outlay	-	-	16,499	28,331	-	46,229	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	35,000	-	-	-	-	-
Total disbursements	100,640	160,809	16,499	28,331	-	46,229	-
Excess (deficiency) of receipts over disbursements	2,827	(8,035)	-	41,473	-	59,695	-
Cash and investments - ending	\$ 84,490	\$ 48,589	\$ -	\$ 58,522	\$ -	\$ 59,695	\$ 1,068

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CUML CAPITAL IMPROVEMENT	TIF 2008 CONSOLIDATED	AIRPORT CAPITAL	AVIATION SPEC EVENTS NON REVERTING	POLICE PENSION	FIRE PENSION	RIVERBOAT
Cash and investments - beginning	\$ 26,266	\$ 1,975,046	\$ 385,265	\$ 1,195	\$ 376,673	\$ 276,061	\$ 632,780
Receipts:							
Taxes	-	1,643,269	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	39,733	-	-	-	-	-	103,023
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	754	90,917	-	711,722	861,759	-
Total receipts	<u>39,733</u>	<u>1,644,023</u>	<u>90,917</u>	<u>-</u>	<u>711,722</u>	<u>861,759</u>	<u>103,023</u>
Disbursements:							
Personal services	-	7,689	-	-	763,525	897,834	-
Supplies	-	40	-	-	-	-	-
Other services and charges	-	688,354	-	-	100	120	-
Debt service - principal and interest	-	552,194	-	-	-	-	-
Capital outlay	27,565	484,357	-	-	-	-	460,000
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	206,837	761	-	-	-
Total disbursements	<u>27,565</u>	<u>1,732,634</u>	<u>206,837</u>	<u>761</u>	<u>763,625</u>	<u>897,954</u>	<u>460,000</u>
Excess (deficiency) of receipts over disbursements	<u>12,168</u>	<u>(88,611)</u>	<u>(115,920)</u>	<u>(761)</u>	<u>(51,903)</u>	<u>(36,195)</u>	<u>(356,977)</u>
Cash and investments - ending	\$ <u>38,434</u>	\$ <u>1,886,435</u>	\$ <u>269,345</u>	\$ <u>434</u>	\$ <u>324,770</u>	\$ <u>239,866</u>	\$ <u>275,803</u>

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PUBLIC SAFETY LOIT	GO BOND LANDFILL DEBT SERVICE	GO BOND LANDFILL PREMIUM PROCEEDS	MAYOR PRAYER BREAKFAST	STREET VENDING	PARK BLDG DEPOSIT	NO-REVERT NO-REF BLDG DEP
Cash and investments - beginning	\$ 152,287	\$ 55,858	\$ 33,899	\$ 118	\$ 68	\$ 3,883	\$ 850
Receipts:							
Taxes	974,967	259,258	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	18,668	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	2,985	-	1,075	-
Total receipts	974,967	277,926	-	2,985	-	1,075	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	97,687	-	-	-	-	-	-
Debt service - principal and interest	34,000	288,768	-	-	-	-	-
Capital outlay	69,052	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	694,041	-	-	2,243	-	2,978	-
Total disbursements	894,780	288,768	-	2,243	-	2,978	-
Excess (deficiency) of receipts over disbursements	80,187	(10,842)	-	742	-	(1,903)	-
Cash and investments - ending	\$ 232,474	\$ 45,016	\$ 33,899	\$ 860	\$ 68	\$ 1,980	\$ 850

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WHEEL TAX	HUD	PARK DONATION	TRAILS GREENWAY DONATION	POLICE RESERVE DONATIONS	POLICE LACE	GO BOND LANDFILL PROJECT 2017
Cash and investments - beginning	\$ 217,192	\$ -	\$ 4,117	\$ 1,781	\$ 2,955	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	211,130	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	7,035	20,000	236	3,497	-
Total receipts	211,130	-	7,035	20,000	236	3,497	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	3,191	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	375,254	-	5,548	-	-	3,497	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	375,254	-	5,548	-	3,191	3,497	-
Excess (deficiency) of receipts over disbursements	(164,124)	-	1,487	20,000	(2,955)	-	-
Cash and investments - ending	\$ 53,068	\$ -	\$ 5,604	\$ 21,781	\$ -	\$ -	\$ -

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	FIRE DEPT DONATIONS	STORM WATER BOND	FEDERAL DRUG SEIZURE	COMMUNITY CROSSING GRANT LOCAL ROAD & BRIDGE	PAYROLL	PAYROLL FEDERAL W/H	PAYROLL FICA W/H
Cash and investments - beginning	\$ 2,316	\$ 209,788	\$ 11,613	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	326,005	-	753,323	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	23,474	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,692	-	-	-	205,352	783,692	355,352
Total receipts	4,692	349,479	-	753,323	205,352	783,692	355,352
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	368,141	-	-	-	-	-
Capital outlay	-	-	-	713,444	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,638	-	-	-	205,352	783,692	355,352
Total disbursements	6,638	368,141	-	713,444	205,352	783,692	355,352
Excess (deficiency) of receipts over disbursements	(1,946)	(18,662)	-	39,879	-	-	-
Cash and investments - ending	\$ 370	\$ 191,126	\$ 11,613	\$ 39,879	\$ -	\$ -	\$ -

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL MEDICARE W/H	PAYROLL STATE TAX	PAYROLL COUNTY TAX	PAYROLL PERF	PAYROLL POLICE PERF	PAYROLL FIRE PERF	PAYROLL VISION INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	193,199	267,580	139,819	420,408	464,284	467,590	21,154
Total receipts	193,199	267,580	139,819	420,408	464,284	467,590	21,154
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	193,199	267,580	139,819	420,408	464,284	467,590	21,154
Total disbursements	193,199	267,580	139,819	420,408	464,284	467,590	21,154
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL HEALTH INSURANCE	PAYROLL LIFE INSURANCE	PAYROLL ACCIDENT IN-AFLAC	PAYROLL FIRE DUES	PAYROLL UNITED WAY	PAYROLL 457-JOHN HANCOCK	PAYROLL UNION DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	342,248	8,338	2,963	24,245	4,632	496,041	14,340
Total receipts	342,248	8,338	2,963	24,245	4,632	496,041	14,340
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	342,248	8,338	2,963	24,245	4,632	496,041	14,340
Total disbursements	342,248	8,338	2,963	24,245	4,632	496,041	14,340
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL GARNISHMENTS	SECTION 125	PAYROLL AUL LIFE	FIRE PAC	PAYROLL DIRECT DEPOSIT	PAYROLL FIDELITY LIFE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	22,406	44,051	16,367	742	5,780,531	12,905
Total receipts	<u>22,406</u>	<u>44,051</u>	<u>16,367</u>	<u>742</u>	<u>5,780,531</u>	<u>12,905</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	22,406	44,051	16,367	742	5,780,531	12,905
Total disbursements	<u>22,406</u>	<u>44,051</u>	<u>16,367</u>	<u>742</u>	<u>5,780,531</u>	<u>12,905</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL CONTINENTAL AMERI	PAYROLL DENTAL INSURANCE	PAYROLL POLICE VEHICLE	PAYROLL OMAHA LIFE	MVH RESTRICTED	SEWAGE OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,001
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	374,264	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	7,324,285
Other receipts	1,958	17,467	4,880	16,757	-	31,620
Total receipts	1,958	17,467	4,880	16,757	374,264	7,355,905
Disbursements:						
Personal services	-	-	-	-	81,769	-
Supplies	-	-	-	-	11,854	-
Other services and charges	-	-	-	-	109,942	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	2,212,634
Other disbursements	1,958	17,467	4,880	16,757	1,174	4,881,854
Total disbursements	1,958	17,467	4,880	16,757	204,739	7,094,488
Excess (deficiency) of receipts over disbursements	-	-	-	-	169,525	261,417
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 169,525	\$ 705,418

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SEWAGE PLANT DEPRECIATION	SEWAGE PLANT B & I	SEWAGE DEBT RESV.	2017 SRF SEWER BOND	2013B SRF WW RABBIT RUN	2017 SEWER BOND RESERVE
Cash and investments - beginning	\$ 489,792	\$ 3,588,485	\$ 2,943,618	\$ -	\$ -	\$ 30,702
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,029,000	3,697,135	258,265	5,055,316	-	673
Total receipts	<u>1,029,000</u>	<u>3,697,135</u>	<u>258,265</u>	<u>5,055,316</u>	<u>-</u>	<u>673</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	3,506,055	-	-	-	-
Capital outlay	1,083,612	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	5,055,316	-	-
Total disbursements	<u>1,083,612</u>	<u>3,506,055</u>	<u>-</u>	<u>5,055,316</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(54,612)</u>	<u>191,080</u>	<u>258,265</u>	<u>-</u>	<u>-</u>	<u>673</u>
Cash and investments - ending	<u>\$ 435,180</u>	<u>\$ 3,779,565</u>	<u>\$ 3,201,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,375</u>

CITY OF HUNTINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WATER DEPT. OPERATING	WTR WRKS CONS DEP	WTR WRKS DEPRECIATION	2011 SRF WATER B&I	2011 SRF WATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 1,186,202	\$ 412,377	\$ 1,367,616	\$ 363,228	\$ 734,299	\$ 24,023,432
Receipts:						
Taxes	-	-	-	-	-	14,797,372
Licenses and permits	-	-	-	-	-	47,205
Intergovernmental receipts	-	-	-	-	-	2,056,934
Charges for services	-	-	-	-	-	931,058
Fines and forfeits	-	-	-	-	-	88,792
Utility fees	4,869,528	-	-	-	-	12,193,813
Other receipts	19,073	91,945	1,338,800	708,875	15,515	27,630,031
Total receipts	4,888,601	91,945	1,338,800	708,875	15,515	57,745,205
Disbursements:						
Personal services	-	-	-	-	-	9,081,206
Supplies	-	-	-	-	-	432,001
Other services and charges	-	-	-	-	-	5,387,597
Debt service - principal and interest	-	-	-	705,878	-	5,555,676
Capital outlay	-	-	762,899	-	-	6,422,320
Utility operating expenses	2,350,951	-	-	-	-	4,563,585
Other disbursements	2,057,655	67,656	-	-	-	26,659,683
Total disbursements	4,408,606	67,656	762,899	705,878	-	58,102,068
Excess (deficiency) of receipts over disbursements	479,995	24,289	575,901	2,997	15,515	(356,863)
Cash and investments - ending	\$ 1,666,197	\$ 436,666	\$ 1,943,517	\$ 366,225	\$ 749,814	\$ 23,666,569

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CITY OF HUNTINGTON
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 703,241	\$ 278,414
Wastewater	111,186	389,417
Water	67,492	241,478
Totals	\$ 881,919	\$ 909,309

CITY OF HUNTINGTON
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
City of Huntington Redevelopment Authority	Landfill Closure	\$ 232,500	7/15/2020	1/15/2039
Huntington Municipal Building Corporation	Police Station Construction	<u>114,500</u>	7/15/2019	7/15/2038
Total of annual lease payments		<u>\$ 347,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2015A TIF Bond RDC Old 24 proj	\$ 372,000	\$ 153,710
General obligation bonds	2015B TIF Bond RDC Old 24 proj	4,165,000	352,240
General obligation bonds	2017 GO Landfill bond	1,915,000	141,793
General obligation bonds	2017 GO RDC bond	1,915,000	144,525
General obligation bonds	Cinergy Metronet TIF	1,177,000	100,540
General obligation bonds	Kroger TIF	259,053	46,063
General obligation bonds	Storm Water 2001 GO Joe Street	403,000	208,640
Notes and loans payable	Storm Water Bond 2011 refinance SRF	<u>240,000</u>	<u>163,300</u>
Total governmental activities		<u>10,446,053</u>	<u>1,310,811</u>
Wastewater:			
Notes and loans payable	2017 Sewer SRF	9,159,447	600,339
Notes and loans payable	Sewage Separation SRF2013 Frederick St	5,280,000	418,635
Notes and loans payable	Sewage Separation SRF 2013b Rabbit Run	11,480,000	863,848
Notes and loans payable	Sewer Separation SRF 2008	2,819,000	1,018,605
Notes and loans payable	Waste Water Plant Improvements SRF 2011	<u>12,904,000</u>	<u>701,730</u>
Total Wastewater		<u>41,642,447</u>	<u>3,603,157</u>
Water:			
Notes and loans payable	2011 Water Plant SRF	<u>7,376,000</u>	<u>704,729</u>
Totals		<u>\$ 59,464,500</u>	<u>\$ 5,618,697</u>

CITY OF HUNTINGTON
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 234,527
Infrastructure	2,176,482
Buildings	10,452,690
Improvements other than buildings	2,443,709
Machinery, equipment, and vehicles	<u>8,148,167</u>
Total governmental activities	<u>23,455,575</u>
Wastewater:	
Land	154,620
Buildings	39,817,074
Improvements other than buildings	45,841,684
Machinery, equipment, and vehicles	<u>3,920,524</u>
Total Wastewater	<u>89,733,902</u>
Water:	
Land	541,979
Buildings	8,345,619
Improvements other than buildings	19,566,835
Machinery, equipment, and vehicles	<u>3,248,307</u>
Total Water	<u>31,702,740</u>
Total capital assets	<u>\$ 144,892,217</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/>.