

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF NEW HARMONY

POSEY COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
03/23/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statements.....	8-12
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	14-39
Schedule of Payables and Receivables	41
Schedule of Leases and Debt	42
Schedule of Capital Assets.....	43
Other Reports.....	44

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Karla Atkins	01-01-11 to 12-31-15
President of the Town Council	David Campbell	01-01-11 to 02-18-13
	(Vacant)	02-19-13 to 02-20-13
	R. Joe Straw	02-21-13 to 12-31-15
Superintendent of Water Utility	Ryan Farrar	01-01-11 to 06-13-11
	Robert Grider (Interim)	06-14-11 to 03-31-12
	Daniel Linck	04-01-12 to 10-31-12
	Caleb Harvey	11-01-12 to 01-15-14
	John Dailey	01-16-14 to 08-15-14
	(Vacant)	08-16-14 to 12-31-15
Superintendent of Wastewater Utility	Ryan Farrar	01-01-11 to 06-13-11
	(Vacant)	06-14-11 to 02-03-13
	John Dailey	02-04-13 to 08-15-14
	(Vacant)	08-16-14 to 12-31-15
Superintendent of Gas Utility	Robert Grider	01-01-11 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF NEW HARMONY, POSEY COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of New Harmony (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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial 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

November 23, 2015

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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 NEW HARMONY
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	\$ 87,120	\$ 439,285	\$ 290,999	\$ 235,406	\$ 277,229	\$ 339,498	\$ 173,137
Motor Vehicle Highway	35,842	77,076	105,990	6,928	33,764	37,328	3,364
Local Road & Street	6,079	4,052	-	10,131	4,035	13,297	869
Street Dept-Hwy 69 Proceeds	62,548	1,292	1,800	62,040	-	2,000	60,040
Riverfront Trail	9,169	2,505	3,384	8,290	5,583	10,926	2,947
Local Law Enf Cont Ed	1,851	448	-	2,299	120	-	2,419
Riverboat Wager Tax Revenue	6,557	5,732	5,406	6,883	4,674	1,745	9,812
Park	11,552	4,365	5,379	10,538	19,007	22,054	7,491
Rainy Day Fund	5,879	-	-	5,879	-	-	5,879
Levy Excess Fund	888	-	471	417	-	-	417
Cum Cap Development	35,641	9,767	25,735	19,673	11,142	7,170	23,645
Cum Cap Imp-Cig Tax	8,052	2,630	2,824	7,858	2,093	-	9,951
Fire/EMS Station Grant Fund	-	284,815	252,038	32,777	256,462	289,239	-
New Harmony School Bldg Fund	-	-	-	-	29,350	26,843	2,507
Cemetery Operating	16,323	20,837	19,161	17,999	21,332	19,733	19,598
Mosquito	121	-	-	121	-	-	121
Cemetery- Improvement Fund	9,664	400	-	10,064	900	-	10,964
Bicentennial Commission Fund	10,000	-	1,289	8,711	1,000	3,561	6,150
Recycling Fund	832	-	-	832	-	-	832
Murphy Park Shelter House Endow	1,760	15	-	1,775	5	-	1,780
Murphy Park Endowment	10,541	143	-	10,684	26	-	10,710
Cemetery Posey Co. Community Founda	1,271	396	-	1,667	88	-	1,755
Economic Development Income Tax	27,315	29,883	1,661	55,537	36,061	-	91,598
County Option Income Tax	35,142	23,480	24,911	33,711	25,853	17,194	42,370
Wabash River Erosion Control	11,309	-	5,000	6,309	-	-	6,309
Park Board	4,341	8,971	2,001	11,311	5,966	14,231	3,046
Cemetery- Perpetual Care	121,840	1,000	-	122,840	2,250	-	125,090
Veterans Memorial Fund	2,729	315	729	2,315	-	76	2,239
Payroll	5,031	275,657	275,899	4,789	277,685	278,602	3,872
Electric Liquidating Interest	90,821	1,616	-	92,437	67	-	92,504
Trash Collection	11,077	43,039	41,252	12,864	42,824	41,491	14,197
Sewage Utility Operating	86,300	396,337	399,316	83,321	386,626	374,567	95,380
Sewage Util Bond & Interest	48,419	113,364	113,451	48,332	113,928	124,219	38,041
Sewage Utility Depreciation	430,500	61,500	-	492,000	61,500	10,936	542,564
Sewage Construction Fund	28,369	-	-	28,369	-	-	28,369
Sewage Debt Service Reserve	129,338	320	-	129,658	171	-	129,829
Water Utility Operating & Cash Change	206,392	289,114	296,668	198,838	268,940	296,146	171,632
Water Util Bond & Interest	104,699	77,844	76,800	105,743	77,856	76,855	106,744
Water Util Depreciation	275,027	43,200	-	318,227	43,200	-	361,427
Water Util Meter Deposit	3,920	1,500	1,000	4,420	2,500	2,500	4,420
Water Util Cash Reserve	100,000	42,000	42,000	100,000	-	-	100,000
Water Debt Service Reserve	80,524	200	-	80,724	106	-	80,830
Gas Utility Operating	355,644	482,177	517,751	320,070	339,916	322,075	337,911
Gas Utility Depreciation	84,000	12,000	-	96,000	12,000	-	108,000
Gas Utility Meter Deposit	9,182	2,500	2,250	9,432	5,250	5,500	9,182
Gas Cash Reserve	250,000	100,000	150,000	200,000	-	-	200,000
Totals	\$ 2,823,609	\$ 2,859,775	\$ 2,665,165	\$ 3,018,219	\$ 2,369,509	\$ 2,337,786	\$ 3,049,942

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

TOWN OF NEW HARMONY
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	12-31-14		
General Fund	\$ 173,137	\$ 208,683	\$ 212,792	\$ 169,028	\$ 429,215	\$ 288,030	\$ 310,213		
Motor Vehicle Highway	3,364	31,378	18,311	16,431	37,385	16,063	37,753		
Local Road & Street	869	3,932	-	4,801	3,924	-	8,725		
Street Dept-Hwy 69 Proceeds	60,040	489	-	60,529	507	-	61,036		
Riverfront Trail	2,947	227,348	193,592	36,703	95,517	126,225	5,995		
Local Law Enf Cont Ed	2,419	410	30	2,799	250	395	2,654		
Riverboat Wager Tax Revenue	9,812	4,674	9,121	5,365	4,674	5,277	4,762		
Park	7,491	9,285	3,592	13,184	5,417	9,509	9,092		
Rainy Day Fund	5,879	-	-	5,879	-	-	5,879		
Levy Excess Fund	417	-	-	417	-	-	417		
Cum Cap Development	23,645	6,960	1,795	28,810	6,264	10,040	25,034		
Cum Cap Imp-Cig Tax	9,951	2,119	651	11,419	2,087	2,580	10,926		
Fire/EMS Station Grant Fund	-	8,500	-	8,500	-	1,482	7,018		
New Harmony School Bldg Fund	2,507	52,237	23,855	30,889	26,520	23,208	34,201		
Tolliver Park/ Tree Fund	-	50,000	3,360	46,640	-	6,144	40,496		
Storm Water Grant	-	13,055	50	13,005	234,375	247,380	-		
Cemetery Operating	19,598	27,812	21,587	25,823	22,216	23,623	24,416		
Mosquito	121	-	-	121	-	-	121		
Cemetery -Improvement Fund	10,964	900	-	11,864	100	-	11,964		
Bicentennial Commission Fund	6,150	9,191	6,354	8,987	8,957	17,524	420		
Recycling Fund	832	-	-	832	-	-	832		
Murphy Park Shelter House Endow	1,780	6	-	1,786	3	-	1,789		
Murphy Park Endowment	10,710	27	-	10,737	15	-	10,752		
Cemetery Posey Co. Community Founda	1,755	382	-	2,137	-	-	2,137		
Economic Development Income Tax	91,598	30,504	39,900	82,202	37,284	94,361	25,125		
County Option Income Tax	42,370	21,440	4,849	58,961	26,346	61,800	23,507		
Wabash River Erosion Control	6,309	-	-	6,309	-	128	6,181		
Park Board	3,046	8,351	8,809	2,588	14,615	1,691	15,512		
Cemetery -Perpetual Care	125,090	2,000	-	127,090	250	-	127,340		
Veterans Memorial Fund	2,239	-	140	2,099	596	396	2,299		
Payroll	3,872	298,059	298,561	3,370	296,805	297,678	2,497		
Electric Liquidating Interest	92,504	671	51	93,124	617	-	93,741		
Trash Collection	14,197	43,252	42,660	14,789	42,916	43,941	13,764		
Sewage Utility Operating	95,380	356,462	412,279	39,563	358,710	354,539	43,734		
Sewage Util Bond & Interest	38,041	113,400	113,361	38,080	114,037	113,674	38,443		
Sewage Utility Depreciation	542,564	61,500	-	604,064	10,250	37,556	576,758		
Sewage Construction Fund	28,369	-	-	28,369	-	-	28,369		
Sewage Debt Service Reserve	129,829	130	-	129,959	130	-	130,089		
Water Utility Operating & Cash Change	171,632	246,194	285,391	132,435	279,135	303,563	108,007		
Water Util Bond & Interest	106,744	76,824	77,865	105,703	77,784	77,785	105,702		
Water Util Depreciation	361,427	43,200	75,939	328,688	43,200	32,798	339,090		
Water Util Meter Deposit	4,420	500	1,700	3,220	100	200	3,120		
Water Util Cash Reserve	100,000	-	-	100,000	-	-	100,000		
Water Debt Service Reserve	80,830	81	-	80,911	81	-	80,992		
Gas Utility Operating	337,911	388,544	505,783	220,672	606,532	452,652	374,552		
Gas Utility Depreciation	108,000	12,000	-	120,000	12,000	-	132,000		
Gas Utility Meter Deposit	9,182	1,000	3,750	6,432	250	650	6,032		
Gas Cash Reserve	200,000	-	-	200,000	-	-	200,000		
Totals	<u>\$ 3,049,942</u>	<u>\$ 2,361,500</u>	<u>\$ 2,366,128</u>	<u>\$ 3,045,314</u>	<u>\$ 2,799,064</u>	<u>\$ 2,650,892</u>	<u>\$ 3,193,486</u>		

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

TOWN OF NEW HARMONY
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, gas, storm water, and trash.

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: building and planning permits, demolition permits, sign permits, and gun permits.

TOWN OF NEW HARMONY
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 this type 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 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.

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.

TOWN OF NEW HARMONY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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.

TOWN OF NEW HARMONY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. *Deposits and Investments*

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the 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 NEW HARMONY
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.

OTHER INFORMATION - UNAUDITED

The Town's Annual Report information for years 2011 and later 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 NEW HARMONY
 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 & Street	Street Dept-Hwy 69 Proceeds	Riverfront Trail	Local Law Enf Cont Ed	Riverboat Wager Tax Revenue	Park
Cash and investments - beginning	\$ 87,120	\$ 35,842	\$ 6,079	\$ 62,548	\$ 9,169	\$ 1,851	\$ 6,557	\$ 11,552
Receipts:								
Taxes	203,831	-	-	-	-	-	-	-
Licenses and permits	2,130	-	-	-	2,505	440	-	-
Intergovernmental	28,046	33,068	4,052	-	-	-	5,732	-
Charges for services	15,653	-	-	-	-	8	-	2,872
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	189,625	44,008	-	1,292	-	-	-	1,493
Total receipts	439,285	77,076	4,052	1,292	2,505	448	5,732	4,365
Disbursements:								
Personal services	67,251	30,337	-	-	-	-	-	-
Supplies	27,557	2,154	-	-	1,908	-	4,040	1,239
Other services and charges	83,328	30,599	-	1,800	1,476	-	44	4,018
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	87,022	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	25,841	42,900	-	-	-	-	1,322	122
Total disbursements	290,999	105,990	-	1,800	3,384	-	5,406	5,379
Excess (deficiency) of receipts over disbursements	148,286	(28,914)	4,052	(508)	(879)	448	326	(1,014)
Cash and investments - ending	\$ 235,406	\$ 6,928	\$ 10,131	\$ 62,040	\$ 8,290	\$ 2,299	\$ 6,883	\$ 10,538

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

	Rainy Day Fund	Levy Excess Fund	Cum Cap Development	Cum Cap Imp-Cig Tax	Fire/EMS Station Grant Fund	New Harmony School Bldg Fund	Cemetery Operating	Mosquito
Cash and investments - beginning	\$ 5,879	\$ 888	\$ 35,641	\$ 8,052	\$ -	\$ -	\$ 16,323	\$ 121
Receipts:								
Taxes	-	-	8,778	-	-	-	5,942	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	989	2,630	-	-	623	-
Charges for services	-	-	-	-	-	-	3,000	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	284,815	-	11,272	-
Total receipts	-	-	9,767	2,630	284,815	-	20,837	-
Disbursements:								
Personal services	-	-	-	-	-	-	3,499	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	22,742	2,824	-	-	15,463	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,993	-	252,038	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	471	-	-	-	-	199	-
Total disbursements	-	471	25,735	2,824	252,038	-	19,161	-
Excess (deficiency) of receipts over disbursements	-	(471)	(15,968)	(194)	32,777	-	1,676	-
Cash and investments - ending	\$ 5,879	\$ 417	\$ 19,673	\$ 7,858	\$ 32,777	\$ -	\$ 17,999	\$ 121

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

	Cemetery- Improvement Fund	Bicentennial Commission Fund	Recycling Fund	Murphy Park Shelter House Endow	Murphy Park Endowment	Cemetery Posey Co. Community Founda	Economic Development Income Tax	County Option Income Tax
Cash and investments - beginning	\$ 9,664	\$ 10,000	\$ 832	\$ 1,760	\$ 10,541	\$ 1,271	\$ 27,315	\$ 35,142
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	29,883	20,430
Charges for services	400	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	15	143	396	-	3,050
Total receipts	400	-	-	15	143	396	29,883	23,480
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	1,289	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	24,911
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,661	-
Total disbursements	-	1,289	-	-	-	-	1,661	24,911
Excess (deficiency) of receipts over disbursements	400	(1,289)	-	15	143	396	28,222	(1,431)
Cash and investments - ending	\$ 10,064	\$ 8,711	\$ 832	\$ 1,775	\$ 10,684	\$ 1,667	\$ 55,537	\$ 33,711

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

	Wabash River Erosion Control	Park Board	Cemetery- Perpetual Care	Veterans Memorial Fund	Payroll	Electric Liquidating Interest	Trash Collection	Sewage Utility Operating
Cash and investments - beginning	\$ 11,309	\$ 4,341	\$ 121,840	\$ 2,729	\$ 5,031	\$ 90,821	\$ 11,077	\$ 86,300
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	1,000	-	-	-	43,039	-
Utility fees	-	-	-	-	-	-	-	348,546
Penalties	-	-	-	-	-	-	-	6,453
Other receipts	-	8,971	-	315	275,657	1,616	-	41,338
Total receipts	<u>-</u>	<u>8,971</u>	<u>1,000</u>	<u>315</u>	<u>275,657</u>	<u>1,616</u>	<u>43,039</u>	<u>396,337</u>
Disbursements:								
Personal services	-	-	-	-	198,224	-	-	46,815
Supplies	-	2,001	-	729	-	-	-	-
Other services and charges	5,000	-	-	-	-	-	-	3,937
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,660
Utility operating expenses	-	-	-	-	-	-	-	172,040
Other disbursements	-	-	-	-	77,675	-	41,252	174,864
Total disbursements	<u>5,000</u>	<u>2,001</u>	<u>-</u>	<u>729</u>	<u>275,899</u>	<u>-</u>	<u>41,252</u>	<u>399,316</u>
Excess (deficiency) of receipts over disbursements	<u>(5,000)</u>	<u>6,970</u>	<u>1,000</u>	<u>(414)</u>	<u>(242)</u>	<u>1,616</u>	<u>1,787</u>	<u>(2,979)</u>
Cash and investments - ending	<u>\$ 6,309</u>	<u>\$ 11,311</u>	<u>\$ 122,840</u>	<u>\$ 2,315</u>	<u>\$ 4,789</u>	<u>\$ 92,437</u>	<u>\$ 12,864</u>	<u>\$ 83,321</u>

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

	Sewage Utl Bond & Interest	Sewage Utility Depreciation	Sewage Construction Fund	Sewage Debt Service Reserve	Water Utility Operating & Cash Change	Water Utl Bond & Interest	Water Utl Depreciation	Water Utl Meter Deposit
Cash and investments - beginning	\$ 48,419	\$ 430,500	\$ 28,369	\$ 129,338	\$ 206,392	\$ 104,699	\$ 275,027	\$ 3,920
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	272,416	-	-	1,500
Penalties	-	-	-	-	1,286	-	-	-
Other receipts	113,364	61,500	-	320	15,412	77,844	43,200	-
Total receipts	113,364	61,500	-	320	289,114	77,844	43,200	1,500
Disbursements:								
Personal services	-	-	-	-	46,815	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,623	-	-	-
Debt service - principal and interest	113,451	-	-	-	-	76,800	-	-
Capital outlay	-	-	-	-	767	-	-	-
Utility operating expenses	-	-	-	-	119,419	-	-	-
Other disbursements	-	-	-	-	121,044	-	-	1,000
Total disbursements	113,451	-	-	-	296,668	76,800	-	1,000
Excess (deficiency) of receipts over disbursements	(87)	61,500	-	320	(7,554)	1,044	43,200	500
Cash and investments - ending	\$ 48,332	\$ 492,000	\$ 28,369	\$ 129,658	\$ 198,838	\$ 105,743	\$ 318,227	\$ 4,420

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

	Water Utl Cash Reserve	Water Debt Service Reserve	Gas Utility Operating	Gas Utility Depreciation	Gas Utility Meter Deposit	Gas Cash Reserve	Totals
Cash and investments - beginning	\$ 100,000	\$ 80,524	\$ 355,644	\$ 84,000	\$ 9,182	\$ 250,000	\$ 2,823,609
Receipts:							
Taxes	-	-	-	-	-	-	218,551
Licenses and permits	-	-	-	-	-	-	5,075
Intergovernmental	-	-	-	-	-	-	125,453
Charges for services	-	-	-	-	-	-	65,972
Utility fees	-	-	461,850	-	2,500	-	1,086,812
Penalties	-	-	2,001	-	-	-	9,740
Other receipts	42,000	200	18,326	12,000	-	100,000	1,348,172
Total receipts	42,000	200	482,177	12,000	2,500	100,000	2,859,775
Disbursements:							
Personal services	-	-	-	-	-	-	392,941
Supplies	-	-	-	-	-	-	40,917
Other services and charges	-	-	-	-	-	-	179,854
Debt service - principal and interest	-	-	-	-	-	-	190,251
Capital outlay	-	-	767	-	-	-	370,158
Utility operating expenses	-	-	404,984	-	-	-	696,443
Other disbursements	42,000	-	112,000	-	2,250	150,000	794,601
Total disbursements	42,000	-	517,751	-	2,250	150,000	2,665,165
Excess (deficiency) of receipts over disbursements	-	200	(35,574)	12,000	250	(50,000)	194,610
Cash and investments - ending	\$ 100,000	\$ 80,724	\$ 320,070	\$ 96,000	\$ 9,432	\$ 200,000	\$ 3,018,219

TOWN OF NEW HARMONY
 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 & Street	Street Dept-Hwy 69 Proceeds	Riverfront Trail	Local Law Enf Cont Ed	Riverboat Wager Tax Revenue	Park
Cash and investments - beginning	\$ 235,406	\$ 6,928	\$ 10,131	\$ 62,040	\$ 8,290	\$ 2,299	\$ 6,883	\$ 10,538
Receipts:								
Taxes	141,351	7,722	-	-	-	-	-	-
Licenses and permits	11,037	-	-	-	-	120	-	-
Intergovernmental	18,307	21,663	4,035	-	-	-	4,674	-
Charges for services	11,328	1,410	-	-	2,715	-	-	3,281
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	95,206	2,969	-	-	2,868	-	-	15,726
Total receipts	<u>277,229</u>	<u>33,764</u>	<u>4,035</u>	<u>-</u>	<u>5,583</u>	<u>120</u>	<u>4,674</u>	<u>19,007</u>
Disbursements:								
Personal services	71,313	30,867	-	-	-	-	-	-
Supplies	23,179	1,925	-	-	7,426	-	1,745	536
Other services and charges	140,675	1,567	13,297	2,000	3,500	-	-	21,406
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	89,168	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,163	2,969	-	-	-	-	-	112
Total disbursements	<u>339,498</u>	<u>37,328</u>	<u>13,297</u>	<u>2,000</u>	<u>10,926</u>	<u>-</u>	<u>1,745</u>	<u>22,054</u>
Excess (deficiency) of receipts over disbursements	<u>(62,269)</u>	<u>(3,564)</u>	<u>(9,262)</u>	<u>(2,000)</u>	<u>(5,343)</u>	<u>120</u>	<u>2,929</u>	<u>(3,047)</u>
Cash and investments - ending	<u>\$ 173,137</u>	<u>\$ 3,364</u>	<u>\$ 869</u>	<u>\$ 60,040</u>	<u>\$ 2,947</u>	<u>\$ 2,419</u>	<u>\$ 9,812</u>	<u>\$ 7,491</u>

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

	Rainy Day Fund	Levy Excess Fund	Cum Cap Development	Cum Cap Imp-Cig Tax	Fire/EMS Station Grant Fund	New Harmony School Bldg Fund	Cemetery Operating	Mosquito
Cash and investments - beginning	\$ 5,879	\$ 417	\$ 19,673	\$ 7,858	\$ 32,777	\$ -	\$ 17,999	\$ 121
Receipts:								
Taxes	-	-	5,661	-	-	-	4,313	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	5,481	2,093	247,962	-	437	-
Charges for services	-	-	-	-	-	28,000	4,500	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,500	1,350	12,082	-
Total receipts	-	-	11,142	2,093	256,462	29,350	21,332	-
Disbursements:								
Personal services	-	-	-	-	-	-	3,886	-
Supplies	-	-	-	-	-	-	15,630	-
Other services and charges	-	-	4,130	-	-	11,681	217	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,040	-	289,239	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	15,162	-	-
Total disbursements	-	-	7,170	-	289,239	26,843	19,733	-
Excess (deficiency) of receipts over disbursements	-	-	3,972	2,093	(32,777)	2,507	1,599	-
Cash and investments - ending	\$ 5,879	\$ 417	\$ 23,645	\$ 9,951	\$ -	\$ 2,507	\$ 19,598	\$ 121

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

	Cemetery- Improvement Fund	Bicentennial Commission Fund	Recycling Fund	Murphy Park Shelter House Endow	Murphy Park Endowment	Cemetery Posey Co. Community Founda	Economic Development Income Tax	County Option Income Tax
Cash and investments - beginning	\$ 10,064	\$ 8,711	\$ 832	\$ 1,775	\$ 10,684	\$ 1,667	\$ 55,537	\$ 33,711
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	36,061	25,853
Charges for services	900	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	1,000	-	5	26	88	-	-
Total receipts	900	1,000	-	5	26	88	36,061	25,853
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	3,561	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	17,194
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	3,561	-	-	-	-	-	17,194
Excess (deficiency) of receipts over disbursements	900	(2,561)	-	5	26	88	36,061	8,659
Cash and investments - ending	\$ 10,964	\$ 6,150	\$ 832	\$ 1,780	\$ 10,710	\$ 1,755	\$ 91,598	\$ 42,370

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

	Wabash River Erosion Control	Park Board	Cemetery- Perpetual Care	Veterans Memorial Fund	Payroll	Electric Liquidating Interest	Trash Collection	Sewage Utility Operating
Cash and investments - beginning	\$ 6,309	\$ 11,311	\$ 122,840	\$ 2,315	\$ 4,789	\$ 92,437	\$ 12,864	\$ 83,321
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	2,250	-	-	-	42,824	-
Utility fees	-	-	-	-	-	-	-	364,840
Penalties	-	-	-	-	-	-	-	6,963
Other receipts	-	5,966	-	-	277,685	67	-	14,823
Total receipts	-	5,966	2,250	-	277,685	67	42,824	386,626
Disbursements:								
Personal services	-	-	-	-	262,512	-	-	41,578
Supplies	-	14,231	-	76	-	-	-	-
Other services and charges	-	-	-	-	4,600	-	41,475	4,935
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	3,637
Utility operating expenses	-	-	-	-	-	-	-	143,014
Other disbursements	-	-	-	-	11,490	-	16	181,403
Total disbursements	-	14,231	-	76	278,602	-	41,491	374,567
Excess (deficiency) of receipts over disbursements	-	(8,265)	2,250	(76)	(917)	67	1,333	12,059
Cash and investments - ending	<u>\$ 6,309</u>	<u>\$ 3,046</u>	<u>\$ 125,090</u>	<u>\$ 2,239</u>	<u>\$ 3,872</u>	<u>\$ 92,504</u>	<u>\$ 14,197</u>	<u>\$ 95,380</u>

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

	Sewage Utl Bond & Interest	Sewage Utility Depreciation	Sewage Construction Fund	Sewage Debt Service Reserve	Water Utility Operating & Cash Change	Water Utl Bond & Interest	Water Utl Depreciation	Water Utl Meter Deposit
Cash and investments - beginning	\$ 48,332	\$ 492,000	\$ 28,369	\$ 129,658	\$ 198,838	\$ 105,743	\$ 318,227	\$ 4,420
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	253,211	-	-	2,500
Penalties	-	-	-	-	1,291	-	-	-
Other receipts	113,928	61,500	-	171	14,438	77,856	43,200	-
Total receipts	113,928	61,500	-	171	268,940	77,856	43,200	2,500
Disbursements:								
Personal services	-	-	-	-	41,578	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	9,930	-	-	-
Debt service - principal and interest	124,219	-	-	-	-	76,855	-	-
Capital outlay	-	-	-	-	1,246	-	-	-
Utility operating expenses	-	10,936	-	-	121,754	-	-	-
Other disbursements	-	-	-	-	121,638	-	-	2,500
Total disbursements	124,219	10,936	-	-	296,146	76,855	-	2,500
Excess (deficiency) of receipts over disbursements	(10,291)	50,564	-	171	(27,206)	1,001	43,200	-
Cash and investments - ending	\$ 38,041	\$ 542,564	\$ 28,369	\$ 129,829	\$ 171,632	\$ 106,744	\$ 361,427	\$ 4,420

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

	Water Util Cash Reserve	Water Debt Service Reserve	Gas Utility Operating	Gas Utility Depreciation	Gas Utility Meter Deposit	Gas Cash Reserve	Totals
Cash and investments - beginning	\$ 100,000	\$ 80,724	\$ 320,070	\$ 96,000	\$ 9,432	\$ 200,000	\$ 3,018,219
Receipts:							
Taxes	-	-	-	-	-	-	159,047
Licenses and permits	-	-	-	-	-	-	11,157
Intergovernmental	-	-	-	-	-	-	366,566
Charges for services	-	-	-	-	-	-	97,208
Utility fees	-	-	327,680	-	5,250	-	953,481
Penalties	-	-	1,095	-	-	-	9,349
Other receipts	-	106	11,141	12,000	-	-	772,701
Total receipts	-	106	339,916	12,000	5,250	-	2,369,509
Disbursements:							
Personal services	-	-	-	-	-	-	451,734
Supplies	-	-	-	-	-	-	68,309
Other services and charges	-	-	-	-	-	-	259,413
Debt service - principal and interest	-	-	-	-	-	-	201,074
Capital outlay	-	-	-	-	-	-	403,524
Utility operating expenses	-	-	309,548	-	-	-	585,252
Other disbursements	-	-	12,527	-	5,500	-	368,480
Total disbursements	-	-	322,075	-	5,500	-	2,337,786
Excess (deficiency) of receipts over disbursements	-	106	17,841	12,000	(250)	-	31,723
Cash and investments - ending	\$ 100,000	\$ 80,830	\$ 337,911	\$ 108,000	\$ 9,182	\$ 200,000	\$ 3,049,942

TOWN OF NEW HARMONY
 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 & Street	Street Dept-Hwy 69 Proceeds	Riverfront Trail	Local Law Enf Cont Ed	Riverboat Wager Tax Revenue
Cash and investments - beginning	\$ 173,137	\$ 3,364	\$ 869	\$ 60,040	\$ 2,947	\$ 2,419	\$ 9,812
Receipts:							
Taxes	145,611	-	-	-	-	-	-
Licenses and permits	5,737	-	-	-	-	410	-
Intergovernmental	22,216	29,961	3,932	-	59,456	-	4,674
Charges for services	13,024	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,865	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	22,095	1,417	-	489	165,027	-	-
Total receipts	<u>208,683</u>	<u>31,378</u>	<u>3,932</u>	<u>489</u>	<u>227,348</u>	<u>410</u>	<u>4,674</u>
Disbursements:							
Personal services	75,547	18,152	-	-	-	30	-
Supplies	24,479	159	-	-	2,065	-	4,621
Other services and charges	82,717	-	-	-	19,000	-	4,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,230	-	-	-	172,527	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	17,819	-	-	-	-	-	-
Total disbursements	<u>212,792</u>	<u>18,311</u>	<u>-</u>	<u>-</u>	<u>193,592</u>	<u>30</u>	<u>9,121</u>
Excess (deficiency) of receipts over disbursements	<u>(4,109)</u>	<u>13,067</u>	<u>3,932</u>	<u>489</u>	<u>33,756</u>	<u>380</u>	<u>(4,447)</u>
Cash and investments - ending	<u>\$ 169,028</u>	<u>\$ 16,431</u>	<u>\$ 4,801</u>	<u>\$ 60,529</u>	<u>\$ 36,703</u>	<u>\$ 2,799</u>	<u>\$ 5,365</u>

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

	Park	Rainy Day Fund	Levy Excess Fund	Cum Cap Development	Cum Cap Imp-Cig Tax	Fire/EMS Station Grant Fund	New Harmony School Bldg Fund
Cash and investments - beginning	\$ 7,491	\$ 5,879	\$ 417	\$ 23,645	\$ 9,951	\$ -	\$ 2,507
Receipts:							
Taxes	-	-	-	6,204	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	756	2,119	-	-
Charges for services	2,801	-	-	-	-	-	52,000
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	6,484	-	-	-	-	8,500	237
Total receipts	<u>9,285</u>	<u>-</u>	<u>-</u>	<u>6,960</u>	<u>2,119</u>	<u>8,500</u>	<u>52,237</u>
Disbursements:							
Personal services	-	-	-	-	-	-	975
Supplies	1,101	-	-	-	-	-	-
Other services and charges	2,360	-	-	311	651	-	22,880
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,484	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	131	-	-	-	-	-	-
Total disbursements	<u>3,592</u>	<u>-</u>	<u>-</u>	<u>1,795</u>	<u>651</u>	<u>-</u>	<u>23,855</u>
Excess (deficiency) of receipts over disbursements	<u>5,693</u>	<u>-</u>	<u>-</u>	<u>5,165</u>	<u>1,468</u>	<u>8,500</u>	<u>28,382</u>
Cash and investments - ending	<u>\$ 13,184</u>	<u>\$ 5,879</u>	<u>\$ 417</u>	<u>\$ 28,810</u>	<u>\$ 11,419</u>	<u>\$ 8,500</u>	<u>\$ 30,889</u>

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

	Tolliver Park/ Tree Fund	Storm Water Grant	Cemetery Operating	Mosquito	Cemetery -Improvement Fund	Bicentennial Commission Fund	Recycling Fund
Cash and investments - beginning	\$ -	\$ -	\$ 19,598	\$ 121	\$ 10,964	\$ 6,150	\$ 832
Receipts:							
Taxes	-	-	9,496	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,103	-	-	-	-
Charges for services	-	-	4,300	-	800	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	50,000	13,055	12,913	-	100	9,191	-
Total receipts	<u>50,000</u>	<u>13,055</u>	<u>27,812</u>	<u>-</u>	<u>900</u>	<u>9,191</u>	<u>-</u>
Disbursements:							
Personal services	-	-	3,839	-	-	-	-
Supplies	-	-	17,006	-	-	2,257	-
Other services and charges	3,360	50	742	-	-	4,097	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,360</u>	<u>50</u>	<u>21,587</u>	<u>-</u>	<u>-</u>	<u>6,354</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>46,640</u>	<u>13,005</u>	<u>6,225</u>	<u>-</u>	<u>900</u>	<u>2,837</u>	<u>-</u>
Cash and investments - ending	<u>\$ 46,640</u>	<u>\$ 13,005</u>	<u>\$ 25,823</u>	<u>\$ 121</u>	<u>\$ 11,864</u>	<u>\$ 8,987</u>	<u>\$ 832</u>

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

	Murphy Park Shelter House Endow	Murphy Park Endowment	Cemetery Posey Co. Community Founda	Economic Development Income Tax	County Option Income Tax	Wabash River Erosion Control	Park Board
Cash and investments - beginning	\$ 1,780	\$ 10,710	\$ 1,755	\$ 91,598	\$ 42,370	\$ 6,309	\$ 3,046
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	30,504	21,440	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	6	27	382	-	-	-	8,351
Total receipts	<u>6</u>	<u>27</u>	<u>382</u>	<u>30,504</u>	<u>21,440</u>	<u>-</u>	<u>8,351</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	8,809
Other services and charges	-	-	-	39,900	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,849	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,900</u>	<u>4,849</u>	<u>-</u>	<u>8,809</u>
Excess (deficiency) of receipts over disbursements	<u>6</u>	<u>27</u>	<u>382</u>	<u>(9,396)</u>	<u>16,591</u>	<u>-</u>	<u>(458)</u>
Cash and investments - ending	<u>\$ 1,786</u>	<u>\$ 10,737</u>	<u>\$ 2,137</u>	<u>\$ 82,202</u>	<u>\$ 58,961</u>	<u>\$ 6,309</u>	<u>\$ 2,588</u>

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

	Cemetery -Perpetual Care	Veterans Memorial Fund	Payroll	Electric Liquidating Interest	Trash Collection	Sewage Utility Operating	Sewage Util Bond & Interest
Cash and investments - beginning	\$ 125,090	\$ 2,239	\$ 3,872	\$ 92,504	\$ 14,197	\$ 95,380	\$ 38,041
Receipts:							
Taxes	-	-	38,117	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,000	-	-	-	43,252	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	339,930	-
Penalties	-	-	-	-	-	6,602	-
Other receipts	-	-	259,942	671	-	9,930	113,400
Total receipts	2,000	-	298,059	671	43,252	356,462	113,400
Disbursements:							
Personal services	-	-	297,944	-	-	68,972	-
Supplies	-	140	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,969	-
Debt service - principal and interest	-	-	-	-	-	-	113,361
Capital outlay	-	-	-	-	-	7,105	-
Utility operating expenses	-	-	-	-	-	131,207	-
Other disbursements	-	-	617	51	42,660	200,026	-
Total disbursements	-	140	298,561	51	42,660	412,279	113,361
Excess (deficiency) of receipts over disbursements	2,000	(140)	(502)	620	592	(55,817)	39
Cash and investments - ending	<u>\$ 127,090</u>	<u>\$ 2,099</u>	<u>\$ 3,370</u>	<u>\$ 93,124</u>	<u>\$ 14,789</u>	<u>\$ 39,563</u>	<u>\$ 38,080</u>

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

	Sewage Utility Depreciation	Sewage Construction Fund	Sewage Debt Service Reserve	Water Utility Operating & Cash Change	Water Utl Bond & Interest	Water Utl Depreciation	Water Utl Meter Deposit
Cash and investments - beginning	\$ 542,564	\$ 28,369	\$ 129,829	\$ 171,632	\$ 106,744	\$ 361,427	\$ 4,420
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	236,417	-	-	-
Penalties	-	-	-	1,369	-	-	-
Other receipts	61,500	-	130	8,408	76,824	43,200	500
Total receipts	61,500	-	130	246,194	76,824	43,200	500
Disbursements:							
Personal services	-	-	-	43,647	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	10,334	-	-	-
Debt service - principal and interest	-	-	-	-	77,865	-	-
Capital outlay	-	-	-	2,726	-	3,156	-
Utility operating expenses	-	-	-	83,148	-	72,783	-
Other disbursements	-	-	-	145,536	-	-	1,700
Total disbursements	-	-	-	285,391	77,865	75,939	1,700
Excess (deficiency) of receipts over disbursements	61,500	-	130	(39,197)	(1,041)	(32,739)	(1,200)
Cash and investments - ending	\$ 604,064	\$ 28,369	\$ 129,959	\$ 132,435	\$ 105,703	\$ 328,688	\$ 3,220

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

	Water Utl Cash Reserve	Water Debt Service Reserve	Gas Utility Operating	Gas Utility Depreciation	Gas Utility Meter Deposit	Gas Cash Reserve	Totals
Cash and investments - beginning	\$ 100,000	\$ 80,830	\$ 337,911	\$ 108,000	\$ 9,182	\$ 200,000	\$ 3,049,942
Receipts:							
Taxes	-	-	-	-	-	-	199,428
Licenses and permits	-	-	-	-	-	-	6,147
Intergovernmental	-	-	-	-	-	-	176,161
Charges for services	-	-	-	-	-	-	118,177
Fines and forfeits	-	-	-	-	-	-	2,865
Utility fees	-	-	380,134	-	-	-	956,481
Penalties	-	-	1,718	-	-	-	9,689
Other receipts	-	81	6,692	12,000	1,000	-	892,552
Total receipts	-	81	388,544	12,000	1,000	-	2,361,500
Disbursements:							
Personal services	-	-	-	-	-	-	509,106
Supplies	-	-	-	-	-	-	60,637
Other services and charges	-	-	-	-	-	-	195,871
Debt service - principal and interest	-	-	-	-	-	-	191,226
Capital outlay	-	-	3,410	-	-	-	207,487
Utility operating expenses	-	-	311,393	-	-	-	598,531
Other disbursements	-	-	190,980	-	3,750	-	603,270
Total disbursements	-	-	505,783	-	3,750	-	2,366,128
Excess (deficiency) of receipts over disbursements	-	81	(117,239)	12,000	(2,750)	-	(4,628)
Cash and investments - ending	\$ 100,000	\$ 80,911	\$ 220,672	\$ 120,000	\$ 6,432	\$ 200,000	\$ 3,045,314

TOWN OF NEW HARMONY
 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 & Street	Street Dept-Hwy 69 Proceeds	Riverfront Trail	Local Law Enf Cont Ed	Riverboat Wager Tax Revenue
Cash and investments - beginning	\$ 169,028	\$ 16,431	\$ 4,801	\$ 60,529	\$ 36,703	\$ 2,799	\$ 5,365
Receipts:							
Taxes	136,826	-	-	-	-	-	-
Licenses and permits	4,546	-	-	-	-	250	-
Intergovernmental	20,707	36,349	3,924	-	-	-	4,674
Charges for services	11,821	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	<u>255,315</u>	<u>1,036</u>	<u>-</u>	<u>507</u>	<u>95,517</u>	<u>-</u>	<u>-</u>
Total receipts	<u>429,215</u>	<u>37,385</u>	<u>3,924</u>	<u>507</u>	<u>95,517</u>	<u>250</u>	<u>4,674</u>
Disbursements:							
Personal services	79,718	11,486	-	-	-	395	-
Supplies	22,926	4,577	-	-	4,775	-	4,984
Other services and charges	81,827	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	86,125	-	-	-	1,450	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>17,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>293</u>
Total disbursements	<u>288,030</u>	<u>16,063</u>	<u>-</u>	<u>-</u>	<u>126,225</u>	<u>395</u>	<u>5,277</u>
Excess (deficiency) of receipts over disbursements	<u>141,185</u>	<u>21,322</u>	<u>3,924</u>	<u>507</u>	<u>(30,708)</u>	<u>(145)</u>	<u>(603)</u>
Cash and investments - ending	<u>\$ 310,213</u>	<u>\$ 37,753</u>	<u>\$ 8,725</u>	<u>\$ 61,036</u>	<u>\$ 5,995</u>	<u>\$ 2,654</u>	<u>\$ 4,762</u>

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

	Park	Rainy Day Fund	Levy Excess Fund	Cum Cap Development	Cum Cap Imp-Cig Tax	Fire/EMS Station Grant Fund	New Harmony School Bldg Fund
Cash and investments - beginning	\$ 13,184	\$ 5,879	\$ 417	\$ 28,810	\$ 11,419	\$ 8,500	\$ 30,889
Receipts:							
Taxes	-	-	-	5,607	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	657	2,087	-	-
Charges for services	3,557	-	-	-	-	-	25,000
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,860	-	-	-	-	-	1,520
Total receipts	5,417	-	-	6,264	2,087	-	26,520
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	326	-	-	-	-	-	-
Other services and charges	8,969	-	-	535	2,580	1,482	23,208
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	214	-	-	9,505	-	-	-
Total disbursements	9,509	-	-	10,040	2,580	1,482	23,208
Excess (deficiency) of receipts over disbursements	(4,092)	-	-	(3,776)	(493)	(1,482)	3,312
Cash and investments - ending	\$ 9,092	\$ 5,879	\$ 417	\$ 25,034	\$ 10,926	\$ 7,018	\$ 34,201

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

	Tolliver Park/ Tree Fund	Storm Water Grant	Cemetery Operating	Mosquito	Cemetery -Improvement Fund	Bicentennial Commission Fund	Recycling Fund
Cash and investments - beginning	\$ 46,640	\$ 13,005	\$ 25,823	\$ 121	\$ 11,864	\$ 8,987	\$ 832
Receipts:							
Taxes	-	-	7,756	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	859	-	-	-	-
Charges for services	-	-	1,300	-	100	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	234,375	12,301	-	-	8,957	-
Total receipts	-	234,375	22,216	-	100	8,957	-
Disbursements:							
Personal services	-	-	4,056	-	-	-	-
Supplies	-	-	17,794	-	-	1,018	-
Other services and charges	6,144	150	1,773	-	-	5,205	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	234,375	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	12,855	-	-	-	11,301	-
Total disbursements	6,144	247,380	23,623	-	-	17,524	-
Excess (deficiency) of receipts over disbursements	(6,144)	(13,005)	(1,407)	-	100	(8,567)	-
Cash and investments - ending	\$ 40,496	\$ -	\$ 24,416	\$ 121	\$ 11,964	\$ 420	\$ 832

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

	Murphy Park Shelter House Endow	Murphy Park Endowment	Cemetery Posey Co. Community Founda	Economic Development Income Tax	County Option Income Tax	Wabash River Erosion Control	Park Board
Cash and investments - beginning	\$ 1,786	\$ 10,737	\$ 2,137	\$ 82,202	\$ 58,961	\$ 6,309	\$ 2,588
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	37,284	26,346	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3	15	-	-	-	-	14,615
Total receipts	<u>3</u>	<u>15</u>	<u>-</u>	<u>37,284</u>	<u>26,346</u>	<u>-</u>	<u>14,615</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	128	1,691
Other services and charges	-	-	-	1,661	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	92,700	61,800	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,361</u>	<u>61,800</u>	<u>128</u>	<u>1,691</u>
Excess (deficiency) of receipts over disbursements	<u>3</u>	<u>15</u>	<u>-</u>	<u>(57,077)</u>	<u>(35,454)</u>	<u>(128)</u>	<u>12,924</u>
Cash and investments - ending	<u>\$ 1,789</u>	<u>\$ 10,752</u>	<u>\$ 2,137</u>	<u>\$ 25,125</u>	<u>\$ 23,507</u>	<u>\$ 6,181</u>	<u>\$ 15,512</u>

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

	Cemetery -Perpetual Care	Veterans Memorial Fund	Payroll	Electric Liquidating Interest	Trash Collection	Sewage Utility Operating	Sewage Utl Bond & Interest
Cash and investments - beginning	\$ 127,090	\$ 2,099	\$ 3,370	\$ 93,124	\$ 14,789	\$ 39,563	\$ 38,080
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	250	-	-	-	42,916	-	-
Utility fees	-	-	-	-	-	343,361	-
Penalties	-	-	-	-	-	6,155	-
Other receipts	-	596	296,805	617	-	9,194	114,037
Total receipts	<u>250</u>	<u>596</u>	<u>296,805</u>	<u>617</u>	<u>42,916</u>	<u>358,710</u>	<u>114,037</u>
Disbursements:							
Personal services	-	-	281,301	-	-	53,674	-
Supplies	-	396	-	-	-	-	-
Other services and charges	-	-	-	-	-	5,793	-
Debt service - principal and interest	-	-	-	-	-	-	113,674
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	160,982	-
Other disbursements	-	-	16,377	-	43,941	134,090	-
Total disbursements	<u>-</u>	<u>396</u>	<u>297,678</u>	<u>-</u>	<u>43,941</u>	<u>354,539</u>	<u>113,674</u>
Excess (deficiency) of receipts over disbursements	<u>250</u>	<u>200</u>	<u>(873)</u>	<u>617</u>	<u>(1,025)</u>	<u>4,171</u>	<u>363</u>
Cash and investments - ending	<u>\$ 127,340</u>	<u>\$ 2,299</u>	<u>\$ 2,497</u>	<u>\$ 93,741</u>	<u>\$ 13,764</u>	<u>\$ 43,734</u>	<u>\$ 38,443</u>

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

	Sewage Utility Depreciation	Sewage Construction Fund	Sewage Debt Service Reserve	Water Utility Operating & Cash Change	Water Utl Bond & Interest	Water Utl Depreciation	Water Utl Meter Deposit
Cash and investments - beginning	\$ 604,064	\$ 28,369	\$ 129,959	\$ 132,435	\$ 105,703	\$ 328,688	\$ 3,220
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	265,771	-	-	-
Penalties	-	-	-	1,436	-	-	-
Other receipts	10,250	-	130	11,928	77,784	43,200	100
Total receipts	10,250	-	130	279,135	77,784	43,200	100
Disbursements:							
Personal services	-	-	-	51,704	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	12,217	-	-	-
Debt service - principal and interest	-	-	-	-	77,785	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	14,826	-	-	91,750	-	-	-
Other disbursements	22,730	-	-	147,892	-	32,798	200
Total disbursements	37,556	-	-	303,563	77,785	32,798	200
Excess (deficiency) of receipts over disbursements	(27,306)	-	130	(24,428)	(1)	10,402	(100)
Cash and investments - ending	\$ 576,758	\$ 28,369	\$ 130,089	\$ 108,007	\$ 105,702	\$ 339,090	\$ 3,120

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

	Water Utl Cash Reserve	Water Debt Service Reserve	Gas Utility Operating	Gas Utility Depreciation	Gas Utility Meter Deposit	Gas Cash Reserve	Totals
Cash and investments - beginning	\$ 100,000	\$ 80,911	\$ 220,672	\$ 120,000	\$ 6,432	\$ 200,000	\$ 3,045,314
Receipts:							
Taxes	-	-	-	-	-	-	150,189
Licenses and permits	-	-	-	-	-	-	4,796
Intergovernmental	-	-	-	-	-	-	132,887
Charges for services	-	-	-	-	-	-	84,944
Utility fees	-	-	470,918	-	-	-	1,080,050
Penalties	-	-	1,777	-	-	-	9,368
Other receipts	-	81	133,837	12,000	250	-	1,336,830
Total receipts	-	81	606,532	12,000	250	-	2,799,064
Disbursements:							
Personal services	-	-	-	-	-	-	482,334
Supplies	-	-	-	-	-	-	58,615
Other services and charges	-	-	-	-	-	-	151,544
Debt service - principal and interest	-	-	-	-	-	-	191,459
Capital outlay	-	-	2,475	-	-	-	324,425
Utility operating expenses	-	-	393,582	-	-	-	661,140
Other disbursements	-	-	56,595	-	650	-	781,375
Total disbursements	-	-	452,652	-	650	-	2,650,892
Excess (deficiency) of receipts over disbursements	-	81	153,880	12,000	(400)	-	148,172
Cash and investments - ending	\$ 100,000	\$ 80,992	\$ 374,552	\$ 132,000	\$ 6,032	\$ 200,000	\$ 3,193,486

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TOWN OF NEW HARMONY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2014

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities:	\$ 94,446	\$ 85,421
Electric	-	-
Trash	3,601	972
Wastewater	6,158	11,601
Water	4,336	4,699
Gas	17,446	10,959
Totals	\$ 125,987	\$ 113,652

TOWN OF NEW HARMONY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2014

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater:			
Revenue bonds	Sewage Utility Rehabilitation	\$ 239,000	\$ 44,768
Revenue bonds	Sewage Utility Rehabilitation	540,000	68,531
Revenue bonds	Sewage Utility Construction	<u>9,000</u>	<u>15,792</u>
Total Wastewater		<u>788,000</u>	<u>129,091</u>
Water:			
Revenue bonds	Water Utility Rehabilitation	1,026,000	69,170
Revenue bonds	Water Utility Rehabilitation	<u>122,000</u>	<u>8,490</u>
Total Water		<u>1,148,000</u>	<u>77,660</u>
Totals		<u>\$ 1,936,000</u>	<u>\$ 206,751</u>

TOWN OF NEW HARMONY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 88,528
Buildings	10,188,884
Improvements other than buildings	12,223
Machinery, equipment, and vehicles	795,211
Total governmental activities	11,084,846
Electric:	
Total Electric	-
Trash:	
Total Trash	-
Wastewater:	
Land	2,000
Buildings	232,942
Improvements other than buildings	2,062,270
Machinery, equipment, and vehicles	120,521
Total Wastewater	2,417,733
Water:	
Land	750
Buildings	51,552
Improvements other than buildings	2,052,342
Machinery, equipment, and vehicles	133,414
Total Water	2,238,058
Gas:	
Land	500
Buildings	20,902
Machinery, equipment, and vehicles	56,133
Total Gas	77,535
Total capital assets	\$ 15,818,172

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/>.