

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF GREENSBURG

DECATUR COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
12/15/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Bridgett C. Weber	01-01-12 to 12-31-15
	Ashlee D. Green	01-01-16 to 12-31-19
Mayor	Gary L. Herbert	01-01-12 to 12-31-15
	Dan Manus	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Gary L. Herbert	01-01-12 to 12-31-15
	Dan Manus	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Darrell Poling	01-01-13 to 12-31-13
	Blake O'Mara	01-01-14 to 12-31-14
	Jamie Cain	01-01-15 to 12-31-17
Superintendent of Water Utility	Rick Denney	01-01-13 to 12-31-17
Superintendent of Wastewater Utility	Jeffrey H. Smith	01-01-13 to 12-31-17
Utility Office Manager	Donna M. Lecher	01-01-13 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF GREENSBURG, DECATUR COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Greensburg (City), for the period of January 1, 2013 to December 31, 2016. The City's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a 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 described in the preceding paragraph, the financial statements for the period of January 1, 2013 to December 31, 2016, 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 City.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, present the financial position and results of operations of the City based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

December 14, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
GENERAL FUND	\$ 1,013,173	\$ 5,427,594	\$ 5,516,809	\$ 923,958	\$ 5,889,611	\$ 6,434,098	\$ 379,471
MVH	467,237	351,365	226,845	591,757	583,305	244,804	930,258
LRS	86,050	47,761	-	133,811	48,276	66,238	115,849
AIRPORT OPERATIONS	194,324	72,436	58,774	207,986	77,137	135,217	149,906
EDIT	660,861	414,292	222,199	852,954	434,089	184,980	1,102,063
TRASH TIPPING FEE	235,601	149,779	106,177	279,203	159,729	110,913	328,019
FEMA GRANT	581	-	581	-	-	-	-
LAW ENFORCEMENT CONT.ED.	27,334	9,361	11,433	25,262	7,949	3,369	29,842
UNSAFE BUILDING FEES	38,873	8,381	-	47,254	10,770	-	58,024
911 DISPATCH/COUNTY	31,515	71,433	47,942	55,006	28,388	35,840	47,554
RAINY DAY	537,316	-	30,720	506,596	-	-	506,596
K-9 OPERATIONS	-	11,800	5,594	6,206	-	6,162	44
HAZMAT EMERGENCY FUND	27,511	474	-	27,985	-	9,905	18,080
LEVY EXCESS FUND	29,395	-	-	29,395	-	-	29,395
VETERAN'S WAY PROJECT	-	-	-	-	475,721	475,721	-
HONDA/FIRE	455,152	473,831	424,256	504,727	482,937	444,846	542,818
AVIATION ROTARY FUEL	120,381	128,905	174,076	75,210	93,868	100,632	68,446
CUM.CAPITAL DEVELOPMENT	183,818	114,829	61,164	237,483	206,603	123,139	320,947
POLICE DONATIONS FUND	3,664	1,060	3,880	844	589	346	1,087
FIRE CONTRIBUTION FUND	57,787	22,299	21,382	58,704	8,680	23,532	43,852
CUMULATIVE FIRE	213,505	76,118	-	289,623	82,196	-	371,819
BOND-GENERAL SINKING	124,249	294,143	254,810	163,582	325,348	354,763	134,167
C.C.I.F.	80,041	30,850	20,243	90,648	30,398	13,732	107,314
TIF	1,021,083	784,143	15,343	1,789,883	975,929	2,016,503	749,309
POLICE PENSION	421,009	142,885	127,601	436,293	116,433	106,409	446,317
FIRE PENSION	393,299	161,008	177,939	376,368	199,947	117,927	458,388
RIVER BOAT REVENUE	342,921	136,155	40,000	439,076	68,078	41,000	466,154
TAX & MISC CLEARING FUND	67,724	79,463	130,477	16,710	7,205	6,700	17,215
LINCOLN STREET PARK	5,735	-	-	5,735	-	2,000	3,735
POLICE EQUITABLE SHARING	11,726	-	-	11,726	-	-	11,726
OWI - OVERTIME	9,866	2,699	4,798	7,767	1,599	9,366	-
RENOVATION BOND 2005	73	-	-	73	-	-	73
DELTA DENTAL	-	-	-	-	33,828	33,828	-
VSP	-	-	-	-	6,227	6,227	-
GREENSBURG CITY PROJECT-BONY	1,137,137	-	145,229	991,908	-	58,857	933,051
DECATUR COUNTY TIF BOND CONST-BONY	6,142,063	3	414,985	5,727,081	3	91,400	5,635,684
FEDERAL TAX - FP&PP	-	22,539	22,539	-	18,672	18,672	-
STATE TAX - FP&PP	623	6,986	7,324	285	6,903	7,188	-
COUNTY TAX - FP&PP	149	1,874	1,927	96	1,827	1,923	-
COBRA & PENSION INS.	-	655	655	-	-	-	-
FEDERAL TAX WITHHELD	-	394,172	394,172	-	417,337	417,337	-
FICA TAX WITHHELD	-	81,325	81,325	-	162,048	153,627	8,421
STATE TAX WITHHELD	9,893	113,618	113,700	9,811	114,448	109,234	15,025
COUNTY TAX WITHHELD	3,738	42,917	42,923	3,732	43,210	41,271	5,671
PERF WITHHELD	2,290	33,196	32,447	3,039	34,167	35,429	1,777
MEDICARE WITHHELD	-	47,193	47,193	-	93,597	91,628	1,969
DIRECT DEPOSIT PR CLEARIN	-	1,607,697	1,598,251	9,446	1,816,253	1,825,699	-
WASHINGTON NAT INS W/H	953	24,549	24,404	1,098	25,001	21,326	4,773
PENSION DD/PAYROLL CLRNG	-	1,200	1,200	-	1,200	1,200	-
UTILITY SALARY CLEARING	-	143,312	142,154	1,158	161,591	160,761	1,988
LEGALSHIELD	41	622	622	41	13	-	54
AMERICAN GENERAL W/H	75	-	-	75	-	-	75
77 PEN POLICE ASSES W/H	3,730	43,798	47,161	367	44,316	44,291	392
77 PEN FIRE ASSES W/H	6,411	70,294	62,488	14,217	71,221	72,712	12,726
GARNISHMENT JZ	-	-	-	-	1,150	1,000	150

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
UNITED FUND	309	312	621	-	300	-	300
INDIANA STATE W/H: 668	-	12,225	12,225	-	12,324	12,324	-
HEALTH INS - EMP W/H	158	79	-	237	77	-	314
AFLAC WITHHELD	12	2,139	2,064	87	2,680	2,255	512
COMBINED INSURANCE	12	732	732	12	763	634	141
AMERITAS	792	34,024	33,844	972	733	-	1,705
IND STATE W/H: 678	-	9,100	9,100	-	7,033	7,033	-
IND STATE W/H: 679	-	6,254	6,254	-	6,340	6,340	-
IND STATE W/H: 680	-	9,984	9,984	-	9,984	9,984	-
IND STATE W/H: 681	-	5,200	5,200	-	3,800	3,800	-
IND STATE W/H: 682	-	2,600	2,600	-	2,600	2,600	-
IND STATE W/H: 683	90	6,075	6,075	90	6,084	6,084	90
IND STATE W/H: 684	-	4,888	4,888	-	4,794	4,794	-
IND STATE W/H: 685	-	3,068	3,068	-	3,068	3,068	-
IND STATE W/H: 686	-	-	-	-	1,500	1,500	-
FOP DUES	-	2,335	2,153	182	2,224	2,406	-
IND STATE W/H: 693	-	4,160	4,160	-	4,160	4,160	-
IND CHILD SUPPORT ANNUAL FEE	-	220	220	-	385	94	291
YMCA/ANYTIME FIT PR DED	163	5,477	4,783	857	5,768	6,062	563
IND STATE W/H: 696	-	7,203	7,203	-	7,644	7,644	-
HOUSING REHAB LOAN	47	-	-	47	-	-	47
HEALTH CARE PLAN	221,506	1,659,073	1,621,109	259,470	2,648,847	2,220,790	687,527
AIRPORT IMPROVEMENT	100,932	117,744	128,068	90,608	62,472	90,168	62,912
EDLP/ACRO FUND	70,252	161	25,000	45,413	114	-	45,527
AIRPORT CLEARING	-	20,939	20,624	315	22,444	22,759	-
ILR FUND	45,354	-	-	45,354	-	-	45,354
SEWER REFUNDING BONDS SERIES 2013	-	4,196,319	4,196,319	-	-	-	-
SEWER GENERAL	344,702	3,152,927	2,976,893	520,736	3,662,088	3,113,956	1,068,868
SEWER COMPUTER RESERVE	512,243	-	379,450	132,793	-	46,915	85,878
SEWER DEPRECIATION	681,700	-	123,053	558,647	-	5,824	552,823
SEWER ELECTRONIC MAP GEN	8	-	-	8	-	-	8
SEWER UTILITY CONSTR. /NY	7,018	-	-	7,018	-	-	7,018
SEWER CAPITAL IMPROVEMENT	1,416,176	-	47,148	1,369,028	-	-	1,369,028
WASTEWATER PLANT SERVIC	2,265	-	-	2,265	-	-	2,265
SEWER SINKING NY	316,378	1,269,902	1,381,654	204,626	1,579,433	1,418,438	365,621
DEBT SERVICE RESERVE-NY	1,892,496	42	33,743	1,858,795	35	35	1,858,795
WATER GENERAL	318,239	2,358,980	2,326,893	350,326	2,688,902	2,615,484	423,744
UTILITIES CLEARING	30,426	6,146,097	5,638,351	538,172	6,535,171	6,538,121	535,222
WATER METER DEPOSIT	162,772	74,763	63,824	173,711	65,270	58,045	180,936
WATER DEPRECIATION ACCT.	152,237	8,899	161,136	-	-	-	-
WATER CAPITAL IMPROVEMENT	609,706	-	131,575	478,131	-	106,494	371,637
WATER COMPUTER RESERVE	515,319	-	409,245	106,074	23,149	22,304	106,919
WATER BOND & INTEREST	92,753	294,338	293,373	93,718	297,873	296,458	95,133
WATER DEBT RESERVE ACCT.	369,892	-	-	369,892	-	-	369,892
WATER BOND AND INT. NY	104,750	266,201	353,351	17,600	537,900	399,050	156,450
WATER DEBT RESERVE - NY	1,022,612	2	12,414	1,010,200	-	-	1,010,200
Totals	\$ 23,160,226	\$ 31,331,476	\$ 31,302,139	\$ 23,189,563	\$ 31,573,756	\$ 31,297,375	\$ 23,465,944

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

CITY OF GREENSBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
STATE EQUITABLE SHARING	\$ -	\$ 22,282	\$ -	\$ 22,282	\$ 400	\$ -	\$ 22,682		
GENERAL FUND	379,471	6,451,503	5,509,844	1,321,130	6,217,948	5,673,961	1,865,117		
MVH	930,258	504,969	201,322	1,233,905	502,849	335,136	1,401,618		
LRS	115,849	49,504	-	165,353	49,837	-	215,190		
AIRPORT OPERATIONS	149,906	134,539	106,056	178,389	80,102	87,623	170,868		
GREENSBURG PREVENTION GROUP	-	26,623	25,180	1,443	99,394	100,709	128		
EDLP/ACRO FUND	45,527	114	-	45,641	115	-	45,756		
TRASH TIPPING FEE	328,019	161,115	110,270	378,864	162,921	297,594	244,191		
BIKE PATROL GRANT	-	-	-	-	8,500	6,723	1,777		
LAW ENFORCEMENT CONT.ED.	29,842	9,077	8,552	30,367	14,088	8,847	35,608		
UNSAFE BUILDING FEES	58,024	14,757	-	72,781	10,308	464	82,625		
911 DISPATCH/COUNTY	47,554	59,349	58,548	48,355	-	682	47,673		
RAINY DAY	506,596	-	-	506,596	133,533	169,719	470,410		
K-9 OPERATIONS	44	-	32	12	-	-	12		
LOIT SPECIAL DISTRIBUTION 2016	-	-	-	-	396,206	396,206	-		
HAZMAT EMERGENCY FUND	18,080	-	3,397	14,683	80	-	14,763		
LEVY EXCESS FUND	29,395	105	-	29,500	-	-	29,500		
VETERAN'S WAY PROJECT	-	2,189,365	2,189,347	18	270,758	270,775	1		
HONDA/FIRE	542,818	456,100	559,200	439,718	501,436	488,080	453,074		
AVIATION ROTARY FUEL	68,446	81,671	65,329	84,788	58,221	62,458	80,551		
CUM.CAPITAL DEVELOPMENT	320,947	222,777	29,179	514,545	207,378	5,913	716,010		
POLICE DONATIONS FUND	1,087	260	1,096	251	20	143	128		
FIRE CONTRIBUTION FUND	43,852	20,108	22,976	40,984	9,718	18,452	32,250		
CUMULATIVE FIRE	371,819	77,856	92,772	356,903	72,311	27,455	401,759		
BOND-GENERAL SINKING	134,167	311,790	306,268	139,689	347,665	297,978	189,376		
EDIT	1,102,063	785,223	647,070	1,240,216	749,392	705,934	1,283,674		
C.C.I.F.	107,314	28,865	21,121	115,058	29,290	11,809	132,539		
TIF	749,309	1,092,210	1,153,364	688,155	1,457,458	1,196,539	949,074		
POLICE PENSION	446,317	123,859	124,853	445,323	144,292	151,555	438,060		
FIRE PENSION	458,388	138,468	121,526	475,330	139,314	123,258	491,386		
RIVER BOAT REVENUE	466,154	68,078	95,209	439,023	68,075	48,000	459,098		
TAX & MISC CLEARING FUND	17,215	358,463	375,678	-	786,497	786,497	-		
LINCOLN STREET PARK	3,735	-	-	3,735	-	-	3,735		
FEDERAL EQUITABLE SHARING	11,726	23,142	14,605	20,263	-	3,970	16,293		
OWI - OVERTIME	-	18,220	2,533	15,687	160	7,009	8,838		
RENOVATION BOND 2005	73	-	-	73	-	-	73		
LOCAL RD & MATCHING GRANT FUND	-	-	-	-	1,080,415	40,452	1,039,963		
GARNISHMENT EE#262	-	123	154	(31)	843	812	-		
DELTA DENTAL	-	32,827	31,687	1,140	30,480	31,620	-		
VSP	-	7,024	6,868	156	6,814	6,970	-		
ONE AMERICA.AUL	-	2,159	-	2,159	5,282	7,441	-		
GREENSBURG CITY PROJECT-BONY	933,051	-	638,290	294,761	335	77,058	218,038		
DECATUR COUNTY TIF BOND CONST-BONY	5,635,684	25,945	2,317,875	3,343,754	2,500	2,167,487	1,178,767		
FEDERAL TAX - FP&PP	-	17,106	17,114	(8)	12,087	12,079	-		
STATE TAX - FP&PP	-	7,451	8,038	(587)	1,700	1,113	-		
COUNTY TAX - FP&PP	-	2,068	2,200	(132)	31,681	31,549	-		
FEDERAL TAX WITHHELD	-	399,787	416,631	(16,844)	408,067	391,223	-		
FICA TAX	8,421	165,501	165,179	8,743	126,117	134,860	-		
STATE TAX WITHHELD	15,025	112,203	108,749	18,479	111,432	129,911	-		
COUNTY TAX WITHHELD	5,671	44,647	43,010	7,308	43,247	50,555	-		
INPRS	1,777	177,253	138,737	40,293	61,731	102,024	-		
MEDICARE	1,969	96,424	94,215	4,178	89,986	94,164	-		
DIRECT DEPOSIT PR CLEARIN	-	2,307,728	2,307,728	-	2,444,184	2,444,184	-		
WASHINGTON NAT INS W/H	4,773	23,563	21,478	6,858	20,911	27,769	-		
PENSION DD/PAYROLL CLRNG	-	180,827	197,392	(16,565)	49,558	32,993	-		
UTILITY SALARY CLEARING	1,988	213,687	178,514	37,161	174,216	172,182	39,195		
LEGALSHIELD	54	-	-	54	-	54	-		

CITY OF GREENSBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
AMERICAN GENERAL W/H	75	-	-	75	-	75	-
77 PEN POLICE ASSESS W/H	392	145,689	151,373	(5,292)	65,557	60,265	-
77 PEN FIRE ASSESS W/H	12,726	205,278	261,100	(43,096)	148,770	105,674	-
GARNISHMENT EE#138	150	1,325	1,350	125	225	350	-
UNITED FUND	300	166	462	4	18	-	22
Garnishment #158	-	-	-	-	1,939	1,846	93
INDIANA STATE W/H: 668	-	2,607	2,607	-	-	-	-
HEALTH INS - EMP W/H	314	78	-	392	86	-	478
AFLAC WITHHELD	512	2,087	1,868	731	3,896	4,068	559
COMBINED INSURANCE	141	808	791	158	290	448	-
AMERITAS	1,705	-	-	1,705	-	1,705	-
IND STATE W/H: 678	-	43,813	43,813	-	130,260	130,260	-
IND STATE W/H: 679	-	1,320	1,320	-	-	-	-
IND STATE W/H: 680	-	2,112	2,112	-	-	-	-
IND STATE W/H: 682	-	550	550	-	11,646	11,646	-
IND STATE W/H: 683	90	1,116	1,206	-	-	-	-
IND STATE W/H: 684	-	1,034	1,034	-	-	-	-
IND STATE W/H: 685	-	649	649	-	-	-	-
FOP DUES	-	2,295	2,240	55	2,357	2,363	49
IND STATE W/H: 693	-	880	880	-	-	-	-
IND CHILD SUPPORT ANNUAL FEE	291	275	275	291	275	566	-
YMCA/ANYTIME FIT PR DED	563	5,396	6,222	(263)	3,160	2,897	-
IND STATE W/H: 696	-	1,617	1,617	-	-	-	-
NET PAYROLL	-	120,737	133,638	(12,901)	89,725	76,824	-
HOUSING REHAB LOAN	47	-	-	47	-	-	47
HEALTH CARE PLAN	687,527	1,903,253	2,047,425	543,355	1,796,631	1,341,080	998,906
AIRPORT IMPROVEMENT	62,912	5,326	68,008	230	60,513	52,011	8,732
AIRPORT CLEARING	-	1,632	1,632	-	-	-	-
ILR FUND	45,354	-	-	45,354	-	-	45,354
BNY WATER DEBT RESERVE #797949	-	-	-	-	1,159,471	-	1,159,471
BNY SEWER DEBT RESERVE #797949	-	-	-	-	1,471,439	-	1,471,439
SEWER GENERAL	1,068,868	3,756,107	3,817,844	1,007,131	3,940,176	3,082,459	1,864,848
SEWER COMPUTER RESERVE	85,878	34,500	378	120,000	-	1,762	118,238
SEWER DEPRECIATION	552,823	500,000	-	1,052,823	-	104,668	948,155
SEWER ELECTRONIC MAP GEN	8	-	-	8	-	-	8
SEWER UTILITY CONSTR. /NY	7,018	-	7,018	-	-	-	-
SEWER CAPITAL IMPROVEMENT	1,369,028	-	-	1,369,028	-	17,548	1,351,480
WASTEWATER PLANT SERVIC	2,265	-	-	2,265	-	-	2,265
SEWER SINKING NY	365,621	1,533,217	1,491,157	407,681	1,583,168	1,560,797	430,052
DEBT SERVICE RESERVE-NY	1,858,795	45	39	1,858,801	6,629	181,543	1,683,887
WATER GENERAL	423,744	2,687,053	2,672,780	438,017	2,743,230	2,371,957	809,290
UTILITIES CLEARING	535,222	6,595,694	6,608,928	521,988	6,822,427	6,769,397	575,018
WATER METER DEPOSIT	180,936	61,008	56,724	185,220	57,788	55,049	187,959
WATER DEPRECIATION ACCT.	-	100,000	-	100,000	42,055	136,202	5,853
WATER CAPITAL IMPROVEMENT	371,637	-	115,150	256,487	-	44,625	211,862
WATER COMPUTER RESERVE	106,919	13,082	-	120,001	-	-	120,001
WATER BOND & INTEREST	95,133	1,164	-	96,297	1,170	-	97,467
WATER DEBT RESERVE ACCT.	369,892	-	-	369,892	-	-	369,892
WATER BOND AND INT. NY	156,450	770,900	744,100	183,250	787,842	796,950	174,142
WATER DEBT RESERVE - NY	1,010,200	-	-	1,010,200	1,479	-	1,011,679
Totals	\$ 23,465,944	\$ 35,749,528	\$ 36,785,476	\$ 22,429,996	\$ 38,152,074	\$ 34,155,024	\$ 26,427,046

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

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

CITY OF GREENSBURG
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.

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

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

F. Interfund Transfers

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Plan Description

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

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash at December 31, 2015. This is a result of posting errors made by the City that were not corrected by December 31, 2015.

Note 8. Holding Corporation

The City has entered into a capital lease with Greensburg Public Safety Facilities Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2013, 2014, 2015, and 2016 totaled \$101,500, \$302,000, \$203,000, and \$198,000, respectively.

Note 9. Subsequent Event

The City began a construction project for the Wastewater Treatment Plant in 2017. The purpose of the project is to implement the Long-Term Control Plan Compliance Plan, make Wastewater Treatment Plant improvements, and Biological Phosphorus Removal modifications. A Sewage Works Revenue bond funded by the State Revolving Fund in the amount of \$5,918,000 was used as payment for construction. The loan was closed on March 13, 2017. Principal loan payments are due semiannually beginning on November 1, 2018.

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OTHER INFORMATION - UNEXAMINED

The City's Annual Financial Reports 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 City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 City. It is presented as intended by the City.

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

	GENERAL FUND	MVH	LRS	AIRPORT OPERATIONS	EDIT	TRASH TIPPING FEE	FEMA GRANT
Cash and investments - beginning	\$ 1,013,173	\$ 467,237	\$ 86,050	\$ 194,324	\$ 660,861	\$ 235,601	\$ 581
Receipts:							
Taxes	3,284,989	-	-	-	-	-	-
Licenses and permits	141,016	-	-	-	-	-	-
Intergovernmental receipts	1,603,656	351,365	47,761	-	407,948	-	-
Charges for services	229,770	-	-	72,355	-	149,779	-
Fines and forfeits	23,045	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	145,118	-	-	81	6,344	-	-
Total receipts	5,427,594	351,365	47,761	72,436	414,292	149,779	-
Disbursements:							
Personal services	4,510,122	107,176	-	13,243	-	-	-
Supplies	327,252	51,852	-	1,497	-	-	-
Other services and charges	525,127	63,940	-	15,130	192,199	106,177	581
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	154,308	3,877	-	28,904	30,000	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,516,809	226,845	-	58,774	222,199	106,177	581
Excess (deficiency) of receipts over disbursements	(89,215)	124,520	47,761	13,662	192,093	43,602	(581)
Cash and investments - ending	\$ 923,958	\$ 591,757	\$ 133,811	\$ 207,986	\$ 852,954	\$ 279,203	\$ -

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

	LAW ENFORCEMENT CONT.ED.	UNSAFE BUILDING FEES	911 DISPATCH/COUNTY	RAINY DAY	K-9 OPERATIONS	HAZMAT EMERGENCY FUND
Cash and investments - beginning	\$ 27,334	\$ 38,873	\$ 31,515	\$ 537,316	\$ -	\$ 27,511
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,381	71,433	-	-	-
Fines and forfeits	9,361	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	11,800	474
Total receipts	<u>9,361</u>	<u>8,381</u>	<u>71,433</u>	<u>-</u>	<u>11,800</u>	<u>474</u>
Disbursements:						
Personal services	-	-	47,942	-	-	-
Supplies	7,328	-	-	-	-	-
Other services and charges	4,105	-	-	30,720	5,594	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>11,433</u>	<u>-</u>	<u>47,942</u>	<u>30,720</u>	<u>5,594</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,072)</u>	<u>8,381</u>	<u>23,491</u>	<u>(30,720)</u>	<u>6,206</u>	<u>474</u>
Cash and investments - ending	<u>\$ 25,262</u>	<u>\$ 47,254</u>	<u>\$ 55,006</u>	<u>\$ 506,596</u>	<u>\$ 6,206</u>	<u>\$ 27,985</u>

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

	LEVY EXCESS FUND	VETERAN'S WAY PROJECT	HONDA/FIRE	AVIATION ROTARY FUEL	CUM.CAPITAL DEVELOPMENT	POLICE DONATIONS FUND	FIRE CONTRIBUTION FUND
Cash and investments - beginning	\$ 29,395	\$ -	\$ 455,152	\$ 120,381	\$ 183,818	\$ 3,664	\$ 57,787
Receipts:							
Taxes	-	-	-	-	105,094	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,735	-	-
Charges for services	-	-	473,831	180	-	-	22,299
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	128,725	-	1,060	-
Total receipts	-	-	473,831	128,905	114,829	1,060	22,299
Disbursements:							
Personal services	-	-	410,803	-	-	-	-
Supplies	-	-	-	-	-	3,880	21,382
Other services and charges	-	-	13,453	174,076	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	61,164	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	424,256	174,076	61,164	3,880	21,382
Excess (deficiency) of receipts over disbursements	-	-	49,575	(45,171)	53,665	(2,820)	917
Cash and investments - ending	\$ 29,395	\$ -	\$ 504,727	\$ 75,210	\$ 237,483	\$ 844	\$ 58,704

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

	CUMULATIVE FIRE	BOND-GENERAL SINKING	C.C.I.F.	TIF	POLICE PENSION	FIRE PENSION	RIVER BOAT REVENUE
Cash and investments - beginning	\$ 213,505	\$ 124,249	\$ 80,041	\$ 1,021,083	\$ 421,009	\$ 393,299	\$ 342,921
Receipts:							
Taxes	69,665	269,105	-	739,539	19,747	19,747	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	6,453	24,927	30,850	-	1,684	1,684	136,155
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	111	-	44,604	121,454	139,577	-
Total receipts	<u>76,118</u>	<u>294,143</u>	<u>30,850</u>	<u>784,143</u>	<u>142,885</u>	<u>161,008</u>	<u>136,155</u>
Disbursements:							
Personal services	-	-	-	-	127,601	177,939	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	153,310	20,243	-	-	-	40,000
Debt service - principal and interest	-	101,500	-	-	-	-	-
Capital outlay	-	-	-	15,343	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>254,810</u>	<u>20,243</u>	<u>15,343</u>	<u>127,601</u>	<u>177,939</u>	<u>40,000</u>
Excess (deficiency) of receipts over disbursements	<u>76,118</u>	<u>39,333</u>	<u>10,607</u>	<u>768,800</u>	<u>15,284</u>	<u>(16,931)</u>	<u>96,155</u>
Cash and investments - ending	<u>\$ 289,623</u>	<u>\$ 163,582</u>	<u>\$ 90,648</u>	<u>\$ 1,789,883</u>	<u>\$ 436,293</u>	<u>\$ 376,368</u>	<u>\$ 439,076</u>

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

	TAX & MISC CLEARING FUND	LINCOLN STREET PARK	POLICE EQUITABLE SHARING	OWI - OVERTIME	RENOVATION BOND 2005	DELTA DENTAL	VSP
Cash and investments - beginning	\$ 67,724	\$ 5,735	\$ 11,726	\$ 9,866	\$ 73	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	199	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	79,463	-	-	2,500	-	-	-
Total receipts	79,463	-	-	2,699	-	-	-
Disbursements:							
Personal services	-	-	-	4,798	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	130,477	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	130,477	-	-	4,798	-	-	-
Excess (deficiency) of receipts over disbursements	(51,014)	-	-	(2,099)	-	-	-
Cash and investments - ending	\$ 16,710	\$ 5,735	\$ 11,726	\$ 7,767	\$ 73	\$ -	\$ -

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

	GREENSBURG CITY PROJECT-BONY	DECATUR COUNTY TIF BOND CONST-BONY	FEDERAL TAX - FP&PP	STATE TAX - FP&PP	COUNTY TAX - FP&PP	COBRA & PENSION INS.	FEDERAL TAX WITHHELD
Cash and investments - beginning	\$ 1,137,137	\$ 6,142,063	\$ -	\$ 623	\$ 149	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	3	22,539	6,986	1,874	655	394,172
Total receipts	-	3	22,539	6,986	1,874	655	394,172
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	414,985	-	-	-	-	-
Other disbursements	145,229	-	22,539	7,324	1,927	655	394,172
Total disbursements	145,229	414,985	22,539	7,324	1,927	655	394,172
Excess (deficiency) of receipts over disbursements	(145,229)	(414,982)	-	(338)	(53)	-	-
Cash and investments - ending	\$ 991,908	\$ 5,727,081	\$ -	\$ 285	\$ 96	\$ -	\$ -

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

	FICA TAX WITHHELD	STATE TAX WITHHELD	COUNTY TAX WITHHELD	PERF WITHHELD	MEDICARE WITHHELD	DIRECT DEPOSIT PR CLEARIN	WASHINGTON NAT INS W/H
Cash and investments - beginning	\$ -	\$ 9,893	\$ 3,738	\$ 2,290	\$ -	\$ -	\$ 953
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	42,917	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	81,325	113,618	-	33,196	47,193	1,607,697	24,549
Total receipts	<u>81,325</u>	<u>113,618</u>	<u>42,917</u>	<u>33,196</u>	<u>47,193</u>	<u>1,607,697</u>	<u>24,549</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	81,325	113,700	42,923	32,447	47,193	1,598,251	24,404
Total disbursements	<u>81,325</u>	<u>113,700</u>	<u>42,923</u>	<u>32,447</u>	<u>47,193</u>	<u>1,598,251</u>	<u>24,404</u>
Excess (deficiency) of receipts over disbursements	-	(82)	(6)	749	-	9,446	145
Cash and investments - ending	\$ -	\$ 9,811	\$ 3,732	\$ 3,039	\$ -	\$ 9,446	\$ 1,098

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

	PENSION DD/PAYROLL CLRNG	UTILITY SALARY CLEARING	LEGALSHIELD	AMERICAN GENERAL W/H	77 PEN POLICE ASSES W/H	77 PEN FIRE ASSES W/H	GARNISHMENT JZ
Cash and investments - beginning	\$ -	\$ -	\$ 41	\$ 75	\$ 3,730	\$ 6,411	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,200	143,312	622	-	43,798	70,294	-
Total receipts	1,200	143,312	622	-	43,798	70,294	-
Disbursements:							
Personal services	-	-	622	-	47,161	62,488	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,200	142,154	-	-	-	-	-
Total disbursements	1,200	142,154	622	-	47,161	62,488	-
Excess (deficiency) of receipts over disbursements	-	1,158	-	-	(3,363)	7,806	-
Cash and investments - ending	\$ -	\$ 1,158	\$ 41	\$ 75	\$ 367	\$ 14,217	\$ -

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

	UNITED FUND	INDIANA STATE W/H: 668	HEALTH INS - EMP W/H	AFLAC WITHHELD	COMBINED INSURANCE	AMERITAS	IND STATE W/H: 678
Cash and investments - beginning	\$ 309	\$ -	\$ 158	\$ 12	\$ 12	\$ 792	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	312	12,225	79	2,139	732	34,024	9,100
Total receipts	312	12,225	79	2,139	732	34,024	9,100
Disbursements:							
Personal services	621	-	-	2,064	732	33,844	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	12,225	-	-	-	-	9,100
Total disbursements	621	12,225	-	2,064	732	33,844	9,100
Excess (deficiency) of receipts over disbursements	(309)	-	79	75	-	180	-
Cash and investments - ending	\$ -	\$ -	\$ 237	\$ 87	\$ 12	\$ 972	\$ -

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

	IND STATE W/H: 679	IND STATE W/H: 680	IND STATE W/H: 681	IND STATE W/H: 682	IND STATE W/H: 683	IND STATE W/H: 684	IND STATE W/H: 685
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	6,254	9,984	5,200	2,600	6,075	4,888	3,068
Total receipts	6,254	9,984	5,200	2,600	6,075	4,888	3,068
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,254	9,984	5,200	2,600	6,075	4,888	3,068
Total disbursements	6,254	9,984	5,200	2,600	6,075	4,888	3,068
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -

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

	IND STATE W/H: 686	FOP DUES	IND STATE W/H: 693	IND CHILD SUPPORT ANNUAL FEE	YMCA/ANYTIME FIT PR DED	IND STATE W/H: 696	HOUSING REHAB LOAN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 163	\$ -	\$ 47
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	2,335	4,160	220	5,477	7,203	-
Total receipts	-	2,335	4,160	220	5,477	7,203	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,153	4,160	220	4,783	7,203	-
Total disbursements	-	2,153	4,160	220	4,783	7,203	-
Excess (deficiency) of receipts over disbursements	-	182	-	-	694	-	-
Cash and investments - ending	\$ -	\$ 182	\$ -	\$ -	\$ 857	\$ -	\$ 47

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

	HEALTH CARE PLAN	AIRPORT IMPROVEMENT	EDLP/ACRO FUND	AIRPORT CLEARING	ILR FUND	SEWER REFUNDING BONDS SERIES 2013	SEWER GENERAL
Cash and investments - beginning	\$ 221,506	\$ 100,932	\$ 70,252	\$ -	\$ 45,354	\$ -	\$ 344,702
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	117,744	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	3,151,391
Other receipts	1,659,073	-	161	20,939	-	4,196,319	1,536
Total receipts	1,659,073	117,744	161	20,939	-	4,196,319	3,152,927
Disbursements:							
Personal services	1,621,109	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	128,068	25,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	20,624	-	4,196,319	2,976,893
Total disbursements	1,621,109	128,068	25,000	20,624	-	4,196,319	2,976,893
Excess (deficiency) of receipts over disbursements	37,964	(10,324)	(24,839)	315	-	-	176,034
Cash and investments - ending	\$ 259,470	\$ 90,608	\$ 45,413	\$ 315	\$ 45,354	\$ -	\$ 520,736

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

	SEWER COMPUTER RESERVE	SEWER DEPRECIATION	SEWER ELECTRONIC MAP GEN	SEWER UTILITY CONSTR. /NY	SEWER CAPITAL IMPROVEMENT	WASTEWATER PLANT SERVIC	SEWER SINKING NY
Cash and investments - beginning	\$ 512,243	\$ 681,700	\$ 8	\$ 7,018	\$ 1,416,176	\$ 2,265	\$ 316,378
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,269,900
Other receipts	-	-	-	-	-	-	2
Total receipts	-	-	-	-	-	-	1,269,902
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	1,381,654
Capital outlay	-	-	-	-	-	-	-
Other disbursements	379,450	123,053	-	-	47,148	-	-
Total disbursements	379,450	123,053	-	-	47,148	-	1,381,654
Excess (deficiency) of receipts over disbursements	(379,450)	(123,053)	-	-	(47,148)	-	(111,752)
Cash and investments - ending	\$ 132,793	\$ 558,647	\$ 8	\$ 7,018	\$ 1,369,028	\$ 2,265	\$ 204,626

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

	DEBT SERVICE RESERVE-NY	WATER GENERAL	UTILITIES CLEARING	WATER METER DEPOSIT	WATER DEPRECIATION ACCT.	WATER CAPITAL IMPROVEMENT	WATER COMPUTER RESERVE
Cash and investments - beginning	\$ 1,892,496	\$ 318,239	\$ 30,426	\$ 162,772	\$ 152,237	\$ 609,706	\$ 515,319
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	39	2,354,970	6,146,097	74,763	8,899	-	-
Other receipts	3	4,010	-	-	-	-	-
Total receipts	42	2,358,980	6,146,097	74,763	8,899	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	33,743	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,326,893	5,638,351	63,824	161,136	131,575	409,245
Total disbursements	33,743	2,326,893	5,638,351	63,824	161,136	131,575	409,245
Excess (deficiency) of receipts over disbursements	(33,701)	32,087	507,746	10,939	(152,237)	(131,575)	(409,245)
Cash and investments - ending	\$ 1,858,795	\$ 350,326	\$ 538,172	\$ 173,711	\$ -	\$ 478,131	\$ 106,074

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

	WATER BOND & INTEREST	WATER DEBT RESERVE ACCT.	WATER BOND AND INT. NY	WATER DEBT RESERVE - NY	Totals
Cash and investments - beginning	\$ 92,753	\$ 369,892	\$ 104,750	\$ 1,022,612	\$ 23,160,226
Receipts:					
Taxes	-	-	-	-	4,507,886
Licenses and permits	-	-	-	-	141,016
Intergovernmental receipts	-	-	-	-	2,665,135
Charges for services	-	-	-	-	1,145,772
Fines and forfeits	-	-	-	-	32,605
Utility fees	292,800	-	-	-	13,298,859
Other receipts	1,538	-	266,201	2	9,540,203
Total receipts	294,338	-	266,201	2	31,331,476
Disbursements:					
Personal services	-	-	-	-	7,168,265
Supplies	-	-	-	-	413,191
Other services and charges	-	-	-	-	1,628,200
Debt service - principal and interest	292,123	-	-	-	1,809,020
Capital outlay	-	-	-	-	708,581
Other disbursements	1,250	-	353,351	12,414	19,574,882
Total disbursements	293,373	-	353,351	12,414	31,302,139
Excess (deficiency) of receipts over disbursements	965	-	(87,150)	(12,412)	29,337
Cash and investments - ending	\$ 93,718	\$ 369,892	\$ 17,600	\$ 1,010,200	\$ 23,189,563

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

	GENERAL FUND	MVH	LRS	AIRPORT OPERATIONS	EDIT	TRASH TIPPING FEE	FEMA GRANT
Cash and investments - beginning	\$ 923,958	\$ 591,757	\$ 133,811	\$ 207,986	\$ 852,954	\$ 279,203	\$ -
Receipts:							
Taxes	3,517,298	1,300	-	-	-	-	-
Licenses and permits	139,480	-	-	-	-	-	-
Intergovernmental receipts	1,654,300	582,005	48,276	-	405,926	-	-
Charges for services	202,992	-	-	77,042	-	159,729	-
Fines and forfeits	6,447	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	369,094	-	-	95	28,163	-	-
Total receipts	<u>5,889,611</u>	<u>583,305</u>	<u>48,276</u>	<u>77,137</u>	<u>434,089</u>	<u>159,729</u>	<u>-</u>
Disbursements:							
Personal services	5,319,154	107,320	-	16,294	-	-	-
Supplies	180,799	58,869	66,238	684	-	-	-
Other services and charges	730,891	33,738	-	30,275	148,384	110,913	-
Debt service - principal and interest	114,451	-	-	-	-	-	-
Capital outlay	88,803	44,877	-	87,964	36,596	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,434,098</u>	<u>244,804</u>	<u>66,238</u>	<u>135,217</u>	<u>184,980</u>	<u>110,913</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(544,487)</u>	<u>338,501</u>	<u>(17,962)</u>	<u>(58,080)</u>	<u>249,109</u>	<u>48,816</u>	<u>-</u>
Cash and investments - ending	<u>\$ 379,471</u>	<u>\$ 930,258</u>	<u>\$ 115,849</u>	<u>\$ 149,906</u>	<u>\$ 1,102,063</u>	<u>\$ 328,019</u>	<u>\$ -</u>

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

	LAW ENFORCEMENT CONT.ED.	UNSAFE BUILDING FEES	911 DISPATCH/COUNTY	RAINY DAY	K-9 OPERATIONS	HAZMAT EMERGENCY FUND
Cash and investments - beginning	\$ 25,262	\$ 47,254	\$ 55,006	\$ 506,596	\$ 6,206	\$ 27,985
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	10,770	28,388	-	-	-
Fines and forfeits	7,949	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	7,949	10,770	28,388	-	-	-
Disbursements:						
Personal services	-	-	35,840	-	-	-
Supplies	2,934	-	-	-	-	-
Other services and charges	435	-	-	-	6,162	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	9,905
Total disbursements	3,369	-	35,840	-	6,162	9,905
Excess (deficiency) of receipts over disbursements	4,580	10,770	(7,452)	-	(6,162)	(9,905)
Cash and investments - ending	\$ 29,842	\$ 58,024	\$ 47,554	\$ 506,596	\$ 44	\$ 18,080

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

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	LEVY EXCESS FUND	VETERAN'S WAY PROJECT	HONDA/FIRE	AVIATION ROTARY FUEL	CUM.CAPITAL DEVELOPMENT	POLICE DONATIONS FUND	FIRE CONTRIBUTION FUND
Cash and investments - beginning	\$ 29,395	\$ -	\$ 504,727	\$ 75,210	\$ 237,483	\$ 844	\$ 58,704
Receipts:							
Taxes	-	-	-	-	190,694	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,909	-	-
Charges for services	-	-	482,937	189	-	-	8,680
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	475,721	-	93,679	-	589	-
Total receipts	-	475,721	482,937	93,868	206,603	589	8,680
Disbursements:							
Personal services	-	-	441,195	-	-	-	-
Supplies	-	-	-	-	-	346	23,532
Other services and charges	-	475,721	3,651	100,632	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	123,139	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	475,721	444,846	100,632	123,139	346	23,532
Excess (deficiency) of receipts over disbursements	-	-	38,091	(6,764)	83,464	243	(14,852)
Cash and investments - ending	\$ 29,395	\$ -	\$ 542,818	\$ 68,446	\$ 320,947	\$ 1,087	\$ 43,852

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

	CUMULATIVE FIRE	BOND-GENERAL SINKING	C.C.I.F.	TIF	POLICE PENSION	FIRE PENSION	RIVER BOAT REVENUE
Cash and investments - beginning	\$ 289,623	\$ 163,582	\$ 90,648	\$ 1,789,883	\$ 436,293	\$ 376,368	\$ 439,076
Receipts:							
Taxes	66,628	301,744	-	971,886	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,568	23,513	30,398	-	-	-	68,078
Charges for services	10,000	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	91	-	4,043	116,433	199,947	-
Total receipts	<u>82,196</u>	<u>325,348</u>	<u>30,398</u>	<u>975,929</u>	<u>116,433</u>	<u>199,947</u>	<u>68,078</u>
Disbursements:							
Personal services	-	-	-	-	106,409	117,927	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	52,743	13,732	-	-	-	41,000
Debt service - principal and interest	-	302,020	-	-	-	-	-
Capital outlay	-	-	-	2,016,503	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>354,763</u>	<u>13,732</u>	<u>2,016,503</u>	<u>106,409</u>	<u>117,927</u>	<u>41,000</u>
Excess (deficiency) of receipts over disbursements	<u>82,196</u>	<u>(29,415)</u>	<u>16,666</u>	<u>(1,040,574)</u>	<u>10,024</u>	<u>82,020</u>	<u>27,078</u>
Cash and investments - ending	<u>\$ 371,819</u>	<u>\$ 134,167</u>	<u>\$ 107,314</u>	<u>\$ 749,309</u>	<u>\$ 446,317</u>	<u>\$ 458,388</u>	<u>\$ 466,154</u>

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

	TAX & MISC CLEARING FUND	LINCOLN STREET PARK	POLICE EQUITABLE SHARING	0WI - OVERTIME	RENOVATION BOND 2005	DELTA DENTAL	VSP
Cash and investments - beginning	\$ 16,710	\$ 5,735	\$ 11,726	\$ 7,767	\$ 73	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	197	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,205	-	-	1,402	-	33,828	6,227
Total receipts	7,205	-	-	1,599	-	33,828	6,227
Disbursements:							
Personal services	-	-	-	9,366	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,000	-	-	-	-	-
Other disbursements	6,700	-	-	-	-	33,828	6,227
Total disbursements	6,700	2,000	-	9,366	-	33,828	6,227
Excess (deficiency) of receipts over disbursements	505	(2,000)	-	(7,767)	-	-	-
Cash and investments - ending	\$ 17,215	\$ 3,735	\$ 11,726	\$ -	\$ 73	\$ -	\$ -

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

	GREENSBURG CITY PROJECT-BONY	DECATUR COUNTY TIF BOND CONST-BONY	FEDERAL TAX - FP&PP	STATE TAX - FP&PP	COUNTY TAX - FP&PP	COBRA & PENSION INS.	FEDERAL TAX WITHHELD
Cash and investments - beginning	\$ 991,908	\$ 5,727,081	\$ -	\$ 285	\$ 96	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,218	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	3	15,454	6,903	1,827	-	417,337
Total receipts	-	3	18,672	6,903	1,827	-	417,337
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	91,400	-	-	-	-	-
Other disbursements	58,857	-	18,672	7,188	1,923	-	417,337
Total disbursements	58,857	91,400	18,672	7,188	1,923	-	417,337
Excess (deficiency) of receipts over disbursements	(58,857)	(91,397)	-	(285)	(96)	-	-
Cash and investments - ending	\$ 933,051	\$ 5,635,684	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FICA TAX WITHHELD	STATE TAX WITHHELD	COUNTY TAX WITHHELD	PERF WITHHELD	MEDICARE WITHHELD	DIRECT DEPOSIT PR CLEARIN	WASHINGTON NAT INS W/H
Cash and investments - beginning	\$ -	\$ 9,811	\$ 3,732	\$ 3,039	\$ -	\$ 9,446	\$ 1,098
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	43,210	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	162,048	114,448	-	34,167	93,597	1,816,253	25,001
Total receipts	162,048	114,448	43,210	34,167	93,597	1,816,253	25,001
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	153,627	109,234	41,271	35,429	91,628	1,825,699	21,326
Total disbursements	153,627	109,234	41,271	35,429	91,628	1,825,699	21,326
Excess (deficiency) of receipts over disbursements	8,421	5,214	1,939	(1,262)	1,969	(9,446)	3,675
Cash and investments - ending	\$ 8,421	\$ 15,025	\$ 5,671	\$ 1,777	\$ 1,969	\$ -	\$ 4,773

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

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	PENSION DD/PAYROLL CLRNG	UTILITY SALARY CLEARING	LEGALSHIELD	AMERICAN GENERAL W/H	77 PEN POLICE ASSES W/H	77 PEN FIRE ASSESS W/H	GARNISHMENT JZ
Cash and investments - beginning	\$ -	\$ 1,158	\$ 41	\$ 75	\$ 367	\$ 14,217	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,200	161,591	13	-	44,316	71,221	1,150
Total receipts	<u>1,200</u>	<u>161,591</u>	<u>13</u>	<u>-</u>	<u>44,316</u>	<u>71,221</u>	<u>1,150</u>
Disbursements:							
Personal services	-	-	-	-	44,291	72,712	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,200	160,761	-	-	-	-	1,000
Total disbursements	<u>1,200</u>	<u>160,761</u>	<u>-</u>	<u>-</u>	<u>44,291</u>	<u>72,712</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>830</u>	<u>13</u>	<u>-</u>	<u>25</u>	<u>(1,491)</u>	<u>150</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,988</u>	<u>\$ 54</u>	<u>\$ 75</u>	<u>\$ 392</u>	<u>\$ 12,726</u>	<u>\$ 150</u>

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

	UNITED FUND	INDIANA STATE W/H: 668	HEALTH INS - EMP W/H	AFLAC WITHHELD	COMBINED INSURANCE	AMERITAS	IND STATE W/H: 678
Cash and investments - beginning	\$ -	\$ -	\$ 237	\$ 87	\$ 12	\$ 972	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	300	12,324	77	2,680	763	733	7,033
Total receipts	<u>300</u>	<u>12,324</u>	<u>77</u>	<u>2,680</u>	<u>763</u>	<u>733</u>	<u>7,033</u>
Disbursements:							
Personal services	-	-	-	2,255	634	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	12,324	-	-	-	-	7,033
Total disbursements	<u>-</u>	<u>12,324</u>	<u>-</u>	<u>2,255</u>	<u>634</u>	<u>-</u>	<u>7,033</u>
Excess (deficiency) of receipts over disbursements	<u>300</u>	<u>-</u>	<u>77</u>	<u>425</u>	<u>129</u>	<u>733</u>	<u>-</u>
Cash and investments - ending	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 314</u>	<u>\$ 512</u>	<u>\$ 141</u>	<u>\$ 1,705</u>	<u>\$ -</u>

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

	IND STATE W/H: 679	IND STATE W/H: 680	IND STATE W/H: 681	IND STATE W/H: 682	IND STATE W/H: 683	IND STATE W/H: 684	IND STATE W/H: 685
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	6,340	9,984	3,800	2,600	6,084	4,794	3,068
Total receipts	6,340	9,984	3,800	2,600	6,084	4,794	3,068
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,340	9,984	3,800	2,600	6,084	4,794	3,068
Total disbursements	6,340	9,984	3,800	2,600	6,084	4,794	3,068
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -

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

	IND STATE W/H: 686	FOP DUES	IND STATE W/H: 693	IND CHILD SUPPORT ANNUAL FEE	YMCA/ANYTIME FIT PR DED	IND STATE W/H: 696	HOUSING REHAB LOAN
Cash and investments - beginning	\$ -	\$ 182	\$ -	\$ -	\$ 857	\$ -	\$ 47
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,500	2,224	4,160	385	5,768	7,644	-
Total receipts	1,500	2,224	4,160	385	5,768	7,644	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,500	2,406	4,160	94	6,062	7,644	-
Total disbursements	1,500	2,406	4,160	94	6,062	7,644	-
Excess (deficiency) of receipts over disbursements	-	(182)	-	291	(294)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 291	\$ 563	\$ -	\$ 47

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

	HEALTH CARE PLAN	AIRPORT IMPROVEMENT	EDLP/ACRO FUND	AIRPORT CLEARING	ILR FUND	SEWER REFUNDING BONDS SERIES 2013	SEWER GENERAL
Cash and investments - beginning	\$ 259,470	\$ 90,608	\$ 45,413	\$ 315	\$ 45,354	\$ -	\$ 520,736
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	62,472	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	3,660,584
Other receipts	2,648,847	-	114	22,444	-	-	1,504
Total receipts	2,648,847	62,472	114	22,444	-	-	3,662,088
Disbursements:							
Personal services	2,220,790	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	90,168	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	22,759	-	-	3,113,956
Total disbursements	2,220,790	90,168	-	22,759	-	-	3,113,956
Excess (deficiency) of receipts over disbursements	428,057	(27,696)	114	(315)	-	-	548,132
Cash and investments - ending	\$ 687,527	\$ 62,912	\$ 45,527	\$ -	\$ 45,354	\$ -	\$ 1,068,868

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

	SEWER COMPUTER RESERVE	SEWER DEPRECIATION	SEWER ELECTRONIC MAP GEN	SEWER UTILITY CONSTR. /NY	SEWER CAPITAL IMPROVEMENT	WASTEWATER PLANT SERVIC	SEWER SINKING NY
Cash and investments - beginning	\$ 132,793	\$ 558,647	\$ 8	\$ 7,018	\$ 1,369,028	\$ 2,265	\$ 204,626
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,579,433
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,579,433
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	1,418,438
Capital outlay	-	-	-	-	-	-	-
Other disbursements	46,915	5,824	-	-	-	-	-
Total disbursements	46,915	5,824	-	-	-	-	1,418,438
Excess (deficiency) of receipts over disbursements	(46,915)	(5,824)	-	-	-	-	160,995
Cash and investments - ending	\$ 85,878	\$ 552,823	\$ 8	\$ 7,018	\$ 1,369,028	\$ 2,265	\$ 365,621

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

	DEBT SERVICE RESERVE-NY	WATER GENERAL	UTILITIES CLEARING	WATER METER DEPOSIT	WATER DEPRECIATION ACCT.	WATER CAPITAL IMPROVEMENT	WATER COMPUTER RESERVE
Cash and investments - beginning	\$ 1,858,795	\$ 350,326	\$ 538,172	\$ 173,711	\$ -	\$ 478,131	\$ 106,074
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	35	2,685,803	6,535,171	65,270	-	-	23,149
Other receipts	-	3,099	-	-	-	-	-
Total receipts	<u>35</u>	<u>2,688,902</u>	<u>6,535,171</u>	<u>65,270</u>	<u>-</u>	<u>-</u>	<u>23,149</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	35	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,615,484	6,538,121	58,045	-	106,494	22,304
Total disbursements	<u>35</u>	<u>2,615,484</u>	<u>6,538,121</u>	<u>58,045</u>	<u>-</u>	<u>106,494</u>	<u>22,304</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>73,418</u>	<u>(2,950)</u>	<u>7,225</u>	<u>-</u>	<u>(106,494)</u>	<u>845</u>
Cash and investments - ending	<u>\$ 1,858,795</u>	<u>\$ 423,744</u>	<u>\$ 535,222</u>	<u>\$ 180,936</u>	<u>\$ -</u>	<u>\$ 371,637</u>	<u>\$ 106,919</u>

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

	WATER BOND & INTEREST	WATER DEBT RESERVE ACCT.	WATER BOND AND INT. NY	WATER DEBT RESERVE - NY	Totals
Cash and investments - beginning	\$ 93,718	\$ 369,892	\$ 17,600	\$ 1,010,200	\$ 23,189,563
Receipts:					
Taxes	-	-	-	-	5,049,550
Licenses and permits	-	-	-	-	139,480
Intergovernmental receipts	-	-	-	-	2,880,401
Charges for services	-	-	-	-	1,043,396
Fines and forfeits	-	-	-	-	14,396
Utility fees	296,402	-	-	-	14,845,847
Other receipts	1,471	-	537,900	-	7,600,686
Total receipts	297,873	-	537,900	-	31,573,756
Disbursements:					
Personal services	-	-	-	-	8,494,187
Supplies	-	-	-	-	333,402
Other services and charges	-	-	-	-	1,838,445
Debt service - principal and interest	296,458	-	-	-	2,131,402
Capital outlay	-	-	-	-	2,491,282
Other disbursements	-	-	399,050	-	16,008,657
Total disbursements	296,458	-	399,050	-	31,297,375
Excess (deficiency) of receipts over disbursements	1,415	-	138,850	-	276,381
Cash and investments - ending	\$ 95,133	\$ 369,892	\$ 156,450	\$ 1,010,200	\$ 23,465,944

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

	STATE EQUITABLE SHARING	GENERAL FUND	MVH	LRS	AIRPORT OPERATIONS	GREENSBURG PREVENTION GROUP	EDLP/ACRO FUND
Cash and investments - beginning	\$ -	\$ 379,471	\$ 930,258	\$ 115,849	\$ 149,906	\$ -	\$ 45,527
Receipts:							
Taxes	-	3,484,238	143	-	-	-	-
Licenses and permits	-	141,357	-	-	-	-	-
Intergovernmental receipts	-	1,935,620	504,826	49,504	-	-	-
Charges for services	-	191,340	-	-	134,523	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	22,282	698,948	-	-	16	26,623	114
Total receipts	22,282	6,451,503	504,969	49,504	134,539	26,623	114
Disbursements:							
Personal services	-	4,533,730	114,605	-	15,573	17,118	-
Supplies	-	139,760	28,823	-	612	-	-
Other services and charges	-	719,351	26,292	-	23,729	8,062	-
Debt service - principal and interest	-	65,322	-	-	-	-	-
Capital outlay	-	51,681	31,602	-	66,142	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,509,844	201,322	-	106,056	25,180	-
Excess (deficiency) of receipts over disbursements	22,282	941,659	303,647	49,504	28,483	1,443	114
Cash and investments - ending	\$ 22,282	\$ 1,321,130	\$ 1,233,905	\$ 165,353	\$ 178,389	\$ 1,443	\$ 45,641

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

	TRASH TIPPING FEE	BIKE PATROL GRANT	LAW ENFORCEMENT CONT.ED.	UNSAFE BUILDING FEES	911 DISPATCH/COUNTY	RAINY DAY
Cash and investments - beginning	\$ 328,019	\$ -	\$ 29,842	\$ 58,024	\$ 47,554	\$ 506,596
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	161,115	-	-	14,757	59,349	-
Fines and forfeits	-	-	9,077	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	161,115	-	9,077	14,757	59,349	-
Disbursements:						
Personal services	-	-	-	-	58,548	-
Supplies	-	-	8,552	-	-	-
Other services and charges	110,270	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	110,270	-	8,552	-	58,548	-
Excess (deficiency) of receipts over disbursements	50,845	-	525	14,757	801	-
Cash and investments - ending	\$ 378,864	\$ -	\$ 30,367	\$ 72,781	\$ 48,355	\$ 506,596

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

	K-9 OPERATIONS	LOIT SPECIAL DISTRIBUTION 2016	HAZMAT EMERGENCY FUND	LEVY EXCESS FUND	VETERAN'S WAY PROJECT	HONDA/FIRE	AVIATION ROTARY FUEL
Cash and investments - beginning	\$ 44	\$ -	\$ 18,080	\$ 29,395	\$ -	\$ 542,818	\$ 68,446
Receipts:							
Taxes	-	-	-	105	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	456,100	207
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,189,365	-	81,464
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>105</u>	<u>2,189,365</u>	<u>456,100</u>	<u>81,671</u>
Disbursements:							
Personal services	-	-	-	-	-	354,749	-
Supplies	-	-	-	-	-	-	-
Other services and charges	32	-	-	-	2,189,347	204,451	65,329
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,397	-	-	-	-
Total disbursements	<u>32</u>	<u>-</u>	<u>3,397</u>	<u>-</u>	<u>2,189,347</u>	<u>559,200</u>	<u>65,329</u>
Excess (deficiency) of receipts over disbursements	<u>(32)</u>	<u>-</u>	<u>(3,397)</u>	<u>105</u>	<u>18</u>	<u>(103,100)</u>	<u>16,342</u>
Cash and investments - ending	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 14,683</u>	<u>\$ 29,500</u>	<u>\$ 18</u>	<u>\$ 439,718</u>	<u>\$ 84,788</u>

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

	CUM.CAPITAL DEVELOPMENT	POLICE DONATIONS FUND	FIRE CONTRIBUTION FUND	CUMULATIVE FIRE	BOND-GENERAL SINKING	EDIT
Cash and investments - beginning	\$ 320,947	\$ 1,087	\$ 43,852	\$ 371,819	\$ 134,167	\$ 1,102,063
Receipts:						
Taxes	198,985	-	-	69,529	280,277	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	23,792	-	-	8,327	31,406	452,392
Charges for services	-	-	20,108	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	260	-	-	107	332,831
Total receipts	<u>222,777</u>	<u>260</u>	<u>20,108</u>	<u>77,856</u>	<u>311,790</u>	<u>785,223</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,096	22,976	-	-	-
Other services and charges	946	-	-	6,606	103,268	647,070
Debt service - principal and interest	-	-	-	-	203,000	-
Capital outlay	28,233	-	-	86,166	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>29,179</u>	<u>1,096</u>	<u>22,976</u>	<u>92,772</u>	<u>306,268</u>	<u>647,070</u>
Excess (deficiency) of receipts over disbursements	<u>193,598</u>	<u>(836)</u>	<u>(2,868)</u>	<u>(14,916)</u>	<u>5,522</u>	<u>138,153</u>
Cash and investments - ending	<u>\$ 514,545</u>	<u>\$ 251</u>	<u>\$ 40,984</u>	<u>\$ 356,903</u>	<u>\$ 139,689</u>	<u>\$ 1,240,216</u>

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

	<u>C.C.I.F.</u>	<u>TIF</u>	<u>POLICE PENSION</u>	<u>FIRE PENSION</u>	<u>RIVER BOAT REVENUE</u>	<u>TAX & MISC CLEARING FUND</u>	<u>LINCOLN STREET PARK</u>
Cash and investments - beginning	\$ 107,314	\$ 749,309	\$ 446,317	\$ 458,388	\$ 466,154	\$ 17,215	\$ 3,735
Receipts:							
Taxes	-	1,041,957	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	28,865	-	-	-	68,078	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	50,253	123,859	138,468	-	358,463	-
Total receipts	<u>28,865</u>	<u>1,092,210</u>	<u>123,859</u>	<u>138,468</u>	<u>68,078</u>	<u>358,463</u>	<u>-</u>
Disbursements:							
Personal services	-	-	124,775	121,526	-	-	-
Supplies	-	-	78	-	-	-	-
Other services and charges	21,121	-	-	-	95,209	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,153,364	-	-	-	-	-
Other disbursements	-	-	-	-	-	375,678	-
Total disbursements	<u>21,121</u>	<u>1,153,364</u>	<u>124,853</u>	<u>121,526</u>	<u>95,209</u>	<u>375,678</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,744</u>	<u>(61,154)</u>	<u>(994)</u>	<u>16,942</u>	<u>(27,131)</u>	<u>(17,215)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 115,058</u>	<u>\$ 688,155</u>	<u>\$ 445,323</u>	<u>\$ 475,330</u>	<u>\$ 439,023</u>	<u>\$ -</u>	<u>\$ 3,735</u>

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

	FEDERAL EQUITABLE SHARING	OWI - OVERTIME	RENOVATION BOND 2005	LOCAL RD & MATCHING GRANT FUND	GARNISHMENT EE#262	DELTA DENTAL	VSP
Cash and investments - beginning	\$ 11,726	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	16,720	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	23,142	1,500	-	-	123	32,827	7,024
Total receipts	23,142	18,220	-	-	123	32,827	7,024
Disbursements:							
Personal services	-	2,533	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,605	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	154	31,687	6,868
Total disbursements	14,605	2,533	-	-	154	31,687	6,868
Excess (deficiency) of receipts over disbursements	8,537	15,687	-	-	(31)	1,140	156
Cash and investments - ending	\$ 20,263	\$ 15,687	\$ 73	\$ -	\$ (31)	\$ 1,140	\$ 156

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

	ONE AMERICA.AUL	GREENSBURG CITY PROJECT-BONY	DECATUR COUNTY TIF BOND CONST-BONY	FEDERAL TAX - FP&PP	STATE TAX - FP&PP	COUNTY TAX - FP&PP	FEDERAL TAX WITHHELD
Cash and investments - beginning	\$ -	\$ 933,051	\$ 5,635,684	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,268	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,159	-	25,945	2,838	7,451	2,068	399,787
Total receipts	<u>2,159</u>	<u>-</u>	<u>25,945</u>	<u>17,106</u>	<u>7,451</u>	<u>2,068</u>	<u>399,787</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,317,875	-	-	-	-
Other disbursements	-	638,290	-	17,114	8,038	2,200	416,631
Total disbursements	<u>-</u>	<u>638,290</u>	<u>2,317,875</u>	<u>17,114</u>	<u>8,038</u>	<u>2,200</u>	<u>416,631</u>
Excess (deficiency) of receipts over disbursements	<u>2,159</u>	<u>(638,290)</u>	<u>(2,291,930)</u>	<u>(8)</u>	<u>(587)</u>	<u>(132)</u>	<u>(16,844)</u>
Cash and investments - ending	<u>\$ 2,159</u>	<u>\$ 294,761</u>	<u>\$ 3,343,754</u>	<u>\$ (8)</u>	<u>\$ (587)</u>	<u>\$ (132)</u>	<u>\$ (16,844)</u>

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

	FICA TAX	STATE TAX WITHHELD	COUNTY TAX WITHHELD	INPRS	MEDICARE	DIRECT DEPOSIT PR CLEARIN	WASHINGTON NAT INS W/H
Cash and investments - beginning	\$ 8,421	\$ 15,025	\$ 5,671	\$ 1,777	\$ 1,969	\$ -	\$ 4,773
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	44,647	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	165,501	112,203	-	177,253	96,424	2,307,728	23,563
Total receipts	165,501	112,203	44,647	177,253	96,424	2,307,728	23,563
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	165,179	108,749	43,010	138,737	94,215	2,307,728	21,478
Total disbursements	165,179	108,749	43,010	138,737	94,215	2,307,728	21,478
Excess (deficiency) of receipts over disbursements	322	3,454	1,637	38,516	2,209	-	2,085
Cash and investments - ending	\$ 8,743	\$ 18,479	\$ 7,308	\$ 40,293	\$ 4,178	\$ -	\$ 6,858

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

	PENSION DD/PAYROLL CLRNG	UTILITY SALARY CLEARING	LEGALSHIELD	AMERICAN GENERAL W/H	77 PEN POLICE ASSESS W/H	77 PEN FIRE ASSESS W/H	GARNISHMENT EE#138
Cash and investments - beginning	\$ -	\$ 1,988	\$ 54	\$ 75	\$ 392	\$ 12,726	\$ 150
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	180,827	213,687	-	-	145,689	205,278	1,325
Total receipts	180,827	213,687	-	-	145,689	205,278	1,325
Disbursements:							
Personal services	-	-	-	-	151,373	261,100	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	197,392	178,514	-	-	-	-	1,350
Total disbursements	197,392	178,514	-	-	151,373	261,100	1,350
Excess (deficiency) of receipts over disbursements	(16,565)	35,173	-	-	(5,684)	(55,822)	(25)
Cash and investments - ending	\$ (16,565)	\$ 37,161	\$ 54	\$ 75	\$ (5,292)	\$ (43,096)	\$ 125

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

	UNITED FUND	Garnishment #158	INDIANA STATE W/H: 668	HEALTH INS - EMP W/H	AFLAC WITHHELD	COMBINED INSURANCE	AMERITAS
Cash and investments - beginning	\$ 300	\$ -	\$ -	\$ 314	\$ 512	\$ 141	\$ 1,705
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	166	-	2,607	78	2,087	808	-
Total receipts	166	-	2,607	78	2,087	808	-
Disbursements:							
Personal services	462	-	-	-	1,868	791	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,607	-	-	-	-
Total disbursements	462	-	2,607	-	1,868	791	-
Excess (deficiency) of receipts over disbursements	(296)	-	-	78	219	17	-
Cash and investments - ending	\$ 4	\$ -	\$ -	\$ 392	\$ 731	\$ 158	\$ 1,705

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

	IND STATE W/H: 678	IND STATE W/H: 679	IND STATE W/H: 680	IND STATE W/H: 682	IND STATE W/H: 683	IND STATE W/H: 684	IND STATE W/H: 685
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	43,813	1,320	2,112	550	1,116	1,034	649
Total receipts	43,813	1,320	2,112	550	1,116	1,034	649
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	43,813	1,320	2,112	550	1,206	1,034	649
Total disbursements	43,813	1,320	2,112	550	1,206	1,034	649
Excess (deficiency) of receipts over disbursements	-	-	-	-	(90)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FOP DUES	IND STATE W/H: 693	IND CHILD SUPPORT ANNUAL FEE	YMCA/ANYTIME FIT PR DED	IND STATE W/H: 696	NET PAYROLL	HOUSING REHAB LOAN
Cash and investments - beginning	\$ -	\$ -	\$ 291	\$ 563	\$ -	\$ -	\$ 47
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,295	880	275	5,396	1,617	120,737	-
Total receipts	2,295	880	275	5,396	1,617	120,737	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,240	880	275	6,222	1,617	133,638	-
Total disbursements	2,240	880	275	6,222	1,617	133,638	-
Excess (deficiency) of receipts over disbursements	55	-	-	(826)	-	(12,901)	-
Cash and investments - ending	\$ 55	\$ -	\$ 291	\$ (263)	\$ -	\$ (12,901)	\$ 47

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

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	HEALTH CARE PLAN	AIRPORT IMPROVEMENT	AIRPORT CLEARING	ILR FUND	BNY WATER DEBT RESERVE #797949	BNY SEWER DEBT RESERVE #797949	SEWER GENERAL
Cash and investments - beginning	\$ 687,527	\$ 62,912	\$ -	\$ 45,354	\$ -	\$ -	\$ 1,068,868
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	5,326	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	3,754,405
Other receipts	1,903,253	-	1,632	-	-	-	1,702
Total receipts	1,903,253	5,326	1,632	-	-	-	3,756,107
Disbursements:							
Personal services	2,047,425	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	68,008	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,632	-	-	-	3,817,844
Total disbursements	2,047,425	68,008	1,632	-	-	-	3,817,844
Excess (deficiency) of receipts over disbursements	(144,172)	(62,682)	-	-	-	-	(61,737)
Cash and investments - ending	\$ 543,355	\$ 230	\$ -	\$ 45,354	\$ -	\$ -	\$ 1,007,131

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

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	SEWER COMPUTER RESERVE	SEWER DEPRECIATION	SEWER ELECTRONIC MAP GEN	SEWER UTILITY CONSTR. /NY	SEWER CAPITAL IMPROVEMENT	WASTEWATER PLANT SERVIC
Cash and investments - beginning	\$ 85,878	\$ 552,823	\$ 8	\$ 7,018	\$ 1,369,028	\$ 2,265
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	34,500	500,000	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>34,500</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	378	-	-	7,018	-	-
Total disbursements	<u>378</u>	<u>-</u>	<u>-</u>	<u>7,018</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>34,122</u>	<u>500,000</u>	<u>-</u>	<u>(7,018)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 120,000</u>	<u>\$ 1,052,823</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 1,369,028</u>	<u>\$ 2,265</u>

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

	SEWER SINKING NY	DEBT SERVICE RESERVE-NY	WATER GENERAL	UTILITIES CLEARING	WATER METER DEPOSIT	WATER DEPRECIATION ACCT.	WATER CAPITAL IMPROVEMENT
Cash and investments - beginning	\$ 365,621	\$ 1,858,795	\$ 423,744	\$ 535,222	\$ 180,936	\$ -	\$ 371,637
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	1,533,217	44	2,684,060	6,595,694	61,008	100,000	-
Other receipts	-	1	2,993	-	-	-	-
Total receipts	<u>1,533,217</u>	<u>45</u>	<u>2,687,053</u>	<u>6,595,694</u>	<u>61,008</u>	<u>100,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	1,491,157	39	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,672,780	6,608,928	56,724	-	115,150
Total disbursements	<u>1,491,157</u>	<u>39</u>	<u>2,672,780</u>	<u>6,608,928</u>	<u>56,724</u>	<u>-</u>	<u>115,150</u>
Excess (deficiency) of receipts over disbursements	<u>42,060</u>	<u>6</u>	<u>14,273</u>	<u>(13,234)</u>	<u>4,284</u>	<u>100,000</u>	<u>(115,150)</u>
Cash and investments - ending	<u>\$ 407,681</u>	<u>\$ 1,858,801</u>	<u>\$ 438,017</u>	<u>\$ 521,988</u>	<u>\$ 185,220</u>	<u>\$ 100,000</u>	<u>\$ 256,487</u>

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

	WATER COMPUTER RESERVE	WATER BOND & INTEREST	WATER DEBT RESERVE ACCT.	WATER BOND AND INT. NY	WATER DEBT RESERVE - NY	Totals
Cash and investments - beginning	\$ 106,919	\$ 95,133	\$ 369,892	\$ 156,450	\$ 1,010,200	\$ 23,465,944
Receipts:						
Taxes	-	-	-	-	-	5,075,234
Licenses and permits	-	-	-	-	-	141,357
Intergovernmental receipts	-	-	-	-	-	3,161,725
Charges for services	-	-	-	-	-	1,059,545
Fines and forfeits	-	-	-	-	-	9,077
Utility fees	13,082	-	-	-	-	15,276,010
Other receipts	-	1,164	-	770,900	-	11,026,580
Total receipts	<u>13,082</u>	<u>1,164</u>	<u>-</u>	<u>770,900</u>	<u>-</u>	<u>35,749,528</u>
Disbursements:						
Personal services	-	-	-	-	-	7,806,176
Supplies	-	-	-	-	-	201,897
Other services and charges	-	-	-	-	-	4,303,696
Debt service - principal and interest	-	-	-	-	-	1,759,518
Capital outlay	-	-	-	-	-	3,735,063
Other disbursements	-	-	-	744,100	-	18,979,126
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>744,100</u>	<u>-</u>	<u>36,785,476</u>
Excess (deficiency) of receipts over disbursements	<u>13,082</u>	<u>1,164</u>	<u>-</u>	<u>26,800</u>	<u>-</u>	<u>(1,035,948)</u>
Cash and investments - ending	<u>\$ 120,001</u>	<u>\$ 96,297</u>	<u>\$ 369,892</u>	<u>\$ 183,250</u>	<u>\$ 1,010,200</u>	<u>\$ 22,429,996</u>

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

	STATE EQUITABLE SHARING	GENERAL FUND	MVH	LRS	AIRPORT OPERATIONS	GREENSBURG PREVENTION GROUP	EDLP/ACRO FUND
Cash and investments - beginning	\$ 22,282	\$ 1,321,130	\$ 1,233,905	\$ 165,353	\$ 178,389	\$ 1,443	\$ 45,641
Receipts:							
Taxes	-	3,732,290	125	-	-	-	-
Licenses and permits	-	143,618	-	-	-	-	-
Intergovernmental receipts	-	1,902,736	502,724	49,837	-	-	-
Charges for services	-	192,541	-	-	79,322	-	-
Fines and forfeits	-	16,260	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	400	230,503	-	-	780	99,394	115
Total receipts	400	6,217,948	502,849	49,837	80,102	99,394	115
Disbursements:							
Personal services	-	4,337,246	128,813	-	16,891	47,974	-
Supplies	-	164,617	47,667	-	996	-	-
Other services and charges	-	1,038,296	45,935	-	69,736	52,735	-
Debt service - principal and interest	-	63,541	-	-	-	-	-
Capital outlay	-	70,261	100,787	-	-	-	-
Other disbursements	-	-	11,934	-	-	-	-
Total disbursements	-	5,673,961	335,136	-	87,623	100,709	-
Excess (deficiency) of receipts over disbursements	400	543,987	167,713	49,837	(7,521)	(1,315)	115
Cash and investments - ending	\$ 22,682	\$ 1,865,117	\$ 1,401,618	\$ 215,190	\$ 170,868	\$ 128	\$ 45,756

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

	TRASH TIPPING FEE	BIKE PATROL GRANT	LAW ENFORCEMENT CONT.ED.	UNSAFE BUILDING FEES	911 DISPATCH/COUNTY	RAINY DAY
Cash and investments - beginning	\$ 378,864	\$ -	\$ 30,367	\$ 72,781	\$ 48,355	\$ 506,596
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	162,921	-	-	10,308	-	-
Fines and forfeits	-	-	14,088	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	8,500	-	-	-	133,533
Total receipts	162,921	8,500	14,088	10,308	-	133,533
Disbursements:						
Personal services	-	-	-	-	682	-
Supplies	-	-	8,847	-	-	-
Other services and charges	297,594	6,723	-	464	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	169,719
Total disbursements	297,594	6,723	8,847	464	682	169,719
Excess (deficiency) of receipts over disbursements	(134,673)	1,777	5,241	9,844	(682)	(36,186)
Cash and investments - ending	\$ 244,191	\$ 1,777	\$ 35,608	\$ 82,625	\$ 47,673	\$ 470,410

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

	K-9 OPERATIONS	LOIT SPECIAL DISTRIBUTION 2016	HAZMAT EMERGENCY FUND	LEVY EXCESS FUND	VETERAN'S WAY PROJECT	HONDA/FIRE	AVIATION ROTARY FUEL
Cash and investments - beginning	\$ 12	\$ -	\$ 14,683	\$ 29,500	\$ 18	\$ 439,718	\$ 84,788
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	396,206	-	-	-	-	-
Charges for services	-	-	-	-	-	501,436	74
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	80	-	270,758	-	58,147
Total receipts	-	396,206	80	-	270,758	501,436	58,221
Disbursements:							
Personal services	-	-	-	-	-	469,339	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	270,775	18,741	32,458
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	396,206	-	-	-	-	30,000
Total disbursements	-	396,206	-	-	270,775	488,080	62,458
Excess (deficiency) of receipts over disbursements	-	-	80	-	(17)	13,356	(4,237)
Cash and investments - ending	\$ 12	\$ -	\$ 14,763	\$ 29,500	\$ 1	\$ 453,074	\$ 80,551

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

	CUM.CAPITAL DEVELOPMENT	POLICE DONATIONS FUND	FIRE CONTRIBUTION FUND	CUMULATIVE FIRE	BOND-GENERAL SINKING	EDIT	C.C.I.F.
Cash and investments - beginning	\$ 514,545	\$ 251	\$ 40,984	\$ 356,903	\$ 139,689	\$ 1,240,216	\$ 115,058
Receipts:							
Taxes	190,878	-	-	66,548	321,586	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	16,500	-	-	5,763	26,070	473,927	29,290
Charges for services	-	-	9,718	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	20	-	-	9	275,465	-
Total receipts	<u>207,378</u>	<u>20</u>	<u>9,718</u>	<u>72,311</u>	<u>347,665</u>	<u>749,392</u>	<u>29,290</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	143	18,452	-	-	-	-
Other services and charges	4,571	-	-	27,455	99,978	245,332	11,809
Debt service - principal and interest	-	-	-	-	198,000	-	-
Capital outlay	1,342	-	-	-	-	460,602	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>5,913</u>	<u>143</u>	<u>18,452</u>	<u>27,455</u>	<u>297,978</u>	<u>705,934</u>	<u>11,809</u>
Excess (deficiency) of receipts over disbursements	<u>201,465</u>	<u>(123)</u>	<u>(8,734)</u>	<u>44,856</u>	<u>49,687</u>	<u>43,458</u>	<u>17,481</u>
Cash and investments - ending	<u>\$ 716,010</u>	<u>\$ 128</u>	<u>\$ 32,250</u>	<u>\$ 401,759</u>	<u>\$ 189,376</u>	<u>\$ 1,283,674</u>	<u>\$ 132,539</u>

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

	TIF	POLICE PENSION	FIRE PENSION	RIVER BOAT REVENUE	TAX & MISC CLEARING FUND	LINCOLN STREET PARK	FEDERAL EQUITABLE SHARING
Cash and investments - beginning	\$ 688,155	\$ 445,323	\$ 475,330	\$ 439,023	\$ -	\$ 3,735	\$ 20,263
Receipts:							
Taxes	1,274,178	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	68,075	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	183,280	144,292	139,314	-	786,497	-	-
Total receipts	1,457,458	144,292	139,314	68,075	786,497	-	-
Disbursements:							
Personal services	-	151,531	123,234	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,196,539	24	24	48,000	-	-	3,970
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	786,497	-	-
Total disbursements	1,196,539	151,555	123,258	48,000	786,497	-	3,970
Excess (deficiency) of receipts over disbursements	260,919	(7,263)	16,056	20,075	-	-	(3,970)
Cash and investments - ending	\$ 949,074	\$ 438,060	\$ 491,386	\$ 459,098	\$ -	\$ 3,735	\$ 16,293

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

	OWI - OVERTIME	RENOVATION BOND 2005	LOCAL RD & MATCHING GRANT FUND	GARNISHMENT EE#262	DELTA DENTAL	VSP	ONE AMERICA.AUL
Cash and investments - beginning	\$ 15,687	\$ 73	\$ -	\$ (31)	\$ 1,140	\$ 156	\$ 2,159
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,080,415	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	160	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	843	30,480	6,814	5,282
Total receipts	160	-	1,080,415	843	30,480	6,814	5,282
Disbursements:							
Personal services	7,009	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	40,452	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	812	31,620	6,970	7,441
Total disbursements	7,009	-	40,452	812	31,620	6,970	7,441
Excess (deficiency) of receipts over disbursements	(6,849)	-	1,039,963	31	(1,140)	(156)	(2,159)
Cash and investments - ending	\$ 8,838	\$ 73	\$ 1,039,963	\$ -	\$ -	\$ -	\$ -

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

	GREENSBURG CITY PROJECT-BONY	DECATUR COUNTY TIF BOND CONST-BONY	FEDERAL TAX - FP&PP	STATE TAX - FP&PP	COUNTY TAX - FP&PP	FEDERAL TAX WITHHELD	FICA TAX
Cash and investments - beginning	\$ 294,761	\$ 3,343,754	\$ (8)	\$ (587)	\$ (132)	\$ (16,844)	\$ 8,743
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,087	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	335	2,500	-	1,700	31,681	408,067	126,117
Total receipts	335	2,500	12,087	1,700	31,681	408,067	126,117
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,167,487	-	-	-	-	-
Other disbursements	77,058	-	12,079	1,113	31,549	391,223	134,860
Total disbursements	77,058	2,167,487	12,079	1,113	31,549	391,223	134,860
Excess (deficiency) of receipts over disbursements	(76,723)	(2,164,987)	8	587	132	16,844	(8,743)
Cash and investments - ending	\$ 218,038	\$ 1,178,767	\$ -	\$ -	\$ -	\$ -	\$ -

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

	STATE TAX WITHHELD	COUNTY TAX WITHHELD	INPRS	MEDICARE	DIRECT DEPOSIT PR CLEARIN	WASHINGTON NAT INS W/H	PENSION DD/PAYROLL CLRNG
Cash and investments - beginning	\$ 18,479	\$ 7,308	\$ 40,293	\$ 4,178	\$ -	\$ 6,858	\$ (16,565)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	43,247	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	111,432	-	61,731	89,986	2,444,184	20,911	49,558
Total receipts	111,432	43,247	61,731	89,986	2,444,184	20,911	49,558
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	129,911	50,555	102,024	94,164	2,444,184	27,769	32,993
Total disbursements	129,911	50,555	102,024	94,164	2,444,184	27,769	32,993
Excess (deficiency) of receipts over disbursements	(18,479)	(7,308)	(40,293)	(4,178)	-	(6,858)	16,565
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	UTILITY SALARY CLEARING	LEGALSHIELD	AMERICAN GENERAL W/H	77 PEN POLICE ASSESS W/H	77 PEN FIRE ASSESS W/H	GARNISHMENT EE#138	UNITED FUND
Cash and investments - beginning	\$ 37,161	\$ 54	\$ 75	\$ (5,292)	\$ (43,096)	\$ 125	\$ 4
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	174,216	-	-	65,557	148,770	225	18
Total receipts	174,216	-	-	65,557	148,770	225	18
Disbursements:							
Personal services	-	54	75	60,265	105,674	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	172,182	-	-	-	-	350	-
Total disbursements	172,182	54	75	60,265	105,674	350	-
Excess (deficiency) of receipts over disbursements	2,034	(54)	(75)	5,292	43,096	(125)	18
Cash and investments - ending	\$ 39,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22

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

	Garnishment #158	INDIANA STATE W/H: 668	HEALTH INS - EMP W/H	AFLAC WITHHELD	COMBINED INSURANCE	AMERITAS	IND STATE W/H: 678
Cash and investments - beginning	\$ -	\$ -	\$ 392	\$ 731	\$ 158	\$ 1,705	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,939	-	86	3,896	290	-	130,260
Total receipts	1,939	-	86	3,896	290	-	130,260
Disbursements:							
Personal services	-	-	-	4,068	448	1,705	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,846	-	-	-	-	-	130,260
Total disbursements	1,846	-	-	4,068	448	1,705	130,260
Excess (deficiency) of receipts over disbursements	93	-	86	(172)	(158)	(1,705)	-
Cash and investments - ending	\$ 93	\$ -	\$ 478	\$ 559	\$ -	\$ -	\$ -

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

	IND STATE W/H: 679	IND STATE W/H: 680	IND STATE W/H: 682	IND STATE W/H: 683	IND STATE W/H: 684	IND STATE W/H: 685	FOP DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	11,646	-	-	-	2,357
Total receipts	-	-	11,646	-	-	-	2,357
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	11,646	-	-	-	2,363
Total disbursements	-	-	11,646	-	-	-	2,363
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(6)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49

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

	IND STATE W/H: 693	IND CHILD SUPPORT ANNUAL FEE	YMCA/ANYTIME FIT PR DED	IND STATE W/H: 696	NET PAYROLL	HOUSING REHAB LOAN	HEALTH CARE PLAN
Cash and investments - beginning	\$ -	\$ 291	\$ (263)	\$ -	\$ (12,901)	\$ 47	\$ 543,355
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	275	3,160	-	89,725	-	1,796,631
Total receipts	-	275	3,160	-	89,725	-	1,796,631
Disbursements:							
Personal services	-	-	-	-	-	-	1,341,080
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	566	2,897	-	76,824	-	-
Total disbursements	-	566	2,897	-	76,824	-	1,341,080
Excess (deficiency) of receipts over disbursements	-	(291)	263	-	12,901	-	455,551
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47	\$ 998,906

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

	AIRPORT IMPROVEMENT	AIRPORT CLEARING	ILR FUND	BNY WATER DEBT RESERVE #797949	BNY SEWER DEBT RESERVE #797949	SEWER GENERAL	SEWER COMPUTER RESERVE
Cash and investments - beginning	\$ 230	\$ -	\$ 45,354	\$ -	\$ -	\$ 1,007,131	\$ 120,000
Receipts:							
Taxes	-	-	-	-	1,470,979	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,159,109	-	-	-
Charges for services	513	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	3,938,155	-
Other receipts	60,000	-	-	362	460	2,021	-
Total receipts	60,513	-	-	1,159,471	1,471,439	3,940,176	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	52,011	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,082,459	1,762
Total disbursements	52,011	-	-	-	-	3,082,459	1,762
Excess (deficiency) of receipts over disbursements	8,502	-	-	1,159,471	1,471,439	857,717	(1,762)
Cash and investments - ending	\$ 8,732	\$ -	\$ 45,354	\$ 1,159,471	\$ 1,471,439	\$ 1,864,848	\$ 118,238

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

	SEWER DEPRECIATION	SEWER ELECTRONIC MAP GEN	SEWER UTILITY CONSTR. /NY	SEWER CAPITAL IMPROVEMENT	WASTEWATER PLANT SERVIC	SEWER SINKING NY
Cash and investments - beginning	\$ 1,052,823	\$ 8	\$ -	\$ 1,369,028	\$ 2,265	\$ 407,681
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,582,517
Other receipts	-	-	-	-	-	651
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,583,168</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	1,560,797
Capital outlay	-	-	-	-	-	-
Other disbursements	104,668	-	-	17,548	-	-
Total disbursements	<u>104,668</u>	<u>-</u>	<u>-</u>	<u>17,548</u>	<u>-</u>	<u>1,560,797</u>
Excess (deficiency) of receipts over disbursements	<u>(104,668)</u>	<u>-</u>	<u>-</u>	<u>(17,548)</u>	<u>-</u>	<u>22,371</u>
Cash and investments - ending	<u>\$ 948,155</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 1,351,480</u>	<u>\$ 2,265</u>	<u>\$ 430,052</u>

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

	DEBT SERVICE RESERVE-NY	WATER GENERAL	UTILITIES CLEARING	WATER METER DEPOSIT	WATER DEPRECIATION ACCT.	WATER CAPITAL IMPROVEMENT	WATER COMPUTER RESERVE
Cash and investments - beginning	\$ 1,858,801	\$ 438,017	\$ 521,988	\$ 185,220	\$ 100,000	\$ 256,487	\$ 120,001
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	4,307	2,739,891	6,822,427	57,788	42,055	-	-
Other receipts	2,322	3,339	-	-	-	-	-
Total receipts	6,629	2,743,230	6,822,427	57,788	42,055	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	181,543	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,371,957	6,769,397	55,049	136,202	44,625	-
Total disbursements	181,543	2,371,957	6,769,397	55,049	136,202	44,625	-
Excess (deficiency) of receipts over disbursements	(174,914)	371,273	53,030	2,739	(94,147)	(44,625)	-
Cash and investments - ending	\$ 1,683,887	\$ 809,290	\$ 575,018	\$ 187,959	\$ 5,853	\$ 211,862	\$ 120,001

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

	WATER BOND & INTEREST	WATER DEBT RESERVE ACCT.	WATER BOND AND INT. NY	WATER DEBT RESERVE - NY	Totals
Cash and investments - beginning	\$ 96,297	\$ 369,892	\$ 183,250	\$ 1,010,200	\$ 22,429,996
Receipts:					
Taxes	-	-	-	-	7,056,584
Licenses and permits	-	-	-	-	143,618
Intergovernmental receipts	-	-	-	-	5,765,986
Charges for services	-	-	-	-	956,833
Fines and forfeits	-	-	-	-	30,508
Utility fees	-	-	-	-	15,187,140
Other receipts	1,170	-	787,842	1,479	9,011,405
Total receipts	<u>1,170</u>	<u>-</u>	<u>787,842</u>	<u>1,479</u>	<u>38,152,074</u>
Disbursements:					
Personal services	-	-	-	-	6,796,088
Supplies	-	-	-	-	240,722
Other services and charges	-	-	-	-	3,563,622
Debt service - principal and interest	-	-	-	-	2,003,881
Capital outlay	-	-	-	-	2,800,479
Other disbursements	-	-	796,950	-	18,750,232
Total disbursements	<u>-</u>	<u>-</u>	<u>796,950</u>	<u>-</u>	<u>34,155,024</u>
Excess (deficiency) of receipts over disbursements	<u>1,170</u>	<u>-</u>	<u>(9,108)</u>	<u>1,479</u>	<u>3,997,050</u>
Cash and investments - ending	<u>\$ 97,467</u>	<u>\$ 369,892</u>	<u>\$ 174,142</u>	<u>\$ 1,011,679</u>	<u>\$ 26,427,046</u>

CITY OF GREENSBURG
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ 57,383	\$ 501,377
Water	24,918	447,908
Governmental activities	<u>293,276</u>	<u>22,203</u>
Totals	<u>\$ 375,577</u>	<u>\$ 971,488</u>

CITY OF GREENSBURG
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Greensburg Public Safety Facilities Building Corporation	Greensburg Public Safety Facility	\$ 200,000	6/30/2010	12/31/2022
Pitney Bowes	postage machine	700	1/1/2017	12/31/2017
Ricoh	copier machine	812	11/13/2016	12/31/2019
Ricoh	copier machine	1,908	1/11/2017	1/11/2019
Toshiba	copier machine	<u>2,064</u>	7/1/2013	10/1/2018
Total governmental activities		<u>205,484</u>		
Water:				
Toshiba	copier machine	<u>4,566</u>	3/31/2016	3/31/2020
Total of annual lease payments		<u>\$ 210,050</u>		

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Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Renovation Bond 2005 Billings School/City Hall	\$ 580,000	\$ 103,083
Revenue bonds	Redevelopment Dist Tax Increment Rev Bond 2014	2,209,371	489,768
Notes and loans payable	Aviation Facilities Loan	<u>367,841</u>	<u>48,070</u>
Total governmental activities		<u>3,157,212</u>	<u>640,921</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue Bonds 2016	7,725,000	334,272
Revenue bonds	Sewage Works Revenue Bonds 2013	2,364,000	697,623
Revenue bonds	Sewage Works Revenue Bonds 2007B	<u>8,188,000</u>	<u>517,350</u>
Total Wastewater		<u>18,277,000</u>	<u>1,549,245</u>
Water:			
Revenue bonds	Waterworks Revenue Bonds 2007B	6,452,000	407,650
Revenue bonds	Waterworks Revenue Bonds 2007A	<u>5,295,000</u>	<u>440,000</u>
Total Water		<u>11,747,000</u>	<u>847,650</u>
Totals		<u>\$ 33,181,212</u>	<u>\$ 3,037,816</u>

OTHER REPORTS

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