

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF BLUFFTON

WELLS COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED
12/03/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tamara D. Runyon	01-01-19 to 12-31-21
Mayor	Ted L. Ellis John Whicker	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Ted L. Ellis John Whicker	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President Pro Tempore of the Common Council	James E. Phillabaum Scott Mentzer	01-01-19 to 12-31-19 01-01-20 to 12-31-21
Utility Operations Manager	Jon S. Oman	01-01-19 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF BLUFFTON, WELLS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Bluffton (City), which comprises the financial position and results of operations for the period of January 1, 2019 to December 31, 2020, 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, 2019 to December 31, 2020.


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, 2019 to December 31, 2020, 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

November 23, 2021

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 BLUFFTON
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
General	\$ 2,732,677	\$ 5,165,313	\$ 4,881,252	\$ 3,016,738	\$ 5,056,060	\$ 4,567,263	\$ 3,505,535
Motor Vehicle Highway	552,024	852,397	1,099,184	305,237	1,035,738	702,020	638,955
Local Road And Street	223,677	92,724	24,174	292,227	72,790	35,140	329,877
MVH Restricted	-	212,989	119,053	93,936	191,134	10,863	274,207
Law Enforcement Continuing Ed	69,817	11,736	6,133	75,420	14,506	-	89,926
Clerk's Records Perpetuation	12,364	6,143	4,995	13,512	2,591	-	16,103
Parks And Recreation Operating	207,575	1,163,513	1,110,627	260,461	821,623	625,597	456,487
Law Enforcement User Fee	17,068	4,373	4,597	16,844	1,938	3,638	15,144
Rainy Day	540,886	-	172,689	368,197	-	8,513	359,684
K-9	2,780	-	600	2,180	-	-	2,180
CEDIT Special Revenue	2,875,775	535,306	372,383	3,038,698	560,955	2,126,725	1,472,928
LOIT Special Distribution	65,928	-	-	65,928	-	65,928	-
Hazardous Materials	-	1,023	-	1,023	-	-	1,023
Levy Excess	14,095	-	14,095	-	19,099	-	19,099
Drug Task Force	30,617	2,059	1,549	31,127	2,608	1,293	32,442
Cumulative Capl Imprv Cigarette Tax	182,627	22,611	5,393	199,845	21,459	24,863	196,441
Cumulative Capital Development	1,162,213	281,743	100,427	1,343,529	243,860	332,106	1,255,283
Park Nonreverting Capital	146,393	120,070	1,686	264,777	46,188	45,881	265,084
Self- Insurance	2,994,636	2,443,761	2,317,045	3,121,352	2,023,343	2,095,883	3,048,812
Old Police Pension	104,838	281,100	268,589	117,349	367,926	393,700	91,575
City Court Supplemental	9,486	213,803	215,228	8,061	83,877	84,411	7,527
Evidence Received- Monetary	210	-	-	210	30	-	240
Sidewalk Program	1,656	138,794	15,598	124,852	10,055	18,977	115,930
Community Crossings Grant Fund	1	181,178	181,179	-	282,679	282,679	-
Donation- Fire Dept	-	4,485	-	4,485	2,709	1,594	5,600
Grant- Public Safety	-	3,750	3,090	660	-	-	660
Park Memorial Fund	-	1,141	-	1,141	-	147	994
Grant- COVID Ifa Cares	-	-	-	-	328,006	328,006	-
Adams St. TIFF- Midland Bond	-	-	-	-	9,523	950	8,573
Park Grants	5,002	-	2,265	2,737	1,530	2,100	2,167
DARE	6,941	6,060	-	13,001	250	-	13,251
Court Fees	4,262	34,560	35,784	3,038	11,742	11,742	3,038
LOIT- Public Safety	427,722	310,657	67,920	670,459	298,424	137,711	831,172
Animal Shelter Vet Fees	15,860	7,103	6,976	15,987	4,240	2,705	17,522
Special Programs	60,053	31,442	76,249	15,246	29,822	11,476	33,592
Park & Rec Sports Fund	5,635	42,946	42,629	5,952	50,476	49,922	6,506

CITY OF BLUFFTON
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	01-01-19			12-31-19			12-31-20
Park & Rec Special Programs	51,393	169,617	181,628	39,382	34,420	62,536	11,266
Animal Care Donations Fund	21,550	8,589	11,141	18,998	3,535	277	22,256
Roush Park Memorial Fund	370	-	370	-	-	-	-
Veterans Memorial Park	771	-	771	-	-	-	-
Adams Street Redevelopment	805,689	501,804	154,794	1,152,699	488,739	395,470	1,245,968
Robert Covault Memorial Fund	90,744	12,000	2,200	100,544	12,000	2,183	110,361
Park & Rec Land Acquisition	41,437	34,323	-	75,760	-	34,323	41,437
Wells Comm Pool-Non Reverting	50,122	13,640	680	63,082	6,485	1,485	68,082
Bluffton/WC Fire Dept Comm Tower	632	3,338	3,678	292	16,770	16,768	294
Domestic Violence Abuse Fund	104	-	104	-	-	-	-
Police Programs	3,138	3,265	3,736	2,667	12,970	2,509	13,128
EDC Misc Revenue	1,174,582	69,546	756,187	487,941	-	229,027	258,914
Payroll	39,092	2,493,243	2,491,477	40,858	2,496,416	2,496,077	41,197
Electric Construction Fund	-	-	-	-	6,669,144	6,274,285	394,859
Electric Utility- Operating	5,356,427	23,782,530	24,118,799	5,020,158	24,304,495	20,868,492	8,456,161
Electric Utility- Deprec/Improve	1,081,551	611,367	41,110	1,651,808	-	-	1,651,808
Electric Utility- Customer Deposit	512,889	284,824	54,624	743,089	68,630	31,664	780,055
Electric Utility- Insurance Reserve	587,367	24,000	611,367	-	-	-	-
Electric Cash Reserve	85,826	79,224	158,448	6,602	79,224	-	85,826
Wastewater Sinking Fund	603,712	611,664	520,000	695,376	603,786	518,000	781,162
Wastewater SRF Construction Fund	1	75,955	75,956	-	-	-	-
Wastewater Utility- Operating	896,295	3,706,095	3,397,156	1,205,234	3,645,475	3,287,184	1,563,525
Wastewater Cash Improvement	655,376	336,544	624,380	367,540	-	186,288	181,252
Water Filtration Plant	870,229	600,000	1,377,853	92,376	1,156,608	1,248,580	404
Water Filtration Construction SRF	-	-	-	-	13,820,644	8,257,486	5,563,158
Water Filtration Debt Reserve SRF	-	-	-	-	168,556	-	168,556
Water Filtration Sinking Fund (SRF)	-	-	-	-	322,186	148,927	173,259
Water Utility- Operating	29,428	2,422,550	2,061,774	390,204	2,949,818	2,655,445	684,577
Water Utility- Depreciation/ Improve	6	-	-	6	-	-	6
Water Utility- North Oaks Escrow	30,879	-	-	30,879	-	-	30,879
Totals	<u>\$ 25,462,428</u>	<u>\$ 48,016,898</u>	<u>\$ 47,799,622</u>	<u>\$ 25,679,704</u>	<u>\$ 68,455,082</u>	<u>\$ 58,688,839</u>	<u>\$ 35,445,947</u>

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

CITY OF BLUFFTON
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 BLUFFTON
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

CITY OF BLUFFTON
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 BLUFFTON
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 BLUFFTON
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

CITY OF BLUFFTON
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Financial Report

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

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

Contributions

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

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OTHER INFORMATION - UNAUDITED

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

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

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

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CITY OF BLUFFTON
 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 And Street	MVH Restricted	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation Operating
Cash and investments - beginning	\$ 2,732,677	\$ 552,024	\$ 223,677	\$ -	\$ 69,817	\$ 12,364	\$ 207,575
Receipts:							
Taxes	3,834,654	515,020	-	-	-	-	751,663
Licenses and permits	93,512	-	-	-	3,510	-	-
Intergovernmental receipts	302,433	324,647	82,205	212,989	1,274	-	80,720
Charges for services	250,463	-	-	-	5,476	-	78,878
Fines and forfeits	33,074	-	-	-	808	6,143	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	651,177	12,730	10,519	-	668	-	252,252
Total receipts	5,165,313	852,397	92,724	212,989	11,736	6,143	1,163,513
Disbursements:							
Personal services	3,708,519	472,553	-	1,058	-	-	473,401
Supplies	103,687	177,356	13,655	-	-	-	55,440
Other services and charges	785,816	195,658	10,519	117,995	285	4,995	141,206
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	123,696	253,617	-	-	5,798	-	35,241
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	159,534	-	-	-	50	-	405,339
Total disbursements	4,881,252	1,099,184	24,174	119,053	6,133	4,995	1,110,627
Excess (deficiency) of receipts over disbursements	284,061	(246,787)	68,550	93,936	5,603	1,148	52,886
Cash and investments - ending	\$ 3,016,738	\$ 305,237	\$ 292,227	\$ 93,936	\$ 75,420	\$ 13,512	\$ 260,461

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

	Law Enforcement User Fee	Rainy Day	K-9	CEDIT Special Revenue	LOIT Special Distribution	Hazardous Materials	Levy Excess
Cash and investments - beginning	\$ 17,068	\$ 540,886	\$ 2,780	\$ 2,875,775	\$ 65,928	\$ -	\$ 14,095
Receipts:							
Taxes	-	-	-	517,486	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4,373	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	17,820	-	1,023	-
Total receipts	4,373	-	-	535,306	-	1,023	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	149	-	-	-	-
Other services and charges	-	7,689	451	176,339	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	165,000	-	196,044	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,597	-	-	-	-	-	14,095
Total disbursements	4,597	172,689	600	372,383	-	-	14,095
Excess (deficiency) of receipts over disbursements	(224)	(172,689)	(600)	162,923	-	1,023	(14,095)
Cash and investments - ending	\$ 16,844	\$ 368,197	\$ 2,180	\$ 3,038,698	\$ 65,928	\$ 1,023	\$ -

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

	Drug Task Force	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Park Nonreverting Capital	Self- Insurance	Old Police Pension	City Court Supplemental
Cash and investments - beginning	\$ 30,617	\$ 182,627	\$ 1,162,213	\$ 146,393	\$ 2,994,636	\$ 104,838	\$ 9,486
Receipts:							
Taxes	-	-	225,736	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	22,611	22,740	-	-	281,100	-
Charges for services	-	-	-	4,640	-	-	-
Fines and forfeits	-	-	-	-	-	-	213,803
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,059	-	33,267	115,430	2,443,761	-	-
Total receipts	2,059	22,611	281,743	120,070	2,443,761	281,100	213,803
Disbursements:							
Personal services	-	-	-	-	-	268,589	-
Supplies	-	-	-	-	-	-	-
Other services and charges	285	5,393	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	100,427	1,686	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,264	-	-	-	2,317,045	-	215,228
Total disbursements	1,549	5,393	100,427	1,686	2,317,045	268,589	215,228
Excess (deficiency) of receipts over disbursements	510	17,218	181,316	118,384	126,716	12,511	(1,425)
Cash and investments - ending	\$ 31,127	\$ 199,845	\$ 1,343,529	\$ 264,777	\$ 3,121,352	\$ 117,349	\$ 8,061

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

	Evidence Received- Monetary	Sidewalk Program	Community Crossings Grant Fund	Donation- Fire Dept	Grant- Public Safety	Park Memorial Fund	Grant- COVID Ifa Cares
Cash and investments - beginning	\$ 210	\$ 1,656	\$ 1	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	181,178	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	138,794	-	4,485	3,750	1,141	-
Total receipts	-	138,794	181,178	4,485	3,750	1,141	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	15,598	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	181,179	-	3,090	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	15,598	181,179	-	3,090	-	-
Excess (deficiency) of receipts over disbursements	-	123,196	(1)	4,485	660	1,141	-
Cash and investments - ending	\$ 210	\$ 124,852	\$ -	\$ 4,485	\$ 660	\$ 1,141	\$ -

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

	Adams St. TIFF- Midland Bond	Park Grants	DARE	Court Fees	LOIT- Public Safety	Animal Shelter Vet Fees	Special Programs
Cash and investments - beginning	\$ -	\$ 5,002	\$ 6,941	\$ 4,262	\$ 427,722	\$ 15,860	\$ 60,053
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	310,657	-	-
Charges for services	-	-	-	-	-	7,103	8,750
Fines and forfeits	-	-	-	34,560	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	6,060	-	-	-	22,692
Total receipts	-	-	6,060	34,560	310,657	7,103	31,442
Disbursements:							
Personal services	-	-	-	-	67,920	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,976	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,265	-	35,784	-	-	76,249
Total disbursements	-	2,265	-	35,784	67,920	6,976	76,249
Excess (deficiency) of receipts over disbursements	-	(2,265)	6,060	(1,224)	242,737	127	(44,807)
Cash and investments - ending	\$ -	\$ 2,737	\$ 13,001	\$ 3,038	\$ 670,459	\$ 15,987	\$ 15,246

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

	Park & Rec Sports Fund	Park & Rec Special Programs	Animal Care Donations Fund	Roush Park Memorial Fund	Veterans Memorial Park	Adams Street Redevelopment	Robert Covault Memorial Fund
Cash and investments - beginning	\$ 5,635	\$ 51,393	\$ 21,550	\$ 370	\$ 771	\$ 805,689	\$ 90,744
Receipts:							
Taxes	-	-	-	-	-	501,804	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	12,000
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	42,946	169,617	8,589	-	-	-	-
Total receipts	42,946	169,617	8,589	-	-	501,804	12,000
Disbursements:							
Personal services	-	-	1,378	-	-	-	-
Supplies	-	-	3,470	-	-	-	-
Other services and charges	-	-	6,293	-	-	16,799	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	146,850	-	-	-	137,995	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	42,629	34,778	-	370	771	-	2,200
Total disbursements	42,629	181,628	11,141	370	771	154,794	2,200
Excess (deficiency) of receipts over disbursements	317	(12,011)	(2,552)	(370)	(771)	347,010	9,800
Cash and investments - ending	\$ 5,952	\$ 39,382	\$ 18,998	\$ -	\$ -	\$ 1,152,699	\$ 100,544

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

	Park & Rec Land Acquisition	Wells Comm Pool-Non Reverting	Bluffton/WC Fire Dept Comm Tower	Domestic Violence Abuse Fund	Police Programs	EDC Misc Revenue	Payroll
Cash and investments - beginning	\$ 41,437	\$ 50,122	\$ 632	\$ 104	\$ 3,138	\$ 1,174,582	\$ 39,092
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	8,390	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	34,323	5,250	3,338	-	3,265	69,546	2,493,243
Total receipts	34,323	13,640	3,338	-	3,265	69,546	2,493,243
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,678	-	-	206,332	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	549,855	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	680	-	104	3,736	-	2,491,477
Total disbursements	-	680	3,678	104	3,736	756,187	2,491,477
Excess (deficiency) of receipts over disbursements	34,323	12,960	(340)	(104)	(471)	(686,641)	1,766
Cash and investments - ending	\$ 75,760	\$ 63,082	\$ 292	\$ -	\$ 2,667	\$ 487,941	\$ 40,858

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

	Electric Construction Fund	Electric Utility- Operating	Electric Utility- Deprec/Improve	Electric Utility- Customer Deposit	Electric Utility- Insurance Reserve	Electric Cash Reserve
Cash and investments - beginning	\$ -	\$ 5,356,427	\$ 1,081,551	\$ 512,889	\$ 587,367	\$ 85,826
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	23,523,981	-	268,824	-	-
Penalties	-	87,701	-	-	-	-
Other receipts	-	170,848	611,367	16,000	24,000	79,224
Total receipts	-	23,782,530	611,367	284,824	24,000	79,224
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	41,110	-	-	-
Utility operating expenses	-	23,415,575	-	38,624	-	-
Other disbursements	-	703,224	-	16,000	611,367	158,448
Total disbursements	-	24,118,799	41,110	54,624	611,367	158,448
Excess (deficiency) of receipts over disbursements	-	(336,269)	570,257	230,200	(587,367)	(79,224)
Cash and investments - ending	\$ -	\$ 5,020,158	\$ 1,651,808	\$ 743,089	\$ -	\$ 6,602

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

	Wastewater Sinking Fund	Wastewater SRF Construction Fund	Wastewater Utility- Operating	Wastewater Cash Improvement	Water Filtration Plant	Water Filtration Construction SRF
Cash and investments - beginning	\$ 603,712	\$ 1	\$ 896,295	\$ 655,376	\$ 870,229	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	3,605,252	-	-	-
Penalties	-	-	73,182	-	-	-
Other receipts	611,664	75,955	27,661	336,544	600,000	-
Total receipts	611,664	75,955	3,706,095	336,544	600,000	-
Disbursements:						
Personal services	-	-	730,955	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	50,814	-	-	-
Debt service - principal and interest	520,000	-	65,670	-	-	-
Capital outlay	-	75,956	-	624,380	64,720	-
Utility operating expenses	-	-	1,629,237	-	963,133	-
Other disbursements	-	-	920,480	-	350,000	-
Total disbursements	520,000	75,956	3,397,156	624,380	1,377,853	-
Excess (deficiency) of receipts over disbursements	91,664	(1)	308,939	(287,836)	(777,853)	-
Cash and investments - ending	\$ 695,376	\$ -	\$ 1,205,234	\$ 367,540	\$ 92,376	\$ -

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

	Water Filtration Debt Reserve SRF	Water Filtration Sinking Fund (SRF)	Water Utility- Operating	Water Utility- Depreciation/ Improve	Water Utility- North Oaks Escrow	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 29,428	\$ 6	\$ 30,879	\$ 25,462,428
Receipts:						
Taxes	-	-	-	-	-	6,346,363
Licenses and permits	-	-	-	-	-	97,022
Intergovernmental receipts	-	-	-	-	-	1,822,554
Charges for services	-	-	-	-	-	375,700
Fines and forfeits	-	-	-	-	-	292,761
Utility fees	-	-	2,056,131	-	-	29,454,188
Penalties	-	-	13,043	-	-	173,926
Other receipts	-	-	353,376	-	-	9,454,384
Total receipts	-	-	2,422,550	-	-	48,016,898
Disbursements:						
Personal services	-	-	588,546	-	-	6,312,919
Supplies	-	-	-	-	-	353,757
Other services and charges	-	-	28,384	-	-	1,781,505
Debt service - principal and interest	-	-	-	-	-	585,670
Capital outlay	-	-	-	-	-	2,706,644
Utility operating expenses	-	-	1,444,844	-	-	27,491,413
Other disbursements	-	-	-	-	-	8,567,714
Total disbursements	-	-	2,061,774	-	-	47,799,622
Excess (deficiency) of receipts over disbursements	-	-	360,776	-	-	217,276
Cash and investments - ending	\$ -	\$ -	\$ 390,204	\$ 6	\$ 30,879	\$ 25,679,704

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	General	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation Operating
Cash and investments - beginning	\$ 3,016,738	\$ 305,237	\$ 292,227	\$ 93,936	\$ 75,420	\$ 13,512	\$ 260,461
Receipts:							
Taxes	3,630,333	703,167	-	-	-	-	708,888
Licenses and permits	91,152	-	-	-	7,820	-	-
Intergovernmental receipts	294,812	325,346	72,790	191,134	-	-	74,308
Charges for services	756,836	-	-	-	4,832	-	28,547
Fines and forfeits	15,323	-	-	-	1,854	2,591	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	267,604	7,225	-	-	-	-	9,880
Total receipts	5,056,060	1,035,738	72,790	191,134	14,506	2,591	821,623
Disbursements:							
Personal services	3,509,156	429,490	-	-	-	-	401,481
Supplies	85,758	123,744	-	-	-	-	19,967
Other services and charges	876,530	114,644	35,140	10,863	-	-	126,323
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	86,995	30,383	-	-	-	-	59,146
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	8,824	3,759	-	-	-	-	18,680
Total disbursements	4,567,263	702,020	35,140	10,863	-	-	625,597
Excess (deficiency) of receipts over disbursements	488,797	333,718	37,650	180,271	14,506	2,591	196,026
Cash and investments - ending	\$ 3,505,535	\$ 638,955	\$ 329,877	\$ 274,207	\$ 89,926	\$ 16,103	\$ 456,487

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Law Enforcement User Fee	Rainy Day	K-9	CEDIT Special Revenue	LOIT Special Distribution	Hazardous Materials	Levy Excess
Cash and investments - beginning	\$ 16,844	\$ 368,197	\$ 2,180	\$ 3,038,698	\$ 65,928	\$ 1,023	\$ -
Receipts:							
Taxes	-	-	-	560,955	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,938	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	19,099
Total receipts	1,938	-	-	560,955	-	-	19,099
Disbursements:							
Personal services	-	-	-	154,603	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,638	8,513	-	-	65,928	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,972,122	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,638	8,513	-	2,126,725	65,928	-	-
Excess (deficiency) of receipts over disbursements	(1,700)	(8,513)	-	(1,565,770)	(65,928)	-	19,099
Cash and investments - ending	\$ 15,144	\$ 359,684	\$ 2,180	\$ 1,472,928	\$ -	\$ 1,023	\$ 19,099

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Task Force	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Park Nonreverting Capital	Self- Insurance	Old Police Pension	City Court Supplemental
Cash and investments - beginning	\$ 31,127	\$ 199,845	\$ 1,343,529	\$ 264,777	\$ 3,121,352	\$ 117,349	\$ 8,061
Receipts:							
Taxes	-	-	220,723	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	21,459	23,137	-	-	267,926	-
Charges for services	-	-	-	5,380	-	-	-
Fines and forfeits	-	-	-	-	-	-	83,877
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,608	-	-	40,808	2,023,343	100,000	-
Total receipts	2,608	21,459	243,860	46,188	2,023,343	367,926	83,877
Disbursements:							
Personal services	-	-	-	-	1,995,883	293,700	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	24,863	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	330,459	44,191	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,293	-	1,647	1,690	100,000	100,000	84,411
Total disbursements	1,293	24,863	332,106	45,881	2,095,883	393,700	84,411
Excess (deficiency) of receipts over disbursements	1,315	(3,404)	(88,246)	307	(72,540)	(25,774)	(534)
Cash and investments - ending	\$ 32,442	\$ 196,441	\$ 1,255,283	\$ 265,084	\$ 3,048,812	\$ 91,575	\$ 7,527

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Evidence Received- Monetary	Sidewalk Program	Community Crossings Grant Fund	Donation- Fire Dept	Grant- Public Safety	Park Memorial Fund	Grant- COVID Ifa Cares
Cash and investments - beginning	\$ 210	\$ 124,852	\$ -	\$ 4,485	\$ 660	\$ 1,141	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	282,679	-	-	-	328,006
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	30	10,055	-	2,709	-	-	-
Total receipts	30	10,055	282,679	2,709	-	-	328,006
Disbursements:							
Personal services	-	-	-	-	-	-	287,390
Supplies	-	-	-	-	-	-	40,616
Other services and charges	-	18,977	282,679	1,594	-	147	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	18,977	282,679	1,594	-	147	328,006
Excess (deficiency) of receipts over disbursements	30	(8,922)	-	1,115	-	(147)	-
Cash and investments - ending	\$ 240	\$ 115,930	\$ -	\$ 5,600	\$ 660	\$ 994	\$ -

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Adams St. TIFF- Midland Bond	Park Grants	DARE	Court Fees	LOIT- Public Safety	Animal Shelter Vet Fees	Special Programs
Cash and investments - beginning	\$ -	\$ 2,737	\$ 13,001	\$ 3,038	\$ 670,459	\$ 15,987	\$ 15,246
Receipts:							
Taxes	9,523	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	298,424	-	-
Charges for services	-	-	-	-	-	4,240	-
Fines and forfeits	-	-	-	11,742	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	1,530	250	-	-	-	29,822
Total receipts	9,523	1,530	250	11,742	298,424	4,240	29,822
Disbursements:							
Personal services	-	-	-	-	132,627	-	-
Supplies	-	-	-	-	-	-	2,721
Other services and charges	-	-	-	-	-	2,705	8,020
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,084	-	735
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	950	2,100	-	11,742	-	-	-
Total disbursements	950	2,100	-	11,742	137,711	2,705	11,476
Excess (deficiency) of receipts over disbursements	8,573	(570)	250	-	160,713	1,535	18,346
Cash and investments - ending	\$ 8,573	\$ 2,167	\$ 13,251	\$ 3,038	\$ 831,172	\$ 17,522	\$ 33,592

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park & Rec Sports Fund	Park & Rec Special Programs	Animal Care Donations Fund	Roush Park Memorial Fund	Veterans Memorial Park	Adams Street Redevelopment	Robert Covault Memorial Fund
Cash and investments - beginning	\$ 5,952	\$ 39,382	\$ 18,998	\$ -	\$ -	\$ 1,152,699	\$ 100,544
Receipts:							
Taxes	-	-	-	-	-	488,739	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	49,801	28,220	-	-	-	-	12,000
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	675	6,200	3,535	-	-	-	-
Total receipts	50,476	34,420	3,535	-	-	488,739	12,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	49,922	-	277	-	-	395,470	2,183
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	62,536	-	-	-	-	-
Total disbursements	49,922	62,536	277	-	-	395,470	2,183
Excess (deficiency) of receipts over disbursements	554	(28,116)	3,258	-	-	93,269	9,817
Cash and investments - ending	\$ 6,506	\$ 11,266	\$ 22,256	\$ -	\$ -	\$ 1,245,968	\$ 110,361

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park & Rec Land Acquisition	Wells Comm Pool-Non Reverting	Bluffton/WC Fire Dept Comm Tower	Domestic Violence Abuse Fund	Police Programs	EDC Misc Revenue	Payroll
Cash and investments - beginning	\$ 75,760	\$ 63,082	\$ 292	\$ -	\$ 2,667	\$ 487,941	\$ 40,858
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,485	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	5,000	16,770	-	12,970	-	2,496,416
Total receipts	-	6,485	16,770	-	12,970	-	2,496,416
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	16,768	-	1,000	127,968	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,509	101,059	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	34,323	1,485	-	-	-	-	2,496,077
Total disbursements	34,323	1,485	16,768	-	2,509	229,027	2,496,077
Excess (deficiency) of receipts over disbursements	(34,323)	5,000	2	-	10,461	(229,027)	339
Cash and investments - ending	\$ 41,437	\$ 68,082	\$ 294	\$ -	\$ 13,128	\$ 258,914	\$ 41,197

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Electric Construction Fund	Electric Utility- Operating	Electric Utility- Deprec/Improve	Electric Utility- Customer Deposit	Electric Utility- Insurance Reserve	Electric Cash Reserve
Cash and investments - beginning	\$ -	\$ 5,020,158	\$ 1,651,808	\$ 743,089	\$ -	\$ 6,602
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	20,001,892	-	68,630	-	-
Penalties	-	76,581	-	-	-	-
Other receipts	6,669,144	4,226,022	-	-	-	79,224
Total receipts	6,669,144	24,304,495	-	68,630	-	79,224
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,274,285	-	-	-	-	-
Utility operating expenses	-	18,560,641	-	-	-	-
Other disbursements	1,000,000	2,307,851	-	31,664	-	-
Total disbursements	6,274,285	20,868,492	-	31,664	-	-
Excess (deficiency) of receipts over disbursements	394,859	3,436,003	-	36,966	-	79,224
Cash and investments - ending	\$ 394,859	\$ 8,456,161	\$ 1,651,808	\$ 780,055	\$ -	\$ 85,826

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Wastewater Sinking Fund	Wastewater SRF Construction Fund	Wastewater Utility- Operating	Wastewater Cash Improvement	Water Filtration Plant	Water Filtration Construction SRF
Cash and investments - beginning	\$ 695,376	\$ -	\$ 1,205,234	\$ 367,540	\$ 92,376	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	3,337,034	-	-	-
Penalties	-	-	70,656	-	-	-
Other receipts	603,786	-	237,785	-	1,156,608	13,820,644
Total receipts	603,786	-	3,645,475	-	1,156,608	13,820,644
Disbursements:						
Personal services	-	-	700,977	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	50,908	-	-	-
Debt service - principal and interest	518,000	-	64,462	-	-	-
Capital outlay	-	-	-	186,288	-	8,257,486
Utility operating expenses	-	-	1,690,246	-	-	-
Other disbursements	-	-	780,591	-	1,248,580	-
Total disbursements	518,000	-	3,287,184	186,288	1,248,580	8,257,486
Excess (deficiency) of receipts over disbursements	85,786	-	358,291	(186,288)	(91,972)	5,563,158
Cash and investments - ending	\$ 781,162	\$ -	\$ 1,563,525	\$ 181,252	\$ 404	\$ 5,563,158

CITY OF BLUFFTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Water Filtration Debt Reserve SRF	Water Filtration Sinking Fund (SRF)	Water Utility- Operating	Water Utility- Depreciation/ Improve	Water Utility- North Oaks Escrow	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 390,204	\$ 6	\$ 30,879	\$ 25,679,704
Receipts:						
Taxes	-	-	-	-	-	6,322,328
Licenses and permits	-	-	-	-	-	98,972
Intergovernmental receipts	-	-	-	-	-	2,180,021
Charges for services	-	-	-	-	-	891,341
Fines and forfeits	-	-	-	-	-	117,325
Utility fees	-	-	2,782,910	-	-	26,190,466
Penalties	-	-	16,318	-	-	163,555
Other receipts	168,556	322,186	150,590	-	-	32,491,074
Total receipts	168,556	322,186	2,949,818	-	-	68,455,082
Disbursements:						
Personal services	-	-	610,435	-	-	8,515,742
Supplies	-	-	-	-	-	272,806
Other services and charges	-	-	26,619	-	-	2,251,679
Debt service - principal and interest	-	148,927	405	-	-	731,794
Capital outlay	-	-	-	-	-	16,349,742
Utility operating expenses	-	-	1,292,879	-	-	21,543,766
Other disbursements	-	-	725,107	-	-	9,023,310
Total disbursements	-	148,927	2,655,445	-	-	58,688,839
Excess (deficiency) of receipts over disbursements	168,556	173,259	294,373	-	-	9,766,243
Cash and investments - ending	\$ 168,556	\$ 173,259	\$ 684,577	\$ 6	\$ 30,879	\$ 35,445,947

CITY OF BLUFFTON
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 54,057	\$ 1,512,047
Wastewater	402,857	213,626
Water	179,552	500,638
Governmental activities	<u>64,263</u>	<u>87,112</u>
Totals	<u>\$ 700,729</u>	<u>\$ 2,313,423</u>

CITY OF BLUFFTON
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Wastewater: Town of Vera Cruz	Sanitary Sewer	<u>\$ 16,817</u>	1/1/2007	12/31/2106

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Electric: Revenue bonds	Electric Substation BAN	<u>\$ 6,751,153</u>	<u>\$ 193,765</u>
Wastewater: Revenue bonds	SRF Loan 2014	4,201,000	290,000
Revenue bonds	SRF Loan 2016B	<u>3,534,000</u>	<u>228,000</u>
Water: Revenue bonds	SRF Loan 2020	<u>13,784,000</u>	<u>594,390</u>
Totals		<u>\$ 28,270,153</u>	<u>\$ 1,306,155</u>

CITY OF BLUFFTON
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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	\$ 2,642,147
Infrastructure	2,694,501
Buildings	2,079,383
Improvements other than buildings	2,688,678
Machinery, equipment, and vehicles	<u>3,685,932</u>
Total governmental activities	<u>13,790,641</u>
Electric:	
Land	49,116
Buildings	1,667,214
Machinery, equipment, and vehicles	11,713,222
Construction in progress	<u>6,049,739</u>
Total Electric	<u>19,479,291</u>
Wastewater:	
Land	218,616
Infrastructure	3,507,928
Buildings	2,203,246
Machinery, equipment, and vehicles	1,723,610
Construction in progress	2,544,276
Books and other	<u>8,890</u>
Total Wastewater	<u>10,206,566</u>
Water:	
Land	573,561
Infrastructure	5,051,009
Buildings	10,091,311
Machinery, equipment, and vehicles	3,498,237
Construction in progress	9,270,202
Books and other	<u>6,858</u>
Total Water	<u>28,491,178</u>
Total capital assets	<u>\$ 71,967,676</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/>.