

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF GREENFIELD

HANCOCK COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
02/28/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	17-38
Schedule of Payables and Receivables	39
Schedule of Leases and Debt	40
Schedule of Capital Assets.....	41
Other Reports.....	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lori Elmore	01-01-16 to 12-31-19
Mayor	Charles R. Fewell	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Charles R. Fewell	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Gary A. McDaniel	01-01-16 to 12-31-19
Superintendent of Utilities	Michael Fruth	01-01-16 to 12-31-19
Superintendent of Water Utility	Charles Gill	01-01-16 to 12-31-19
Superintendent of Wastewater Utility	David Scheiter	01-01-16 to 12-31-19
Superintendent of Electric Utility	Nelson Castrodale	01-01-16 to 12-31-19
Superintendent of Storm Water Utility	Daniel Miller	01-01-16 to 12-31-19
Utility Office Manager	Jane Webb	01-01-16 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Greenfield (City), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, 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 a 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, 2016 to December 31, 2017.


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, 2016 to December 31, 2017, 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

February 25, 2019

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
GENERAL FUND	\$ 728,640	\$ 8,626,129	\$ 7,868,054	\$ 1,486,715	\$ 8,665,700	\$ 8,685,506	\$ 1,466,909
MVH STREEET	630,911	1,599,556	1,174,736	1,055,731	1,456,125	1,100,834	1,411,022
LOCAL ROAD & STREET	48,990	214,080	225,476	37,594	293,666	204,066	127,194
PARKING METER	18,932	1,635	13,496	7,071	1,700	3,923	4,848
PARK NONREVERTING	65,824	165,749	156,258	75,315	190,224	179,639	85,900
ANIMAL CONTROL ENRICHM	93,036	24,668	21,028	96,676	17,972	18,783	95,865
OPERATION PULLOVER	-	4,986	3,807	1,179	6,470	7,648	1
POLICE CONTINUING ED	87,063	45,236	34,942	97,357	36,060	51,502	81,915
PARK & RECREATION	42,042	780,269	798,256	24,055	945,381	916,054	53,382
RAINY DAY	1,541,581	-	-	1,541,581	-	-	1,541,581
CEDIT	641,753	628,845	331,489	939,109	712,039	373,148	1,278,000
FIRE TERRITORY	73,123	4,994,011	4,841,307	225,827	5,102,578	4,989,700	338,705
C.C.I.	166,556	52,509	65,580	153,485	50,102	-	203,587
POLICE VEHICLE FUND	36,808	48,280	85,087	1	75,446	68,709	6,738
PLAZA BANNER	1,901	-	-	1,901	-	-	1,901
TIF	4,055,909	2,365,414	1,181,366	5,239,957	2,193,437	2,331,649	5,101,745
FIRE EQUIPMENT	269,734	373,411	297,097	346,048	366,614	201,200	511,462
PARK IMPACT FEES	248,687	191,391	924	439,154	176,411	1,100	614,465
INFORMATION TECH	107,462	581,942	521,785	167,619	592,978	600,235	160,362
POLICE PENSION	154,028	304,560	267,124	191,464	255,510	268,182	178,792
FIRE PENSION	107,277	75,800	87,068	96,009	87,293	95,005	88,297
RIVERBOAT REVENUE	768,489	122,040	50,000	840,529	122,045	62,329	900,245
LOIT PUBLIC SAFETY	425,418	1,305,511	833,898	897,031	1,276,415	861,017	1,312,429
SEWAGE UTL CONST POTTS DITCH	1,539,911	-	887,898	652,013	-	24,279	627,734
HCCF CELEBRATING COMMUNITIES GRANT	-	5,500	3,590	1,910	-	1,910	-
DRUG AWARENESS D.A.R.E.	851	4,000	3,713	1,138	-	12	1,126
POLICE STOP GRANT	2,743	-	-	2,743	-	-	2,743
FRANKLIN STREET PROJECT	23,674	70,705	65,174	29,205	-	-	29,205
LOIT SPECIAL DISTRIBUTION	-	1,727,794	497,876	1,229,918	-	485,037	744,881
JOINT TACTICAL TEAM	19,247	15,151	20,543	13,855	21,908	18,892	16,871
DUI TASK FORCE	-	2,080	1,329	751	6,098	6,584	265
PBIF GRANT	-	116,545	94,323	22,222	-	22,223	(1)
MSRP GRANT	-	232,454	23,855	208,599	-	54,292	154,307
MISCELLANEOUS GRANTS	-	-	-	-	1,000	427	573
LOCAL RD/BRIDGE MATCHING GRANT	-	-	-	-	1,445,854	1,361,373	84,481
PACE NONREVERTING LAW ENF	54,362	5,971	54,494	5,839	-	-	5,839
HOMELAND SECURITY INVESTIGATION FUND	-	8,016	8,012	4	19,604	16,967	2,641
STATE SEIZURE FUND	-	6,593	1,453	5,140	21,390	10,665	15,865
TASK FORCE - FEMA	660	4,292	2,447	2,505	8,808	5,476	5,837
FIRE DEPT NON REVERTING	1,700	11,900	7,925	5,675	2,305	4,214	3,766
PARK BOND CONSTRUCTION	-	-	-	-	1,995,000	148,069	1,846,931
PARK BOND	77,382	-	77,382	-	-	-	-
G.O. FIRE BOND	-	-	-	-	232,058	50,195	181,863
FIRE BUILDING CONSTRUCTION	-	3,332,835	188,236	3,144,599	13,237	2,336,863	820,973
POLICE DONATIONS	5,931	-	152	5,779	500	-	6,279
PARK DONATION FUND	134,474	85,918	81,229	139,163	33,559	49,321	123,401
FIRE DONATION	13,849	9,844	11,776	11,917	16,630	9,399	19,148
SHOP WITH A COP	8,875	17,463	10,265	16,073	19,552	17,952	17,673
HCVF - DONATION	720	-	-	720	-	-	720
CEMETERY ENDOWMENT	83,171	49	11,757	71,463	35	1,839	69,659
POLICE PENSION W/H	-	116,356	116,356	-	126,329	126,329	-
FIRE PENSION W/H	-	133,525	133,525	-	144,818	144,818	-
PUBL EMPL RETIREMENT FU	-	172,733	172,733	-	189,610	189,610	-
PAYROLL NET	-	7,491,072	7,491,072	-	8,040,734	8,040,734	-
PAYROLL FEDERAL W/H	-	1,286,691	1,286,691	-	1,447,193	1,447,193	-
PAYROLL FICA W/H	-	1,050,408	1,050,408	-	1,139,903	1,139,903	-

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
PAYROLL MEDICARE W/H	-	304,888	304,888	-	330,009	330,009	-
STATE TAX W/H	-	356,402	356,402	-	377,174	377,174	-
COUNTY TAX WITHHOLDING	-	175,229	175,229	-	191,455	191,455	-
EMPLY MEDICAL INS	428,341	366,843	256,916	538,268	431,438	108,486	861,220
EMPLOYEE DENTAL INS	10,111	126,251	125,672	10,690	129,246	129,258	10,678
EMPLOYEE VISION PLAN	2,300	26,129	25,901	2,528	28,608	28,522	2,614
BOSTON MUTUAL LIFE	-	17,547	17,547	-	16,485	16,485	-
GRANGE LIFE INS	-	14,633	14,633	-	13,472	12,959	513
AFLAC	-	3,255	3,022	233	2,535	2,601	167
PRETAX AFLAC	-	12,226	11,269	957	11,929	11,891	995
AUL 457 PLAN	-	165,281	165,281	-	174,628	174,628	-
AUL LOAN REPAYMENT	-	37,111	37,111	-	35,957	35,957	-
EMPLOYEE CHILD SUPPORT	-	85,606	85,606	-	81,343	81,343	-
HSA EMPLOYEE CONTRIBUTION	-	204,950	204,950	-	230,062	230,062	-
UNITED WAY CONTRIBUTION	-	4,674	4,674	-	8,002	8,002	-
FIRE VOL UNION 4747	-	21,372	21,372	-	23,560	23,560	-
AMERICAN FIDELITY PRE TAX	-	30,059	27,202	2,857	34,160	34,054	2,963
AMERICAN FIDELITY POST TAX	-	73,140	65,924	7,216	86,835	86,729	7,322
AFLAC GROUP	-	7,518	7,518	-	9,990	9,990	-
LEGALSHIELD	-	8,780	8,780	-	8,535	8,535	-
FIRE HOUSEHOLD FUND	-	6,250	6,250	-	6,270	6,270	-
GARNISH USA FUNDS	-	453	453	-	-	-	-
GARNISH - 30D021512SC953	-	2,591	2,591	-	-	-	-
GARNISH BEESON	-	1,294	1,294	-	-	-	-
GARNISH - 30D021110SC1077	-	-	-	-	5,654	5,654	-
GARNISH - 30D021611SC788	-	-	-	-	2,519	2,519	-
GARNISH RUNION	-	-	-	-	2,700	2,700	-
GARNISH - 30D021611SC825	-	-	-	-	1,346	1,346	-
TAX LEVY LOGAN	-	-	-	-	3,167	3,167	-
GARNISH - 30D021701SC8	-	-	-	-	1,885	1,885	-
GARNISH - 30D021605SC454	-	-	-	-	1,900	1,900	-
GARNISH - 9670160105	-	-	-	-	199	199	-
LIGHT OPERATING	7,990,777	34,294,277	36,787,480	5,497,574	35,946,912	34,071,481	7,373,005
LIGHT METER DEP	224,399	3,203,589	78,040	3,349,948	27,741	3,142,339	235,350
LIGHT DEPRECIATION	844,400	360,000	104,877	1,099,523	492,120	773,593	818,050
LIGHT CASH RESERVE	1,336,681	533,325	-	1,870,006	533,325	-	2,403,331
LIGHT AVAILABILITY	117,911	46,731	-	164,642	225,606	54,379	335,869
STORM WATER	1,133,159	902,995	1,233,360	802,794	939,960	405,149	1,337,605
WWTPC OPERATING	1,793,440	4,466,076	4,239,439	2,020,077	4,386,435	4,420,530	1,985,982
WWTPC DEPRECIATION	1,103,350	500,000	837,812	765,538	500,000	787,155	478,383
WWTPC SINKING BOND & INT	814,273	1,375,000	896,381	1,292,892	1,375,000	895,431	1,772,461
WWTPC AVAILABILITY	31,525	70,576	-	102,101	168,300	-	270,401
WWTPC CONNECTION	1,059,366	174,360	108,377	1,125,349	247,800	631,659	741,490
WWTPC DEBT SERVICE RES	823,817	-	-	823,817	-	-	823,817
WATER OPERATING	2,566,570	4,524,184	3,182,802	3,907,952	4,655,334	4,234,882	4,328,404
WATER METER DEPOSIT	51,252	21,000	14,480	57,772	4,948	10,010	52,710
WATER DEPRECIATION	582,564	70,000	163,522	489,042	620,000	550,454	558,588
WATER BOND SINKING	501,147	860,000	980,214	380,933	920,000	651,315	649,618
WATER AVAILABILITY	220,652	135,457	-	356,109	119,470	7,531	468,048
UTILITY BILLING	198,779	1,233,367	1,415,024	17,122	1,697,430	1,668,878	45,674
Totals	<u>\$ 34,116,528</u>	<u>\$ 93,237,336</u>	<u>\$ 83,135,285</u>	<u>\$ 44,218,579</u>	<u>\$ 92,661,735</u>	<u>\$ 90,966,931</u>	<u>\$ 45,913,383</u>

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

CITY OF GREENFIELD
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.

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,

CITY OF GREENFIELD
NOTES TO FINANCIAL STATEMENTS
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

CITY OF GREENFIELD
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF GREENFIELD
NOTES TO FINANCIAL 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

CITY OF GREENFIELD
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

CITY OF GREENFIELD
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Plan Description

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

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. The plan also provides for death and disability benefits.

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. (888) 526-1687

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

Note 7. Subsequent Event

On September 20, 2018, the City issued Park District Bonds of 2018 in the amount of \$3,300,000. The proceeds will be used to renovate the city pool.

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

	GENERAL FUND	MVH STREEET	LOCAL ROAD & STREET	PARKING METER	PARK NONREVERTING	ANIMAL CONTROL ENRICHM	OPERATION PULLOVER	POLICE CONTINUING ED	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 728,640	\$ 630,911	\$ 48,990	\$ 18,932	\$ 65,824	\$ 93,036	\$ -	\$ 87,063	\$ 42,042	\$ 1,541,581
Receipts:										
Taxes	4,667,353	469,523	-	-	-	-	-	-	584,123	-
Licenses and permits	138,065	4,840	-	-	-	-	-	22,510	-	-
Intergovernmental receipts	2,615,398	744,993	214,080	-	-	-	4,986	-	51,635	-
Charges for services	488,158	-	-	1,635	165,749	-	-	8,546	91,754	-
Fines and forfeits	-	-	-	-	-	-	-	10,760	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	717,155	380,200	-	-	-	24,668	-	3,420	52,757	-
Total receipts	8,626,129	1,599,556	214,080	1,635	165,749	24,668	4,986	45,236	780,269	-
Disbursements:										
Personal services	6,043,397	635,175	-	-	127,330	-	3,807	-	483,089	-
Supplies	230,161	143,914	-	-	27,596	-	-	-	58,094	-
Other services and charges	1,180,372	102,374	-	13,496	-	-	-	-	145,390	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	117,785	289,947	183,620	-	-	-	-	-	99,893	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	296,339	3,326	41,856	-	1,332	21,028	-	34,942	11,790	-
Total disbursements	7,868,054	1,174,736	225,476	13,496	156,258	21,028	3,807	34,942	798,256	-
Excess (deficiency) of receipts over disbursements	758,075	424,820	(11,396)	(11,861)	9,491	3,640	1,179	10,294	(17,987)	-
Cash and investments - ending	\$ 1,486,715	\$ 1,055,731	\$ 37,594	\$ 7,071	\$ 75,315	\$ 96,676	\$ 1,179	\$ 97,357	\$ 24,055	\$ 1,541,581

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

	CREDIT	FIRE TERRITORY	C.C.I.	POLICE VEHICLE FUND	PLAZA BANNER	TIF	FIRE EQUIPMENT	PARK IMPACT FEES	INFORMATION TECH	POLICE PENSION
Cash and investments - beginning	\$ 641,753	\$ 73,123	\$ 166,556	\$ 36,808	\$ 1,901	\$ 4,055,909	\$ 269,734	\$ 248,687	\$ 107,462	\$ 154,028
Receipts:										
Taxes	-	2,752,817	-	-	-	2,361,877	299,160	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	628,845	1,061,456	52,509	-	-	-	24,603	-	-	-
Charges for services	-	876,855	-	-	-	-	-	191,198	235,218	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	302,883	-	48,280	-	3,537	49,648	193	346,724	304,560
Total receipts	628,845	4,994,011	52,509	48,280	-	2,365,414	373,411	191,391	581,942	304,560
Disbursements:										
Personal services	-	4,221,625	-	-	-	-	-	-	325,272	267,124
Supplies	-	133,301	-	-	-	-	-	-	868	-
Other services and charges	-	367,588	-	-	-	-	-	-	21,788	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	26,824	65,580	85,087	-	180,920	296,473	-	166,740	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	331,489	91,969	-	-	-	1,000,446	624	924	7,117	-
Total disbursements	331,489	4,841,307	65,580	85,087	-	1,181,366	297,097	924	521,785	267,124
Excess (deficiency) of receipts over disbursements	297,356	152,704	(13,071)	(36,807)	-	1,184,048	76,314	190,467	60,157	37,436
Cash and investments - ending	\$ 939,109	\$ 225,827	\$ 153,485	\$ 1	\$ 1,901	\$ 5,239,957	\$ 346,048	\$ 439,154	\$ 167,619	\$ 191,464

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

	FIRE PENSION	RIVERBOAT REVENUE	LOIT PUBLIC SAFETY	SEWAGE UTL CONST POTTS DITCH	HCCF CELEBRATING COMMUNITIES GRANT	DRUG AWARENESS D.A.R.E.	POLICE STOP GRANT	FRANKLIN STREET PROJECT	LOIT SPECIAL DISTRIBUTION	JOINT TACTICAL TEAM
Cash and investments - beginning	\$ 107,277	\$ 768,489	\$ 425,418	\$ 1,539,911	\$ -	\$ 851	\$ 2,743	\$ 23,674	\$ -	\$ 19,247
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	122,040	1,305,511	-	5,500	-	-	-	1,727,794	-
Charges for services	-	-	-	-	-	-	-	70,705	-	15,151
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	75,800	-	-	-	-	4,000	-	-	-	-
Total receipts	75,800	122,040	1,305,511	-	5,500	4,000	-	70,705	1,727,794	15,151
Disbursements:										
Personal services	85,885	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	1,183	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	65,174	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	50,000	833,898	887,898	3,590	3,713	-	-	497,876	20,543
Total disbursements	87,068	50,000	833,898	887,898	3,590	3,713	-	65,174	497,876	20,543
Excess (deficiency) of receipts over disbursements	(11,268)	72,040	471,613	(887,898)	1,910	287	-	5,531	1,229,918	(5,392)
Cash and investments - ending	\$ 96,009	\$ 840,529	\$ 897,031	\$ 652,013	\$ 1,910	\$ 1,138	\$ 2,743	\$ 29,205	\$ 1,229,918	\$ 13,855

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

	DUI TASK FORCE	PBIF GRANT	MSRP GRANT	MISCELLANEOUS GRANTS	LOCAL RD/BRIDGE MATCHING GRANT	PACE NONREVERTING LAW ENF	HOMELAND SECURITY INVESTIGATION FUND	STATE SEIZURE FUND	TASK FORCE - FEMA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,362	\$ -	\$ -	\$ 660
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	116,545	232,454	-	-	-	8,016	6,593	4,292
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,080	-	-	-	-	5,971	-	-	-
Total receipts	2,080	116,545	232,454	-	-	5,971	8,016	6,593	4,292
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,447
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,329	94,323	23,855	-	-	54,494	8,012	1,453	-
Total disbursements	1,329	94,323	23,855	-	-	54,494	8,012	1,453	2,447
Excess (deficiency) of receipts over disbursements	751	22,222	208,599	-	-	(48,523)	4	5,140	1,845
Cash and investments - ending	\$ 751	\$ 22,222	\$ 208,599	\$ -	\$ -	\$ 5,839	\$ 4	\$ 5,140	\$ 2,505

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

	FIRE DEPT NON REVERTING	PARK BOND CONSTRUCTION	PARK BOND	G.O. FIRE BOND	FIRE BUILDING CONSTRUCTION	POLICE DONATIONS	PARK DONATION FUND	FIRE DONATION	SHOP WITH A COP	HCVP - DONATION
Cash and investments - beginning	\$ 1,700	\$ -	\$ 77,382	\$ -	\$ -	\$ 5,931	\$ 134,474	\$ 13,849	\$ 8,875	\$ 720
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	11,900	-	-	-	3,332,835	-	85,918	9,844	17,463	-
Total receipts	11,900	-	-	-	3,332,835	-	85,918	9,844	17,463	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	66,593	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	188,236	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	7,925	-	10,789	-	-	152	81,229	11,776	10,265	-
Total disbursements	7,925	-	77,382	-	188,236	152	81,229	11,776	10,265	-
Excess (deficiency) of receipts over disbursements	3,975	-	(77,382)	-	3,144,599	(152)	4,689	(1,932)	7,198	-
Cash and investments - ending	\$ 5,675	\$ -	\$ -	\$ -	\$ 3,144,599	\$ 5,779	\$ 139,163	\$ 11,917	\$ 16,073	\$ 720

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

	CEMETERY ENDOWMENT	POLICE PENSION W/H	FIRE PENSION W/H	PUBL EMPL RETIREMENT FU	PAYROLL NET	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	STATE TAX W/H	COUNTY TAX WITHHOLDING
Cash and investments - beginning	\$ 83,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	49	116,356	133,525	172,733	7,491,072	1,286,691	1,050,408	304,888	356,402	175,229
Total receipts	49	116,356	133,525	172,733	7,491,072	1,286,691	1,050,408	304,888	356,402	175,229
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	11,757	116,356	133,525	172,733	7,491,072	1,286,691	1,050,408	304,888	356,402	175,229
Total disbursements	11,757	116,356	133,525	172,733	7,491,072	1,286,691	1,050,408	304,888	356,402	175,229
Excess (deficiency) of receipts over disbursements	(11,708)	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 71,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	EMPLY MEDICAL INS	EMPLOYEE DENTAL INS	EMPLOYEE VISION PLAN	BOSTON MUTUAL LIFE	GRANGE LIFE INS	AFLAC	PRETAX AFLAC	AUL 457 PLAN	AUL LOAN REPAYMENT	EMPLOYEE CHILD SUPPORT
Cash and investments - beginning	\$ 428,341	\$ 10,111	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	366,843	126,251	26,129	17,547	14,633	3,255	12,226	165,281	37,111	85,606
Total receipts	366,843	126,251	26,129	17,547	14,633	3,255	12,226	165,281	37,111	85,606
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	256,916	125,672	25,901	17,547	14,633	3,022	11,269	165,281	37,111	85,606
Total disbursements	256,916	125,672	25,901	17,547	14,633	3,022	11,269	165,281	37,111	85,606
Excess (deficiency) of receipts over disbursements	109,927	579	228	-	-	233	957	-	-	-
Cash and investments - ending	\$ 538,268	\$ 10,690	\$ 2,528	\$ -	\$ -	\$ 233	\$ 957	\$ -	\$ -	\$ -

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

	HSA EMPLOYEE CONTRIBUTION	UNITED WAY CONTRIBUTION	FIRE VOL UNION 4747	AMERICAN FIDELITY PRE TAX	AMERICAN FIDELITY POST TAX	AFLAC GROUP	LEGALSHIELD	FIRE HOUSEHOLD FUND	GARNISH USA FUNDS	GARNISH - 30D021512SC953
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	204,950	4,674	21,372	30,059	73,140	7,518	8,780	6,250	453	2,591
Total receipts	204,950	4,674	21,372	30,059	73,140	7,518	8,780	6,250	453	2,591
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	204,950	4,674	21,372	27,202	65,924	7,518	8,780	6,250	453	2,591
Total disbursements	204,950	4,674	21,372	27,202	65,924	7,518	8,780	6,250	453	2,591
Excess (deficiency) of receipts over disbursements	-	-	-	2,857	7,216	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,857	\$ 7,216	\$ -	\$ -	\$ -	\$ -	\$ -

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

	GARNISH BEESON	GARNISH - 30D021110SC1077	GARNISH - 30D021611SC788	GARNISH RUNION	GARNISH - 30D021611SC825	TAX LEVY LOGAN	GARNISH - 30D021701SC8	GARNISH - 30D021605SC454	GARNISH - 9670160105
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,294	-	-	-	-	-	-	-	-
Total receipts	1,294	-	-	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,294	-	-	-	-	-	-	-	-
Total disbursements	1,294	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	LIGHT OPERATING	LIGHT METER DEP	LIGHT DEPRECIATION	LIGHT CASH RESERVE	LIGHT AVAILABILITY	STORM WATER	WWTPC OPERATING	WWTPC DEPRECIATION	WWTPC SINKING BOND & INT	WWTPC AVAILABILITY
Cash and investments - beginning	\$ 7,990,777	\$ 224,399	\$ 844,400	\$ 1,336,681	\$ 117,911	\$ 1,133,159	\$ 1,793,440	\$ 1,103,350	\$ 814,273	\$ 31,525
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	34,024,914	-	-	-	-	891,953	4,423,785	-	-	-
Other receipts	269,363	3,203,589	360,000	533,325	46,731	11,042	42,291	500,000	1,375,000	70,576
Total receipts	34,294,277	3,203,589	360,000	533,325	46,731	902,995	4,466,076	500,000	1,375,000	70,576
Disbursements:										
Personal services	-	-	-	-	-	89,750	877,271	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	99,461	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	373,513	-
Capital outlay	678,261	-	-	-	-	1,033,947	53,669	-	-	-
Utility operating expenses	32,112,000	78,040	-	-	-	109,663	1,415,938	-	750	-
Other disbursements	3,997,219	-	104,877	-	-	-	1,793,100	837,812	522,118	-
Total disbursements	36,787,480	78,040	104,877	-	-	1,233,360	4,239,439	837,812	896,381	-
Excess (deficiency) of receipts over disbursements	(2,493,203)	3,125,549	255,123	533,325	46,731	(330,365)	226,637	(337,812)	478,619	70,576
Cash and investments - ending	\$ 5,497,574	\$ 3,349,948	\$ 1,099,523	\$ 1,870,006	\$ 164,642	\$ 802,794	\$ 2,020,077	\$ 765,538	\$ 1,292,892	\$ 102,101

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

	WWTPC CONNECTION	WWTPC DEBT SERVICE RES	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION	WATER BOND SINKING	WATER AVAILABILITY	UTILITY BILLING	Totals
Cash and investments - beginning	\$ 1,059,366	\$ 823,817	\$ 2,566,570	\$ 51,252	\$ 582,564	\$ 501,147	\$ 220,652	\$ 198,779	\$ 34,116,528
Receipts:									
Taxes	-	-	-	-	-	-	-	-	11,134,853
Licenses and permits	-	-	-	-	-	-	-	-	165,415
Intergovernmental receipts	-	-	-	-	-	-	-	-	8,927,250
Charges for services	-	-	-	-	-	-	-	-	2,144,969
Fines and forfeits	-	-	-	-	-	-	-	-	10,760
Utility fees	174,360	-	4,453,751	-	-	-	-	-	43,968,763
Other receipts	-	-	70,433	21,000	70,000	860,000	135,457	1,233,367	26,885,326
Total receipts	174,360	-	4,524,184	21,000	70,000	860,000	135,457	1,233,367	93,237,336
Disbursements:									
Personal services	-	-	772,413	-	-	-	-	706,524	14,641,109
Supplies	-	-	-	-	-	-	-	65,203	659,137
Other services and charges	-	-	99,160	-	-	-	-	1,895	2,032,707
Debt service - principal and interest	-	-	-	-	-	980,214	-	-	1,420,320
Capital outlay	-	-	106,254	-	-	-	-	4,181	3,642,591
Utility operating expenses	-	-	1,358,519	-	-	-	-	-	35,074,910
Other disbursements	108,377	-	846,456	14,480	163,522	-	-	637,221	25,664,511
Total disbursements	108,377	-	3,182,802	14,480	163,522	980,214	-	1,415,024	83,135,285
Excess (deficiency) of receipts over disbursements	65,983	-	1,341,382	6,520	(93,522)	(120,214)	135,457	(181,657)	10,102,051
Cash and investments - ending	\$ 1,125,349	\$ 823,817	\$ 3,907,952	\$ 57,772	\$ 489,042	\$ 380,933	\$ 356,109	\$ 17,122	\$ 44,218,579

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

	GENERAL FUND	MVH STREEET	LOCAL ROAD & STREET	PARKING METER	PARK NONREVERTING	ANIMAL CONTROL ENRICHM	OPERATION PULLOVER	POLICE CONTINUING ED	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 1,486,715	\$ 1,055,731	\$ 37,594	\$ 7,071	\$ 75,315	\$ 96,676	\$ 1,179	\$ 97,357	\$ 24,055	\$ 1,541,581
Receipts:										
Taxes	7,116,715	651,627	-	-	-	-	-	-	781,641	-
Licenses and permits	198,964	2,795	-	-	-	-	-	11,890	-	-
Intergovernmental receipts	350,423	795,693	277,688	-	-	-	6,470	-	63,810	-
Charges for services	533,434	-	-	1,700	190,224	-	-	9,463	89,284	-
Fines and forfeits	-	-	-	-	-	-	-	9,561	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	466,164	6,010	15,978	-	-	17,972	-	5,146	10,646	-
Total receipts	8,665,700	1,456,125	293,666	1,700	190,224	17,972	6,470	36,060	945,381	-
Disbursements:										
Personal services	6,623,017	659,820	-	-	136,051	-	7,648	-	498,843	-
Supplies	223,914	138,053	-	-	42,291	-	-	-	66,187	-
Other services and charges	1,313,718	75,813	-	3,923	-	-	-	-	253,719	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	295,102	223,126	204,066	-	-	-	-	-	87,462	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	229,755	4,022	-	-	1,297	18,783	-	51,502	9,843	-
Total disbursements	8,685,506	1,100,834	204,066	3,923	179,639	18,783	7,648	51,502	916,054	-
Excess (deficiency) of receipts over disbursements	(19,806)	355,291	89,600	(2,223)	10,585	(811)	(1,178)	(15,442)	29,327	-
Cash and investments - ending	\$ 1,466,909	\$ 1,411,022	\$ 127,194	\$ 4,848	\$ 85,900	\$ 95,865	\$ 1	\$ 81,915	\$ 53,382	\$ 1,541,581

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

	CEDIT	FIRE TERRITORY	C.C.I.	POLICE VEHICLE FUND	PLAZA BANNER	TIF	FIRE EQUIPMENT	PARK IMPACT FEES	INFORMATION TECH	POLICE PENSION
Cash and investments - beginning	\$ 939,109	\$ 225,827	\$ 153,485	\$ 1	\$ 1,901	\$ 5,239,957	\$ 346,048	\$ 439,154	\$ 167,619	\$ 191,464
Receipts:										
Taxes	712,039	3,736,048	-	-	-	2,184,531	304,635	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	246,723	50,102	-	-	-	27,731	-	-	-
Charges for services	-	871,951	-	-	-	-	-	176,042	232,958	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	247,856	-	75,446	-	8,906	34,248	369	360,020	255,510
Total receipts	712,039	5,102,578	50,102	75,446	-	2,193,437	366,614	176,411	592,978	255,510
Disbursements:										
Personal services	-	4,368,617	-	-	-	-	-	-	366,869	268,182
Supplies	-	139,590	-	-	-	-	-	-	555	-
Other services and charges	-	390,196	-	-	-	-	-	-	7,627	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	26,968	-	68,709	-	1,330,941	201,200	-	213,308	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	373,148	64,329	-	-	-	1,000,708	-	1,100	11,876	-
Total disbursements	373,148	4,989,700	-	68,709	-	2,331,649	201,200	1,100	600,235	268,182
Excess (deficiency) of receipts over disbursements	338,891	112,878	50,102	6,737	-	(138,212)	165,414	175,311	(7,257)	(12,672)
Cash and investments - ending	\$ 1,278,000	\$ 338,705	\$ 203,587	\$ 6,738	\$ 1,901	\$ 5,101,745	\$ 511,462	\$ 614,465	\$ 160,362	\$ 178,792

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

	FIRE PENSION	RIVERBOAT REVENUE	LOIT PUBLIC SAFETY	SEWAGE UTL CONST POTTS DITCH	HCCF CELEBRATING COMMUNITIES GRANT	DRUG AWARENESS D.A.R.E.	POLICE STOP GRANT	FRANKLIN STREET PROJECT	LOIT SPECIAL DISTRIBUTION	JOINT TACTICAL TEAM
Cash and investments - beginning	\$ 96,009	\$ 840,529	\$ 897,031	\$ 652,013	\$ 1,910	\$ 1,138	\$ 2,743	\$ 29,205	\$ 1,229,918	\$ 13,855
Receipts:										
Taxes	-	-	1,276,415	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	122,045	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	21,908
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	87,293	-	-	-	-	-	-	-	-	-
Total receipts	87,293	122,045	1,276,415	-	-	-	-	-	-	21,908
Disbursements:										
Personal services	93,005	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	2,000	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	62,329	861,017	24,279	1,910	12	-	-	485,037	18,892
Total disbursements	95,005	62,329	861,017	24,279	1,910	12	-	-	485,037	18,892
Excess (deficiency) of receipts over disbursements	(7,712)	59,716	415,398	(24,279)	(1,910)	(12)	-	-	(485,037)	3,016
Cash and investments - ending	\$ 88,297	\$ 900,245	\$ 1,312,429	\$ 627,734	\$ -	\$ 1,126	\$ 2,743	\$ 29,205	\$ 744,881	\$ 16,871

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

	DUI TASK FORCE	PBIF GRANT	MSRP GRANT	MISCELLANEOUS GRANTS	LOCAL RD/BRIDGE MATCHING GRANT	PACE NONREVERTING LAW ENF	HOMELAND SECURITY INVESTIGATION FUND	STATE SEIZURE FUND	TASK FORCE - FEMA	FIRE DEPT NON REVERTING
Cash and investments - beginning	\$ 751	\$ 22,222	\$ 208,599	\$ -	\$ -	\$ 5,839	\$ 4	\$ 5,140	\$ 2,505	\$ 5,675
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,000	1,445,854	-	19,604	21,390	8,808	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	6,098	-	-	-	-	-	-	-	-	2,305
Total receipts	6,098	-	-	1,000	1,445,854	-	19,604	21,390	8,808	2,305
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	5,476	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	6,584	22,223	54,292	427	1,361,373	-	16,967	10,665	-	4,214
Total disbursements	6,584	22,223	54,292	427	1,361,373	-	16,967	10,665	5,476	4,214
Excess (deficiency) of receipts over disbursements	(486)	(22,223)	(54,292)	573	84,481	-	2,637	10,725	3,332	(1,909)
Cash and investments - ending	\$ 265	\$ (1)	\$ 154,307	\$ 573	\$ 84,481	\$ 5,839	\$ 2,641	\$ 15,865	\$ 5,837	\$ 3,766

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

	PARK BOND CONSTRUCTION	PARK BOND	G.O. FIRE BOND	FIRE BUILDING CONSTRUCTION	POLICE DONATIONS	PARK DONATION FUND	FIRE DONATION	SHOP WITH A COP	HCVP - DONATION	CEMETERY ENDOWMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,144,599	\$ 5,779	\$ 139,163	\$ 11,917	\$ 16,073	\$ 720	\$ 71,463
Receipts:										
Taxes	-	-	213,347	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	18,711	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	1,995,000	-	-	13,237	500	33,559	16,630	19,552	-	35
Total receipts	1,995,000	-	232,058	13,237	500	33,559	16,630	19,552	-	35
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	50,195	-	-	-	-	-	-	-
Capital outlay	148,069	-	-	2,336,863	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	49,321	9,399	17,952	-	1,839
Total disbursements	148,069	-	50,195	2,336,863	-	49,321	9,399	17,952	-	1,839
Excess (deficiency) of receipts over disbursements	1,846,931	-	181,863	(2,323,626)	500	(15,762)	7,231	1,600	-	(1,804)
Cash and investments - ending	\$ 1,846,931	\$ -	\$ 181,863	\$ 820,973	\$ 6,279	\$ 123,401	\$ 19,148	\$ 17,673	\$ 720	\$ 69,659

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

	POLICE PENSION W/H	FIRE PENSION W/H	PUBL EMPL RETIREMENT FU	PAYROLL NET	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	STATE TAX W/H	COUNTY TAX WITHHOLDING	EMPLY MEDICAL INS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,268
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	126,329	144,818	189,610	8,040,734	1,447,193	1,139,903	330,009	377,174	191,455	431,438
Total receipts	126,329	144,818	189,610	8,040,734	1,447,193	1,139,903	330,009	377,174	191,455	431,438
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	126,329	144,818	189,610	8,040,734	1,447,193	1,139,903	330,009	377,174	191,455	108,486
Total disbursements	126,329	144,818	189,610	8,040,734	1,447,193	1,139,903	330,009	377,174	191,455	108,486
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	322,952
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 861,220

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

	EMPLOYEE DENTAL INS	EMPLOYEE VISION PLAN	BOSTON MUTUAL LIFE	GRANGE LIFE INS	AFLAC	PRETAX AFLAC	AUL 457 PLAN	AUL LOAN REPAYMENT	EMPLOYEE CHILD SUPPORT	HSA EMPLOYEE CONTRIBUTION
Cash and investments - beginning	\$ 10,690	\$ 2,528	\$ -	\$ -	\$ 233	\$ 957	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	129,246	28,608	16,485	13,472	2,535	11,929	174,628	35,957	81,343	230,062
Total receipts	129,246	28,608	16,485	13,472	2,535	11,929	174,628	35,957	81,343	230,062
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	129,258	28,522	16,485	12,959	2,601	11,891	174,628	35,957	81,343	230,062
Total disbursements	129,258	28,522	16,485	12,959	2,601	11,891	174,628	35,957	81,343	230,062
Excess (deficiency) of receipts over disbursements	(12)	86	-	513	(66)	38	-	-	-	-
Cash and investments - ending	\$ 10,678	\$ 2,614	\$ -	\$ 513	\$ 167	\$ 995	\$ -	\$ -	\$ -	\$ -

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

	UNITED WAY CONTRIBUTION	FIRE VOL UNION 4747	AMERICAN FIDELITY PRE TAX	AMERICAN FIDELITY POST TAX	AFLAC GROUP	LEGALSHIELD	FIRE HOUSEHOLD FUND	GARNISH USA FUNDS	GARNISH - 30D021512SC953	GARNISH BEESON
Cash and investments - beginning	\$ -	\$ -	\$ 2,857	\$ 7,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	8,002	23,560	34,160	86,835	9,990	8,535	6,270	-	-	-
Total receipts	8,002	23,560	34,160	86,835	9,990	8,535	6,270	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	8,002	23,560	34,054	86,729	9,990	8,535	6,270	-	-	-
Total disbursements	8,002	23,560	34,054	86,729	9,990	8,535	6,270	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	106	106	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 2,963	\$ 7,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	GARNISH - 30D021110SC1077	GARNISH - 30D021611SC788	GARNISH - RUNION	GARNISH - 30D021611SC825	TAX LEVY LOGAN	GARNISH - 30D021701SC8	GARNISH - 30D021605SC454	GARNISH - 9670160105	LIGHT OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,497,574
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	32,617,984
Other receipts	5,654	2,519	2,700	1,346	3,167	1,885	1,900	199	3,328,928
Total receipts	5,654	2,519	2,700	1,346	3,167	1,885	1,900	199	35,946,912
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	1,057,436
Utility operating expenses	-	-	-	-	-	-	-	-	31,859,097
Other disbursements	5,654	2,519	2,700	1,346	3,167	1,885	1,900	199	1,154,948
Total disbursements	5,654	2,519	2,700	1,346	3,167	1,885	1,900	199	34,071,481
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	1,875,431
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,373,005

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

	LIGHT METER DEP	LIGHT DEPRECIATION	LIGHT CASH RESERVE	LIGHT AVAILABILITY	STORM WATER	WWTPC OPERATING	WWTPC DEPRECIATION	WWTPC SINKING BOND & INT	WWTPC AVAILABILITY
Cash and investments - beginning	\$ 3,349,948	\$ 1,099,523	\$ 1,870,006	\$ 164,642	\$ 802,794	\$ 2,020,077	\$ 765,538	\$ 1,292,892	\$ 102,101
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	873,408	4,359,684	-	-	-
Other receipts	27,741	492,120	533,325	225,606	66,552	26,751	500,000	1,375,000	168,300
Total receipts	27,741	492,120	533,325	225,606	939,960	4,386,435	500,000	1,375,000	168,300
Disbursements:									
Personal services	-	-	-	-	90,449	893,983	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	113,706	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	368,068	-
Capital outlay	-	-	-	-	153,993	62,203	-	-	-
Utility operating expenses	40,650	-	-	-	120,625	1,414,257	-	-	-
Other disbursements	3,101,689	773,593	-	54,379	40,082	1,936,381	787,155	527,363	-
Total disbursements	3,142,339	773,593	-	54,379	405,149	4,420,530	787,155	895,431	-
Excess (deficiency) of receipts over disbursements	(3,114,598)	(281,473)	533,325	171,227	534,811	(34,095)	(287,155)	479,569	168,300
Cash and investments - ending	\$ 235,350	\$ 818,050	\$ 2,403,331	\$ 335,869	\$ 1,337,605	\$ 1,985,982	\$ 478,383	\$ 1,772,461	\$ 270,401

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

	WWTPC CONNECTION	WWTPC DEBT SERVICE RES	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION	WATER BOND SINKING	WATER AVAILABILITY	UTILITY BILLING	Totals
Cash and investments - beginning	\$ 1,125,349	\$ 823,817	\$ 3,907,952	\$ 57,772	\$ 489,042	\$ 380,933	\$ 356,109	\$ 17,122	\$ 44,218,579
Receipts:									
Taxes	-	-	-	-	-	-	-	-	16,976,998
Licenses and permits	-	-	-	-	-	-	-	-	213,649
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,456,052
Charges for services	-	-	-	-	-	-	-	-	2,126,964
Fines and forfeits	-	-	-	-	-	-	-	-	9,561
Utility fees	247,800	-	4,609,360	-	-	-	-	-	42,708,236
Other receipts	-	-	45,974	4,948	620,000	920,000	119,470	1,697,430	27,170,275
Total receipts	247,800	-	4,655,334	4,948	620,000	920,000	119,470	1,697,430	92,661,735
Disbursements:									
Personal services	-	-	827,814	-	-	-	-	849,732	15,689,506
Supplies	-	-	-	-	-	-	-	70,507	681,097
Other services and charges	-	-	113,507	-	-	-	-	1,221	2,275,430
Debt service - principal and interest	-	-	-	-	-	651,315	-	-	1,069,578
Capital outlay	-	-	177,893	-	-	-	-	3,685	6,591,024
Utility operating expenses	-	-	1,505,792	-	-	-	-	-	34,940,421
Other disbursements	631,659	-	1,609,876	10,010	550,454	-	7,531	743,733	29,719,875
Total disbursements	631,659	-	4,234,882	10,010	550,454	651,315	7,531	1,668,878	90,966,931
Excess (deficiency) of receipts over disbursements	(383,859)	-	420,452	(5,062)	69,546	268,685	111,939	28,552	1,694,804
Cash and investments - ending	\$ 741,490	\$ 823,817	\$ 4,328,404	\$ 52,710	\$ 558,588	\$ 649,618	\$ 468,048	\$ 45,674	\$ 45,913,383

CITY OF GREENFIELD
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 2,128,682	\$ 2,761,674
Storm Water	9,234	68,766
Wastewater	77,068	393,281
Water	153,249	364,789
Governmental activities	2,251,207	363,048
Totals	\$ 4,619,440	\$ 3,951,558

CITY OF GREENFIELD
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Park District Bonds of 2017 - splash pad	\$ 1,995,000	\$ 80,855
General obligation bonds	GO Bonds of 2016 - Fire Station expansion	<u>3,300,000</u>	<u>269,975</u>
	Total governmental activities	<u>5,295,000</u>	<u>350,830</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue Bond 2014	10,715,000	361,906
Notes and loans payable	Loan from Electric Utility to close 2003 Sewer Bond	<u>310,072</u>	<u>311,106</u>
	Total Wastewater	<u>11,025,072</u>	<u>673,012</u>
Water:			
Revenue bonds	Waterworks Ref Rev Bond of 2015 Series B Ameriana	2,243,000	345,910
Revenue bonds	Waterworks Ref Rev Bond of 2015 Series B Greenfield Bank	<u>1,962,000</u>	<u>308,719</u>
	Total Water	<u>4,205,000</u>	<u>654,629</u>
	Totals	<u>\$ 20,525,072</u>	<u>\$ 1,678,471</u>

CITY OF GREENFIELD
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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	\$ 5,908,639
Infrastructure	33,528,114
Buildings	8,966,153
Improvements other than buildings	241,022
Machinery, equipment, and vehicles	10,960,457
Total governmental activities	59,604,385
Electric:	
Land	204,775
Buildings	1,860,059
Improvements other than buildings	18,748,746
Machinery, equipment, and vehicles	8,919,624
Total Electric	29,733,204
Storm Water:	
Land	64,109
Buildings	1,717
Improvements other than buildings	13,828,540
Machinery, equipment, and vehicles	196,329
Books and other	8,436
Total Storm Water	14,099,131
Wastewater:	
Land	521,085
Infrastructure	8,565,171
Buildings	3,766,896
Machinery, equipment, and vehicles	30,625,693
Books and other	173,036
Total Wastewater	43,651,881
Water:	
Land	307,106
Infrastructure	241,889
Buildings	2,011,393
Improvements other than buildings	9,483,148
Machinery, equipment, and vehicles	28,661,631
Books and other	155,148
Total Water	40,860,315
Utility Billing:	
Total Utility Billing	-
Total capital assets	\$ 187,948,916

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/>.