

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF HARTFORD CITY

BLACKFORD COUNTY, INDIANA

January 1, 2018 to December 31, 2020



**FILED**  
02/07/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Pam (Smart) Collett	01-01-18 to 12-31-19
	Pam Fancher	01-01-20 to 05-16-20
	(Vacant)	05-17-20 to 06-09-20
	Dana L. Whatley	06-10-20 to 12-31-22
Mayor	Benjamin E. Hodgins	01-01-18 to 12-31-19
	Daniel Eckstein	01-01-20 to 12-31-22
President of the Board of Public Works and Safety	Benjamin E. Hodgins	01-01-18 to 12-31-19
	Daniel Eckstein	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	William Hess	01-01-18 to 12-31-19
	Jimmy Lytle	01-01-20 to 01-31-21
	Dustin George	02-01-21 to 12-31-21
	Ronald Dudleston	01-01-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF HARTFORD CITY, BLACKFORD COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the City of Hartford City (City), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2020, and the related notes to the financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2018 to December 31, 2020.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2018 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 statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements, and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

January 31, 2022

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19		
GENERAL FUND	\$ 431,473	\$ 2,374,644	\$ 2,108,824	\$ 697,293	\$ 2,242,994	\$ 2,041,048	\$ 899,239		
MOTOR VEHICLE HIGHWAY	222,465	664,603	635,420	251,648	485,901	403,240	334,309		
LOCAL ROADS & STREETS	49,577	47,971	26,303	71,245	58,743	16,635	113,353		
MVH - RESTRICTED FUND	-	-	-	-	250,221	199,336	50,885		
PARK FUND	20,183	39,974	26,629	33,528	23,606	25,839	31,295		
BLIGHT ELIMINATION PROG.	25	90,884	90,774	135	91,800	87,920	4,015		
COMMUNITY PROGRAMMING FUND (POLICE)	-	621	-	621	3,690	3,538	773		
LAW ENFORCEMENT TRAINING	17,036	4,096	13,867	7,265	3,413	7,795	2,883		
RIVERBOAT FUND	122,184	42,287	52,885	111,586	94,466	51,542	154,510		
HAZARDOUS MATERIALS	6,792	-	-	6,792	2,862	1,013	8,641		
RAINY DAY FUND	16,237	-	-	16,237	66,296	-	82,533		
CANINE/POLICE EQUIP FUND	21,458	5,282	7,459	19,281	8,727	12,621	15,387		
COMMUNITY CROSSINGS MATCHING GRANT FUND	-	1,091,887	1,084,244	7,643	-	-	7,643		
LEVY EXCESS FUND	413	-	-	413	-	-	413		
CUM CAP IMPROVEMENT FUND	40,317	14,540	20,000	34,857	14,210	-	49,067		
INDUSTRIAL DEVEL (RLF)	158,140	34,488	10,000	182,628	23,206	10,000	195,834		
MUNICIPAL BOND 2018 - CONSTRUCTION FUND	-	332,744	311,864	20,880	-	10,346	10,534		
CUM FIRE FUND	404,300	77,197	403,046	78,451	77,650	3,213	152,888		
MUNICIPAL BUILDING BOND - 2018 DEBT SERVICE	-	23,744	23,744	-	-	-	-		
EDIT FUND	290,464	196,822	178,066	309,220	182,220	145,860	345,580		
CUM CAP DEVELOPMENT FUND	248,996	42,103	104,404	186,695	41,159	5,223	222,631		
TIFF DISTRICT FUND	717,734	192,204	464,697	445,241	216,215	144,409	517,047		
OLD POLICE PENSION	90,170	64,579	63,674	91,075	64,579	54,225	101,429		
OLD FIRE PENSION	78,963	39,159	39,876	78,246	39,158	39,639	77,765		
OPERATION PULLOVER GRANT	(3,093)	7,394	3,417	884	8,302	9,695	(509)		
DUI - TASK FORCE GRANT	-	-	-	-	2,548	2,744	(196)		
COPS FOR COATS	5,250	6,059	3,817	7,492	9,017	6,802	9,707		
SPECIFIC DONATIONS FUND	20	-	-	20	-	-	20		
BLACKFORD COUNTY GRAN	6,148	-	-	6,148	-	-	6,148		
DEBT SERVICE	84,702	23,322	84,968	23,056	242,888	204,000	61,944		
POOL CONCESSIONS	18,617	8,708	4,243	23,082	10,016	5,202	27,896		
LOIT-PUBLIC SAFETY	255,262	174,943	171,606	258,599	179,198	106,076	331,721		
BUILDING PERMIT	27,206	50	-	27,256	-	27,256	-		
SRTS GRANT	5,560	-	-	5,560	-	-	5,560		
NSP GRANT	50	-	50	-	-	-	-		
CUM POOL MAINTENANCE	29,927	3,877	10,185	23,619	4,579	-	28,198		
TIFF DISTRICT IND. PARK	195,155	29,444	45,000	179,599	-	-	179,599		
CASH CHANGE	350	-	-	350	-	-	350		
PAYROLL FUND	34,742	-	1,971	32,771	-	-	32,771		
PAYROLL - NET WAGES	-	1,379,684	1,379,684	-	1,373,045	1,373,045	-		
PAYROLL - FEDERAL TAX	-	227,561	227,561	-	225,365	225,365	-		

CITY OF HARTFORD CITY  
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
PAYROLL - FICA	-	172,302	172,302	-	181,216	181,216	-
PAYROLL - MEDICARE	-	63,262	63,262	-	66,622	66,622	-
PAYROLL - STATE W/H	9,501	79,136	80,205	8,432	82,016	81,562	8,886
PAYROLL - COUNTY W/H	4,184	35,002	35,444	3,742	35,980	35,828	3,894
PAYROLL - PERF CIVIL	-	46,211	46,211	-	48,615	48,615	-
PAYROLL - POLICE PERF	-	26,865	26,865	-	26,734	26,734	-
PAYROLL - FIRE PERF	-	13,051	13,051	-	12,306	12,306	-
PAYROLL - ALLIANZ LIFE	8	255	240	23	-	-	23
PAYROLL - VIA CU	-	390,761	390,761	-	457,704	457,704	-
PAYROLL - AFLAC LIFE	516	4,952	5,397	71	3,889	3,888	72
PAYROLL - R JAMES	-	3,380	3,380	-	4,940	4,940	-
PAYROLL - CHILD SUPPORT	-	8,375	8,375	-	4,747	4,747	-
PAYROLL - GARNISHMENT JT	-	3,120	3,120	-	600	600	-
PAYROLL - SEC 106 VIA CU	(841)	5,083	5,083	(841)	5,083	5,083	(841)
PAYROLL - DEFERRED COMP	-	1,957	1,957	-	1,970	1,970	-
PAYROLL - HSA EMPLOYEE SH	77	18,786	18,895	(32)	21,210	21,022	156
PAYROLL - LIBERTY NATIONAL	(653)	5,081	5,103	(675)	5,384	5,334	(625)
PAYROLL - 125 PREM DENTAL	(368)	7,720	7,500	(148)	8,733	8,731	(146)
PAYROLL - HEALTH INS DED	6,620	41,360	41,300	6,680	39,780	40,160	6,300
PAYROLL - RAYMOND JAMES	-	1,300	1,300	-	1,300	1,300	-
PAYROLL - UNITED WAY	-	52	52	-	52	48	4
PAYROLL-HEALTH CLUB DED.	-	-	-	-	2,434	2,449	(15)
STORMWATER REVENUE	467,336	249,925	115,267	601,994	125,169	150,379	576,784
SEWAGE IMPROVEMENT	771,554	1,093,931	208,070	1,657,415	688,891	110,378	2,235,928
SEWAGE OPERATING	788,544	2,456,214	2,966,321	278,437	2,660,339	2,678,232	260,544
SEWAGE DEBT SERVICE RESERVE	729,767	1,794	-	731,561	-	-	731,561
SEWAGE B & I SINKING 2014 & 2017 BONDS	318,681	674,655	668,477	324,859	718,525	663,083	380,301
SEWAGE CONSTRUCTION 2017	1,584,162	-	1,055,829	528,333	-	237,758	290,575
SANITATION OPERATING	37,725	483,736	504,952	16,509	488,768	488,229	17,048
SANITATION SINKING	59,028	18,000	21,887	55,141	18,000	10,800	62,341
WATERMETER CUSTOMER DEP.	248,091	54,693	38,224	264,560	57,540	34,790	287,310
WATER OPERATING	46,161	969,178	858,124	157,215	1,038,264	887,138	308,341
WATERWORKS DEBT SERVICE RESERVE	206,700	-	125,200	81,500	-	-	81,500
WATERWORKS IMPROVEMENT	2,230	-	-	2,230	-	-	2,230
WATER CONSTRUCTION 2013	107,544	-	-	107,544	-	-	107,544
WATER SINKING (SAVINGS)	4,214	95,598	99,806	6	97,998	97,949	55
Totals	\$ 8,987,604	\$ 14,266,606	\$ 15,190,238	\$ 8,063,972	\$ 12,950,883	\$ 11,593,222	\$ 9,421,633

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

CITY OF HARTFORD CITY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
GENERAL FUND	\$ 899,239	\$ 2,393,154	\$ 2,164,622	\$ 1,127,771
MOTOR VEHICLE HIGHWAY	334,309	558,249	415,757	476,801
LOCAL ROADS & STREETS	113,353	45,652	8,974	150,031
MVH - RESTRICTED FUND	50,885	167,529	211,826	6,588
PARK FUND	31,295	12,187	9,656	33,826
HEALTH SAVINGS ACCOUNT	-	28,441	28,441	-
BLIGHT ELIMINATION PROG.	4,015	213,644	217,634	25
COMMUNITY PROGRAMMING FUND (POLICE)	773	1,951	2,000	724
LAW ENFORCEMENT TRAINING	2,883	6,632	2,655	6,860
RIVERBOAT FUND	154,510	44,660	43,440	155,730
HAZARDOUS MATERIALS	8,641	2,545	2,545	8,641
RAINY DAY FUND	82,533	150	13,748	68,935
CANINE/POLICE EQUIP FUND	15,387	31,088	28,681	17,794
LEVY EXCESS FUND	413	-	-	413
CUM CAP IMPROVEMENT FUND	49,067	-	-	49,067
INDUSTRIAL DEVEL (RLF)	195,834	22,048	7,500	210,382
MUNICIPAL BOND 2018 - CONSTRUCTION FUND	10,534	-	-	10,534
CUM FIRE FUND	152,888	77,660	47,305	183,243
EDIT FUND	345,580	188,016	78,139	455,457
CUM CAP DEVELOPMENT FUND	222,631	38,564	48,876	212,319
TIF DISTRICT FUND	517,047	236,436	122,145	631,338
OLD POLICE PENSION	101,429	19,698	54,989	66,138
OLD FIRE PENSION	77,765	59,782	40,125	97,422
CDBG-COVID-19 OCRA PPE GRANT	-	72,495	72,618	(123)
CARES ACT - FIRST RESPONDER PAYROLL REIMBURSEMENT	-	187,070	187,070	-
CDBG-COVID-19-PHASE 2-SMALL BUSINESS RLF	-	250,000	243,000	7,000
OPERATION PULLOVER GRANT	(509)	1,242	818	(85)
DUI - TASK FORCE GRANT	(196)	951	639	116
COPS FOR COATS	9,707	13,759	17,313	6,153
SPECIFIC DONATIONS FUND	20	-	-	20
BLACKFORD COUNTY GRAN	6,148	-	-	6,148
COMMUNITY CROSSINGS MATCHING GRANT FUND	7,643	-	-	7,643
DEBT SERVICE	61,944	172,933	205,000	29,877
POOL CONCESSIONS	27,896	-	-	27,896
LOIT-PUBLIC SAFETY	331,721	190,161	155,846	366,036
BUILDING PERMIT	-	50	-	50
SRTS GRANT	5,560	-	-	5,560
CUM POOL MAINTENANCE	28,198	-	9,960	18,238
TIF DISTRICT IND. PARK	179,599	-	870	178,729
CASH CHANGE	350	-	-	350
PAYROLL FUND	32,771	-	-	32,771
PAYROLL - NET WAGES	-	1,243,447	1,243,447	-

CITY OF HARTFORD CITY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
PAYROLL - FEDERAL TAX	-	217,270	217,270	-
PAYROLL - FICA	-	176,144	176,144	-
PAYROLL - MEDICARE	-	65,147	65,147	-
PAYROLL - STATE W/H	8,886	80,479	80,424	8,941
PAYROLL - COUNTY W/H	3,894	34,946	34,932	3,908
PAYROLL - PERF CIVIL	-	54,235	54,235	-
PAYROLL - POLICE PERF	-	24,772	24,772	-
PAYROLL - FIRE PERF	-	12,505	12,505	-
PAYROLL - ALLIANZ LIFE	23	-	-	23
PAYROLL - VIA CU	-	528,920	528,920	-
PAYROLL - AFLAC LIFE	72	3,715	2,820	967
PAYROLL - R JAMES	-	7,540	7,540	-
PAYROLL - CHILD SUPPORT	-	5,671	5,671	-
PAYROLL -SEC 106 VIA CU	(841)	4,164	4,164	(841)
PAYROLL - DEFERRED COMP	-	2,492	2,492	-
PAYROLL - HSA EMPLOYEE SH	156	21,543	21,483	216
PAYROLL - LIBERTY NATIONAL	(625)	6,915	7,921	(1,631)
PAYROLL - 125 PREM DENTAL	(146)	8,347	8,434	(233)
PAYROLL - HEALTH INS DED	6,300	40,380	40,000	6,680
PAYROLL - RAYMOND JAMES	-	1,300	1,300	-
PAYROLL - UNITED WAY	4	1	-	5
PAYROLL-HEALTH CLUB DED.	(15)	4,320	4,200	105
STORMWATER REVENUE	576,784	126,887	151,050	552,621
SEWAGE IMPROVEMENT	2,235,928	651,785	176,381	2,711,332
SEWAGE OPERATING	260,544	2,597,101	2,613,132	244,513
SEWAGE DEBT SERVICE RESERVE	731,561	-	-	731,561
SEWAGE B & I SINKING 2014 & 2017 BONDS	380,301	663,528	664,272	379,557
SEWAGE CONSTRUCTION 2017	290,575	-	266,384	24,191
SANITATION OPERATING	17,048	567,479	547,272	37,255
SANITATION SINKING (SAVINGS)	62,341	35,015	50,000	47,356
WATERMETER CUSTOMER DEP.	287,310	50,883	31,520	306,673
WATER OPERATING	308,341	1,121,888	1,030,203	400,026
WATERWORKS DEBT SERVICE RESERVE	81,500	-	-	81,500
WATERWORKS IMPROVEMENT	2,230	-	-	2,230
WATER CONSTRUCTION 2013	107,544	-	107,544	-
WATER SINKING (SAVINGS)	55	95,322	95,360	17
Totals	<u>\$ 9,421,633</u>	<u>\$ 13,490,888</u>	<u>\$ 12,719,131</u>	<u>\$ 10,193,390</u>

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

CITY OF HARTFORD CITY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

*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 HARTFORD CITY  
NOTES TO FINANCIAL STATEMENTS  
(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 statements. The aggregate disbursements include the following uses:

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

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

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

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

CITY OF HARTFORD CITY  
NOTES TO FINANCIAL STATEMENTS  
(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 HARTFORD CITY  
NOTES TO FINANCIAL STATEMENTS  
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

CITY OF HARTFORD CITY  
NOTES TO FINANCIAL STATEMENTS  
(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 HARTFORD CITY  
NOTES TO FINANCIAL STATEMENTS  
(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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the City's disbursements exceeding available receipts.

CITY OF HARTFORD CITY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 8. Holding Corporation**

The City has entered into a capital lease with the Hartford City Municipal Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2019 and 2020 totaled \$204,000 and \$205,000, respectively.

#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH - RESTRICTED FUND	PARK FUND	PAYROLL - MEDICARE	BLIGHT ELIMINATION PROG.	COMMUNITY PROGRAMMING FUND (POLICE)
Cash and investments - beginning	\$ 431,473	\$ 222,465	\$ 49,577	\$ -	\$ 20,183	\$ -	\$ 25	\$ -
Receipts:								
Taxes	2,028,195	152,519	-	-	-	-	-	-
Licenses and permits	61,939	-	-	-	-	-	-	-
Intergovernmental receipts	103,042	493,184	47,971	-	-	-	90,884	-
Charges for services	-	2,889	-	-	2,700	-	-	-
Fines and forfeits	3,085	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	178,383	16,011	-	-	37,274	-	-	621
Total receipts	2,374,644	664,603	47,971	-	39,974	-	90,884	621
Disbursements:								
Personal services	1,307,420	205,665	-	-	-	-	-	-
Supplies	72,820	117,108	26,303	-	26,629	-	-	-
Other services and charges	577,998	42,277	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	26,633	257,464	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	123,953	12,906	-	-	-	-	90,774	-
Total disbursements	2,108,824	635,420	26,303	-	26,629	-	90,774	-
Excess (deficiency) of receipts over disbursements	265,820	29,183	21,668	-	13,345	-	110	621
Cash and investments - ending	\$ 697,293	\$ 251,648	\$ 71,245	\$ -	\$ 33,528	\$ -	\$ 135	\$ 621

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

	LAW ENFORCEMENT TRAINING	RIVERBOAT FUND	HAZARDOUS MATERIALS	RAINY DAY FUND	CANINE/POLICE EQUIP FUND	COMMUNITY CROSSINGS MATCHING GRANT FUND	LEVY EXCESS FUND	CUM CAP IMPROVEMENT FUND
Cash and investments - beginning	\$ 17,036	\$ 122,184	\$ 6,792	\$ 16,237	\$ 21,458	\$ -	\$ 413	\$ 40,317
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	3,010	-	-	-	-	-	-	-
Intergovernmental receipts	-	37,501	-	-	-	1,091,887	-	14,540
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	5,282	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,086	4,786	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,096</b>	<b>42,287</b>	<b>-</b>	<b>-</b>	<b>5,282</b>	<b>1,091,887</b>	<b>-</b>	<b>14,540</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	271	-	-	-	-	-	-
Other services and charges	13,867	52,614	-	-	7,459	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,084,244	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	20,000
<b>Total disbursements</b>	<b>13,867</b>	<b>52,885</b>	<b>-</b>	<b>-</b>	<b>7,459</b>	<b>1,084,244</b>	<b>-</b>	<b>20,000</b>
Excess (deficiency) of receipts over disbursements	(9,771)	(10,598)	-	-	(2,177)	7,643	-	(5,460)
Cash and investments - ending	\$ 7,265	\$ 111,586	\$ 6,792	\$ 16,237	\$ 19,281	\$ 7,643	\$ 413	\$ 34,857

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

	INDUSTRIAL DEVEL (RLF)	MUNICIPAL BOND 2018 CONSTRUCTION FUND	CUM FIRE FUND	MUNICIPAL BUILDING BOND - 2018 DEBT SERVICE	EDIT FUND	CUM CAP DEVELOPMENT FUND	TIFF DISTRICT FUND
Cash and investments - beginning	\$ 158,140	\$ -	\$ 404,300	\$ -	\$ 290,464	\$ 248,996	\$ 717,734
Receipts:							
Taxes	-	-	-	-	173,922	41,862	192,204
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	241	-
Charges for services	-	-	73,343	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	34,488	332,744	3,854	23,744	22,900	-	-
Total receipts	34,488	332,744	77,197	23,744	196,822	42,103	192,204
Disbursements:							
Personal services	-	-	-	-	-	-	340,963
Supplies	-	-	3,046	-	-	-	-
Other services and charges	10,000	11,520	-	-	143,624	-	-
Debt service - principal and interest	-	23,744	-	23,744	-	-	-
Capital outlay	-	276,600	400,000	-	-	104,404	3,000
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	34,442	-	120,734
Total disbursements	10,000	311,864	403,046	23,744	178,066	104,404	464,697
Excess (deficiency) of receipts over disbursements	24,488	20,880	(325,849)	-	18,756	(62,301)	(272,493)
Cash and investments - ending	\$ 182,628	\$ 20,880	\$ 78,451	\$ -	\$ 309,220	\$ 186,695	\$ 445,241

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

	OLD POLICE PENSION	OLD FIRE PENSION	OPERATION PULLOVER GRANT	DUI - TASK FORCE GRANT	COPS FOR COATS	SPECIFIC DONATIONS FUND	BLACKFORD COUNTY GRAN	COMMUNITY CROSSINGS MATCHING GRANT FUND
Cash and investments - beginning	\$ 90,170	\$ 78,963	\$ (3,093)	\$ -	\$ 5,250	\$ 20	\$ 6,148	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	64,579	39,159	7,394	-	6,059	-	-	-
Total receipts	64,579	39,159	7,394	-	6,059	-	-	-
Disbursements:								
Personal services	63,574	39,876	3,417	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	100	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,817	-	-	-
Total disbursements	63,674	39,876	3,417	-	3,817	-	-	-
Excess (deficiency) of receipts over disbursements	905	(717)	3,977	-	2,242	-	-	-
Cash and investments - ending	\$ 91,075	\$ 78,246	\$ 884	\$ -	\$ 7,492	\$ 20	\$ 6,148	\$ -

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

	DEBT SERVICE	POOL CONCESSIONS	LOIT-PUBLIC SAFETY	BUILDING PERMIT	SRTS GRANT	NSP GRANT	CUM POOL MAINTENANCE	TIFF DISTRICT IND. PARK
Cash and investments - beginning	\$ 84,702	\$ 18,617	\$ 255,262	\$ 27,206	\$ 5,560	\$ 50	\$ 29,927	\$ 195,155
Receipts:								
Taxes	-	-	-	-	-	-	-	29,444
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	71	-	174,943	-	-	-	-	-
Charges for services	-	8,708	-	-	-	-	3,877	-
Fines and forfeits	-	-	-	50	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	23,251	-	-	-	-	-	-	-
Total receipts	23,322	8,708	174,943	50	-	-	3,877	29,444
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	171,606	-	-	-	10,185	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	84,443	-	-	-	-	-	-	45,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	525	4,243	-	-	-	50	-	-
Total disbursements	84,968	4,243	171,606	-	-	50	10,185	45,000
Excess (deficiency) of receipts over disbursements	(61,646)	4,465	3,337	50	-	(50)	(6,308)	(15,556)
Cash and investments - ending	\$ 23,056	\$ 23,082	\$ 258,599	\$ 27,256	\$ 5,560	\$ -	\$ 23,619	\$ 179,599

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

	CASH CHANGE	PAYROLL FUND	PAYROLL - NET WAGES	PAYROLL - FEDERAL TAX	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H
Cash and investments - beginning	\$ 350	\$ 34,742	\$ -	\$ -	\$ -	\$ -	\$ 9,501	\$ 4,184
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	1,379,684	227,561	172,302	63,262	79,136	35,002
Total receipts	-	-	1,379,684	227,561	172,302	63,262	79,136	35,002
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,971	1,379,684	227,561	172,302	63,262	80,205	35,444
Total disbursements	-	1,971	1,379,684	227,561	172,302	63,262	80,205	35,444
Excess (deficiency) of receipts over disbursements	-	(1,971)	-	-	-	-	(1,069)	(442)
Cash and investments - ending	\$ 350	\$ 32,771	\$ -	\$ -	\$ -	\$ -	\$ 8,432	\$ 3,742

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

	PAYROLL - PERF CIVIL	PAYROLL - POLICE PERF	PAYROLL - FIRE PERF	PAYROLL - ALLIANZ LIFE	PAYROLL - VIA CU	PAYROLL - AFLAC LIFE	PAYROLL - R JAMES	PAYROLL - CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ 516	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	255	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	46,211	26,865	13,051	-	390,761	4,952	3,380	8,375
Total receipts	<u>46,211</u>	<u>26,865</u>	<u>13,051</u>	<u>255</u>	<u>390,761</u>	<u>4,952</u>	<u>3,380</u>	<u>8,375</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	46,211	26,865	13,051	240	390,761	5,397	3,380	8,375
Total disbursements	<u>46,211</u>	<u>26,865</u>	<u>13,051</u>	<u>240</u>	<u>390,761</u>	<u>5,397</u>	<u>3,380</u>	<u>8,375</u>
Excess (deficiency) of receipts over disbursements	-	-	-	15	-	(445)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 71</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL - GARNISHMENT JT	PAYROLL -SEC 106 VIA CU	PAYROLL - DEFERRED COMP	PAYROLL - HSA EMPLOYEE SH	PAYROLL - LIBERTY NATIONAL	PAYROLL - 125 PREM DENTAL	PAYROLL - HEALTH INS DED
Cash and investments - beginning	\$ -	\$ (841)	\$ -	\$ 77	\$ (653)	\$ (368)	\$ 6,620
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,120	5,083	1,957	18,786	5,081	7,720	41,360
Total receipts	<u>3,120</u>	<u>5,083</u>	<u>1,957</u>	<u>18,786</u>	<u>5,081</u>	<u>7,720</u>	<u>41,360</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,120	5,083	1,957	18,895	5,103	7,500	41,300
Total disbursements	<u>3,120</u>	<u>5,083</u>	<u>1,957</u>	<u>18,895</u>	<u>5,103</u>	<u>7,500</u>	<u>41,300</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(109)	(22)	220	60
Cash and investments - ending	<u>\$ -</u>	<u>\$ (841)</u>	<u>\$ -</u>	<u>\$ (32)</u>	<u>\$ (675)</u>	<u>\$ (148)</u>	<u>\$ 6,680</u>

CITY OF HARTFORD CITY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PAYROLL - RAYMOND JAMES	PAYROLL - UNITED WAY	PAYROLL-HEALTH CLUB DED.	STORMWATER REVENUE	SEWAGE IMPROVEMENT	SEWAGE OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 467,336	\$ 771,554	\$ 788,544
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	249,925	20,605	2,304,536
Other receipts	1,300	52	-	-	1,073,326	151,678
Total receipts	1,300	52	-	249,925	1,093,931	2,456,214
Disbursements:						
Personal services	-	-	-	-	-	675,958
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	40,985
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	114,594	208,070	52,355
Utility operating expenses	-	-	-	-	-	446,988
Other disbursements	1,300	52	-	673	-	1,750,035
Total disbursements	1,300	52	-	115,267	208,070	2,966,321
Excess (deficiency) of receipts over disbursements	-	-	-	134,658	885,861	(510,107)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 601,994	\$ 1,657,415	\$ 278,437

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	SEWAGE DEBT SERVICE RESERVE	SEWAGE B & I SINKING 2014 & 2017 BONDS	SEWAGE CONSTRUCTION 2017	SANITATION OPERATING	SANITATION SINKING	WATERMETER CUSTOMER DEP.
Cash and investments - beginning	\$ 729,767	\$ 318,681	\$ 1,584,162	\$ 37,725	\$ 59,028	\$ 248,091
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	455,117	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	53,904
Other receipts	1,794	674,655	-	28,619	18,000	789
Total receipts	1,794	674,655	-	483,736	18,000	54,693
Disbursements:						
Personal services	-	-	-	181,801	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	71,235	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,055,829	30,262	-	-
Utility operating expenses	-	-	-	-	-	200
Other disbursements	-	668,477	-	221,654	21,887	38,024
Total disbursements	-	668,477	1,055,829	504,952	21,887	38,224
Excess (deficiency) of receipts over disbursements	1,794	6,178	(1,055,829)	(21,216)	(3,887)	16,469
Cash and investments - ending	\$ 731,561	\$ 324,859	\$ 528,333	\$ 16,509	\$ 55,141	\$ 264,560

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	WATER OPERATING	WATERWORKS DEBT SERVICE RESERVE	WATERWORKS IMPROVEMENT	WATER CONSTRUCTION 2013	WATER SINKING (SAVINGS)	Totals
Cash and investments - beginning	\$ 46,161	\$ 206,700	\$ 2,230	\$ 107,544	\$ 4,214	\$ 8,987,604
Receipts:						
Taxes	-	-	-	-	-	2,618,146
Licenses and permits	-	-	-	-	-	64,949
Intergovernmental receipts	-	-	-	-	-	2,054,264
Charges for services	-	-	-	-	-	546,889
Fines and forfeits	-	-	-	-	-	8,417
Utility fees	1,200	-	-	-	-	2,630,170
Other receipts	967,978	-	-	-	95,598	6,343,771
Total receipts	<u>969,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,598</u>	<u>14,266,606</u>
Disbursements:						
Personal services	277,259	-	-	-	-	3,095,933
Supplies	-	-	-	-	-	246,177
Other services and charges	41,020	-	-	-	-	1,194,490
Debt service - principal and interest	-	-	-	-	-	47,488
Capital outlay	77,485	125,200	-	-	-	3,945,583
Utility operating expenses	257,885	-	-	-	-	705,073
Other disbursements	204,475	-	-	-	99,806	5,955,494
Total disbursements	<u>858,124</u>	<u>125,200</u>	<u>-</u>	<u>-</u>	<u>99,806</u>	<u>15,190,238</u>
Excess (deficiency) of receipts over disbursements	<u>111,054</u>	<u>(125,200)</u>	<u>-</u>	<u>-</u>	<u>(4,208)</u>	<u>(923,632)</u>
Cash and investments - ending	<u>\$ 157,215</u>	<u>\$ 81,500</u>	<u>\$ 2,230</u>	<u>\$ 107,544</u>	<u>\$ 6</u>	<u>\$ 8,063,972</u>

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH - RESTRICTED FUND	PARK FUND	PAYROLL - MEDICARE	BLIGHT ELIMINATION PROG.	COMMUNITY PROGRAMMING FUND (POLICE)
Cash and investments - beginning	\$ 697,293	\$ 251,648	\$ 71,245	\$ -	\$ 33,528	\$ -	\$ 135	\$ 621
Receipts:								
Taxes	1,879,020	253,710	-	-	-	-	-	-
Licenses and permits	62,637	-	-	-	-	-	-	-
Intergovernmental receipts	149,042	224,448	58,743	250,221	-	-	91,800	-
Charges for services	18	1,404	-	-	2,825	-	-	-
Fines and forfeits	2,004	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	150,273	6,339	-	-	20,781	-	-	3,690
Total receipts	<u>2,242,994</u>	<u>485,901</u>	<u>58,743</u>	<u>250,221</u>	<u>23,606</u>	<u>-</u>	<u>91,800</u>	<u>3,690</u>
Disbursements:								
Personal services	1,351,270	223,410	-	-	-	-	-	-
Supplies	83,493	81,635	16,635	-	25,839	-	-	3,538
Other services and charges	560,464	39,445	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	37,940	58,750	-	199,336	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	7,881	-	-	-	-	-	87,920	-
Total disbursements	<u>2,041,048</u>	<u>403,240</u>	<u>16,635</u>	<u>199,336</u>	<u>25,839</u>	<u>-</u>	<u>87,920</u>	<u>3,538</u>
Excess (deficiency) of receipts over disbursements	<u>201,946</u>	<u>82,661</u>	<u>42,108</u>	<u>50,885</u>	<u>(2,233)</u>	<u>-</u>	<u>3,880</u>	<u>152</u>
Cash and investments - ending	<u>\$ 899,239</u>	<u>\$ 334,309</u>	<u>\$ 113,353</u>	<u>\$ 50,885</u>	<u>\$ 31,295</u>	<u>\$ -</u>	<u>\$ 4,015</u>	<u>\$ 773</u>

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	LAW ENFORCEMENT TRAINING	RIVERBOAT FUND	HAZARDOUS MATERIALS	RAINY DAY FUND	CANINE/POLICE EQUIP FUND	COMMUNITY CROSSINGS MATCHING GRANT FUND	LEVY EXCESS FUND	CUM CAP IMPROVEMENT FUND
Cash and investments - beginning	\$ 7,265	\$ 111,586	\$ 6,792	\$ 16,237	\$ 19,281	\$ 7,643	\$ 413	\$ 34,857
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	2,270	-	-	-	-	-	-	-
Intergovernmental receipts	-	91,441	-	-	-	-	-	14,210
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,577	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,143	3,025	2,862	66,296	150	-	-	-
Total receipts	3,413	94,466	2,862	66,296	8,727	-	-	14,210
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	925	-	-	-	-	-	-
Other services and charges	7,795	50,617	-	-	12,621	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,013	-	-	-	-	-
Total disbursements	7,795	51,542	1,013	-	12,621	-	-	-
Excess (deficiency) of receipts over disbursements	(4,382)	42,924	1,849	66,296	(3,894)	-	-	14,210
Cash and investments - ending	\$ 2,883	\$ 154,510	\$ 8,641	\$ 82,533	\$ 15,387	\$ 7,643	\$ 413	\$ 49,067

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	INDUSTRIAL DEVEL (RLF)	MUNICIPAL BOND 2018 CONSTRUCTION FUND	CUM FIRE FUND	MUNICIPAL BUILDING BOND 2018 DEBT SERVICE	EDIT FUND	CUM CAP DEVELOPMENT FUND	TIFF DISTRICT FUND
Cash and investments - beginning	\$ 182,628	\$ 20,880	\$ 78,451	\$ -	\$ 309,220	\$ 186,695	\$ 445,241
Receipts:							
Taxes	-	-	-	-	177,220	40,967	216,215
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	192	-
Charges for services	-	-	74,053	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	23,206	-	3,597	-	5,000	-	-
Total receipts	23,206	-	77,650	-	182,220	41,159	216,215
Disbursements:							
Personal services	-	-	-	-	-	-	48
Supplies	-	-	3,213	-	-	-	-
Other services and charges	10,000	10,346	-	-	145,860	5,223	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	28,781
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	115,580
Total disbursements	10,000	10,346	3,213	-	145,860	5,223	144,409
Excess (deficiency) of receipts over disbursements	13,206	(10,346)	74,437	-	36,360	35,936	71,806
Cash and investments - ending	\$ 195,834	\$ 10,534	\$ 152,888	\$ -	\$ 345,580	\$ 222,631	\$ 517,047

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	OLD POLICE PENSION	OLD FIRE PENSION	OPERATION PULLOVER GRANT	DUI - TASK FORCE GRANT	COPS FOR COATS	SPECIFIC DONATIONS FUND	BLACKFORD COUNTY GRAN	COMMUNITY CROSSINGS MATCHING GRANT FUND
Cash and investments - beginning	\$ 91,075	\$ 78,246	\$ 884	\$ -	\$ 7,492	\$ 20	\$ 6,148	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	64,579	39,158	8,302	2,548	9,017	-	-	-
Total receipts	<u>64,579</u>	<u>39,158</u>	<u>8,302</u>	<u>2,548</u>	<u>9,017</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	54,125	39,639	9,695	2,744	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	100	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,802	-	-	-
Total disbursements	<u>54,225</u>	<u>39,639</u>	<u>9,695</u>	<u>2,744</u>	<u>6,802</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,354</u>	<u>(481)</u>	<u>(1,393)</u>	<u>(196)</u>	<u>2,215</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 101,429</u>	<u>\$ 77,765</u>	<u>\$ (509)</u>	<u>\$ (196)</u>	<u>\$ 9,707</u>	<u>\$ 20</u>	<u>\$ 6,148</u>	<u>\$ -</u>

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	DEBT SERVICE	POOL CONCESSIONS	LOIT-PUBLIC SAFETY	BUILDING PERMIT	SRTS GRANT	NSP GRANT	CUM POOL MAINTENANCE	TIFF DISTRICT IND. PARK
Cash and investments - beginning	\$ 23,056	\$ 23,082	\$ 258,599	\$ 27,256	\$ 5,560	\$ -	\$ 23,619	\$ 179,599
Receipts:								
Taxes	227,116	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,772	-	179,198	-	-	-	-	-
Charges for services	-	10,016	-	-	-	-	4,579	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	242,888	10,016	179,198	-	-	-	4,579	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	71,576	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	204,000	-	34,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	5,202	-	27,256	-	-	-	-
Total disbursements	204,000	5,202	106,076	27,256	-	-	-	-
Excess (deficiency) of receipts over disbursements	38,888	4,814	73,122	(27,256)	-	-	4,579	-
Cash and investments - ending	\$ 61,944	\$ 27,896	\$ 331,721	\$ -	\$ 5,560	\$ -	\$ 28,198	\$ 179,599

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	CASH CHANGE	PAYROLL FUND	PAYROLL - NET WAGES	PAYROLL - FEDERAL TAX	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H
Cash and investments - beginning	\$ 350	\$ 32,771	\$ -	\$ -	\$ -	\$ -	\$ 8,432	\$ 3,742
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	1,373,045	225,365	181,216	66,622	82,016	35,980
Total receipts	-	-	1,373,045	225,365	181,216	66,622	82,016	35,980
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,373,045	225,365	181,216	66,622	81,562	35,828
Total disbursements	-	-	1,373,045	225,365	181,216	66,622	81,562	35,828
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	454	152
Cash and investments - ending	\$ 350	\$ 32,771	\$ -	\$ -	\$ -	\$ -	\$ 8,886	\$ 3,894

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	PAYROLL - PERF CIVIL	PAYROLL - POLICE PERF	PAYROLL - FIRE PERF	PAYROLL - ALLIANZ LIFE	PAYROLL - VIA CU	PAYROLL - AFLAC LIFE	PAYROLL - R JAMES	PAYROLL - CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ 71	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	48,615	26,734	12,306	-	457,704	3,889	4,940	4,747
Total receipts	<u>48,615</u>	<u>26,734</u>	<u>12,306</u>	<u>-</u>	<u>457,704</u>	<u>3,889</u>	<u>4,940</u>	<u>4,747</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	48,615	26,734	12,306	-	457,704	3,888	4,940	4,747
Total disbursements	<u>48,615</u>	<u>26,734</u>	<u>12,306</u>	<u>-</u>	<u>457,704</u>	<u>3,888</u>	<u>4,940</u>	<u>4,747</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ -</u>

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	PAYROLL - GARNISHMENT JT	PAYROLL -SEC 106 VIA CU	PAYROLL - DEFERRED COMP	PAYROLL - HSA EMPLOYEE SH	PAYROLL - LIBERTY NATIONAL	PAYROLL - 125 PREM DENTAL	PAYROLL - HEALTH INS DED
Cash and investments - beginning	\$ -	\$ (841)	\$ -	\$ (32)	\$ (675)	\$ (148)	\$ 6,680
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	600	5,083	1,970	21,210	5,384	8,733	39,780
Total receipts	600	5,083	1,970	21,210	5,384	8,733	39,780
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	600	5,083	1,970	21,022	5,334	8,731	40,160
Total disbursements	600	5,083	1,970	21,022	5,334	8,731	40,160
Excess (deficiency) of receipts over disbursements	-	-	-	188	50	2	(380)
Cash and investments - ending	\$ -	\$ (841)	\$ -	\$ 156	\$ (625)	\$ (146)	\$ 6,300

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 REGULATORY BASIS  
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	PAYROLL - RAYMOND JAMES	PAYROLL - UNITED WAY	PAYROLL-HEALTH CLUB DED.	STORMWATER REVENUE	SEWAGE IMPROVEMENT	SEWAGE OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 601,994	\$ 1,657,415	\$ 278,437
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	124,899	30,333	2,385,325
Other receipts	1,300	52	2,434	270	658,558	275,014
Total receipts	1,300	52	2,434	125,169	688,891	2,660,339
Disbursements:						
Personal services	-	-	-	-	-	650,887
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	11,630
Debt service - principal and interest	-	-	-	50,000	-	-
Capital outlay	-	-	-	100,100	110,378	22,545
Utility operating expenses	-	-	-	-	-	592,892
Other disbursements	1,300	48	2,449	279	-	1,400,278
Total disbursements	1,300	48	2,449	150,379	110,378	2,678,232
Excess (deficiency) of receipts over disbursements	-	4	(15)	(25,210)	578,513	(17,893)
Cash and investments - ending	\$ -	\$ 4	\$ (15)	\$ 576,784	\$ 2,235,928	\$ 260,544

CITY OF HARTFORD CITY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	SEWAGE DEBT SERVICE RESERVE	SEWAGE B & I SINKING 2014 & 2017 BONDS	SEWAGE CONSTRUCTION 2017	SANITATION OPERATING	SANITATION SINKING	WATERMETER CUSTOMER DEP.
Cash and investments - beginning	\$ 731,561	\$ 324,859	\$ 528,333	\$ 16,509	\$ 55,141	\$ 264,560
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	462,466	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	57,540
Other receipts	-	718,525	-	26,302	18,000	-
Total receipts	-	718,525	-	488,768	18,000	57,540
Disbursements:						
Personal services	-	-	-	184,775	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	39,183	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	237,758	28,170	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	663,083	-	236,101	10,800	34,790
Total disbursements	-	663,083	237,758	488,229	10,800	34,790
Excess (deficiency) of receipts over disbursements	-	55,442	(237,758)	539	7,200	22,750
Cash and investments - ending	\$ 731,561	\$ 380,301	\$ 290,575	\$ 17,048	\$ 62,341	\$ 287,310

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	WATER OPERATING	WATERWORKS DEBT SERVICE RESERVE	WATERWORKS IMPROVEMENT	WATER CONSTRUCTION 2013	WATER SINKING (SAVINGS)	Totals
Cash and investments - beginning	\$ 157,215	\$ 81,500	\$ 2,230	\$ 107,544	\$ 6	\$ 8,063,972
Receipts:						
Taxes	-	-	-	-	-	2,794,248
Licenses and permits	-	-	-	-	-	64,907
Intergovernmental receipts	-	-	-	-	-	1,075,067
Charges for services	-	-	-	-	-	555,361
Fines and forfeits	-	-	-	-	-	10,581
Utility fees	1,100	-	-	-	-	2,599,197
Other receipts	1,037,164	-	-	-	97,998	5,851,522
Total receipts	<u>1,038,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,998</u>	<u>12,950,883</u>
Disbursements:						
Personal services	280,209	-	-	-	-	2,796,802
Supplies	-	-	-	-	-	215,278
Other services and charges	8,141	-	-	-	-	973,001
Debt service - principal and interest	-	-	-	-	-	50,000
Capital outlay	33,545	-	-	-	-	1,095,803
Utility operating expenses	376,648	-	-	-	-	969,540
Other disbursements	188,595	-	-	-	97,949	5,492,798
Total disbursements	<u>887,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,949</u>	<u>11,593,222</u>
Excess (deficiency) of receipts over disbursements	<u>151,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49</u>	<u>1,357,661</u>
Cash and investments - ending	<u>\$ 308,341</u>	<u>\$ 81,500</u>	<u>\$ 2,230</u>	<u>\$ 107,544</u>	<u>\$ 55</u>	<u>\$ 9,421,633</u>

CITY OF HARTFORD CITY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH - RESTRICTED FUND	PARK FUND	HEALTH SAVINGS ACCOUNT	BLIGHT ELIMINATION PROG.	COMMUNITY PROGRAMMING FUND (POLICE)
Cash and investments - beginning	\$ 899,239	\$ 334,309	\$ 113,353	\$ 50,885	\$ 31,295	\$ -	\$ 4,015	\$ 773
Receipts:								
Taxes	1,846,266	323,628	-	-	-	-	-	-
Licenses and permits	1,000	-	-	-	-	-	-	-
Intergovernmental receipts	172,132	196,459	45,652	167,529	-	-	213,644	-
Charges for services	248,005	37,371	-	-	6,300	-	-	-
Fines and forfeits	2,787	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	122,964	791	-	-	5,887	28,441	-	1,951
Total receipts	<u>2,393,154</u>	<u>558,249</u>	<u>45,652</u>	<u>167,529</u>	<u>12,187</u>	<u>28,441</u>	<u>213,644</u>	<u>1,951</u>
Disbursements:								
Personal services	1,295,654	197,699	-	-	-	28,441	-	-
Supplies	63,366	67,166	3,138	-	9,656	-	-	2,000
Other services and charges	685,118	113,509	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	58,300	37,383	5,836	211,826	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	62,184	-	-	-	-	-	217,634	-
Total disbursements	<u>2,164,622</u>	<u>415,757</u>	<u>8,974</u>	<u>211,826</u>	<u>9,656</u>	<u>28,441</u>	<u>217,634</u>	<u>2,000</u>
Excess (deficiency) of receipts over disbursements	<u>228,532</u>	<u>142,492</u>	<u>36,678</u>	<u>(44,297)</u>	<u>2,531</u>	<u>-</u>	<u>(3,990)</u>	<u>(49)</u>
Cash and investments - ending	<u>\$ 1,127,771</u>	<u>\$ 476,801</u>	<u>\$ 150,031</u>	<u>\$ 6,588</u>	<u>\$ 33,826</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 724</u>

CITY OF HARTFORD CITY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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	LAW ENFORCEMENT TRAINING	RIVERBOAT FUND	HAZARDOUS MATERIALS	RAINY DAY FUND	CANINE/POLICE EQUIP FUND	LEVY EXCESS FUND	CUM CAP IMPROVEMENT FUND	INDUSTRIAL DEVEL (RLF)
Cash and investments - beginning	\$ 2,883	\$ 154,510	\$ 8,641	\$ 82,533	\$ 15,387	\$ 413	\$ 49,067	\$ 195,834
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	5,810	-	-	-	-	-	-	-
Intergovernmental receipts	-	37,623	-	-	-	-	-	-
Charges for services	822	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	150	5,198	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	7,037	2,545	-	25,890	-	-	22,048
Total receipts	6,632	44,660	2,545	150	31,088	-	-	22,048
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,500
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,655	43,440	-	13,748	28,681	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	2,545	-	-	-	-	-
Total disbursements	2,655	43,440	2,545	13,748	28,681	-	-	7,500
Excess (deficiency) of receipts over disbursements	3,977	1,220	-	(13,598)	2,407	-	-	14,548
Cash and investments - ending	\$ 6,860	\$ 155,730	\$ 8,641	\$ 68,935	\$ 17,794	\$ 413	\$ 49,067	\$ 210,382

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	MUNICIPAL BOND 2018 - CONSTRUCTION FUND	CUM FIRE FUND	EDIT FUND	CUM CAP DEVELOPMENT FUND	TIF DISTRICT FUND	OLD POLICE PENSION	OLD FIRE PENSION	CDBG-COVID-19 OCRA PPE GRANT
Cash and investments - beginning	\$ 10,534	\$ 152,888	\$ 345,580	\$ 222,631	\$ 517,047	\$ 101,429	\$ 77,765	\$ -
Receipts:								
Taxes	-	-	188,016	34,759	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,805	236,436	-	-	72,495
Charges for services	-	64,948	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	12,712	-	-	-	19,698	59,782	-
Total receipts	-	77,660	188,016	38,564	236,436	19,698	59,782	72,495
Disbursements:								
Personal services	-	-	7,501	-	-	54,789	40,125	-
Supplies	-	4,200	-	-	-	-	-	72,618
Other services and charges	-	-	42,438	3,700	2,198	200	-	-
Debt service - principal and interest	-	-	-	-	59,119	-	-	-
Capital outlay	-	43,105	-	45,176	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	28,200	-	60,828	-	-	-
Total disbursements	-	47,305	78,139	48,876	122,145	54,989	40,125	72,618
Excess (deficiency) of receipts over disbursements	-	30,355	109,877	(10,312)	114,291	(35,291)	19,657	(123)
Cash and investments - ending	\$ 10,534	\$ 183,243	\$ 455,457	\$ 212,319	\$ 631,338	\$ 66,138	\$ 97,422	\$ (123)

CITY OF HARTFORD CITY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	CARES ACT - FIRST RESPONDER PAYROLL REIMBURSEMENT	CDBG-COVID-19-PHASE 2-SMALL BUSINESS RLF	OPERATION PULLOVER GRANT	DUI - TASK FORCE GRANT	COPS FOR COATS	SPECIFIC DONATIONS FUND
Cash and investments - beginning	\$ -	\$ -	\$ (509)	\$ (196)	\$ 9,707	\$ 20
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	187,070	250,000	1,242	951	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	13,759	-
<b>Total receipts</b>	<b>187,070</b>	<b>250,000</b>	<b>1,242</b>	<b>951</b>	<b>13,759</b>	<b>-</b>
Disbursements:						
Personal services	-	-	818	639	-	-
Supplies	187,070	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	243,000	-	-	17,313	-
<b>Total disbursements</b>	<b>187,070</b>	<b>243,000</b>	<b>818</b>	<b>639</b>	<b>17,313</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	7,000	424	312	(3,554)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ (85)</u>	<u>\$ 116</u>	<u>\$ 6,153</u>	<u>\$ 20</u>

CITY OF HARTFORD CITY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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	BLACKFORD COUNTY GRAN	COMMUNITY CROSSINGS MATCHING GRANT FUND	DEBT SERVICE	POOL CONCESSIONS	LOIT-PUBLIC SAFETY	BUILDING PERMIT	SRTS GRANT	CUM POOL MAINTENANCE
Cash and investments - beginning	\$ 6,148	\$ 7,643	\$ 61,944	\$ 27,896	\$ 331,721	\$ -	\$ 5,560	\$ 28,198
Receipts:								
Taxes	-	-	161,100	-	-	-	-	-
Licenses and permits	-	-	-	-	-	50	-	-
Intergovernmental receipts	-	-	11,833	-	190,161	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	172,933	-	190,161	50	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	114,403	-	-	9,960
Debt service - principal and interest	-	-	205,000	-	-	-	-	-
Capital outlay	-	-	-	-	41,443	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	205,000	-	155,846	-	-	9,960
Excess (deficiency) of receipts over disbursements	-	-	(32,067)	-	34,315	50	-	(9,960)
Cash and investments - ending	\$ 6,148	\$ 7,643	\$ 29,877	\$ 27,896	\$ 366,036	\$ 50	\$ 5,560	\$ 18,238

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	TIF DISTRICT IND. PARK	CASH CHANGE	PAYROLL FUND	PAYROLL - NET WAGES	PAYROLL - FEDERAL TAX	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE W/H
Cash and investments - beginning	\$ 179,599	\$ 350	\$ 32,771	\$ -	\$ -	\$ -	\$ -	\$ 8,886
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,243,447	217,270	176,144	65,147	80,479
Total receipts	-	-	-	1,243,447	217,270	176,144	65,147	80,479
Disbursements:								
Personal services	-	-	-	1,243,447	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	870	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	217,270	176,144	65,147	80,424
Total disbursements	870	-	-	1,243,447	217,270	176,144	65,147	80,424
Excess (deficiency) of receipts over disbursements	(870)	-	-	-	-	-	-	55
Cash and investments - ending	\$ 178,729	\$ 350	\$ 32,771	\$ -	\$ -	\$ -	\$ -	\$ 8,941

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	PAYROLL - COUNTY W/H	PAYROLL - PERF CIVIL	PAYROLL - POLICE PERF	PAYROLL - FIRE PERF	PAYROLL - ALLIANZ LIFE	PAYROLL - VIA CU	PAYROLL - AFLAC LIFE
Cash and investments - beginning	\$ 3,894	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ 72
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	34,946	54,235	24,772	12,505	-	528,920	3,715
Total receipts	34,946	54,235	24,772	12,505	-	528,920	3,715
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	34,932	54,235	24,772	12,505	-	528,920	2,820
Total disbursements	34,932	54,235	24,772	12,505	-	528,920	2,820
Excess (deficiency) of receipts over disbursements	14	-	-	-	-	-	895
Cash and investments - ending	\$ 3,908	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ 967

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	PAYROLL - R JAMES	PAYROLL - CHILD SUPPORT	PAYROLL -SEC 106 VIA CU	PAYROLL - DEFERRED COMP	PAYROLL - HSA EMPLOYEE SH	PAYROLL - LIBERTY NATIONAL	PAYROLL - 125 PREM DENTAL
Cash and investments - beginning	\$ -	\$ -	\$ (841)	\$ -	\$ 156	\$ (625)	\$ (146)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,540	5,671	4,164	2,492	21,543	6,915	8,347
Total receipts	7,540	5,671	4,164	2,492	21,543	6,915	8,347
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,540	5,671	4,164	2,492	21,483	7,921	8,434
Total disbursements	7,540	5,671	4,164	2,492	21,483	7,921	8,434
Excess (deficiency) of receipts over disbursements	-	-	-	-	60	(1,006)	(87)
Cash and investments - ending	\$ -	\$ -	\$ (841)	\$ -	\$ 216	\$ (1,631)	\$ (233)

CITY OF HARTFORD CITY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	PAYROLL - HEALTH INS DED	PAYROLL - RAYMOND JAMES	PAYROLL - UNITED WAY	PAYROLL-HEALTH CLUB DED.	STORMWATER REVENUE	SEWAGE IMPROVEMENT	SEWAGE OPERATING
Cash and investments - beginning	\$ 6,300	\$ -	\$ 4	\$ (15)	\$ 576,784	\$ 2,235,928	\$ 260,544
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	126,233	408,701	2,373,682
Penalties	-	-	-	-	-	-	-
Other receipts	40,380	1,300	1	4,320	654	243,084	223,419
Total receipts	40,380	1,300	1	4,320	126,887	651,785	2,597,101
Disbursements:							
Personal services	-	-	-	-	12,802	-	625,087
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,700	-	12,907
Debt service - principal and interest	-	-	-	-	50,000	-	-
Capital outlay	-	-	-	-	80,414	176,381	24,355
Utility operating expenses	-	-	-	-	1,773	-	1,276,331
Other disbursements	40,000	1,300	-	4,200	3,361	-	674,452
Total disbursements	40,000	1,300	-	4,200	151,050	176,381	2,613,132
Excess (deficiency) of receipts over disbursements	380	-	1	120	(24,163)	475,404	(16,031)
Cash and investments - ending	\$ 6,680	\$ -	\$ 5	\$ 105	\$ 552,621	\$ 2,711,332	\$ 244,513

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

	SEWAGE DEBT SERVICE RESERVE	SEWAGE B & I SINKING 2014 & 2017 BONDS	SEWAGE CONSTRUCTION 2017	SANITATION OPERATING	SANITATION SINKING (SAVINGS)	WATERMETER CUSTOMER DEP.
Cash and investments - beginning	\$ 731,561	\$ 380,301	\$ 290,575	\$ 17,048	\$ 62,341	\$ 287,310
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	566,661	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	50,883
Penalties	-	-	-	-	-	-
Other receipts	-	663,528	-	818	35,015	-
Total receipts	-	663,528	-	567,479	35,015	50,883
Disbursements:						
Personal services	-	-	-	230,906	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	44,436	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	266,384	22,037	50,000	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	664,272	-	249,893	-	31,520
Total disbursements	-	664,272	266,384	547,272	50,000	31,520
Excess (deficiency) of receipts over disbursements	-	(744)	(266,384)	20,207	(14,985)	19,363
Cash and investments - ending	\$ 731,561	\$ 379,557	\$ 24,191	\$ 37,255	\$ 47,356	\$ 306,673

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

	WATER OPERATING	WATERWORKS DEBT SERVICE RESERVE	WATERWORKS IMPROVEMENT	WATER CONSTRUCTION 2013	WATER SINKING (SAVINGS)	Totals
Cash and investments - beginning	\$ 308,341	\$ 81,500	\$ 2,230	\$ 107,544	\$ 55	\$ 9,421,633
Receipts:						
Taxes	-	-	-	-	-	2,553,769
Licenses and permits	-	-	-	-	-	6,860
Intergovernmental receipts	-	-	-	-	-	1,787,032
Charges for services	-	-	-	-	-	924,107
Fines and forfeits	-	-	-	-	-	8,135
Utility fees	1,111,430	-	-	-	-	4,070,929
Penalties	3,480	-	-	-	-	3,480
Other receipts	6,978	-	-	-	95,322	4,136,576
Total receipts	1,121,888	-	-	-	95,322	13,490,888
Disbursements:						
Personal services	274,211	-	-	-	-	4,019,619
Supplies	-	-	-	-	-	409,214
Other services and charges	9,035	-	-	-	-	1,129,998
Debt service - principal and interest	-	-	-	-	95,360	409,479
Capital outlay	197,868	-	-	107,544	-	1,368,052
Utility operating expenses	356,154	-	-	-	-	1,634,258
Other disbursements	192,935	-	-	-	-	3,748,511
Total disbursements	1,030,203	-	-	107,544	95,360	12,719,131
Excess (deficiency) of receipts over disbursements	91,685	-	-	(107,544)	(38)	771,757
Cash and investments - ending	\$ 400,026	\$ 81,500	\$ 2,230	\$ -	\$ 17	\$ 10,193,390

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ -	\$ -
Wastewater	275	1,851
Sanitation	447	-
Water	9,627	-
Governmental activities	<u>12,866</u>	<u>10,304</u>
Totals	<u>\$ 23,215</u>	<u>\$ 12,155</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Hartford City Municipal Building Corporation	Building Improvements	\$ 205,000	06-28-19	12-28-36
Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Economic Development bonds of 2019	\$ 72,200	\$ -	
Total governmental activities		<u>72,200</u>	<u>-</u>	
Wastewater:				
Revenue bonds	Wastewater Revenue Bonds of 2014	4,034,010	384,840	
Revenue bonds	Wastewater Revenue Bonds of 2017	<u>3,995,569</u>	<u>276,663</u>	
Total Wastewater		<u>8,029,579</u>	<u>661,503</u>	
Water:				
Revenue bonds	Waterworks Revenue Bonds of 2013	<u>390,000</u>	<u>-</u>	
Totals		<u>\$ 8,491,779</u>	<u>\$ 661,503</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/>.