

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

FINANCIAL STATEMENTS EXAMINATION REPORT
OF
GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
FLOYD COUNTY, INDIANA
January 1, 2011 to December 31, 2016



FILED
04/05/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Chris A. Carter	01-01-11 to 12-31-12
	Michael Moody, Jr.	01-01-13 to 12-31-16
	William Jewell	01-01-17 to 10-11-17
	Michael Moody, Jr.	10-12-17 to 12-31-17
	Jason Sharp	01-01-18 to 12-31-18
President of the District Board	Steve Hardin	01-01-11 to 12-31-13
	J. Glenn Gagel, Jr.	01-01-14 to 12-31-16
	Michael Moody, Jr.	01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE GEORGETOWN TOWNSHIP FIRE
PROTECTION DISTRICT, FLOYD COUNTY, INDIANA

We have examined the accompanying financial statements of the Georgetown Township Fire Protection District (District), for the period of January 1, 2011 to December 31, 2016. The District'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.

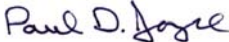
As discussed in Note 1 to the financial statements, the District prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is 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, 2011 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 District.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2011 to December 31, 2016, referred to above, present the financial position and results of operations of the District 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 District's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Payables and Receivables, 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

February 5, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2011 and 2012

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 813,313	\$ 1,217,929	\$ 911,008	\$ 1,120,234	\$ 1,328,938	\$ 1,159,391	\$ 1,289,781
Cumulative Fire	60,766	154,806	120,126	95,446	294,119	118,817	270,748
Debt Service	-	326,468	77,097	249,371	345,622	443,561	151,432
Equipment	-	1,500,000	1,108,612	391,388	-	383,214	8,174
Totals	<u>\$ 874,079</u>	<u>\$ 3,199,203</u>	<u>\$ 2,216,843</u>	<u>\$ 1,856,439</u>	<u>\$ 1,968,679</u>	<u>\$ 2,104,983</u>	<u>\$ 1,720,135</u>

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

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 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	\$ 1,289,781	\$ 1,290,344	\$ 1,137,517	\$ 1,442,608	\$ 1,461,329	\$ 1,846,624	\$ 1,057,313
Cumulative Fire	270,748	306,271	184,794	392,225	133,319	323,280	202,264
Debt Service	151,432	321,336	304,330	168,438	307,151	326,065	149,524
Equipment	8,174	-	8,174	-	-	-	-
Totals	<u>\$ 1,720,135</u>	<u>\$ 1,917,951</u>	<u>\$ 1,634,815</u>	<u>\$ 2,003,271</u>	<u>\$ 1,901,799</u>	<u>\$ 2,495,969</u>	<u>\$ 1,409,101</u>

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

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
General Fund	\$ 1,057,313	\$ 1,527,943	\$ 1,104,868	\$ 1,480,388	\$ 1,485,613	\$ 1,102,564	\$ 1,863,437
Rainy Day	-	-	-	-	165,809	-	165,809
Levy Excess	-	-	-	-	10,103	-	10,103
Cumulative Fire	202,264	138,468	119,807	220,925	133,086	100,433	253,578
Debt Service	149,524	199,147	327,043	21,628	165,992	169,847	17,773
Totals	\$ 1,409,101	\$ 1,865,558	\$ 1,551,718	\$ 1,722,941	\$ 1,960,603	\$ 1,372,844	\$ 2,310,700

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

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The District was established under the laws of the State of Indiana. The District operates under a governing board.

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

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, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the District.

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, 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: copies of public records, copy machines charges, accident report copies, emergency medical service fees, fines and fees.

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.

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 District. It includes all expenditures for the reduction of the principal and interest of the District's general obligation indebtedness.

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

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 District 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 District. 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 District. 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 District 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.

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the District 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 District 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.

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 District 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 District 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 District 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.

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 6. Pension Plan

The District contributes to a pension plan unique to the District. Information regarding the plan may be obtained from the District.

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OTHER INFORMATION - UNEXAMINED

The District's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the District'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 District. It is presented as intended by the District.

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011

	General Fund	Cumulative Fire	Debt Service	Equipment	Totals
Cash and investments - beginning	\$ 813,313	\$ 60,766	\$ -	\$ -	\$ 874,079
Receipts:					
Taxes	829,454	122,598	297,792	-	1,249,844
Intergovernmental receipts	375,980	11,806	28,676	-	416,462
Other receipts	12,495	20,402	-	1,500,000	1,532,897
Total receipts	<u>1,217,929</u>	<u>154,806</u>	<u>326,468</u>	<u>1,500,000</u>	<u>3,199,203</u>
Disbursements:					
Personal services	649,276	-	-	-	649,276
Supplies	50,160	-	-	-	50,160
Other services and charges	156,508	-	-	33,489	189,997
Debt service - principal and interest	-	76,423	77,097	-	153,520
Capital outlay	54,102	43,703	-	1,075,123	1,172,928
Other disbursements	962	-	-	-	962
Total disbursements	<u>911,008</u>	<u>120,126</u>	<u>77,097</u>	<u>1,108,612</u>	<u>2,216,843</u>
Excess (deficiency) of receipts over disbursements	<u>306,921</u>	<u>34,680</u>	<u>249,371</u>	<u>391,388</u>	<u>982,360</u>
Cash and investments - ending	<u>\$ 1,120,234</u>	<u>\$ 95,446</u>	<u>\$ 249,371</u>	<u>\$ 391,388</u>	<u>\$ 1,856,439</u>

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	General Fund	Cumulative Fire	Debt Service	Equipment	Totals
Cash and investments - beginning	\$ 1,120,234	\$ 95,446	\$ 249,371	\$ 391,388	\$ 1,856,439
Receipts:					
Taxes	1,321,222	127,018	345,622	-	1,793,862
Charges for services	7,716	-	-	-	7,716
Other receipts	-	167,101	-	-	167,101
Total receipts	<u>1,328,938</u>	<u>294,119</u>	<u>345,622</u>	<u>-</u>	<u>1,968,679</u>
Disbursements:					
Personal services	678,392	-	-	-	678,392
Supplies	47,628	-	-	-	47,628
Other services and charges	154,752	-	-	60	154,812
Debt service - principal and interest	-	88,867	443,561	-	532,428
Capital outlay	278,619	29,950	-	383,154	691,723
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,159,391</u>	<u>118,817</u>	<u>443,561</u>	<u>383,214</u>	<u>2,104,983</u>
Excess (deficiency) of receipts over disbursements	<u>169,547</u>	<u>175,302</u>	<u>(97,939)</u>	<u>(383,214)</u>	<u>(136,304)</u>
Cash and investments - ending	<u>\$ 1,289,781</u>	<u>\$ 270,748</u>	<u>\$ 151,432</u>	<u>\$ 8,174</u>	<u>\$ 1,720,135</u>

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	General Fund	Cumulative Fire	Debt Service	Equipment	Totals
Cash and investments - beginning	\$ 1,289,781	\$ 270,748	\$ 151,432	\$ 8,174	\$ 1,720,135
Receipts:					
Taxes	830,613	119,718	284,284	-	1,234,615
Intergovernmental receipts	455,363	15,603	37,052	-	508,018
Charges for services	4,368	-	-	-	4,368
Other receipts	-	170,950	-	-	170,950
Total receipts	<u>1,290,344</u>	<u>306,271</u>	<u>321,336</u>	<u>-</u>	<u>1,917,951</u>
Disbursements:					
Personal services	758,182	-	-	-	758,182
Supplies	47,968	-	-	-	47,968
Other services and charges	135,267	-	-	-	135,267
Debt service - principal and interest	-	2,534	304,330	-	306,864
Capital outlay	85,670	182,260	-	-	267,930
Other disbursements	110,430	-	-	8,174	118,604
Total disbursements	<u>1,137,517</u>	<u>184,794</u>	<u>304,330</u>	<u>8,174</u>	<u>1,634,815</u>
Excess (deficiency) of receipts over disbursements	<u>152,827</u>	<u>121,477</u>	<u>17,006</u>	<u>(8,174)</u>	<u>283,136</u>
Cash and investments - ending	<u>\$ 1,442,608</u>	<u>\$ 392,225</u>	<u>\$ 168,438</u>	<u>\$ -</u>	<u>\$ 2,003,271</u>

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	General Fund	Cumulative Fire	Debt Service	Equipment	Totals
Cash and investments - beginning	\$ 1,442,608	\$ 392,225	\$ 168,438	\$ -	\$ 2,003,271
Receipts:					
Taxes	891,921	120,031	276,667	-	1,288,619
Intergovernmental receipts	561,811	13,288	30,484	-	605,583
Other receipts	7,597	-	-	-	7,597
Total receipts	<u>1,461,329</u>	<u>133,319</u>	<u>307,151</u>	<u>-</u>	<u>1,901,799</u>
Disbursements:					
Personal services	796,193	-	-	-	796,193
Supplies	56,506	-	-	-	56,506
Other services and charges	153,033	-	250	-	153,283
Debt service - principal and interest	-	-	325,803	-	325,803
Capital outlay	840,700	323,275	-	-	1,163,975
Other disbursements	192	5	12	-	209
Total disbursements	<u>1,846,624</u>	<u>323,280</u>	<u>326,065</u>	<u>-</u>	<u>2,495,969</u>
Excess (deficiency) of receipts over disbursements	<u>(385,295)</u>	<u>(189,961)</u>	<u>(18,914)</u>	<u>-</u>	<u>(594,170)</u>
Cash and investments - ending	<u>\$ 1,057,313</u>	<u>\$ 202,264</u>	<u>\$ 149,524</u>	<u>\$ -</u>	<u>\$ 1,409,101</u>

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General Fund	Rainy Day	Levy Excess	Cumulative Fire	Debt Service	Totals
Cash and investments - beginning	\$ 1,057,313	\$ -	\$ -	\$ 202,264	\$ 149,524	\$ 1,409,101
Receipts:						
Taxes	957,759	-	-	125,136	180,252	1,263,147
Intergovernmental receipts	500,550	-	-	13,182	18,895	532,627
Other receipts	69,634	-	-	150	-	69,784
Total receipts	<u>1,527,943</u>	<u>-</u>	<u>-</u>	<u>138,468</u>	<u>199,147</u>	<u>1,865,558</u>
Disbursements:						
Personal services	862,986	-	-	-	-	862,986
Supplies	41,931	-	-	-	-	41,931
Other services and charges	152,555	-	-	-	250	152,805
Debt service - principal and interest	-	-	-	-	326,793	326,793
Capital outlay	29,147	-	-	119,807	-	148,954
Other disbursements	18,249	-	-	-	-	18,249
Total disbursements	<u>1,104,868</u>	<u>-</u>	<u>-</u>	<u>119,807</u>	<u>327,043</u>	<u>1,551,718</u>
Excess (deficiency) of receipts over disbursements	<u>423,075</u>	<u>-</u>	<u>-</u>	<u>18,661</u>	<u>(127,896)</u>	<u>313,840</u>
Cash and investments - ending	<u>\$ 1,480,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,925</u>	<u>\$ 21,628</u>	<u>\$ 1,722,941</u>

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General Fund	Rainy Day	Levy Excess	Cumulative Fire	Debt Service	Totals
Cash and investments - beginning	\$ 1,480,388	\$ -	\$ -	\$ 220,925	\$ 21,628	\$ 1,722,941
Receipts:						
Taxes	941,151	-	-	120,016	149,720	1,210,887
Intergovernmental receipts	521,753	-	-	13,070	16,272	551,095
Other receipts	22,709	165,809	10,103	-	-	198,621
Total receipts	<u>1,485,613</u>	<u>165,809</u>	<u>10,103</u>	<u>133,086</u>	<u>165,992</u>	<u>1,960,603</u>
Disbursements:						
Personal services	891,465	-	-	-	-	891,465
Supplies	33,072	-	-	-	-	33,072
Other services and charges	151,299	-	-	-	250	151,549
Debt service - principal and interest	-	-	-	-	167,417	167,417
Capital outlay	5,862	-	-	99,375	-	105,237
Other disbursements	20,866	-	-	1,058	2,180	24,104
Total disbursements	<u>1,102,564</u>	<u>-</u>	<u>-</u>	<u>100,433</u>	<u>169,847</u>	<u>1,372,844</u>
Excess (deficiency) of receipts over disbursements	<u>383,049</u>	<u>165,809</u>	<u>10,103</u>	<u>32,653</u>	<u>(3,855)</u>	<u>587,759</u>
Cash and investments - ending	<u>\$ 1,863,437</u>	<u>\$ 165,809</u>	<u>\$ 10,103</u>	<u>\$ 253,578</u>	<u>\$ 17,773</u>	<u>\$ 2,310,700</u>

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GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 363</u>	<u>\$ -</u>

OTHER REPORTS

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