

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF EDINBURGH

JOHNSON COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
07/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jackie Smith Scott Finley	01-01-08 to 12-31-12 01-01-13 to 12-31-19
President of the Town Council	Ron Hoffman Kami Ervin	01-01-11 to 12-31-15 01-01-16 to 12-31-16
Superintendent of Water Utility	Mike Pendleton	01-01-11 to 12-31-16
Superintendent of Wastewater Utility	Glenn Giles	01-01-11 to 12-31-16
Superintendent of Electric Utility	Kevin Rubush	01-01-11 to 12-31-16
Director of Utilities	John Drybread	01-01-11 to 12-31-14
Town Manager	John Drybread Wade Watson (Acting)	01-01-15 to 12-13-15 12-14-15 to 12-31-16
Parks and Recreation Superintendent	Daniel Teter	01-01-11 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF EDINBURGH, JOHNSON COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Edinburgh (Town), for the period of January 1, 2011 to December 31, 2014. The financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Town 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2011 to December 31, 2014.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2011 to December 31, 2014, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Town'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 examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

March 30, 2016

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

TOWN OF EDINBURGH
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2011 and 2012

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-11	Receipts	Disbursements	12-31-11	Receipts	Disbursements	
General Fund	\$ 283,519	\$ 3,150,852	\$ 3,318,323	\$ 116,048	\$ 3,502,173	\$ 3,386,761	\$ 231,460
Motor Vehicle Highway	110,974	674,058	564,744	220,288	570,989	584,919	206,358
Local Road And Street	20,436	51,311	-	71,747	54,772	-	126,519
Riverboat Fund	84,719	28,023	-	112,742	26,539	-	139,281
Rainy Day	390,794	99,681	270,176	220,299	-	32,197	188,102
Levy Excess Fund	7,410	-	7,410	-	-	-	-
Cumulative Capl Imp (Cigarette Tax)	7,766	12,937	-	20,703	11,882	10,038	22,547
Cumulative Capital Development	29,003	31,528	5,825	54,706	27,026	17,304	64,428
Cedit (Shelby)	51,933	14,762	51,500	15,195	22,444	18,978	18,661
CEDIT (Bartholomew County)	-	32,288	883	31,405	24,209	-	55,614
Fire & Rescue Donation	-	300	-	300	370	-	670
NRO Promotional Items	463	6,269	1,010	5,722	40,273	39,870	6,125
NRO Fire-EMS Fund	-	95,784	-	95,784	119,103	25,297	189,590
Perpetual Care Cemetery	86,319	6,304	2,742	89,881	4,654	-	94,535
Police Nro	50,688	7,508	17,404	40,792	6,732	46,140	1,384
Fire/Ems Nro	14,305	470	14,775	-	-	-	-
Park & Rec Nro	8,106	81,613	50,214	39,505	101,167	58,896	81,776
Nro Police Buy Money	1,971	226	-	2,197	5,043	1,138	6,102
Nro Market Place	886	400,242	148,742	252,386	245,025	112,770	384,641
Nro Pool Concessions	19,397	27,985	18,060	29,322	25,269	18,416	36,175
Nro Era Timbergate	412,667	841,223	969,251	284,639	1,053,803	874,700	463,742
Nro Park Gifts	388	-	-	388	-	-	388
Nro Pool Misc	2,987	6,306	4,580	4,713	9,241	6,621	7,333
Racino	9,740	4,700	-	14,440	11,926	-	26,366
Badger Escrow	305,168	102,916	108,215	299,869	165,682	36,662	428,889
Parks And Recreation	27,199	319,626	245,743	101,082	270,393	318,569	52,906
Cdbg Program	5,394	29,376	33,903	867	19,584	-	20,451
Cemetery Breeding Fund	19,862	-	-	19,862	-	-	19,862
Cemetery Conover	1,089	-	-	1,089	-	-	1,089
Cemetery Graham Trust	4,848	46	-	4,894	31	-	4,925
Cemetery Dorsey Trust	2,156	8	-	2,164	4	-	2,168
Cemetery Christie Trust	2,112	8	-	2,120	4	-	2,124
Cemetery Amos Trust	3,371	204	-	3,575	502	-	4,077
Cemetery Jordan Trust	173	-	-	173	-	-	173
Cemetery Mooney Trust	25,631	3	-	25,634	-	-	25,634
Cemetery Gosch Trust	1,000	-	1,000	-	-	-	-
Cemetery Flower	47,508	3,961	2,075	49,394	4,751	1,327	52,818
Payroll	55,175	3,068,703	3,062,194	61,684	3,390,187	3,424,741	27,130
Electric Utility- Operating	669,791	7,729,316	7,817,476	581,631	8,438,320	8,378,920	641,031
Electric Utility- Depreciation	206,986	321,900	-	528,886	736,971	119,985	1,145,872
Electric Utility- Customer Deposit	281,715	88,970	53,370	317,315	80,515	57,104	340,726
Electric Utility- Cash Reserve	5,257	200,000	-	205,257	150,000	150,000	205,257
Wastewater Utility- Depreciation Fund	-	105,513	69,875	35,638	117,071	87,816	64,893
Wastewater Utility- Operating	302,468	1,388,255	1,570,400	120,323	1,604,224	1,588,169	136,378
Wastewater Utility- Bond And Interest	415,475	558,288	539,354	434,409	545,201	549,251	430,359
Wastewater Utility- Customer Deposit	28,945	9,400	6,640	31,705	7,444	6,084	33,065
Wastewater Utility- Debt Service	563,804	-	-	563,804	-	-	563,804
Water Utility- Operating	307,621	1,149,317	1,314,731	142,207	1,132,184	1,131,939	142,452
Water Utility- Depreciation	7,306	278,852	-	286,158	57,739	17,074	326,823
Water Utility- Customer Deposit	44,231	4,880	3,795	45,316	7,020	3,825	48,511
Water Utility- Bond and Interest	211,294	402,449	402,415	211,328	413,840	403,184	221,984
Water Utility- Bond Sales 2006	1,113,498	-	26,390	1,087,108	-	64,654	1,022,454
Water Utility- Debt Reserve	418,061	137	-	418,198	-	-	418,198
Totals	\$ 6,671,609	\$ 21,336,498	\$ 20,703,215	\$ 7,304,892	\$ 23,004,307	\$ 21,573,349	\$ 8,735,850

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

TOWN OF EDINBURGH
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
General Fund	\$ 231,460	\$ 3,593,598	\$ 3,340,718	\$ 484,340	\$ 3,829,753	\$ 3,000,738	\$ 1,313,355
Motor Vehicle Highway	206,359	620,827	660,206	166,980	585,580	492,851	259,709
Local Road And Street	126,519	49,883	48,876	127,526	50,904	53,362	125,068
Edinburgh Park Memorial	-	-	-	-	3,890	2,367	1,523
HRA Fund	-	89,237	63,922	25,315	60,421	35,224	50,512
Riverboat Fund	139,282	26,539	5,145	160,676	26,539	-	187,215
Rainy Day	188,101	-	-	188,101	-	66,566	121,535
Cumulative Capl Imp (Cigarette Tax)	22,547	12,027	6,684	27,890	11,850	-	39,740
Cumulative Capital Development	64,428	30,057	25,262	69,223	29,404	12,373	86,254
Cedit (Shelby)	18,661	20,587	-	39,248	20,406	5,690	53,964
CEDIT (Bartholomew County)	55,614	22,024	-	77,638	24,312	3,000	98,950
Fire & Rescue Donation	670	100	-	770	-	-	770
NRO Promotional Items	6,125	3,157	7,909	1,373	-	-	1,373
NRO Fire-EMS Fund	189,591	101,589	41,500	249,680	91,338	59,000	282,018
Perpetual Care Cemetery	94,536	5,600	-	100,136	5,355	-	105,491
Police Nro	1,383	7,650	345	8,688	6,016	65	14,639
Park & Rec Nro	81,775	114,465	77,317	118,923	139,813	128,037	130,699
Nro Police Buy Money	6,102	2,590	2,314	6,378	-	-	6,378
Nro Market Place	384,641	246,570	155,390	475,821	138,437	154,672	459,586
Nro Pool Concessions	36,176	16,601	16,746	36,031	18,618	12,282	42,367
Nro Era Timbergate	463,741	994,647	1,040,053	418,335	902,845	944,885	376,295
Nro Park Gifts	388	-	-	388	-	-	388
Nro Pool Misc	7,333	5,895	5,500	7,728	5,235	2,758	10,205
Racino	26,366	12,388	-	38,754	14,051	-	52,805
Badger Escrow	428,888	138,586	101,600	465,874	141,171	159,466	447,579
Parks And Recreation	52,905	287,875	328,050	12,730	302,861	305,765	9,826
Cdbg Program	20,451	-	-	20,451	82,120	97,177	5,394
Cemetery Breeding Fund	19,862	-	-	19,862	-	-	19,862
Cemetery Conover	1,089	-	-	1,089	-	-	1,089
Cemetery Graham Trust	4,926	17	-	4,943	11	-	4,954
Cemetery Dorsey Trust	2,168	5	-	2,173	1	-	2,174
Cemetery Christie Trust	2,123	1	-	2,124	1	-	2,125
Cemetery Amos Trust	4,077	528	80	4,525	614	-	5,139
Cemetery Jordan Trust	173	-	-	173	-	-	173
Cemetery Mooney Trust	25,634	-	-	25,634	-	-	25,634
Cemetery Flower	52,818	1,612	1,955	52,475	73	2,001	50,547
Payroll	27,129	3,462,030	3,427,186	61,973	3,353,291	3,353,068	62,196
Electric Utility- Operating	641,031	7,996,698	7,573,223	1,064,506	8,474,631	8,064,221	1,474,916
Electric Utility- Depreciation	1,145,872	124,609	-	1,270,481	75	-	1,270,556
Electric Utility- Customer Deposit	340,726	85,555	34,176	392,105	85,400	480	477,025
Electric Utility- Cash Reserve	205,257	-	-	205,257	-	-	205,257
Wastewater Utility- Depreciation Fund	64,893	34,886	-	99,779	-	-	99,779
Wastewater Utility- Operating	136,378	1,314,411	1,366,672	84,117	1,354,072	1,337,705	100,484
Wastewater Utility- Bond And Interest	430,359	831,395	865,864	395,890	557,854	674,174	279,570
Wastewater Utility- Customer Deposit	33,065	10,635	5,675	38,025	8,040	40	46,025
Wastewater Utility- Debt Service	563,804	938	-	564,742	395	-	565,137
Water Utility- Operating	142,453	1,118,734	1,153,425	107,762	1,120,487	820,000	408,249
Water Utility- Depreciation	326,823	9,948	-	336,771	-	-	336,771
Water Utility- Customer Deposit	48,511	14,725	4,860	58,376	10,260	100	68,536
Water Utility- Bond and Interest	221,985	400,613	398,453	224,145	402,759	403,148	223,756
Water Utility- Bond Sales 2006	1,022,454	-	15,500	1,006,954	-	403,144	603,810
Water Utility- Debt Reserve	418,198	536	-	418,734	178	-	418,912
Storm Water Utility	-	-	-	-	69,357	13,995	55,362
Totals	\$ 8,735,850	\$ 21,810,368	\$ 20,774,606	\$ 9,771,612	\$ 21,928,418	\$ 20,608,354	\$ 11,091,676

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

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council 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 Town.

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, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 Town.

Licenses and permits, which include 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: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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, which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived 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, which are comprised mostly of charges for current services.

Penalties, which include fees received for late payments.

Other receipts, which include amounts received from various sources which can include, but are 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, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Capital outlay, which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses, which include all outflows for operating the utilities.

Other disbursements, which include, but are 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 Town may, from time to time, transfer money 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 Town. Each fund is used to account for money 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 Town. The money 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 Town 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 Town 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 Town 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

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS
(Continued)

establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) 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.

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 Town to invest in securities including, but not limited to, 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 Town 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 Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

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 Town 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.

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

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

Note 7. Restatements

For the year ended December 31, 2011, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances.

Fund	Balance as of December 31, 2010	Prior Period Adjustment	Balance as of January 1, 2011
Cemetery-Mooney Trust	\$ 26,452	\$ (821)	\$ 25,631
Cemetery-Gosch Trust	179	821	1,000
Electric Utility-Operating	769,791	(100,000)	669,791
Electric Utility-Depreciation	106,986	100,000	206,986

Note 8. Subsequent Events

In July 2015, the Town issued Sewage Works Refunding Revenue Bonds series 2015 in the aggregated principal amount of \$4,321,019 as fully registered bonds bearing interest which is payable semiannually commencing January 2016. Proceeds of this issuance were used to refund \$152,000 of Sewage Works Bonds series 2001 and \$3,845,342 of Sewage Works Bonds series 2003.

OTHER INFORMATION - UNAUDITED

The Town's Annual Report information can be found on the Gateway 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 Annual Reports of the Town which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011

	General Fund	Motor Vehicle Highway	Local Road And Street	Riverboat Fund	Rainy Day	Levy Excess Fund	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development	Cedit (Shelby)
Cash and investments - beginning	\$ 283,519	\$ 110,974	\$ 20,436	\$ 84,719	\$ 390,794	\$ 7,410	\$ 7,766	\$ 29,003	\$ 51,933
Receipts:									
Taxes	1,680,786	508,204	-	-	-	-	-	29,127	-
Licenses and permits	9,968	-	-	-	-	-	-	-	-
Intergovernmental	1,252,725	158,925	51,311	28,023	-	-	12,937	2,401	14,762
Charges for services	133,832	-	-	-	-	-	-	-	-
Fines and forfeits	13,515	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	60,026	6,929	-	-	99,681	-	-	-	-
Total receipts	3,150,852	674,058	51,311	28,023	99,681	-	12,937	31,528	14,762
Disbursements:									
Personal services	1,910,029	289,355	-	-	-	-	-	-	-
Supplies	241,705	100,877	-	-	-	-	-	-	-
Other services and charges	859,016	138,711	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	976	35,801	-	-	270,176	-	-	5,825	51,500
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	306,597	-	-	-	-	7,410	-	-	-
Total disbursements	3,318,323	564,744	-	-	270,176	7,410	-	5,825	51,500
Excess (deficiency) of receipts over disbursements	(167,471)	109,314	51,311	28,023	(170,495)	(7,410)	12,937	25,703	(36,738)
Cash and investments - ending	\$ 116,048	\$ 220,288	\$ 71,747	\$ 112,742	\$ 220,299	\$ -	\$ 20,703	\$ 54,706	\$ 15,195

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items	NRO Fire-EMS Fund	Perpetual Care Cemetery	Police Nro	Fire/Ems Nro	Park & Rec Nro	Nro Police Buy Money
Cash and investments - beginning	\$ -	\$ -	\$ 463	\$ -	\$ 86,319	\$ 50,688	\$ 14,305	\$ 8,106	\$ 1,971
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,778	-	-	-
Intergovernmental	32,288	-	-	-	-	-	-	-	-
Charges for services	-	-	-	86,724	-	3,406	470	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	300	6,269	9,060	6,304	2,324	-	81,613	226
Total receipts	32,288	300	6,269	95,784	6,304	7,508	470	81,613	226
Disbursements:									
Personal services	-	-	-	-	-	14,682	-	11,197	-
Supplies	608	-	1,010	-	2,742	2,722	12,615	37,717	-
Other services and charges	-	-	-	-	-	-	2,160	1,300	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	275	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	883	-	1,010	-	2,742	17,404	14,775	50,214	-
Excess (deficiency) of receipts over disbursements	31,405	300	5,259	95,784	3,562	(9,896)	(14,305)	31,399	226
Cash and investments - ending	\$ 31,405	\$ 300	\$ 5,722	\$ 95,784	\$ 89,881	\$ 40,792	\$ -	\$ 39,505	\$ 2,197

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	Nro Market Place	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation	Cdbg Program
Cash and investments - beginning	\$ 886	\$ 19,397	\$ 412,667	\$ 388	\$ 2,987	\$ 9,740	\$ 305,168	\$ 27,199	\$ 5,394
Receipts:									
Taxes	399,582	-	-	-	-	4,700	-	274,410	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	22,611	-
Charges for services	-	27,985	-	-	-	-	9,600	22,605	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	660	-	841,223	-	6,306	-	93,316	-	29,376
Total receipts	400,242	27,985	841,223	-	6,306	4,700	102,916	319,626	29,376
Disbursements:									
Personal services	-	6,927	75,324	-	-	-	-	166,822	-
Supplies	-	11,133	181,081	-	4,580	-	82,246	28,342	33,903
Other services and charges	82,645	-	95,215	-	-	-	-	50,579	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	66,097	-	617,631	-	-	-	25,969	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	148,742	18,060	969,251	-	4,580	-	108,215	245,743	33,903
Excess (deficiency) of receipts over disbursements	251,500	9,925	(128,028)	-	1,726	4,700	(5,299)	73,883	(4,527)
Cash and investments - ending	\$ 252,386	\$ 29,322	\$ 284,639	\$ 388	\$ 4,713	\$ 14,440	\$ 299,869	\$ 101,082	\$ 867

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Gosch Trust
Cash and investments - beginning	\$ 19,862	\$ 1,089	\$ 4,848	\$ 2,156	\$ 2,112	\$ 3,371	\$ 173	\$ 25,631	\$ 1,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	46	8	8	204	-	3	-
Total receipts	-	-	46	8	8	204	-	3	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	1,000
Total disbursements	-	-	-	-	-	-	-	-	1,000
Excess (deficiency) of receipts over disbursements	-	-	46	8	8	204	-	3	(1,000)
Cash and investments - ending	\$ 19,862	\$ 1,089	\$ 4,894	\$ 2,164	\$ 2,120	\$ 3,575	\$ 173	\$ 25,634	\$ -

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	Cemetery Flower	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposit	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond And Interest
Cash and investments - beginning	\$ 47,508	\$ 55,175	\$ 669,791	\$ 206,986	\$ 281,715	\$ 5,257	\$ -	\$ 302,468	\$ 415,475
Receipts:									
Taxes	-	-	11,203	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	7,241,981	-	-	-	-	1,274,534	-
Other receipts	3,961	3,068,703	476,132	321,900	88,970	200,000	105,513	113,721	558,288
Total receipts	3,961	3,068,703	7,729,316	321,900	88,970	200,000	105,513	1,388,255	558,288
Disbursements:									
Personal services	-	3,062,194	-	-	-	-	-	272,433	-
Supplies	2,075	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	25,526	-
Debt service - principal and interest	-	-	4,964	-	-	-	-	-	-
Capital outlay	-	-	671,270	-	-	-	-	-	-
Utility operating expenses	-	-	6,513,562	-	-	-	-	608,640	-
Other disbursements	-	-	627,680	-	53,370	-	69,875	663,801	539,354
Total disbursements	2,075	3,062,194	7,817,476	-	53,370	-	69,875	1,570,400	539,354
Excess (deficiency) of receipts over disbursements	1,886	6,509	(88,160)	321,900	35,600	200,000	35,638	(182,145)	18,934
Cash and investments - ending	\$ 49,394	\$ 61,684	\$ 581,631	\$ 528,886	\$ 317,315	\$ 205,257	\$ 35,638	\$ 120,323	\$ 434,409

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	Wastewater Utility- Customer Deposit	Wastewater Utility- Debt Service	Water Utility- Operating	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Totals
Cash and investments - beginning	\$ 28,945	\$ 563,804	\$ 307,621	\$ 7,306	\$ 44,231	\$ 211,294	\$ 1,113,498	\$ 418,061	\$ 6,671,609
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,908,012
Licenses and permits	-	-	-	-	-	-	-	-	11,746
Intergovernmental	-	-	-	-	-	-	-	-	1,575,983
Charges for services	-	-	-	-	-	-	-	-	284,622
Fines and forfeits	-	-	-	-	-	-	-	-	13,515
Utility fees	-	-	1,103,406	-	-	-	-	-	9,619,921
Other receipts	9,400	-	45,911	278,852	4,880	402,449	-	137	6,922,699
Total receipts	9,400	-	1,149,317	278,852	4,880	402,449	-	137	21,336,498
Disbursements:									
Personal services	-	-	224,566	-	-	-	-	-	6,033,529
Supplies	-	-	-	-	-	-	-	-	743,356
Other services and charges	-	-	82,161	-	-	-	-	-	1,337,313
Debt service - principal and interest	-	-	-	-	-	-	-	-	4,964
Capital outlay	-	-	-	-	-	-	-	-	1,745,520
Utility operating expenses	-	-	326,703	-	-	-	-	-	7,448,905
Other disbursements	6,640	-	681,301	-	3,795	402,415	26,390	-	3,389,628
Total disbursements	6,640	-	1,314,731	-	3,795	402,415	26,390	-	20,703,215
Excess (deficiency) of receipts over disbursements	2,760	-	(165,414)	278,852	1,085	34	(26,390)	137	633,283
Cash and investments - ending	\$ 31,705	\$ 563,804	\$ 142,207	\$ 286,158	\$ 45,316	\$ 211,328	\$ 1,087,108	\$ 418,198	\$ 7,304,892

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	General Fund	Motor Vehicle Highway	Local Road And Street	Riverboat Fund	Rainy Day	Levy Excess Fund	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development	Cedit (Shelby)
Cash and investments - beginning	\$ 116,048	\$ 220,288	\$ 71,747	\$ 112,742	\$ 220,299	\$ -	\$ 20,703	\$ 54,706	\$ 15,195
Receipts:									
Taxes	1,695,334	421,089	-	-	-	-	-	24,816	-
Licenses and permits	3,832	-	-	-	-	-	-	-	-
Intergovernmental	1,604,125	149,047	54,772	26,539	-	-	11,882	2,210	22,444
Charges for services	151,814	-	-	-	-	-	-	-	-
Fines and forfeits	345	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	46,723	853	-	-	-	-	-	-	-
Total receipts	3,502,173	570,989	54,772	26,539	-	-	11,882	27,026	22,444
Disbursements:									
Personal services	2,014,845	312,152	-	-	-	-	-	-	-
Supplies	278,516	70,792	-	-	-	-	-	-	-
Other services and charges	920,556	135,294	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	172,704	66,681	-	-	32,197	-	10,038	17,304	18,978
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	140	-	-	-	-	-	-	-	-
Total disbursements	3,386,761	584,919	-	-	32,197	-	10,038	17,304	18,978
Excess (deficiency) of receipts over disbursements	115,412	(13,930)	54,772	26,539	(32,197)	-	1,844	9,722	3,466
Cash and investments - ending	\$ 231,460	\$ 206,358	\$ 126,519	\$ 139,281	\$ 188,102	\$ -	\$ 22,547	\$ 64,428	\$ 18,661

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items	NRO Fire-EMS Fund	Perpetual Care Cemetery	Police Nro	Fire/Ems Nro	Park & Rec Nro	Nro Police Buy Money
Cash and investments - beginning	\$ 31,405	\$ 300	\$ 5,722	\$ 95,784	\$ 89,881	\$ 40,792	\$ -	\$ 39,505	\$ 2,197
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,840	-	-	-
Intergovernmental	24,167	-	-	-	-	-	-	-	-
Charges for services	-	-	-	119,072	-	4,311	-	-	-
Fines and forfeits	-	-	-	-	-	580	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	42	370	40,273	31	4,654	1	-	101,167	5,043
Total receipts	24,209	370	40,273	119,103	4,654	6,732	-	101,167	5,043
Disbursements:									
Personal services	-	-	-	-	-	9,006	-	14,174	-
Supplies	-	-	39,870	-	-	37,134	-	37,047	1,138
Other services and charges	-	-	-	-	-	-	-	7,140	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	25,297	-	-	-	535	-
Total disbursements	-	-	39,870	25,297	-	46,140	-	58,896	1,138
Excess (deficiency) of receipts over disbursements	24,209	370	403	93,806	4,654	(39,408)	-	42,271	3,905
Cash and investments - ending	\$ 55,614	\$ 670	\$ 6,125	\$ 189,590	\$ 94,535	\$ 1,384	\$ -	\$ 81,776	\$ 6,102

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Nro Market Place	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation	Cdbg Program
Cash and investments - beginning	\$ 252,386	\$ 29,322	\$ 284,639	\$ 388	\$ 4,713	\$ 14,440	\$ 299,869	\$ 101,082	\$ 867
Receipts:									
Taxes	242,267	-	-	-	-	-	-	228,195	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	11,926	-	20,321	19,584
Charges for services	-	-	-	-	-	-	8,800	13,513	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,758	25,269	1,053,803	-	9,241	-	156,882	8,364	-
Total receipts	245,025	25,269	1,053,803	-	9,241	11,926	165,682	270,393	19,584
Disbursements:									
Personal services	-	8,698	88,335	-	5,770	-	-	187,904	-
Supplies	-	9,718	274,941	-	-	-	22,985	42,039	-
Other services and charges	16,203	-	21,277	-	-	-	-	45,666	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	84,061	-	462,106	-	-	-	13,677	42,960	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	12,506	-	28,041	-	851	-	-	-	-
Total disbursements	112,770	18,416	874,700	-	6,621	-	36,662	318,569	-
Excess (deficiency) of receipts over disbursements	132,255	6,853	179,103	-	2,620	11,926	129,020	(48,176)	19,584
Cash and investments - ending	\$ 384,641	\$ 36,175	\$ 463,742	\$ 388	\$ 7,333	\$ 26,366	\$ 428,889	\$ 52,906	\$ 20,451

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Gosch Trust
Cash and investments - beginning	\$ 19,862	\$ 1,089	\$ 4,894	\$ 2,164	\$ 2,120	\$ 3,575	\$ 173	\$ 25,634	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	31	4	4	502	-	-	-
Total receipts	-	-	31	4	4	502	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	31	4	4	502	-	-	-
Cash and investments - ending	\$ 19,862	\$ 1,089	\$ 4,925	\$ 2,168	\$ 2,124	\$ 4,077	\$ 173	\$ 25,634	\$ -

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Cemetery Flower	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposit	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond And Interest
Cash and investments - beginning	\$ 49,394	\$ 61,684	\$ 581,631	\$ 528,886	\$ 317,315	\$ 205,257	\$ 35,638	\$ 120,323	\$ 434,409
Receipts:									
Taxes	-	-	11,597	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	39,600	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	7,598,937	-	-	-	-	1,311,576	-
Other receipts	4,751	3,390,187	827,786	736,971	80,515	150,000	117,071	253,048	545,201
Total receipts	4,751	3,390,187	8,438,320	736,971	80,515	150,000	117,071	1,604,224	545,201
Disbursements:									
Personal services	-	2,400,715	-	-	-	-	-	300,506	-
Supplies	1,327	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	28,650	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	549,251
Capital outlay	-	-	196,366	-	-	-	-	6,837	-
Utility operating expenses	-	-	6,755,383	-	57,104	-	-	449,904	-
Other disbursements	-	1,024,026	1,427,171	119,985	-	150,000	87,816	802,272	-
Total disbursements	1,327	3,424,741	8,378,920	119,985	57,104	150,000	87,816	1,588,169	549,251
Excess (deficiency) of receipts over disbursements	3,424	(34,554)	59,400	616,986	23,411	-	29,255	16,055	(4,050)
Cash and investments - ending	\$ 52,818	\$ 27,130	\$ 641,031	\$ 1,145,872	\$ 340,726	\$ 205,257	\$ 64,893	\$ 136,378	\$ 430,359

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Wastewater Utility- Customer Deposit	Wastewater Utility- Debt Service	Water Utility- Operating	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Totals
Cash and investments - beginning	\$ 31,705	\$ 563,804	\$ 142,207	\$ 286,158	\$ 45,316	\$ 211,328	\$ 1,087,108	\$ 418,198	\$ 7,304,892
Receipts:									
Taxes	-	-	322	-	-	-	-	-	2,623,620
Licenses and permits	-	-	-	-	-	-	-	-	5,672
Intergovernmental	-	-	-	-	-	-	-	-	1,986,617
Charges for services	-	-	-	-	-	-	-	-	297,510
Fines and forfeits	-	-	-	-	-	-	-	-	925
Utility fees	-	-	1,100,709	-	-	-	-	-	10,011,222
Other receipts	7,444	-	31,153	57,739	7,020	413,840	-	-	8,078,741
Total receipts	7,444	-	1,132,184	57,739	7,020	413,840	-	-	23,004,307
Disbursements:									
Personal services	-	-	224,052	-	-	-	-	-	5,566,157
Supplies	-	-	-	-	-	-	-	-	815,507
Other services and charges	-	-	17,601	-	-	-	-	-	1,192,387
Debt service - principal and interest	-	-	-	-	-	403,184	64,654	-	1,017,089
Capital outlay	-	-	6,837	-	-	-	-	-	1,130,746
Utility operating expenses	-	-	356,224	-	-	-	-	-	7,618,615
Other disbursements	6,084	-	527,225	17,074	3,825	-	-	-	4,232,848
Total disbursements	6,084	-	1,131,939	17,074	3,825	403,184	64,654	-	21,573,349
Excess (deficiency) of receipts over disbursements	1,360	-	245	40,665	3,195	10,656	(64,654)	-	1,430,958
Cash and investments - ending	\$ 33,065	\$ 563,804	\$ 142,452	\$ 326,823	\$ 48,511	\$ 221,984	\$ 1,022,454	\$ 418,198	\$ 8,735,850

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	General Fund	Motor Vehicle Highway	Local Road And Street	Edinburgh Park Memorial	HRA Fund	Riverboat Fund	Rainy Day	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development
Cash and investments - beginning	\$ 231,460	\$ 206,359	\$ 126,519	\$ -	\$ -	\$ 139,282	\$ 188,101	\$ 22,547	\$ 64,428
Receipts:									
Taxes	1,803,142	364,390	-	-	-	-	-	-	27,963
Licenses and permits	16,570	-	-	-	-	-	-	-	-
Intergovernmental	1,550,725	254,798	49,883	-	-	26,539	-	12,027	2,094
Charges for services	154,710	-	-	-	-	-	-	-	-
Fines and forfeits	25	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	68,426	1,639	-	-	89,237	-	-	-	-
Total receipts	3,593,598	620,827	49,883	-	89,237	26,539	-	12,027	30,057
Disbursements:									
Personal services	1,954,237	334,982	-	-	63,922	-	-	-	-
Supplies	284,017	113,694	-	-	-	-	-	-	-
Other services and charges	943,927	137,218	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	157,397	73,897	48,876	-	-	5,145	-	6,684	25,262
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,140	415	-	-	-	-	-	-	-
Total disbursements	3,340,718	660,206	48,876	-	63,922	5,145	-	6,684	25,262
Excess (deficiency) of receipts over disbursements	252,880	(39,379)	1,007	-	25,315	21,394	-	5,343	4,795
Cash and investments - ending	\$ 484,340	\$ 166,980	\$ 127,526	\$ -	\$ 25,315	\$ 160,676	\$ 188,101	\$ 27,890	\$ 69,223

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Cedit (Shelby)	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items	NRO Fire-EMS Fund	Perpetual Care Cemetery	Police Nro	Park & Rec Nro	Nro Police Buy Money
Cash and investments - beginning	\$ 18,661	\$ 55,614	\$ 670	\$ 6,125	\$ 189,591	\$ 94,536	\$ 1,383	\$ 81,775	\$ 6,102
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,660	-	-
Intergovernmental	20,587	22,024	-	-	-	-	-	-	-
Charges for services	-	-	-	-	101,568	5,363	4,990	112,185	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	100	3,157	21	237	-	2,280	2,590
Total receipts	20,587	22,024	100	3,157	101,589	5,600	7,650	114,465	2,590
Disbursements:									
Personal services	-	-	-	-	-	-	-	22,658	-
Supplies	-	-	-	7,909	-	-	345	51,934	2,314
Other services and charges	-	-	-	-	-	-	-	1,975	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	41,500	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	750	-
Total disbursements	-	-	-	7,909	41,500	-	345	77,317	2,314
Excess (deficiency) of receipts over disbursements	20,587	22,024	100	(4,752)	60,089	5,600	7,305	37,148	276
Cash and investments - ending	\$ 39,248	\$ 77,638	\$ 770	\$ 1,373	\$ 249,680	\$ 100,136	\$ 8,688	\$ 118,923	\$ 6,378

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Nro Market Place	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation	Cdbg Program
Cash and investments - beginning	\$ 384,641	\$ 36,176	\$ 463,741	\$ 388	\$ 7,333	\$ 26,366	\$ 428,888	\$ 52,905	\$ 20,451
Receipts:									
Taxes	245,070	-	-	-	-	-	-	254,705	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	12,388	-	19,069	-
Charges for services	-	16,601	919,510	-	-	-	9,600	12,489	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,500	-	75,137	-	5,895	-	128,986	1,612	-
Total receipts	246,570	16,601	994,647	-	5,895	12,388	138,586	287,875	-
Disbursements:									
Personal services	-	4,730	157,516	-	3,425	-	56,799	205,074	-
Supplies	3,568	12,016	225,872	-	2,075	-	3,891	39,358	-
Other services and charges	61,126	-	85,690	-	-	-	-	42,799	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	90,696	-	471,194	-	-	-	40,910	40,819	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	99,781	-	-	-	-	-	-
Total disbursements	155,390	16,746	1,040,053	-	5,500	-	101,600	328,050	-
Excess (deficiency) of receipts over disbursements	91,180	(145)	(45,406)	-	395	12,388	36,986	(40,175)	-
Cash and investments - ending	\$ 475,821	\$ 36,031	\$ 418,335	\$ 388	\$ 7,728	\$ 38,754	\$ 465,874	\$ 12,730	\$ 20,451

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Flower
Cash and investments - beginning	\$ 19,862	\$ 1,089	\$ 4,926	\$ 2,168	\$ 2,123	\$ 4,077	\$ 173	\$ 25,634	\$ 52,818
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	17	5	1	528	-	-	1,612
Total receipts	-	-	17	5	1	528	-	-	1,612
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	80	-	-	1,955
Total disbursements	-	-	-	-	-	80	-	-	1,955
Excess (deficiency) of receipts over disbursements	-	-	17	5	1	448	-	-	(343)
Cash and investments - ending	\$ 19,862	\$ 1,089	\$ 4,943	\$ 2,173	\$ 2,124	\$ 4,525	\$ 173	\$ 25,634	\$ 52,475

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposit	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond And Interest	Wastewater Utility- Customer Deposit
Cash and investments - beginning	\$ 27,129	\$ 641,031	\$ 1,145,872	\$ 340,726	\$ 205,257	\$ 64,893	\$ 136,378	\$ 430,359	\$ 33,065
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	7,859,618	-	-	-	-	1,265,849	-	-
Other receipts	3,462,030	137,080	124,609	85,555	-	34,886	48,562	831,395	10,635
Total receipts	3,462,030	7,996,698	124,609	85,555	-	34,886	1,314,411	831,395	10,635
Disbursements:									
Personal services	-	-	-	-	-	-	300,401	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	31,353	-	-
Debt service - principal and interest	-	109,295	-	-	-	-	7,097	549,025	-
Capital outlay	-	71,605	-	-	-	-	243	-	-
Utility operating expenses	-	6,995,843	-	-	-	-	431,687	-	-
Other disbursements	3,427,186	396,480	-	34,176	-	-	595,891	316,839	5,675
Total disbursements	3,427,186	7,573,223	-	34,176	-	-	1,366,672	865,864	5,675
Excess (deficiency) of receipts over disbursements	34,844	423,475	124,609	51,379	-	34,886	(52,261)	(34,469)	4,960
Cash and investments - ending	\$ 61,973	\$ 1,064,506	\$ 1,270,481	\$ 392,105	\$ 205,257	\$ 99,779	\$ 84,117	\$ 395,890	\$ 38,025

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Wastewater Utility- Debt Service	Water Utility- Operating	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Storm Water Utility	Totals
Cash and investments - beginning	\$ 563,804	\$ 142,453	\$ 326,823	\$ 48,511	\$ 221,985	\$ 1,022,454	\$ 418,198	\$ -	\$ 8,735,850
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,695,270
Licenses and permits	-	-	-	-	-	-	-	-	19,230
Intergovernmental	-	-	-	-	-	-	-	-	1,970,134
Charges for services	-	-	-	-	-	-	-	-	1,337,016
Fines and forfeits	-	-	-	-	-	-	-	-	25
Utility fees	-	1,073,755	-	-	-	-	-	-	10,199,222
Other receipts	938	44,979	9,948	14,725	400,613	-	536	-	5,589,471
Total receipts	938	1,118,734	9,948	14,725	400,613	-	536	-	21,810,368
Disbursements:									
Personal services	-	228,111	-	-	-	-	-	-	3,331,855
Supplies	-	-	-	-	-	-	-	-	746,993
Other services and charges	-	19,941	-	-	-	-	-	-	1,324,029
Debt service - principal and interest	-	11,933	-	-	398,453	-	-	-	1,075,803
Capital outlay	-	32,277	-	-	-	-	-	-	1,106,505
Utility operating expenses	-	368,572	-	-	-	15,500	-	-	7,811,602
Other disbursements	-	492,591	-	4,860	-	-	-	-	5,377,819
Total disbursements	-	1,153,425	-	4,860	398,453	15,500	-	-	20,774,606
Excess (deficiency) of receipts over disbursements	938	(34,691)	9,948	9,865	2,160	(15,500)	536	-	1,035,762
Cash and investments - ending	\$ 564,742	\$ 107,762	\$ 336,771	\$ 58,376	\$ 224,145	\$ 1,006,954	\$ 418,734	\$ -	\$ 9,771,612

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	General Fund	Motor Vehicle Highway	Local Road And Street	Edinburgh Park Memorial	HRA Fund	Riverboat Fund	Rainy Day	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development
Cash and investments - beginning	\$ 484,340	\$ 166,980	\$ 127,526	\$ -	\$ 25,315	\$ 160,676	\$ 188,101	\$ 27,890	\$ 69,223
Receipts:									
Taxes	1,725,810	303,506	-	-	-	-	-	-	27,246
Licenses and permits	20,063	-	-	-	-	-	-	-	-
Intergovernmental	1,684,468	280,434	50,904	-	-	26,539	-	11,850	2,158
Charges for services	146,530	-	-	-	-	-	-	-	-
Fines and forfeits	25,125	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	227,757	1,640	-	3,890	60,421	-	-	-	-
Total receipts	3,829,753	585,580	50,904	3,890	60,421	26,539	-	11,850	29,404
Disbursements:									
Personal services	1,716,453	327,828	-	-	35,224	-	-	-	-
Supplies	353,737	99,341	-	1,631	-	-	-	-	-
Other services and charges	663,987	65,128	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	266,221	-	53,362	736	-	-	66,566	-	12,373
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	340	554	-	-	-	-	-	-	-
Total disbursements	3,000,738	492,851	53,362	2,367	35,224	-	66,566	-	12,373
Excess (deficiency) of receipts over disbursements	829,015	92,729	(2,458)	1,523	25,197	26,539	(66,566)	11,850	17,031
Cash and investments - ending	\$ 1,313,355	\$ 259,709	\$ 125,068	\$ 1,523	\$ 50,512	\$ 187,215	\$ 121,535	\$ 39,740	\$ 86,254

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cedit (Shelby)	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items	NRO Fire-EMS Fund	Perpetual Care Cemetery	Police Nro	Park & Rec Nro	Nro Police Buy Money
Cash and investments - beginning	\$ 39,248	\$ 77,638	\$ 770	\$ 1,373	\$ 249,680	\$ 100,136	\$ 8,688	\$ 118,923	\$ 6,378
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,200	-	-
Intergovernmental	20,406	24,312	-	-	-	-	-	-	-
Charges for services	-	-	-	-	91,309	5,280	3,816	139,138	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	29	75	-	675	-
Total receipts	20,406	24,312	-	-	91,338	5,355	6,016	139,813	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	30,455	-
Supplies	-	-	-	-	-	-	65	60,154	-
Other services and charges	-	-	-	-	-	-	-	9,681	-
Debt service - principal and interest	-	-	-	-	-	-	-	27,632	-
Capital outlay	5,690	3,000	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	59,000	-	-	115	-
Total disbursements	5,690	3,000	-	-	59,000	-	65	128,037	-
Excess (deficiency) of receipts over disbursements	14,716	21,312	-	-	32,338	5,355	5,951	11,776	-
Cash and investments - ending	\$ 53,964	\$ 98,950	\$ 770	\$ 1,373	\$ 282,018	\$ 105,491	\$ 14,639	\$ 130,699	\$ 6,378

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Nro Market Place	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation	Cdbg Program
Cash and investments - beginning	\$ 475,821	\$ 36,031	\$ 418,335	\$ 388	\$ 7,728	\$ 38,754	\$ 465,874	\$ 12,730	\$ 20,451
Receipts:									
Taxes	121,032	-	-	-	-	-	-	259,469	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	14,051	-	20,551	82,120
Charges for services	-	18,618	902,559	-	-	-	9,600	14,645	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	17,405	-	286	-	5,235	-	131,571	8,196	-
Total receipts	138,437	18,618	902,845	-	5,235	14,051	141,171	302,861	82,120
Disbursements:									
Personal services	-	4,304	197,790	-	1,957	-	61,442	213,570	-
Supplies	8,270	7,691	185,901	-	801	-	720	35,849	-
Other services and charges	97,306	287	72,934	-	-	-	-	56,346	82,120
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	49,096	-	470,946	-	-	-	97,304	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	17,314	-	-	-	-	-	15,057
Total disbursements	154,672	12,282	944,885	-	2,758	-	159,466	305,765	97,177
Excess (deficiency) of receipts over disbursements	(16,235)	6,336	(42,040)	-	2,477	14,051	(18,295)	(2,904)	(15,057)
Cash and investments - ending	\$ 459,586	\$ 42,367	\$ 376,295	\$ 388	\$ 10,205	\$ 52,805	\$ 447,579	\$ 9,826	\$ 5,394

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Flower
Cash and investments - beginning	\$ 19,862	\$ 1,089	\$ 4,943	\$ 2,173	\$ 2,124	\$ 4,525	\$ 173	\$ 25,634	\$ 52,475
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	11	1	1	614	-	-	73
Total receipts	-	-	11	1	1	614	-	-	73
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	2,001
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	2,001
Excess (deficiency) of receipts over disbursements	-	-	11	1	1	614	-	-	(1,928)
Cash and investments - ending	\$ 19,862	\$ 1,089	\$ 4,954	\$ 2,174	\$ 2,125	\$ 5,139	\$ 173	\$ 25,634	\$ 50,547

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposit	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond And Interest	Wastewater Utility- Customer Deposit
Cash and investments - beginning	\$ 61,973	\$ 1,064,506	\$ 1,270,481	\$ 392,105	\$ 205,257	\$ 99,779	\$ 84,117	\$ 395,890	\$ 38,025
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	8,170,297	-	-	-	-	1,211,315	-	-
Penalties	-	4,050	-	-	-	-	7,896	-	-
Other receipts	3,353,291	300,284	75	85,400	-	-	134,861	557,854	8,040
Total receipts	3,353,291	8,474,631	75	85,400	-	-	1,354,072	557,854	8,040
Disbursements:									
Personal services	-	-	-	-	-	-	287,514	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	30,561	-	-
Debt service - principal and interest	-	89,798	-	-	-	-	7,057	548,441	-
Capital outlay	-	61,654	-	-	-	-	249	-	-
Utility operating expenses	-	7,539,749	-	-	-	-	442,208	-	-
Other disbursements	3,353,068	373,020	-	480	-	-	570,116	125,733	40
Total disbursements	3,353,068	8,064,221	-	480	-	-	1,337,705	674,174	40
Excess (deficiency) of receipts over disbursements	223	410,410	75	84,920	-	-	16,367	(116,320)	8,000
Cash and investments - ending	\$ 62,196	\$ 1,474,916	\$ 1,270,556	\$ 477,025	\$ 205,257	\$ 99,779	\$ 100,484	\$ 279,570	\$ 46,025

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Wastewater Utility- Debt Service	Water Utility- Operating	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Storm Water Utility	Totals
Cash and investments - beginning	\$ 564,742	\$ 107,762	\$ 336,771	\$ 58,376	\$ 224,145	\$ 1,006,954	\$ 418,734	\$ -	\$ 9,771,612
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,437,063
Licenses and permits	-	-	-	-	-	-	-	-	22,263
Intergovernmental	-	-	-	-	-	-	-	-	2,217,793
Charges for services	-	-	-	-	-	-	-	-	1,331,495
Fines and forfeits	-	-	-	-	-	-	-	-	25,125
Utility fees	-	1,102,655	-	-	-	-	-	68,137	10,552,404
Penalties	-	6,145	-	-	-	-	-	1,220	19,311
Other receipts	395	11,687	-	10,260	402,759	-	178	-	5,322,964
Total receipts	395	1,120,487	-	10,260	402,759	-	178	69,357	21,928,418
Disbursements:									
Personal services	-	240,248	-	-	-	-	-	-	3,116,785
Supplies	-	-	-	-	-	-	-	-	756,161
Other services and charges	-	19,682	-	-	-	-	-	-	1,098,032
Debt service - principal and interest	-	-	-	-	403,148	-	-	-	1,076,076
Capital outlay	-	13,740	-	-	-	-	-	13,970	1,114,907
Utility operating expenses	-	375,251	-	-	-	385	-	25	8,357,618
Other disbursements	-	171,079	-	100	-	402,759	-	-	5,088,775
Total disbursements	-	820,000	-	100	403,148	403,144	-	13,995	20,608,354
Excess (deficiency) of receipts over disbursements	395	300,487	-	10,160	(389)	(403,144)	178	55,362	1,320,064
Cash and investments - ending	\$ 565,137	\$ 408,249	\$ 336,771	\$ 68,536	\$ 223,756	\$ 603,810	\$ 418,912	\$ 55,362	\$ 11,091,676

TOWN OF EDINBURGH
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric	\$ 14,194	\$ 874,588
Wastewater	4,469	124,209
Water	3,397	117,858
Governmental activities	41,609	121,032
Storm Water	-	13,145
Totals	<u>\$ 63,669</u>	<u>\$ 1,250,832</u>

TOWN OF EDINBURGH
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
De Lage Landen	72 Club Car Golf Carts	\$ 47,894	1/28/2014	10/1/2018
Diversified Lenders	Utility/Payroll/Finance Software	7,097	4/15/2012	10/15/2016
First Bankers	2014 Dodge Chargers (2)	15,530	3/24/2014	8/1/2016
First Bankers	2010 Horton Ambulance	24,000	8/1/2010	2/1/2015
First Bankers Corp	2013 Ford Fusion	9,499	8/1/2013	2/1/2016
First Internet Bank	2015 Chevy Pick-up	10,714	8/1/2014	2/1/2017
Huntington Bank	Aquatic Pool Playground	4,594	7/1/1997	7/1/2017
Huntington Bank	Aquatics Pool Lease	60,968	7/1/1997	7/1/2017
Huntington Bank	Aquatic Pool Slides	13,190	7/1/1997	7/1/2017
Marlin Leasing	Samsung Phone System - Police	2,125	4/14/2014	4/14/2017
Oshkosh Capital	2006 Ken/Pierce Pumper/Tanker	34,533	1/21/2006	1/21/2015
U S Bank	Ricoh Copier	1,433	7/19/2013	1/9/2018
Well's Fargo Financial	Mowers	12,788	12/15/2012	12/15/2016
Wells Fargo	2009 GMC/Case Backhoe/Case Skidsteer	35,967	1/1/2010	7/1/2016
Total governmental activities		<u>280,332</u>		
Electric:				
Diversified Lenders	Utility/Payroll/Finance Software	7,097	4/15/2012	10/15/2016
Merchant's Bank	Vermeer Trenchers (2)	16,804	5/16/2014	5/16/2019
Total Electric		<u>23,901</u>		
Wastewater:				
Diversified Lenders	Utility/Payroll/Finance Software	7,097	4/15/2012	10/15/2016
Water:				
Diversified Lenders	Utility/Payroll/Finance Software	7,097	4/15/2012	10/15/2016
First Internet Bank	2014 Chevy Pick-up	10,034	1/27/2014	2/1/2017
Total Water		<u>17,131</u>		
Total of annual lease payments		<u>\$ 328,461</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development/Golf Course	\$ 3,285,000	\$ 464,225
Notes and loans payable	Park Building 1st Mortgage	57,780	21,262
Total governmental activities		<u>3,342,780</u>	<u>485,487</u>
Electric:			
Notes and loans payable	Electric Garage Mortgage	376,221	42,871
Wastewater:			
Revenue bonds	Wastewater Plant Construction	4,100,342	388,671
Revenue bonds	Wastewater	296,000	159,540
Total Wastewater		<u>4,396,342</u>	<u>548,211</u>
Water:			
Revenue bonds	Waterworks Refunding Bonds of 2006	3,555,000	402,395
Totals		<u>\$ 11,670,343</u>	<u>\$ 1,478,964</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.