

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF GREENFIELD

HANCOCK COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED

12/22/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	7-9
Notes to Financial Statement	10-15
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	19-44
Schedule of Payables and Receivables	45
Schedule of Leases and Debt	46
Schedule of Capital Assets.....	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lori Elmore	01-01-18 to 12-31-20
Mayor	Charles R. Fewell	01-01-18 to 12-31-20
President of the Board of Public Works and Safety	Charles R. Fewell	01-01-18 to 12-31-20
President Pro Tempore of the Common Council	Kerry Grass Daniel J. Riley Kerry Grass	01-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20
Superintendent of the Water Utility	Charles Gill	01-01-18 to 12-31-20
Superintendent of the Wastewater Utility	David Scheiter (Vacant) Nicholas Dezelan	01-01-18 to 03-22-19 03-23-19 to 05-05-19 05-06-19 to 12-31-20
Superintendent of the Electric Utility	Nelson Castrodale Scott Yost	01-01-18 to 09-05-20 09-06-20 to 12-31-20
Superintendent of the Storm Water Utility	Daniel Miller	01-01-18 to 12-31-20
Utility Office Manager	Jane Webb	01-01-18 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF GREENFIELD, HANCOCK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Greenfield (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

December 17, 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.

(This page intentionally left blank.)

CITY OF GREENFIELD
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
GENERAL FUND	\$ 1,466,909	\$ 9,585,409	\$ 9,149,054	\$ 1,903,264	\$ 10,872,428	\$ 9,456,963	\$ 3,318,729
MVH STREET	1,411,023	1,466,902	1,629,900	1,248,025	976,604	1,047,946	1,176,683
LOCAL ROAD & STREET	127,195	385,695	427,949	84,941	401,177	281,514	204,604
MVH STREET RESTRICTED	-	-	-	-	443,366	408,334	35,032
PARKING METER	4,848	3,150	-	7,998	2,925	-	10,923
PARK NONREVERTING	85,900	214,462	211,021	89,341	198,634	189,885	98,090
ANIMAL CONTROL ENRICHM	95,865	30,078	26,258	99,685	25,600	22,609	102,676
OPERATION PULLOVER	-	6,527	2,809	3,718	4,278	4,278	3,718
POLICE CONTINUING ED	81,914	40,584	61,919	60,579	36,629	45,906	51,302
PARK & RECREATION	53,382	1,146,946	980,435	219,893	1,161,895	1,100,041	281,747
RAINY DAY	1,541,581	-	-	1,541,581	-	-	1,541,581
CEDIT	1,278,000	787,053	521,840	1,543,213	759,627	269,723	2,033,117
FIRE TERRITORY	338,705	5,286,982	5,202,978	422,709	5,466,922	5,109,382	780,249
C.C.I.	203,587	48,159	101,853	149,893	47,069	29,818	167,144
POLICE VEHICLE FUND	6,737	10,200	7,736	9,201	60,971	26,203	43,969
PLAZA BANNER	1,901	-	-	1,901	-	-	1,901
TIF	5,101,746	2,175,884	3,626,647	3,650,983	2,373,313	750,561	5,273,735
FIRE EQUIPMENT	511,462	351,923	340,307	523,078	360,800	186,012	697,866
PARK IMPACT FEES	614,465	279,494	23,242	870,717	210,402	294,356	786,763
INFORMATION TECH	160,363	504,677	566,872	98,168	734,044	609,975	222,237
POLICE PENSION	178,792	286,858	284,831	180,819	278,900	276,747	182,972
FIRE PENSION	88,297	99,791	97,723	90,365	97,873	97,723	90,515
RIVERBOAT REVENUE	900,245	122,045	12,000	1,010,290	122,045	400,000	732,335
LOIT PUBLIC SAFETY	1,312,429	1,343,413	660,610	1,995,232	1,529,053	907,999	2,616,286
SEWAGE UTL CONST POTTS DITCH	627,734	-	97,868	529,866	-	108,071	421,795
DRUG AWARENESS D.A.R.E.	1,126	-	486	640	-	233	407
POLICE STOP GRANT	2,743	-	-	2,743	-	-	2,743
FRANKLIN STREET PROJECT	29,204	-	-	29,204	-	-	29,204
LOIT SPECIAL DISTRIBUTION	744,881	-	169,429	575,452	-	575,450	2
JOINT TACTICAL TEAM	16,871	12,279	9,916	19,234	14,860	21,798	12,296
FIRE PREVENTION GRANT	-	-	-	-	2,119	2,111	8
DUI TASK FORCE	265	1,796	1,110	951	2,048	2,048	951
STELLAR GRANT	-	10,000	10,000	-	410,000	155,647	254,353
MSRP GRANT	154,307	521,504	666,458	9,353	-	-	9,353
MISCELLANEOUS GRANTS	573	1,000	993	580	-	-	580
LOCAL RD/BRIDGE MATCHING GRANT	84,480	423,338	507,818	-	1,999,790	1,293,986	705,804
BVP GRANT	-	-	-	-	10,687	10,687	-
WWTP OCRA GRANT	-	-	-	-	500,000	500,000	-
PACE NONREVERTING LAW ENF	5,839	-	600	5,239	18,273	-	23,512

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

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-18			12-31-18			12-31-19
HOMELAND SECURITY INVESTIGATION FUND	2,641	111,001	56,039	57,603	154,229	58,374	153,458
STATE SEIZURE FUND	15,866	4,188	18,561	1,493	15,707	8,397	8,803
TASK FORCE - FEMA	5,838	18,337	11,412	12,763	7,923	4,927	15,759
FIRE DEPT NON REVERTING	3,766	7,475	6,644	4,597	13,325	9,033	8,889
PARK POOL CONSTRUCTION	-	3,278,222	200,691	3,077,531	-	2,907,452	170,079
PARK POOL BOND	-	-	-	-	291,636	269,875	21,761
PARK BOND CONSTRUCTION	1,846,931	-	1,684,455	162,476	-	151,978	10,498
PARK BOND	-	199,985	168,963	31,022	149,159	178,904	1,277
G.O. FIRE BOND	181,863	272,533	405,988	48,408	229,930	273,975	4,363
FIRE BUILDING CONSTRUCTION	820,973	-	658,153	162,820	-	750	162,070
POLICE DONATIONS	6,279	6,325	5,927	6,677	4,232	4,182	6,727
K-9 S.GIBBS FUND	-	11,393	3,238	8,155	35,372	18,348	25,179
PARK DONATION FUND	123,400	35,615	45,737	113,278	50,956	56,443	107,791
FIRE DONATION	19,148	20,151	5,027	34,272	6,805	13,264	27,813
SHOP WITH A COP	17,674	26,239	11,456	32,457	27,651	13,731	46,377
HCVP - DONATION	720	-	-	720	-	-	720
SHOP WITH A COP P.POPE	-	-	-	-	25,000	1,000	24,000
COURT MANDATED FUND	-	9,461	4,767	4,694	1,706	6,400	-
CEMETERY ENDOWMENT	69,660	35	1,800	67,895	34	1,604	66,325
POLICE PENSION W/H	-	130,689	130,689	-	127,921	127,921	-
FIRE PENSION W/H	-	150,688	150,688	-	148,378	148,378	-
PUBL EMPL RETIREMENT FU	-	206,536	206,536	-	210,948	210,948	-
PAYROLL NET	-	8,755,847	8,755,847	-	8,923,026	8,923,026	-
PAYROLL FEDERAL W/H	-	1,282,520	1,282,520	-	1,272,097	1,272,097	-
PAYROLL FICA W/H	-	1,215,412	1,215,412	-	1,233,241	1,233,241	-
PAYROLL MEDICARE W/H	-	348,947	348,947	-	355,033	355,033	-
STATE TAX W/H	-	399,129	399,129	-	404,649	404,649	-
COUNTY TAX WITHHOLDING	-	203,084	203,084	-	213,751	213,751	-
EMPLY MEDICAL INS	861,220	158,755	108,074	911,901	539,980	123,779	1,328,102
EMPLOYEE DENTAL INS	10,679	130,947	130,515	11,111	130,349	130,735	10,725
EMPLOYEE VISION PLAN	2,616	29,116	29,089	2,643	28,630	28,582	2,691
BOSTON MUTUAL LIFE	-	16,623	16,623	-	15,843	15,843	-
GRANGE LIFE INS	513	13,104	13,617	-	12,054	12,054	-
AFLAC	167	2,108	2,105	170	3,106	3,276	-
PRETAX AFLAC	994	11,367	11,442	919	11,033	11,952	-
AUL 457 PLAN	-	172,472	172,472	-	183,694	183,694	-
AUL LOAN REPAYMENT	-	32,013	32,013	-	31,593	31,593	-
EMPLOYEE CHILD SUPPORT	-	88,508	88,508	-	89,602	89,602	-

CITY OF GREENFIELD
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
HSA EMPLOYEE CONTRIBUTION	-	237,468	237,468	-	286,443	286,443	-
UNITED WAY CONTRIBUTION	-	6,292	6,292	-	5,858	5,858	-
FIRE VOL UNION 4747	-	24,258	24,258	-	23,779	23,779	-
AMERICAN FIDELITY PRE TAX	2,963	37,336	37,218	3,081	37,534	37,376	3,239
AMERICAN FIDELITY POST TAX	7,323	92,414	91,241	8,496	100,844	100,540	8,800
AFLAC GROUP	-	10,717	10,717	-	10,162	10,162	-
LEGALSHIELD	-	8,005	8,005	-	7,318	7,318	-
FIRE HOUSEHOLD FUND	-	6,270	6,270	-	6,160	6,160	-
SUPPORTING HEROES	-	2,587	2,587	-	6,295	6,295	-
GARNISH - 30C011705CC000838	-	856	856	-	-	-	-
GARNISH - 200000001881089	-	-	-	-	3,037	3,037	-
GARNISH RUNION	-	3,900	3,900	-	3,900	3,900	-
TAX LEVY LOGAN	-	1,046	1,046	-	-	-	-
GARNISH - 30D021701SC8	-	1,607	1,607	-	-	-	-
GARNISH - 9670160105	-	5,696	5,696	-	3,362	3,362	-
LIGHT OPERATING	7,373,006	34,770,400	35,008,350	7,135,056	34,662,098	35,208,866	6,588,288
LIGHT METER DEP	235,350	104,150	108,280	231,220	107,550	87,290	251,480
LIGHT DEPRECIATION	818,049	480,000	921,601	376,448	956,092	176,477	1,156,063
LIGHT CASH RESERVE	2,403,331	311,106	-	2,714,437	480,000	440,000	2,754,437
LIGHT AVAILABILITY	335,868	147,871	183,993	299,746	334,585	94,132	540,199
STORM WATER	1,337,605	933,827	365,665	1,905,767	939,068	950,737	1,894,098
WWTPC OPERATING	1,985,984	5,056,234	5,283,419	1,758,799	4,703,675	4,757,370	1,705,104
WWTPC DEPRECIATION	478,384	660,000	83,237	1,055,147	549,126	336,470	1,267,803
WWTPC SINKING BOND & INT	1,772,461	392,585	1,067,098	1,097,948	300,000	792,456	605,492
WWTPC AVAILABILITY	270,401	59,329	-	329,730	143,167	-	472,897
WWTPC CONNECTION	741,491	248,520	52,295	937,716	278,760	187,183	1,029,293
WWTPC DEBT SERVICE RES	823,817	-	-	823,817	-	-	823,817
WATER OPERATING	4,328,404	5,083,764	4,935,223	4,476,945	5,154,204	5,507,938	4,123,211
WATER METER DEPOSIT	52,710	21,820	18,400	56,130	19,670	16,070	59,730
WATER DEPRECIATION	558,588	423,000	67,678	913,910	787,908	1,049,667	652,151
WATER BOND SINKING	649,618	420,000	656,392	413,226	420,000	657,390	175,836
WATER AVAILABILITY	468,048	44,994	59,720	453,322	104,433	87,169	470,586
UTILITY BILLING	45,673	2,140,280	2,134,484	51,469	2,407,259	2,395,923	62,805
Totals	<u>\$ 45,913,391</u>	<u>\$ 94,231,306</u>	<u>\$ 93,369,826</u>	<u>\$ 46,774,871</u>	<u>\$ 96,913,212</u>	<u>\$ 94,924,165</u>	<u>\$ 48,763,918</u>

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

CITY OF GREENFIELD
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 GREENFIELD
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 GREENFIELD
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 GREENFIELD
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 GREENFIELD
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 GREENFIELD
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. Subsequent Events

The Common Council passed Ordinance 2020-17, which increased sewer rates. Rate increases would be phased in three different stages, with the first stage beginning July 1, 2020.

Sewage Works Bond Anticipation Notes, Series 2020, in the amount of \$3,425,000, was closed on July 16, 2020. The City received the last draw on November 2, 2020.

(This page intentionally left blank.)

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.

(This page intentionally left blank.)

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

	GENERAL FUND	MVH STREET	LOCAL ROAD & STREET	MVH STREET RESTRICTED	PARKING METER	PARK NONREVERTING	ANIMAL CONTROL ENRICHM	OPERATION PULLOVER	POLICE CONTINUING ED
Cash and investments - beginning	\$ 1,466,909	\$ 1,411,023	\$ 127,195	\$ -	\$ 4,848	\$ 85,900	\$ 95,865	\$ -	\$ 81,914
Receipts:									
Taxes	7,611,450	500,748	-	-	-	-	-	-	-
Licenses and permits	211,716	4,500	-	-	-	-	-	-	10,460
Intergovernmental receipts	399,848	961,231	385,695	-	-	-	-	6,527	-
Charges for services	538,433	-	-	-	3,150	211,162	-	-	9,573
Fines and forfeits	-	-	-	-	-	-	-	-	11,772
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	823,962	423	-	-	-	3,300	30,078	-	8,779
Total receipts	9,585,409	1,466,902	385,695	-	3,150	214,462	30,078	6,527	40,584
Disbursements:									
Personal services	7,429,085	680,796	-	-	-	147,068	-	2,809	-
Supplies	253,255	166,299	-	-	-	60,688	-	-	-
Other services and charges	1,259,265	82,843	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	162,926	699,027	427,949	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	44,523	935	-	-	-	3,265	26,258	-	61,919
Total disbursements	9,149,054	1,629,900	427,949	-	-	211,021	26,258	2,809	61,919
Excess (deficiency) of receipts over disbursements	436,355	(162,998)	(42,254)	-	3,150	3,441	3,820	3,718	(21,335)
Cash and investments - ending	\$ 1,903,264	\$ 1,248,025	\$ 84,941	\$ -	\$ 7,998	\$ 89,341	\$ 99,685	\$ 3,718	\$ 60,579

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

	PARK & RECREATION	RAINY DAY	CEDIT	FIRE TERRITORY	C.C.I.	POLICE VEHICLE FUND	PLAZA BANNER	TIF	FIRE EQUIPMENT
Cash and investments - beginning	\$ 53,382	\$ 1,541,581	\$ 1,278,000	\$ 338,705	\$ 203,587	\$ 6,737	\$ 1,901	\$ 5,101,746	\$ 511,462
Receipts:									
Taxes	971,896	-	787,053	3,953,162	-	-	-	2,156,225	318,061
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	85,612	-	-	281,524	48,159	-	-	-	31,409
Charges for services	82,521	-	-	927,129	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	6,917	-	-	125,167	-	10,200	-	19,659	2,453
Total receipts	1,146,946	-	787,053	5,286,982	48,159	10,200	-	2,175,884	351,923
Disbursements:									
Personal services	523,534	-	-	4,575,318	-	-	-	-	-
Supplies	63,934	-	-	152,196	-	-	-	-	3,834
Other services and charges	271,549	-	-	411,118	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	112,833	-	-	25,525	101,853	7,736	-	3,624,799	336,473
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	8,585	-	521,840	38,821	-	-	-	1,848	-
Total disbursements	980,435	-	521,840	5,202,978	101,853	7,736	-	3,626,647	340,307
Excess (deficiency) of receipts over disbursements	166,511	-	265,213	84,004	(53,694)	2,464	-	(1,450,763)	11,616
Cash and investments - ending	\$ 219,893	\$ 1,541,581	\$ 1,543,213	\$ 422,709	\$ 149,893	\$ 9,201	\$ 1,901	\$ 3,650,983	\$ 523,078

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

	PARK IMPACT FEES	INFORMATION TECH	POLICE PENSION	FIRE PENSION	RIVERBOAT REVENUE	LOIT PUBLIC SAFETY	SEWAGE UTL CONST POTTS DITCH	DRUG AWARENESS D.A.R.E.	POLICE STOP GRANT
Cash and investments - beginning	\$ 614,465	\$ 160,363	\$ 178,792	\$ 88,297	\$ 900,245	\$ 1,312,429	\$ 627,734	\$ 1,126	\$ 2,743
Receipts:									
Taxes	-	-	-	-	-	1,343,413	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	122,045	-	-	-	-
Charges for services	278,871	251,653	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	623	253,024	286,858	99,791	-	-	-	-	-
Total receipts	279,494	504,677	286,858	99,791	122,045	1,343,413	-	-	-
Disbursements:									
Personal services	-	382,234	272,831	95,723	-	-	-	-	-
Supplies	-	643	-	-	-	-	-	-	-
Other services and charges	-	9,053	-	2,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	163,124	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	23,242	11,818	12,000	-	12,000	660,610	97,868	486	-
Total disbursements	23,242	566,872	284,831	97,723	12,000	660,610	97,868	486	-
Excess (deficiency) of receipts over disbursements	256,252	(62,195)	2,027	2,068	110,045	682,803	(97,868)	(486)	-
Cash and investments - ending	\$ 870,717	\$ 98,168	\$ 180,819	\$ 90,365	\$ 1,010,290	\$ 1,995,232	\$ 529,866	\$ 640	\$ 2,743

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

	FRANKLIN STREET PROJECT	LOIT SPECIAL DISTRIBUTION	JOINT TACTICAL TEAM	FIRE PREVENTION GRANT	DUI TASK FORCE	STELLAR GRANT	MSRP GRANT	MISCELLANEOUS GRANTS	LOCAL RD/BRIDGE MATCHING GRANT
Cash and investments - beginning	\$ 29,204	\$ 744,881	\$ 16,871	\$ -	\$ 265	\$ -	\$ 154,307	\$ 573	\$ 84,480
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,000	521,504	1,000	423,338
Charges for services	-	-	12,279	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,796	-	-	-	-
Total receipts	-	-	12,279	-	1,796	10,000	521,504	1,000	423,338
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	169,429	9,916	-	1,110	10,000	666,458	993	507,818
Total disbursements	-	169,429	9,916	-	1,110	10,000	666,458	993	507,818
Excess (deficiency) of receipts over disbursements	-	(169,429)	2,363	-	686	-	(144,954)	7	(84,480)
Cash and investments - ending	\$ 29,204	\$ 575,452	\$ 19,234	\$ -	\$ 951	\$ -	\$ 9,353	\$ 580	\$ -

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

	BVP GRANT	WWTP OCRA GRANT	PACE NONREVERTING LAW ENF	HOMELAND SECURITY INVESTIGATION FUND	STATE SEIZURE FUND	TASK FORCE - FEMA	FIRE DEPT NON REVERTING	PARK POOL CONSTRUCTION	PARK POOL BOND
Cash and investments - beginning	\$ -	\$ -	\$ 5,839	\$ 2,641	\$ 15,866	\$ 5,838	\$ 3,766	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	111,001	4,188	18,337	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,475	3,278,222	-
Total receipts	-	-	-	111,001	4,188	18,337	7,475	3,278,222	-
Disbursements:									
Personal services	-	-	-	-	-	11,412	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	200,691	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	600	56,039	18,561	-	6,644	-	-
Total disbursements	-	-	600	56,039	18,561	11,412	6,644	200,691	-
Excess (deficiency) of receipts over disbursements	-	-	(600)	54,962	(14,373)	6,925	831	3,077,531	-
Cash and investments - ending	\$ -	\$ -	\$ 5,239	\$ 57,603	\$ 1,493	\$ 12,763	\$ 4,597	\$ 3,077,531	\$ -

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

	PARK BOND CONSTRUCTION	PARK BOND	G.O. FIRE BOND	FIRE BUILDING CONSTRUCTION	POLICE DONATIONS	K-9 S.GIBBS FUND	PARK DONATION FUND	FIRE DONATION	SHOP WITH A COP
Cash and investments - beginning	\$ 1,846,931	\$ -	\$ 181,863	\$ 820,973	\$ 6,279	\$ -	\$ 123,400	\$ 19,148	\$ 17,674
Receipts:									
Taxes	-	184,390	251,289	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,595	21,244	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,325	11,393	35,615	20,151	26,239
Total receipts	-	199,985	272,533	-	6,325	11,393	35,615	20,151	26,239
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	3,444	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	168,963	405,988	-	-	-	-	-	-
Capital outlay	1,684,455	-	-	654,709	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,927	3,238	45,737	5,027	11,456
Total disbursements	1,684,455	168,963	405,988	658,153	5,927	3,238	45,737	5,027	11,456
Excess (deficiency) of receipts over disbursements	(1,684,455)	31,022	(133,455)	(658,153)	398	8,155	(10,122)	15,124	14,783
Cash and investments - ending	\$ 162,476	\$ 31,022	\$ 48,408	\$ 162,820	\$ 6,677	\$ 8,155	\$ 113,278	\$ 34,272	\$ 32,457

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

	HCVP - DONATION	SHOP WITH A COP P.POPE	COURT MANDATED FUND	CEMETERY ENDOWMENT	POLICE PENSION W/H	FIRE PENSION W/H	PUBL EMPL RETIREMENT FU	PAYROLL NET	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ 720	\$ -	\$ -	\$ 69,660	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	9,461	35	130,689	150,688	206,536	8,755,847	1,282,520
Total receipts	-	-	9,461	35	130,689	150,688	206,536	8,755,847	1,282,520
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,767	1,800	130,689	150,688	206,536	8,755,847	1,282,520
Total disbursements	-	-	4,767	1,800	130,689	150,688	206,536	8,755,847	1,282,520
Excess (deficiency) of receipts over disbursements	-	-	4,694	(1,765)	-	-	-	-	-
Cash and investments - ending	\$ 720	\$ -	\$ 4,694	\$ 67,895	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	STATE TAX W/H	COUNTY TAX WITHHOLDING	EMPLY MEDICAL INS	EMPLOYEE DENTAL INS	EMPLOYEE VISION PLAN	BOSTON MUTUAL LIFE	GRANGE LIFE INS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 861,220	\$ 10,679	\$ 2,616	\$ -	\$ 513
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,215,412	348,947	399,129	203,084	158,755	130,947	29,116	16,623	13,104
Total receipts	1,215,412	348,947	399,129	203,084	158,755	130,947	29,116	16,623	13,104
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,215,412	348,947	399,129	203,084	108,074	130,515	29,089	16,623	13,617
Total disbursements	1,215,412	348,947	399,129	203,084	108,074	130,515	29,089	16,623	13,617
Excess (deficiency) of receipts over disbursements	-	-	-	-	50,681	432	27	-	(513)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 911,901	\$ 11,111	\$ 2,643	\$ -	\$ -

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

	AFLAC	PRETAX AFLAC	AUL 457 PLAN	AUL LOAN REPAYMENT	EMPLOYEE CHILD SUPPORT	HSA EMPLOYEE CONTRIBUTION	UNITED WAY CONTRIBUTION	FIRE VOL UNION 4747
Cash and investments - beginning	\$ 167	\$ 994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,108	11,367	172,472	32,013	88,508	237,468	6,292	24,258
Total receipts	2,108	11,367	172,472	32,013	88,508	237,468	6,292	24,258
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,105	11,442	172,472	32,013	88,508	237,468	6,292	24,258
Total disbursements	2,105	11,442	172,472	32,013	88,508	237,468	6,292	24,258
Excess (deficiency) of receipts over disbursements	3	(75)	-	-	-	-	-	-
Cash and investments - ending	\$ 170	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	AMERICAN FIDELITY PRE TAX	AMERICAN FIDELITY POST TAX	AFLAC GROUP	LEGALSHIELD	FIRE HOUSEHOLD FUND	SUPPORTING HEROES	GARNISH - 30C011705CC000838	GARNISH - 200000001881089
Cash and investments - beginning	\$ 2,963	\$ 7,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	37,336	92,414	10,717	8,005	6,270	2,587	856	-
Total receipts	37,336	92,414	10,717	8,005	6,270	2,587	856	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	37,218	91,241	10,717	8,005	6,270	2,587	856	-
Total disbursements	37,218	91,241	10,717	8,005	6,270	2,587	856	-
Excess (deficiency) of receipts over disbursements	118	1,173	-	-	-	-	-	-
Cash and investments - ending	\$ 3,081	\$ 8,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	GARNISH RUNION	TAX LEVY LOGAN	GARNISH - 30D021701SC8	GARNISH - 9670160105	LIGHT OPERATING	LIGHT METER DEP	LIGHT DEPRECIATION	LIGHT CASH RESERVE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,373,006	\$ 235,350	\$ 818,049	\$ 2,403,331
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	34,494,140	-	-	-
Other receipts	3,900	1,046	1,607	5,696	276,260	104,150	480,000	311,106
Total receipts	3,900	1,046	1,607	5,696	34,770,400	104,150	480,000	311,106
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,108,038	-	-	-
Utility operating expenses	-	-	-	-	32,476,857	108,280	-	-
Other disbursements	3,900	1,046	1,607	5,696	1,423,455	-	921,601	-
Total disbursements	3,900	1,046	1,607	5,696	35,008,350	108,280	921,601	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(237,950)	(4,130)	(441,601)	311,106
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 7,135,056	\$ 231,220	\$ 376,448	\$ 2,714,437

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

	LIGHT AVAILABILITY	STORM WATER	WWTPC OPERATING	WWTPC DEPRECIATION	WWTPC SINKING BOND & INT	WWTPC AVAILABILITY	WWTPC CONNECTION	WWTPC DEBT SERVICE RES
Cash and investments - beginning	\$ 335,868	\$ 1,337,605	\$ 1,985,984	\$ 478,384	\$ 1,772,461	\$ 270,401	\$ 741,491	\$ 823,817
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	926,630	4,598,078	-	-	-	248,520	-
Other receipts	147,871	7,197	458,156	660,000	392,585	59,329	-	-
Total receipts	147,871	933,827	5,056,234	660,000	392,585	59,329	248,520	-
Disbursements:								
Personal services	-	108,496	931,584	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	90,758	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	362,941	-	-	-
Capital outlay	-	89,070	440,743	-	-	-	-	-
Utility operating expenses	-	167,866	2,123,739	-	1,500	-	-	-
Other disbursements	183,993	233	1,696,595	83,237	702,657	-	52,295	-
Total disbursements	183,993	365,665	5,283,419	83,237	1,067,098	-	52,295	-
Excess (deficiency) of receipts over disbursements	(36,122)	568,162	(227,185)	576,763	(674,513)	59,329	196,225	-
Cash and investments - ending	\$ 299,746	\$ 1,905,767	\$ 1,758,799	\$ 1,055,147	\$ 1,097,948	\$ 329,730	\$ 937,716	\$ 823,817

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

	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION	WATER BOND SINKING	WATER AVAILABILITY	UTILITY BILLING	Totals
Cash and investments - beginning	\$ 4,328,404	\$ 52,710	\$ 558,588	\$ 649,618	\$ 468,048	\$ 45,673	\$ 45,913,391
Receipts:							
Taxes	-	-	-	-	-	-	18,077,687
Licenses and permits	-	-	-	-	-	-	226,676
Intergovernmental receipts	-	-	-	-	-	-	3,448,257
Charges for services	-	-	-	-	-	-	2,314,771
Fines and forfeits	-	-	-	-	-	-	11,772
Utility fees	5,015,894	-	-	-	-	-	45,283,262
Other receipts	67,870	21,820	423,000	420,000	44,994	2,140,280	24,868,881
Total receipts	<u>5,083,764</u>	<u>21,820</u>	<u>423,000</u>	<u>420,000</u>	<u>44,994</u>	<u>2,140,280</u>	<u>94,231,306</u>
Disbursements:							
Personal services	928,996	-	-	-	-	918,392	17,008,278
Supplies	-	-	-	-	-	73,094	777,387
Other services and charges	89,767	-	-	-	-	1,833	2,218,186
Debt service - principal and interest	-	-	-	654,629	-	-	1,592,521
Capital outlay	179,968	-	-	-	-	14,925	10,034,844
Utility operating expenses	2,161,163	-	-	-	-	-	37,039,405
Other disbursements	1,575,329	18,400	67,678	1,763	59,720	1,126,240	24,699,205
Total disbursements	<u>4,935,223</u>	<u>18,400</u>	<u>67,678</u>	<u>656,392</u>	<u>59,720</u>	<u>2,134,484</u>	<u>93,369,826</u>
Excess (deficiency) of receipts over disbursements	<u>148,541</u>	<u>3,420</u>	<u>355,322</u>	<u>(236,392)</u>	<u>(14,726)</u>	<u>5,796</u>	<u>861,480</u>
Cash and investments - ending	<u>\$ 4,476,945</u>	<u>\$ 56,130</u>	<u>\$ 913,910</u>	<u>\$ 413,226</u>	<u>\$ 453,322</u>	<u>\$ 51,469</u>	<u>\$ 46,774,871</u>

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

	GENERAL FUND	MVH STREET	LOCAL ROAD & STREET	MVH STREET RESTRICTED	PARKING METER	PARK NONREVERTING	ANIMAL CONTROL ENRICHM	OPERATION PULLOVER	POLICE CONTINUING ED
Cash and investments - beginning	\$ 1,903,264	\$ 1,248,025	\$ 84,941	\$ -	\$ 7,998	\$ 89,341	\$ 99,685	\$ 3,718	\$ 60,579
Receipts:									
Taxes	8,222,757	514,473	-	-	-	-	-	-	-
Licenses and permits	149,168	3,985	-	-	-	-	-	-	10,760
Intergovernmental receipts	864,904	446,177	401,177	443,366	-	-	-	4,278	-
Charges for services	614,060	-	-	-	2,925	198,297	-	-	10,786
Fines and forfeits	-	-	-	-	-	-	-	-	10,613
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,021,539	11,969	-	-	-	337	25,600	-	4,470
Total receipts	10,872,428	976,604	401,177	443,366	2,925	198,634	25,600	4,278	36,629
Disbursements:									
Personal services	7,730,179	678,236	-	-	-	130,573	-	4,278	-
Supplies	218,956	172,675	-	-	-	55,682	-	-	-
Other services and charges	1,151,872	91,242	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	186,262	9,168	160,714	158,334	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	169,694	96,625	120,800	250,000	-	3,630	22,609	-	45,906
Total disbursements	9,456,963	1,047,946	281,514	408,334	-	189,885	22,609	4,278	45,906
Excess (deficiency) of receipts over disbursements	1,415,465	(71,342)	119,663	35,032	2,925	8,749	2,991	-	(9,277)
Cash and investments - ending	\$ 3,318,729	\$ 1,176,683	\$ 204,604	\$ 35,032	\$ 10,923	\$ 98,090	\$ 102,676	\$ 3,718	\$ 51,302

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

	PARK & RECREATION	RAINY DAY	CEDIT	FIRE TERRITORY	C.C.I.	POLICE VEHICLE FUND	PLAZA BANNER	TIF	FIRE EQUIPMENT
Cash and investments - beginning	\$ 219,893	\$ 1,541,581	\$ 1,543,213	\$ 422,709	\$ 149,893	\$ 9,201	\$ 1,901	\$ 3,650,983	\$ 523,078
Receipts:									
Taxes	963,749	-	759,627	4,168,799	-	-	-	2,346,295	325,086
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	86,849	-	-	303,211	47,069	-	-	-	33,814
Charges for services	109,113	-	-	990,471	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,184	-	-	4,441	-	60,971	-	27,018	1,900
Total receipts	1,161,895	-	759,627	5,466,922	47,069	60,971	-	2,373,313	360,800
Disbursements:									
Personal services	564,600	-	-	4,434,843	-	-	-	-	-
Supplies	99,628	-	-	157,744	-	-	-	-	3,306
Other services and charges	328,866	-	-	440,355	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	99,223	-	-	32,663	29,818	26,203	-	747,853	182,706
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	7,724	-	269,723	43,777	-	-	-	2,708	-
Total disbursements	1,100,041	-	269,723	5,109,382	29,818	26,203	-	750,561	186,012
Excess (deficiency) of receipts over disbursements	61,854	-	489,904	357,540	17,251	34,768	-	1,622,752	174,788
Cash and investments - ending	\$ 281,747	\$ 1,541,581	\$ 2,033,117	\$ 780,249	\$ 167,144	\$ 43,969	\$ 1,901	\$ 5,273,735	\$ 697,866

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

	PARK IMPACT FEES	INFORMATION TECH	POLICE PENSION	FIRE PENSION	RIVERBOAT REVENUE	LOIT PUBLIC SAFETY	SEWAGE UTL CONST POTTS DITCH	DRUG AWARENESS D.A.R.E.	POLICE STOP GRANT
Cash and investments - beginning	\$ 870,717	\$ 98,168	\$ 180,819	\$ 90,365	\$ 1,010,290	\$ 1,995,232	\$ 529,866	\$ 640	\$ 2,743
Receipts:									
Taxes	-	-	-	-	-	1,529,053	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	122,045	-	-	-	-
Charges for services	209,712	251,260	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	690	482,784	278,900	97,873	-	-	-	-	-
Total receipts	210,402	734,044	278,900	97,873	122,045	1,529,053	-	-	-
Disbursements:									
Personal services	-	407,087	264,747	95,723	-	-	-	-	-
Supplies	-	1,247	-	-	-	-	-	-	-
Other services and charges	-	16,580	-	2,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	168,538	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	294,356	16,523	12,000	-	400,000	907,999	108,071	233	-
Total disbursements	294,356	609,975	276,747	97,723	400,000	907,999	108,071	233	-
Excess (deficiency) of receipts over disbursements	(83,954)	124,069	2,153	150	(277,955)	621,054	(108,071)	(233)	-
Cash and investments - ending	\$ 786,763	\$ 222,237	\$ 182,972	\$ 90,515	\$ 732,335	\$ 2,616,286	\$ 421,795	\$ 407	\$ 2,743

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

	FRANKLIN STREET PROJECT	LOIT SPECIAL DISTRIBUTION	JOINT TACTICAL TEAM	FIRE PREVENTION GRANT	DUI TASK FORCE	STELLAR GRANT	MSRP GRANT	MISCELLANEOUS GRANTS	LOCAL RD/BRIDGE MATCHING GRANT
Cash and investments - beginning	\$ 29,204	\$ 575,452	\$ 19,234	\$ -	\$ 951	\$ -	\$ 9,353	\$ 580	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,119	-	410,000	-	-	1,999,790
Charges for services	-	-	14,860	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,048	-	-	-	-
Total receipts	-	-	14,860	2,119	2,048	410,000	-	-	1,999,790
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	575,450	21,798	2,111	2,048	155,647	-	-	1,293,986
Total disbursements	-	575,450	21,798	2,111	2,048	155,647	-	-	1,293,986
Excess (deficiency) of receipts over disbursements	-	(575,450)	(6,938)	8	-	254,353	-	-	705,804
Cash and investments - ending	\$ 29,204	\$ 2	\$ 12,296	\$ 8	\$ 951	\$ 254,353	\$ 9,353	\$ 580	\$ 705,804

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

	BVP GRANT	WWTP OCRA GRANT	PACE NONREVERTING LAW ENF	HOMELAND SECURITY INVESTIGATION FUND	STATE SEIZURE FUND	TASK FORCE - FEMA	FIRE DEPT NON REVERTING	PARK POOL CONSTRUCTION	PARK POOL BOND
Cash and investments - beginning	\$ -	\$ -	\$ 5,239	\$ 57,603	\$ 1,493	\$ 12,763	\$ 4,597	\$ 3,077,531	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	268,685
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,687	500,000	-	154,229	15,707	7,923	-	-	22,951
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	18,273	-	-	-	13,325	-	-
Total receipts	10,687	500,000	18,273	154,229	15,707	7,923	13,325	-	291,636
Disbursements:									
Personal services	-	-	-	-	-	4,927	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	269,875
Capital outlay	-	-	-	-	-	-	-	2,907,452	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	10,687	500,000	-	58,374	8,397	-	9,033	-	-
Total disbursements	10,687	500,000	-	58,374	8,397	4,927	9,033	2,907,452	269,875
Excess (deficiency) of receipts over disbursements	-	-	18,273	95,855	7,310	2,996	4,292	(2,907,452)	21,761
Cash and investments - ending	\$ -	\$ -	\$ 23,512	\$ 153,458	\$ 8,803	\$ 15,759	\$ 8,889	\$ 170,079	\$ 21,761

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

	PARK BOND CONSTRUCTION	PARK BOND	G.O. FIRE BOND	FIRE BUILDING CONSTRUCTION	POLICE DONATIONS	K-9 S.GIBBS FUND	PARK DONATION FUND	FIRE DONATION	SHOP WITH A COP
Cash and investments - beginning	\$ 162,476	\$ 31,022	\$ 48,408	\$ 162,820	\$ 6,677	\$ 8,155	\$ 113,278	\$ 34,272	\$ 32,457
Receipts:									
Taxes	-	137,176	211,330	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	11,983	18,600	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,232	35,372	50,956	6,805	27,651
Total receipts	-	149,159	229,930	-	4,232	35,372	50,956	6,805	27,651
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	178,904	273,975	-	-	-	-	-	-
Capital outlay	151,978	-	-	750	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,182	18,348	56,443	13,264	13,731
Total disbursements	151,978	178,904	273,975	750	4,182	18,348	56,443	13,264	13,731
Excess (deficiency) of receipts over disbursements	(151,978)	(29,745)	(44,045)	(750)	50	17,024	(5,487)	(6,459)	13,920
Cash and investments - ending	\$ 10,498	\$ 1,277	\$ 4,363	\$ 162,070	\$ 6,727	\$ 25,179	\$ 107,791	\$ 27,813	\$ 46,377

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

	HCVP - DONATION	SHOP WITH A COP P.POPE	COURT MANDATED FUND	CEMETERY ENDOWMENT	POLICE PENSION W/H	FIRE PENSION W/H	PUBL EMPL RETIREMENT FU	PAYROLL NET	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ 720	\$ -	\$ 4,694	\$ 67,895	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	25,000	1,706	34	127,921	148,378	210,948	8,923,026	1,272,097
Total receipts	-	25,000	1,706	34	127,921	148,378	210,948	8,923,026	1,272,097
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,000	6,400	1,604	127,921	148,378	210,948	8,923,026	1,272,097
Total disbursements	-	1,000	6,400	1,604	127,921	148,378	210,948	8,923,026	1,272,097
Excess (deficiency) of receipts over disbursements	-	24,000	(4,694)	(1,570)	-	-	-	-	-
Cash and investments - ending	\$ 720	\$ 24,000	\$ -	\$ 66,325	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	STATE TAX W/H	COUNTY TAX WITHHOLDING	EMPLY MEDICAL INS	EMPLOYEE DENTAL INS	EMPLOYEE VISION PLAN	BOSTON MUTUAL LIFE	GRANGE LIFE INS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 911,901	\$ 11,111	\$ 2,643	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,233,241	355,033	404,649	213,751	539,980	130,349	28,630	15,843	12,054
Total receipts	1,233,241	355,033	404,649	213,751	539,980	130,349	28,630	15,843	12,054
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,233,241	355,033	404,649	213,751	123,779	130,735	28,582	15,843	12,054
Total disbursements	1,233,241	355,033	404,649	213,751	123,779	130,735	28,582	15,843	12,054
Excess (deficiency) of receipts over disbursements	-	-	-	-	416,201	(386)	48	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,328,102	\$ 10,725	\$ 2,691	\$ -	\$ -

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

	AFLAC	PRETAX AFLAC	AUL 457 PLAN	AUL LOAN REPAYMENT	EMPLOYEE CHILD SUPPORT	HSA EMPLOYEE CONTRIBUTION	UNITED WAY CONTRIBUTION	FIRE VOL UNION 4747	AMERICAN FIDELITY PRE TAX
Cash and investments - beginning	\$ 170	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,081
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,106	11,033	183,694	31,593	89,602	286,443	5,858	23,779	37,534
Total receipts	<u>3,106</u>	<u>11,033</u>	<u>183,694</u>	<u>31,593</u>	<u>89,602</u>	<u>286,443</u>	<u>5,858</u>	<u>23,779</u>	<u>37,534</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,276	11,952	183,694	31,593	89,602	286,443	5,858	23,779	37,376
Total disbursements	<u>3,276</u>	<u>11,952</u>	<u>183,694</u>	<u>31,593</u>	<u>89,602</u>	<u>286,443</u>	<u>5,858</u>	<u>23,779</u>	<u>37,376</u>
Excess (deficiency) of receipts over disbursements	<u>(170)</u>	<u>(919)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,239</u>

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

	AMERICAN FIDELITY POST TAX	AFLAC GROUP	LEGALSHIELD	FIRE HOUSEHOLD FUND	SUPPORTING HEROES	GARNISH - 30C011705CC000838	GARNISH - 200000001881089	GARNISH RUNION	TAX LEVY LOGAN
Cash and investments - beginning	\$ 8,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	100,844	10,162	7,318	6,160	6,295	-	3,037	3,900	-
Total receipts	100,844	10,162	7,318	6,160	6,295	-	3,037	3,900	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	100,540	10,162	7,318	6,160	6,295	-	3,037	3,900	-
Total disbursements	100,540	10,162	7,318	6,160	6,295	-	3,037	3,900	-
Excess (deficiency) of receipts over disbursements	304	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 8,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	GARNISH - 30D021701SC8	GARNISH - 9670160105	LIGHT OPERATING	LIGHT METER DEP	LIGHT DEPRECIATION	LIGHT CASH RESERVE	LIGHT AVAILABILITY
Cash and investments - beginning	\$ -	\$ -	\$ 7,135,056	\$ 231,220	\$ 376,448	\$ 2,714,437	\$ 299,746
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	34,324,771	-	-	-	-
Other receipts	-	3,362	337,327	107,550	956,092	480,000	334,585
Total receipts	-	3,362	34,662,098	107,550	956,092	480,000	334,585
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	970,588	-	-	-	-
Utility operating expenses	-	-	31,310,634	87,290	-	-	-
Other disbursements	-	3,362	2,927,644	-	176,477	440,000	94,132
Total disbursements	-	3,362	35,208,866	87,290	176,477	440,000	94,132
Excess (deficiency) of receipts over disbursements	-	-	(546,768)	20,260	779,615	40,000	240,453
Cash and investments - ending	\$ -	\$ -	\$ 6,588,288	\$ 251,480	\$ 1,156,063	\$ 2,754,437	\$ 540,199

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

	<u>STORM WATER</u>	<u>WWTPC OPERATING</u>	<u>WWTPC DEPRECIATION</u>	<u>WWTPC SINKING BOND & INT</u>	<u>WWTPC AVAILABILITY</u>	<u>WWTPC CONNECTION</u>	<u>WWTPC DEBT SERVICE RES</u>
Cash and investments - beginning	\$ 1,905,767	\$ 1,758,799	\$ 1,055,147	\$ 1,097,948	\$ 329,730	\$ 937,716	\$ 823,817
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	922,214	4,645,650	-	-	-	278,760	-
Other receipts	16,854	58,025	549,126	300,000	143,167	-	-
Total receipts	<u>939,068</u>	<u>4,703,675</u>	<u>549,126</u>	<u>300,000</u>	<u>143,167</u>	<u>278,760</u>	<u>-</u>
Disbursements:							
Personal services	109,342	1,032,899	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	88,116	-	-	-	-	-
Debt service - principal and interest	-	-	-	791,706	-	-	-
Capital outlay	696,580	300,259	-	-	-	-	-
Utility operating expenses	144,126	1,763,996	-	750	-	-	-
Other disbursements	689	1,572,100	336,470	-	-	187,183	-
Total disbursements	<u>950,737</u>	<u>4,757,370</u>	<u>336,470</u>	<u>792,456</u>	<u>-</u>	<u>187,183</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(11,669)</u>	<u>(53,695)</u>	<u>212,656</u>	<u>(492,456)</u>	<u>143,167</u>	<u>91,577</u>	<u>-</u>
Cash and investments - ending	\$ <u>1,894,098</u>	\$ <u>1,705,104</u>	\$ <u>1,267,803</u>	\$ <u>605,492</u>	\$ <u>472,897</u>	\$ <u>1,029,293</u>	\$ <u>823,817</u>

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

	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION	WATER BOND SINKING	WATER AVAILABILITY	UTILITY BILLING	Totals
Cash and investments - beginning	\$ 4,476,945	\$ 56,130	\$ 913,910	\$ 413,226	\$ 453,322	\$ 51,469	\$ 46,774,871
Receipts:							
Taxes	-	-	-	-	-	-	19,447,030
Licenses and permits	-	-	-	-	-	-	163,913
Intergovernmental receipts	-	-	-	-	-	-	5,906,879
Charges for services	-	-	-	-	-	-	2,401,484
Fines and forfeits	-	-	-	-	-	-	10,613
Utility fees	5,032,659	-	-	-	-	-	45,204,054
Other receipts	121,545	19,670	787,908	420,000	104,433	2,407,259	23,779,239
Total receipts	<u>5,154,204</u>	<u>19,670</u>	<u>787,908</u>	<u>420,000</u>	<u>104,433</u>	<u>2,407,259</u>	<u>96,913,212</u>
Disbursements:							
Personal services	926,397	-	-	-	-	987,416	17,371,247
Supplies	-	-	-	-	-	70,941	780,179
Other services and charges	88,328	-	-	-	-	1,692	2,209,051
Debt service - principal and interest	-	-	-	657,390	-	-	2,171,850
Capital outlay	306,564	-	-	-	-	9,967	7,145,620
Utility operating expenses	2,156,931	-	-	-	-	-	35,463,727
Other disbursements	2,029,718	16,070	1,049,667	-	87,169	1,325,907	29,782,491
Total disbursements	<u>5,507,938</u>	<u>16,070</u>	<u>1,049,667</u>	<u>657,390</u>	<u>87,169</u>	<u>2,395,923</u>	<u>94,924,165</u>
Excess (deficiency) of receipts over disbursements	<u>(353,734)</u>	<u>3,600</u>	<u>(261,759)</u>	<u>(237,390)</u>	<u>17,264</u>	<u>11,336</u>	<u>1,989,047</u>
Cash and investments - ending	<u>\$ 4,123,211</u>	<u>\$ 59,730</u>	<u>\$ 652,151</u>	<u>\$ 175,836</u>	<u>\$ 470,586</u>	<u>\$ 62,805</u>	<u>\$ 48,763,918</u>

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Utility Billing	\$ -	\$ -
Governmental activities	595,869	358,702
Electric	134,145	2,635,889
Storm Water	56,917	62,969
Wastewater	127,015	384,765
Water	53,688	354,725
Totals	<u>\$ 967,634</u>	<u>\$ 3,797,050</u>

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	GO Bonds of 2016 - Fire Station expansion	\$ 2,800,000	\$ 279,875
General obligation bonds	Park District Bonds of 2017 - splash pad	1,750,000	185,646
General obligation bonds	Park District Bonds of 2018 - pool renovation	<u>3,160,000</u>	<u>278,450</u>
Total governmental activities		<u>7,710,000</u>	<u>743,971</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue Bond 2014	<u>10,265,000</u>	<u>802,906</u>
Water:			
Revenue bonds	Waterworks Ref Rev Bond of 2015 Series B Ameriana	1,639,000	348,227
Revenue bonds	Waterworks Ref Rev Bond of 2015 Series B Greenfield Bank	<u>1,431,000</u>	<u>306,298</u>
Total Water		<u>3,070,000</u>	<u>654,525</u>
Totals		<u>\$ 21,045,000</u>	<u>\$ 2,201,402</u>

CITY OF GREENFIELD
 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
Water:	
Land	\$ 307,106
Infrastructure	247,086
Buildings	2,011,393
Improvements other than buildings	9,483,148
Machinery, equipment, and vehicles	31,654,078
Books and other	<u>155,148</u>
Total Water	<u>43,857,959</u>
Utility Billing:	
Total Utility Billing	<u>-</u>
Electric:	
Land	204,775
Buildings	2,325,781
Improvements other than buildings	23,145,955
Machinery, equipment, and vehicles	<u>9,070,693</u>
Total Electric	<u>34,747,204</u>
Storm Water:	
Land	64,109
Buildings	1,717
Improvements other than buildings	17,493,971
Machinery, equipment, and vehicles	207,185
Books and other	<u>8,436</u>
Total Storm Water	<u>17,775,418</u>
Governmental activities:	
Land	7,364,831
Infrastructure	37,766,938
Buildings	11,653,998
Improvements other than buildings	241,022
Machinery, equipment, and vehicles	<u>11,734,874</u>
Total governmental activities	<u>68,761,663</u>
Wastewater:	
Land	973,085
Infrastructure	8,565,171
Buildings	3,766,896
Machinery, equipment, and vehicles	42,246,365
Books and other	<u>173,036</u>
Total Wastewater	<u>55,724,553</u>
Total capital assets	<u>\$ 220,866,797</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/>.