

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF NEW WHITELAND

JOHNSON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
04/21/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Maribeth Alspach	01-01-12 to 12-31-19
President of the Town Council	John Perrin	01-01-12 to 12-31-17



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 NEW WHITELAND, JOHNSON COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of New Whiteland (Town), for the period of January 1, 2012 to December 31, 2016. The Town's management is responsible for the financial statements. Our responsibility is to express an opinion 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 to the financial statements, 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, 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, 2012 to December 31, 2016.

In our opinion, the financial statements referred to above present, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2012 to December 31, 2016, based on the prescribed 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 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

April 6, 2017

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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.

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TOWN OF NEW WHITELAND
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL FUND 0101	\$ 260,107	\$ 1,434,265	\$ 1,362,824	\$ 331,548	\$ 1,869,591	\$ 1,836,449	\$ 364,690
MOTOR VEHICLE HIGHWAY0708	84,498	261,059	166,991	178,566	275,286	224,376	229,476
LOCAL ROAD & STREETS 7060	90,264	52,034	39,772	102,526	53,630	759	155,397
PROCTOR PARK DONATION FUN	1,243	31,867	28,705	4,405	11,436	2,992	12,849
NR RESTRICTED BLDG INSPEC	17,991	8,065	8,709	17,347	2,580	3,001	16,926
LECE 1154	1,504	7,694	4,811	4,387	7,076	7,855	3,608
USER FEE 1010	8	54	-	62	20	-	82
RAINY DAY FUND	169,840	-	8,500	161,340	32,416	67,802	125,954
CIGARETTE TAX CCIF	-	14,513	14,513	-	14,690	6,987	7,703
NR UNREST POLICE DONATION	213	-	146	67	533	370	230
NR UNREST FIRE EQUIP DONA	124	-	-	124	-	-	124
CUM FIRE SPEC-LIC EXCISE	60,266	16,992	23,599	53,659	17,350	18,035	52,974
CREDIT CARD PYMTS (UTILIT	-	17,008	16,792	216	94,513	94,119	610
NWPD DRUG TESTING	50	-	-	50	-	-	50
FIRE - BANDING/STORM SIRE	-	-	-	-	13,985	13,197	788
NWFD STATION REMODEL 2010	1,562	-	-	1,562	-	-	1,562
NR REST FIRE EQUIP & BLDG	51	-	-	51	-	-	51
0PAYROLL FUND	-	730,351	730,351	-	706,049	706,049	-
PAYROLL FEDERAL WITHHOL	-	109,161	109,161	-	111,559	111,559	-
PAYROLL FICA WITHHOLDIN	-	43,413	43,413	-	64,039	64,039	-
PAYROLL MEDICARE WITHHO	-	14,987	14,987	-	14,978	14,978	-
PAYROLL STATE WITHHOLDI	-	36,331	36,331	-	36,298	36,298	-
PAYROLL COUNTY ADJ. GRO	-	9,945	9,945	-	9,904	9,904	-
PAYROLL PERF WITHHOLDIN	7,648	28,214	35,862	-	28,523	28,523	-
PAYROLL-HEALTH INSURANCE	68	45,518	45,586	-	38,080	38,080	-
PAYROLL-DENTAL INSURANCE	(31)	3,790	3,759	-	3,605	3,605	-
PAYROLL-HOSPITALIZATION	13	11,104	11,117	-	11,250	11,250	-
PAYROLL-VOL LIFE INS	823	10,105	10,928	-	11,422	11,422	-
PAYROLL-DEF COMP	-	40,556	40,556	-	42,263	42,263	-
PAYROLL-GARNISHMENT	-	5,160	5,160	-	2,549	2,549	-
OPERATION PULL-OVER	-	-	-	-	480	480	-
PAYROLL - MISC MONIES	477	880	1,357	-	-	-	-
EMPLOYER'S SHARE FICA	-	64,053	64,053	-	64,043	64,043	-
EMPLOYER'S SHARE MEDICARE	-	16,865	16,865	-	14,978	14,978	-
STORM WATER	263,680	108,198	160,300	211,578	109,780	217,860	103,498
SANITATION FUND	175,385	886,566	696,044	365,907	1,295,990	1,245,273	416,624
SEWER DEPOSIT	-	11,250	1,175	10,075	25,700	7,208	28,567
DEBT SERVICE RESERVE ACCT	208,000	-	-	208,000	-	208,000	-
WATER FUND OPERATING	186,135	4,758,074	378,418	4,565,791	405,958	401,924	4,569,825
METER DEPOSIT	86,890	12,188	99,078	-	8	8	-
Totals	\$ 1,616,809	\$ 8,790,260	\$ 4,189,808	\$ 6,217,261	\$ 5,390,562	\$ 5,516,235	\$ 6,091,588

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

TOWN OF NEW WHITELAND
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
GENERAL FUND 0101	\$ 364,690	\$ 1,666,848	\$ 1,474,558	\$ 556,980	\$ 1,521,930	\$ 1,455,455	\$ 623,455
MOTOR VEHICLE HIGHWAY0708	229,476	323,258	315,985	236,749	313,307	294,823	255,233
LOCAL ROAD & STREETS 7060	155,397	54,644	100,000	110,041	55,706	100,000	65,747
PROCTOR PARK DONATION FUN	12,849	36,650	45,175	4,324	359	4,131	552
NR RESTRICTED BLDG INSPEC	16,926	2,855	2,492	17,289	3,075	3,041	17,323
LECE 1154	3,608	7,455	5,966	5,097	9,559	6,049	8,607
USER FEE 1010	82	84	-	166	-	-	166
RAINY DAY FUND	125,954	18,155	18,655	125,454	1,414	5,873	120,995
CIGARETTE TAX CCIF	7,703	14,474	14,389	7,788	13,744	21,532	-
CUM CAP DEVELOPMENT	-	14,457	-	14,457	14,981	-	29,438
NR UNREST POLICE DONATION	230	250	442	38	601	600	39
NR UNREST FIRE EQUIP DONA	124	250	-	374	1,000	850	524
CUM FIRE SPEC-LIC EXCISE	52,974	21,873	22,513	52,334	22,667	21,538	53,463
CREDIT CARD PYMTS (UTILIT	610	122,455	121,675	1,390	216,732	215,512	2,610
NWPD DRUG TESTING	50	50	-	100	-	-	100
FIRE - BANDING/STORM SIRE	788	-	788	-	-	-	-
NWFD STATION REMODEL 2010	1,562	-	1,562	-	-	-	-
NR REST FIRE EQUIP & BLDG	51	-	-	51	-	-	51
CC PMTS - PROCTOR PARK	-	1,850	1,850	-	-	-	-
PAYROLL -VISION INSURANCE	-	-	-	-	227	227	-
OPAYROLL FUND	-	703,083	703,083	-	697,578	697,578	-
PAYROLL FEDERAL WITHHOL	-	107,778	107,778	-	105,783	105,783	-
PAYROLL FICA WITHHOLDIN	-	63,577	63,577	-	63,099	63,099	-
PAYROLL MEDICARE WITHHO	-	14,869	14,869	-	14,756	14,756	-
PAYROLL STATE WITHHOLDI	-	36,736	36,736	-	35,174	35,174	-
PAYROLL COUNTY ADJ. GRO	-	9,703	9,703	-	9,666	9,666	-
PAYROLL PERF WITHHOLDIN	-	27,747	27,747	-	27,848	27,848	-
PAYROLL-HEALTH INSURANCE	-	33,796	33,796	-	31,833	31,833	-
PAYROLL-DENTAL INSURANCE	-	3,488	3,488	-	3,281	3,281	-
PAYROLL-HOSPITALIZATION	-	10,688	10,688	-	10,164	10,164	-
PAYROLL-VOL LIFE INS	-	12,503	12,503	-	14,026	14,026	-
PAYROLL-DEF COMP	-	42,610	42,610	-	44,368	44,368	-
PAYROLL-GARNISHMENT	-	1,794	1,794	-	751	751	-
OPERATION PULL-OVER	-	473	473	-	710	710	-
EMPLOYER'S SHARE FICA	-	63,577	63,577	-	63,099	63,099	-
EMPLOYER'S SHARE MEDICARE	-	14,869	14,869	-	14,756	14,756	-
STORM WATER	103,498	184,786	161,235	127,049	188,032	167,632	147,449
SANITATION FUND	416,624	1,088,183	889,243	615,564	956,018	851,759	719,823
SEWER DEPOSIT	28,567	26,525	13,407	41,685	24,500	13,774	52,411
WATER FUND OPERATING	4,569,825	258,454	1,045,609	3,782,670	153,588	561,563	3,374,695
Totals	\$ 6,091,588	\$ 4,990,847	\$ 5,382,835	\$ 5,699,600	\$ 4,634,332	\$ 4,861,251	\$ 5,472,681

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

TOWN OF NEW WHITELAND
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
GENERAL FUND 0101	\$ 623,455	\$ 5,045,133	\$ 1,438,821	\$ 4,229,767
MOTOR VEHICLE HIGHWAY0708	255,233	362,148	310,029	307,352
LOCAL ROAD & STREETS 7060	65,747	104,009	100,000	69,756
PROCTOR PARK DONATION FUN	552	1,763	1,482	833
NR RESTRICTED BLDG INSPEC	17,323	3,850	2,829	18,344
LECE 1154	8,607	19,790	1,123	27,274
USER FEE 1010	166	-	-	166
RAINY DAY FUND	120,995	320,462	134,428	307,029
CIGARETTE TAX CCIF	-	13,947	13,947	-
CUM CAP DEVELOPMENT	29,438	48,539	-	77,977
NR UNREST POLICE DONATION	39	1,283	786	536
NR UNREST FIRE EQUIP DONA	524	250	524	250
CUM FIRE SPEC-LIC EXCISE	53,463	27,437	17,711	63,189
CREDIT CARD PYMTS (UTILIT	2,610	325,522	313,485	14,647
NWPD DRUG TESTING	100	-	-	100
NR REST POLICE EQUIP DONA	-	30	-	30
NR REST FIRE EQUIP & BLDG	51	537	-	588
LOIT SPECIAL DISTRIBUTION	-	177,074	119,458	57,616
PAYROLL MEDICARE WITHHO	-	14,242	14,242	-
PAYROLL STATE WITHHOLDI	-	33,294	33,294	-
PAYROLL-HEALTH INSURANCE	-	29,812	29,812	-
PAYROLL-DENTAL INSURANCE	-	2,751	2,751	-
PAYROLL -VISION INSURANCE	-	375	375	-
PAYROLL-HOSPITALIZATION	-	9,341	9,341	-
PAYROLL-VOL LIFE INS	-	13,392	13,392	-
PAYROLL-DEF COMP	-	42,724	42,724	-
PAYROLL-GARNISHMENT	-	984	984	-
OPERATION PULL-OVER	-	3,188	2,677	511
0PAYROLL FUND	-	669,922	669,922	-
PAYROLL FEDERAL WITHHOL	-	106,150	106,150	-
PAYROLL FICA WITHHOLDIN	-	60,896	60,896	-
PAYROLL COUNTY ADJ. GRO	-	9,514	9,514	-
PAYROLL PERF WITHHOLDIN	-	26,793	26,793	-
EMPLOYER'S SHARE FICA	-	60,896	60,896	-
EMPLOYER'S SHARE MEDICARE	-	14,242	14,242	-
STORM WATER	147,449	185,412	126,661	206,200
SANITATION FUND	719,823	933,713	729,440	924,096
SEWER DEPOSIT	52,411	24,850	15,050	62,211
WATER FUND OPERATING	3,374,695	215,098	3,589,793	-
Totals	<u>\$ 5,472,681</u>	<u>\$ 8,909,363</u>	<u>\$ 8,013,572</u>	<u>\$ 6,368,472</u>

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

TOWN OF NEW WHITELAND
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. 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 Town.

Licenses and permits. Amounts received from businesses, occupations, or non-businesses 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.

TOWN OF NEW WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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.

TOWN OF NEW WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town 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 Town. 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 Town. 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 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.

TOWN OF NEW WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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, 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 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 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 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

TOWN OF NEW WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial 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 Town's Annual Financial Report 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 NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2012

	GENERAL FUND 0101	MOTOR VEHICLE HIGHWAY0708	LOCAL ROAD & STREETS 7060	PROCTOR PARK DONATION FUN	NR RESTRICTED BLDG INSPEC	LECE 1154	USER FEE 1010	RAINY DAY FUND	CIGARETTE TAX CCIF
Cash and investments - beginning	\$ 260,107	\$ 84,498	\$ 90,264	\$ 1,243	\$ 17,991	\$ 1,504	\$ 8	\$ 169,840	\$ -
Receipts:									
Taxes	677,364	-	-	-	-	-	-	-	-
Licenses and permits	31,359	-	-	-	-	3,560	-	-	-
Intergovernmental receipts	441,077	261,059	52,034	-	-	-	-	-	14,513
Charges for services	239,035	-	-	-	8,065	691	-	-	-
Fines and forfeits	9,027	-	-	-	-	3,443	54	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	36,403	-	-	31,867	-	-	-	-	-
Total receipts	1,434,265	261,059	52,034	31,867	8,065	7,694	54	-	14,513
Disbursements:									
Personal services	779,465	82,451	-	-	-	-	-	-	-
Supplies	49,761	34,436	-	-	-	-	-	-	14,513
Other services and charges	412,421	22,611	39,772	25,238	8,709	4,811	-	8,500	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	14,444	-	3,467	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	121,177	13,049	-	-	-	-	-	-	-
Total disbursements	1,362,824	166,991	39,772	28,705	8,709	4,811	-	8,500	14,513
Excess (deficiency) of receipts over disbursements	71,441	94,068	12,262	3,162	(644)	2,883	54	(8,500)	-
Cash and investments - ending	\$ 331,548	\$ 178,566	\$ 102,526	\$ 4,405	\$ 17,347	\$ 4,387	\$ 62	\$ 161,340	\$ -

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

	NR UNREST POLICE DONATION	NR UNREST FIRE EQUIP DONA	CUM FIRE SPEC-LIC EXCISE	CREDIT CARD PYMTS (UTILIT)	NWPD DRUG TESTING	FIRE - BANDING/STORM SIRE	NWFD STATION REMODEL 2010	NR REST FIRE EQUIP & BLDG
Cash and investments - beginning	\$ 213	\$ 124	\$ 60,266	\$ -	\$ 50	\$ -	\$ 1,562	\$ 51
Receipts:								
Taxes	-	-	16,977	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	17,008	-	-	-	-
Total receipts	-	-	16,992	17,008	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	146	-	23,599	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	16,792	-	-	-	-
Total disbursements	146	-	23,599	16,792	-	-	-	-
Excess (deficiency) of receipts over disbursements	(146)	-	(6,607)	216	-	-	-	-
Cash and investments - ending	\$ 67	\$ 124	\$ 53,659	\$ 216	\$ 50	\$ -	\$ 1,562	\$ 51

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

	0PAYROLL FUND	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO	PAYROLL PERF WITHHOLDIN	PAYROLL-HEALTH INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,648	\$ 68
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	730,351	109,161	43,413	14,987	36,331	9,945	28,214	45,518
Total receipts	730,351	109,161	43,413	14,987	36,331	9,945	28,214	45,518
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	730,351	109,161	43,413	14,987	36,331	9,945	35,862	45,586
Total disbursements	730,351	109,161	43,413	14,987	36,331	9,945	35,862	45,586
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(7,648)	(68)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL-DENTAL INSURANCE	PAYROLL-HOSPITALIZATION	PAYROLL-VOL LIFE INS	PAYROLL-DEF COMP	PAYROLL-GARNISHMENT	OPERATION PULL-OVER	PAYROLL - MISC MONIES	EMPLOYER'S SHARE FICA
Cash and investments - beginning	\$ (31)	\$ 13	\$ 823	\$ -	\$ -	\$ -	\$ 477	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,790	11,104	10,105	40,556	5,160	-	880	64,053
Total receipts	3,790	11,104	10,105	40,556	5,160	-	880	64,053
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,759	11,117	10,928	40,556	5,160	-	1,357	64,053
Total disbursements	3,759	11,117	10,928	40,556	5,160	-	1,357	64,053
Excess (deficiency) of receipts over disbursements	31	(13)	(823)	-	-	-	(477)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	EMPLOYER'S SHARE MEDICARE	STORM WATER	SANITATION FUND	SEWER DEPOSIT	DEBT SERVICE RESERVE ACCT	WATER FUND OPERATING	METER DEPOSIT	Totals
Cash and investments - beginning	\$ -	\$ 263,680	\$ 175,385	\$ -	\$ 208,000	\$ 186,135	\$ 86,890	\$ 1,616,809
Receipts:								
Taxes	-	-	-	-	-	-	-	694,341
Licenses and permits	-	-	-	-	-	-	-	34,919
Intergovernmental receipts	-	-	-	-	-	-	-	768,698
Charges for services	-	-	-	-	-	-	-	247,791
Fines and forfeits	-	-	-	-	-	-	-	12,524
Utility fees	-	108,198	867,266	11,250	-	4,754,261	12,188	5,753,163
Other receipts	16,865	-	19,300	-	-	3,813	-	1,278,824
Total receipts	16,865	108,198	886,566	11,250	-	4,758,074	12,188	8,790,260
Disbursements:								
Personal services	-	86,291	190,382	-	-	69,055	-	1,207,644
Supplies	-	-	-	-	-	-	-	98,710
Other services and charges	-	-	14,219	-	-	2,857	-	539,138
Debt service - principal and interest	-	-	203,736	-	-	-	-	203,736
Capital outlay	-	-	-	-	-	-	-	41,656
Utility operating expenses	-	73,988	286,774	-	-	270,556	-	631,318
Other disbursements	16,865	21	933	1,175	-	35,950	99,078	1,467,606
Total disbursements	16,865	160,300	696,044	1,175	-	378,418	99,078	4,189,808
Excess (deficiency) of receipts over disbursements	-	(52,102)	190,522	10,075	-	4,379,656	(86,890)	4,600,452
Cash and investments - ending	\$ -	\$ 211,578	\$ 365,907	\$ 10,075	\$ 208,000	\$ 4,565,791	\$ -	\$ 6,217,261

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

	GENERAL FUND 0101	MOTOR VEHICLE HIGHWAY0708	LOCAL ROAD & STREETS 7060	PROCTOR PARK DONATION FUN	NR RESTRICTED BLDG INSPEC	LECE 1154	USER FEE 1010	RAINY DAY FUND	CIGARETTE TAX CCIF
Cash and investments - beginning	\$ 331,548	\$ 178,566	\$ 102,526	\$ 4,405	\$ 17,347	\$ 4,387	\$ 62	\$ 161,340	\$ -
Receipts:									
Taxes	625,169	-	-	-	-	-	-	-	-
Licenses and permits	28,176	-	-	-	-	5,080	-	-	-
Intergovernmental receipts	444,348	275,286	53,630	-	-	-	-	-	14,690
Charges for services	287,115	-	-	-	2,580	472	-	-	-
Fines and forfeits	11,473	-	-	-	-	1,524	20	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	473,310	-	-	11,436	-	-	-	32,416	-
Total receipts	1,869,591	275,286	53,630	11,436	2,580	7,076	20	32,416	14,690
Disbursements:									
Personal services	744,361	81,847	-	-	-	-	-	13,283	-
Supplies	78,542	22,288	-	-	-	-	-	-	6,987
Other services and charges	484,976	28,684	759	2,992	3,001	7,855	-	17,230	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	9,614	79,444	-	-	-	-	-	37,289	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	518,956	12,113	-	-	-	-	-	-	-
Total disbursements	1,836,449	224,376	759	2,992	3,001	7,855	-	67,802	6,987
Excess (deficiency) of receipts over disbursements	33,142	50,910	52,871	8,444	(421)	(779)	20	(35,386)	7,703
Cash and investments - ending	\$ 364,690	\$ 229,476	\$ 155,397	\$ 12,849	\$ 16,926	\$ 3,608	\$ 82	\$ 125,954	\$ 7,703

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

	NR UNREST POLICE DONATION	NR UNREST FIRE EQUIP DONA	CUM FIRE SPEC-LIC EXCISE	CREDIT CARD PYMTS (UTILIT)	NWPD DRUG TESTING	FIRE - BANDING/STORM SIRE	NWFD STATION REMODEL 2010	NR REST FIRE EQUIP & BLDG
Cash and investments - beginning	\$ 67	\$ 124	\$ 53,659	\$ 216	\$ 50	\$ -	\$ 1,562	\$ 51
Receipts:								
Taxes	-	-	15,361	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,989	-	-	13,985	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	533	-	-	94,513	-	-	-	-
Total receipts	533	-	17,350	94,513	-	13,985	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	370	-	18,035	-	-	13,197	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	94,119	-	-	-	-
Total disbursements	370	-	18,035	94,119	-	13,197	-	-
Excess (deficiency) of receipts over disbursements	163	-	(685)	394	-	788	-	-
Cash and investments - ending	\$ 230	\$ 124	\$ 52,974	\$ 610	\$ 50	\$ 788	\$ 1,562	\$ 51

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

	0PAYROLL FUND	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO	PAYROLL PERF WITHHOLDIN	PAYROLL-HEALTH INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	706,049	111,559	64,039	14,978	36,298	9,904	28,523	38,080
Total receipts	706,049	111,559	64,039	14,978	36,298	9,904	28,523	38,080
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	706,049	111,559	64,039	14,978	36,298	9,904	28,523	38,080
Total disbursements	706,049	111,559	64,039	14,978	36,298	9,904	28,523	38,080
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL-DENTAL INSURANCE	PAYROLL-HOSPITALIZATION	PAYROLL-VOL LIFE INS	PAYROLL-DEF COMP	PAYROLL-GARNISHMENT	OPERATION PULL-OVER	PAYROLL - MISC MONIES	EMPLOYER'S SHARE FICA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,605	11,250	11,422	42,263	2,549	480	-	64,043
Total receipts	3,605	11,250	11,422	42,263	2,549	480	-	64,043
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,605	11,250	11,422	42,263	2,549	480	-	64,043
Total disbursements	3,605	11,250	11,422	42,263	2,549	480	-	64,043
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	EMPLOYER'S SHARE MEDICARE	STORM WATER	SANITATION FUND	SEWER DEPOSIT	DEBT SERVICE RESERVE ACCT	WATER FUND OPERATING	METER DEPOSIT	Totals
Cash and investments - beginning	\$ -	\$ 211,578	\$ 365,907	\$ 10,075	\$ 208,000	\$ 4,565,791	\$ -	\$ 6,217,261
Receipts:								
Taxes	-	-	-	-	-	-	-	640,530
Licenses and permits	-	-	-	-	-	-	-	33,256
Intergovernmental receipts	-	-	-	-	-	-	-	803,928
Charges for services	-	-	-	-	-	-	-	290,167
Fines and forfeits	-	-	-	-	-	-	-	13,017
Utility fees	-	109,780	880,771	25,700	-	666	8	1,016,925
Other receipts	14,978	-	415,219	-	-	405,292	-	2,592,739
Total receipts	14,978	109,780	1,295,990	25,700	-	405,958	8	5,390,562
Disbursements:								
Personal services	-	130,305	215,234	-	-	-	-	1,185,030
Supplies	-	-	-	-	-	-	-	107,817
Other services and charges	-	3,053	19,824	-	-	-	-	568,374
Debt service - principal and interest	-	-	172,713	-	-	-	-	172,713
Capital outlay	-	7,812	49,491	-	-	-	-	215,252
Utility operating expenses	-	76,671	386,039	-	-	-	-	462,710
Other disbursements	14,978	19	401,972	7,208	208,000	401,924	8	2,804,339
Total disbursements	14,978	217,860	1,245,273	7,208	208,000	401,924	8	5,516,235
Excess (deficiency) of receipts over disbursements	-	(108,080)	50,717	18,492	(208,000)	4,034	-	(125,673)
Cash and investments - ending	\$ -	\$ 103,498	\$ 416,624	\$ 28,567	\$ -	\$ 4,569,825	\$ -	\$ 6,091,588

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

	GENERAL FUND 0101	MOTOR VEHICLE HIGHWAY0708	LOCAL ROAD & STREETS 7060	PROCTOR PARK DONATION FUN	NR RESTRICTED BLDG INSPEC	LECE 1154	USER FEE 1010	RAINY DAY FUND	CIGARETTE TAX CCIF
Cash and investments - beginning	\$ 364,690	\$ 229,476	\$ 155,397	\$ 12,849	\$ 16,926	\$ 3,608	\$ 82	\$ 125,954	\$ 7,703
Receipts:									
Taxes	590,703	-	-	-	-	-	-	-	-
Licenses and permits	35,999	-	-	-	-	3,100	-	-	-
Intergovernmental receipts	508,230	323,258	54,644	-	-	-	-	-	7,788
Charges for services	252,028	-	-	-	2,855	444	-	-	-
Fines and forfeits	7,324	-	-	-	-	3,911	84	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	272,564	-	-	36,650	-	-	-	18,155	6,686
Total receipts	1,666,848	323,258	54,644	36,650	2,855	7,455	84	18,155	14,474
Disbursements:									
Personal services	691,512	141,425	-	-	-	-	-	-	-
Supplies	76,793	30,289	-	-	-	-	-	-	14,389
Other services and charges	438,701	29,467	100,000	45,175	2,492	5,966	-	18,655	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	28,943	91,454	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	238,609	23,350	-	-	-	-	-	-	-
Total disbursements	1,474,558	315,985	100,000	45,175	2,492	5,966	-	18,655	14,389
Excess (deficiency) of receipts over disbursements	192,290	7,273	(45,356)	(8,525)	363	1,489	84	(500)	85
Cash and investments - ending	\$ 556,980	\$ 236,749	\$ 110,041	\$ 4,324	\$ 17,289	\$ 5,097	\$ 166	\$ 125,454	\$ 7,788

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

	CUM CAP DEVELOPMENT	NR UNREST POLICE DONATION	NR UNREST FIRE EQUIP DONA	CUM FIRE SPEC-LIC EXCISE	CREDIT CARD PYMTS (UTILIT	NWPD DRUG TESTING	FIRE - BANDING/STORM SIRE	NWFD STATION REMODEL 2010
Cash and investments - beginning	\$ -	\$ 230	\$ 124	\$ 52,974	\$ 610	\$ 50	\$ 788	\$ 1,562
Receipts:								
Taxes	12,898	-	-	19,515	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,559	-	-	2,358	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	50	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	250	250	-	122,455	-	-	-
Total receipts	14,457	250	250	21,873	122,455	50	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	442	-	22,513	-	-	788	1,562
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	121,675	-	-	-
Total disbursements	-	442	-	22,513	121,675	-	788	1,562
Excess (deficiency) of receipts over disbursements	14,457	(192)	250	(640)	780	50	(788)	(1,562)
Cash and investments - ending	\$ 14,457	\$ 38	\$ 374	\$ 52,334	\$ 1,390	\$ 100	\$ -	\$ -

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

	NR REST FIRE EQUIP & BLDG	CC PMTS - PROCTOR PARK	PAYROLL -VISION INSURANCE	0PAYROLL FUND	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI
Cash and investments - beginning	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,850	-	703,083	107,778	63,577	14,869	36,736
Total receipts	-	1,850	-	703,083	107,778	63,577	14,869	36,736
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,850	-	703,083	107,778	63,577	14,869	36,736
Total disbursements	-	1,850	-	703,083	107,778	63,577	14,869	36,736
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL COUNTY ADJ. GRO	PAYROLL PERF WITHHOLDIN	PAYROLL-HEALTH INSURANCE	PAYROLL-DENTAL INSURANCE	PAYROLL-HOSPITALIZATION	PAYROLL-VOL LIFE INS	PAYROLL-DEF COMP	PAYROLL-GARNISHMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	9,703	27,747	33,796	3,488	10,688	12,503	42,610	1,794
Total receipts	9,703	27,747	33,796	3,488	10,688	12,503	42,610	1,794
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,703	27,747	33,796	3,488	10,688	12,503	42,610	1,794
Total disbursements	9,703	27,747	33,796	3,488	10,688	12,503	42,610	1,794
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	OPERATION PULL-OVER	EMPLOYER'S SHARE FICA	EMPLOYER'S SHARE MEDICARE	STORM WATER	SANITATION FUND	SEWER DEPOSIT	WATER FUND OPERATING	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 103,498	\$ 416,624	\$ 28,567	\$ 4,569,825	\$ 6,091,588
Receipts:								
Taxes	-	-	-	-	-	-	-	623,116
Licenses and permits	-	-	-	-	-	-	-	39,099
Intergovernmental receipts	-	-	-	-	-	-	-	897,837
Charges for services	-	-	-	-	-	-	-	255,327
Fines and forfeits	-	-	-	-	-	-	-	11,369
Utility fees	-	-	-	184,486	950,153	26,525	230,064	1,391,228
Other receipts	473	63,577	14,869	300	138,030	-	28,390	1,772,871
Total receipts	473	63,577	14,869	184,786	1,088,183	26,525	258,454	4,990,847
Disbursements:								
Personal services	-	-	-	101,575	220,691	-	-	1,155,203
Supplies	-	-	-	-	-	-	-	121,471
Other services and charges	-	-	-	4,298	23,840	-	-	668,594
Debt service - principal and interest	-	-	-	-	153,920	-	-	153,920
Capital outlay	-	-	-	9,500	33,804	-	552,817	741,823
Utility operating expenses	-	-	-	45,730	321,537	-	163,940	531,207
Other disbursements	473	63,577	14,869	132	135,451	13,407	328,852	2,010,617
Total disbursements	473	63,577	14,869	161,235	889,243	13,407	1,045,609	5,382,835
Excess (deficiency) of receipts over disbursements	-	-	-	23,551	198,940	13,118	(787,155)	(391,988)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 127,049	\$ 615,564	\$ 41,685	\$ 3,782,670	\$ 5,699,600

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

	GENERAL FUND 0101	MOTOR VEHICLE HIGHWAY0708	LOCAL ROAD & STREETS 7060	PROCTOR PARK DONATION FUN	NR RESTRICTED BLDG INSPEC	LECE 1154	USER FEE 1010	RAINY DAY FUND	CIGARETTE TAX CCIF
Cash and investments - beginning	\$ 556,980	\$ 236,749	\$ 110,041	\$ 4,324	\$ 17,289	\$ 5,097	\$ 166	\$ 125,454	\$ 7,788
Receipts:									
Taxes	744,060	114,413	-	-	-	-	-	-	-
Licenses and permits	37,548	-	-	-	-	5,220	-	-	-
Intergovernmental receipts	398,760	198,894	55,706	-	-	-	-	-	13,744
Charges for services	251,884	-	-	-	3,075	573	-	-	-
Fines and forfeits	6,774	-	-	-	-	3,766	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	82,904	-	-	359	-	-	-	1,414	-
Total receipts	1,521,930	313,307	55,706	359	3,075	9,559	-	1,414	13,744
Disbursements:									
Personal services	674,296	143,096	-	-	-	-	-	-	-
Supplies	62,064	43,226	-	-	-	-	-	-	21,532
Other services and charges	471,961	35,608	100,000	3,721	3,041	6,049	-	4,348	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	8,251	49,850	-	410	-	-	-	1,525	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	238,883	23,043	-	-	-	-	-	-	-
Total disbursements	1,455,455	294,823	100,000	4,131	3,041	6,049	-	5,873	21,532
Excess (deficiency) of receipts over disbursements	66,475	18,484	(44,294)	(3,772)	34	3,510	-	(4,459)	(7,788)
Cash and investments - ending	\$ 623,455	\$ 255,233	\$ 65,747	\$ 552	\$ 17,323	\$ 8,607	\$ 166	\$ 120,995	\$ -

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	CUM CAP DEVELOPMENT	NR UNREST POLICE DONATION	NR UNREST FIRE EQUIP DONA	CUM FIRE SPEC-LIC EXCISE	CREDIT CARD PYMTS (UTILIT)	NWPD DRUG TESTING	FIRE - BANDING/STORM SIRE	NWFD STATION REMODEL 2010
Cash and investments - beginning	\$ 14,457	\$ 38	\$ 374	\$ 52,334	\$ 1,390	\$ 100	\$ -	\$ -
Receipts:								
Taxes	13,983	-	-	21,157	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	998	-	-	1,510	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	601	1,000	-	216,732	-	-	-
Total receipts	14,981	601	1,000	22,667	216,732	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	600	850	21,538	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	215,512	-	-	-
Total disbursements	-	600	850	21,538	215,512	-	-	-
Excess (deficiency) of receipts over disbursements	14,981	1	150	1,129	1,220	-	-	-
Cash and investments - ending	\$ 29,438	\$ 39	\$ 524	\$ 53,463	\$ 2,610	\$ 100	\$ -	\$ -

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	NR REST FIRE EQUIP & BLDG	CC PMTS - PROCTOR PARK	PAYROLL -VISION INSURANCE	0PAYROLL FUND	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI
Cash and investments - beginning	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	227	697,578	105,783	63,099	14,756	35,174
Total receipts	-	-	227	697,578	105,783	63,099	14,756	35,174
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	227	697,578	105,783	63,099	14,756	35,174
Total disbursements	-	-	227	697,578	105,783	63,099	14,756	35,174
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	PAYROLL COUNTY ADJ. GRO	PAYROLL PERF WITHHOLDIN	PAYROLL-HEALTH INSURANCE	PAYROLL-DENTAL INSURANCE	PAYROLL-HOSPITALIZATION	PAYROLL-VOL LIFE INS	PAYROLL-DEF COMP	PAYROLL-GARNISHMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	9,666	27,848	31,833	3,281	10,164	14,026	44,368	751
Total receipts	9,666	27,848	31,833	3,281	10,164	14,026	44,368	751
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,666	27,848	31,833	3,281	10,164	14,026	44,368	751
Total disbursements	9,666	27,848	31,833	3,281	10,164	14,026	44,368	751
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	OPERATION PULL-OVER	EMPLOYER'S SHARE FICA	EMPLOYER'S SHARE MEDICARE	STORM WATER	SANITATION FUND	SEWER DEPOSIT	WATER FUND OPERATING	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 127,049	\$ 615,564	\$ 41,685	\$ 3,782,670	\$ 5,699,600
Receipts:								
Taxes	-	-	-	-	-	-	-	893,613
Licenses and permits	-	-	-	-	-	-	-	42,768
Intergovernmental receipts	-	-	-	-	-	-	-	669,612
Charges for services	-	-	-	-	-	-	-	255,532
Fines and forfeits	-	-	-	-	-	-	-	10,540
Utility fees	-	-	-	188,032	939,021	24,500	146,431	1,297,984
Other receipts	710	63,099	14,756	-	16,997	-	7,157	1,464,283
Total receipts	710	63,099	14,756	188,032	956,018	24,500	153,588	4,634,332
Disbursements:								
Personal services	-	-	-	100,920	221,667	-	-	1,139,979
Supplies	-	-	-	-	-	-	-	126,822
Other services and charges	-	-	-	7,688	23,791	-	-	656,207
Debt service - principal and interest	-	-	-	-	152,470	-	-	152,470
Capital outlay	-	-	-	-	42,803	-	329,986	455,813
Utility operating expenses	-	-	-	58,961	408,979	-	231,577	699,517
Other disbursements	710	63,099	14,756	63	2,049	13,774	-	1,630,443
Total disbursements	710	63,099	14,756	167,632	851,759	13,774	561,563	4,861,251
Excess (deficiency) of receipts over disbursements	-	-	-	20,400	104,259	10,726	(407,975)	(226,919)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 147,449	\$ 719,823	\$ 52,411	\$ 3,374,695	\$ 5,472,681

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

	GENERAL FUND 0101	MOTOR VEHICLE HIGHWAY0708	LOCAL ROAD & STREETS 7060	PROCTOR PARK DONATION FUN	NR RESTRICTED BLDG INSPEC	LECE 1154	USER FEE 1010	RAINY DAY FUND
Cash and investments - beginning	\$ 623,455	\$ 255,233	\$ 65,747	\$ 552	\$ 17,323	\$ 8,607	\$ 166	\$ 120,995
Receipts:								
Taxes	613,045	129,251	-	-	-	-	-	-
Licenses and permits	28,410	-	-	-	-	6,260	-	-
Intergovernmental receipts	521,819	232,897	104,009	-	-	-	-	-
Charges for services	300,458	-	-	-	3,850	418	-	-
Fines and forfeits	5,034	-	-	-	-	13,112	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	<u>3,576,367</u>	<u>-</u>	<u>-</u>	<u>1,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>320,462</u>
Total receipts	<u>5,045,133</u>	<u>362,148</u>	<u>104,009</u>	<u>1,763</u>	<u>3,850</u>	<u>19,790</u>	<u>-</u>	<u>320,462</u>
Disbursements:								
Personal services	630,110	151,588	-	-	-	-	-	-
Supplies	57,564	32,644	-	-	-	-	-	-
Other services and charges	481,654	30,299	100,000	1,232	2,729	1,123	-	130,567
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	8,839	70,321	-	250	-	-	-	3,861
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>260,654</u>	<u>25,177</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,438,821</u>	<u>310,029</u>	<u>100,000</u>	<u>1,482</u>	<u>2,829</u>	<u>1,123</u>	<u>-</u>	<u>134,428</u>
Excess (deficiency) of receipts over disbursements	<u>3,606,312</u>	<u>52,119</u>	<u>4,009</u>	<u>281</u>	<u>1,021</u>	<u>18,667</u>	<u>-</u>	<u>186,034</u>
Cash and investments - ending	<u>\$ 4,229,767</u>	<u>\$ 307,352</u>	<u>\$ 69,756</u>	<u>\$ 833</u>	<u>\$ 18,344</u>	<u>\$ 27,274</u>	<u>\$ 166</u>	<u>\$ 307,029</u>

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

	CIGARETTE TAX CCIF	CUM CAP DEVELOPMENT	NR UNREST POLICE DONATION	NR UNREST FIRE EQUIP DONA	CUM FIRE SPEC-LIC EXCISE	CREDIT CARD PYMTS (UTILIT	NWPD DRUG TESTING	NR REST POLICE EQUIP DONA
Cash and investments - beginning	\$ -	\$ 29,438	\$ 39	\$ 524	\$ 53,463	\$ 2,610	\$ 100	\$ -
Receipts:								
Taxes	-	45,408	-	-	25,914	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,947	3,131	-	-	1,523	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	1,283	250	-	325,522	-	30
Total receipts	13,947	48,539	1,283	250	27,437	325,522	-	30
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	13,947	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	786	524	17,711	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	313,485	-	-
Total disbursements	13,947	-	786	524	17,711	313,485	-	-
Excess (deficiency) of receipts over disbursements	-	48,539	497	(274)	9,726	12,037	-	30
Cash and investments - ending	\$ -	\$ 77,977	\$ 536	\$ 250	\$ 63,189	\$ 14,647	\$ 100	\$ 30

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

	NR REST FIRE EQUIP & BLDG	LOIT SPECIAL DISTRIBUTION	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL-HEALTH INSURANCE	PAYROLL-DENTAL INSURANCE	PAYROLL -VISION INSURANCE	PAYROLL-HOSPITALIZATION
Cash and investments - beginning	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	177,074	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	537	-	14,242	33,294	29,812	2,751	375	9,341
Total receipts	537	177,074	14,242	33,294	29,812	2,751	375	9,341
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	119,458	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	14,242	33,294	29,812	2,751	375	9,341
Total disbursements	-	119,458	14,242	33,294	29,812	2,751	375	9,341
Excess (deficiency) of receipts over disbursements	537	57,616	-	-	-	-	-	-
Cash and investments - ending	\$ 588	\$ 57,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

	PAYROLL-VOL LIFE INS	PAYROLL-DEF COMP	PAYROLL-GARNISHMENT	OPERATION PULL-OVER	0PAYROLL FUND	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL COUNTY ADJ. GRO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	13,392	42,724	984	3,188	669,922	106,150	60,896	9,514
Total receipts	13,392	42,724	984	3,188	669,922	106,150	60,896	9,514
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	13,392	42,724	984	2,677	669,922	106,150	60,896	9,514
Total disbursements	13,392	42,724	984	2,677	669,922	106,150	60,896	9,514
Excess (deficiency) of receipts over disbursements	-	-	-	511	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 511	\$ -	\$ -	\$ -	\$ -

TOWN OF NEW WHITELAND
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

	PAYROLL PERF WITHHOLDIN	EMPLOYER'S SHARE FICA	EMPLOYER'S SHARE MEDICARE	STORM WATER	SANITATION FUND	SEWER DEPOSIT	WATER FUND OPERATING	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 147,449	\$ 719,823	\$ 52,411	\$ 3,374,695	\$ 5,472,681
Receipts:								
Taxes	-	-	-	-	-	-	-	990,692
Licenses and permits	-	-	-	-	-	-	-	34,670
Intergovernmental receipts	-	-	-	-	-	-	-	877,326
Charges for services	-	-	-	-	-	-	-	304,726
Fines and forfeits	-	-	-	-	-	-	-	18,146
Utility fees	-	-	-	185,405	912,744	24,850	-	1,122,999
Other receipts	26,793	60,896	14,242	7	20,969	-	215,098	5,560,804
Total receipts	26,793	60,896	14,242	185,412	933,713	24,850	215,098	8,909,363
Disbursements:								
Personal services	-	-	-	83,154	230,310	-	-	1,095,162
Supplies	-	-	-	-	-	-	-	104,155
Other services and charges	-	-	-	5,121	25,618	-	-	897,801
Debt service - principal and interest	-	-	-	-	150,875	-	-	150,875
Capital outlay	-	-	-	-	-	-	42,801	145,093
Utility operating expenses	-	-	-	38,324	320,687	-	4,609	363,620
Other disbursements	26,793	60,896	14,242	62	1,950	15,050	3,542,383	5,256,866
Total disbursements	26,793	60,896	14,242	126,661	729,440	15,050	3,589,793	8,013,572
Excess (deficiency) of receipts over disbursements	-	-	-	58,751	204,273	9,800	(3,374,695)	895,791
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 206,200	\$ 924,096	\$ 62,211	\$ -	\$ 6,368,472

TOWN OF NEW WHITELAND
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	Fire Engine Lease to Purchase Agreement	\$ 34,264	\$ 17,712
Notes and loans payable	1 Police Car	<u>20,057</u>	<u>10,290</u>
Total governmental activities		<u>54,321</u>	<u>28,002</u>
Wastewater:			
Revenue bonds	WWTP Expansion	<u>295,000</u>	<u>149,063</u>
Totals		<u>\$ 349,321</u>	<u>\$ 177,065</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/>.