

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF GREENDALE

DEARBORN COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
05/10/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mary Jo Lynch	01-01-12 to 12-31-19
Mayor	Doug Hedrick Alan Weiss	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works	Doug Hedrick Alan Weiss	01-01-12 to 12-31-15 01-01-12 to 12-31-19
President of the Common Council	Doug Hedrick Walt Wilson	01-01-12 to 12-31-15 01-01-16 to 12-31-19
City Manager	Steve Lampert	01-01-12 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF GREENDALE, DEARBORN COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Greendale (City), for the period of January 1, 2012 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, 2012 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, 2012 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

March 21, 2018

## 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.

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	12-31-13		
General Fund	\$ 1,426,162	\$ 3,322,830	\$ 3,217,044	\$ 1,531,948	\$ 4,603,486	\$ 4,500,878	\$ 1,634,556		
Motor Vehicle Highway	290,958	327,229	297,576	320,611	199,185	273,859	245,937		
Local Road & Street	217,983	39,076	-	257,059	43,579	31,322	269,316		
Law Enforcement Continuing Education Non-Reverting	24,085	2,977	779	26,283	4,648	3,226	27,705		
Riverboat	9,203,918	2,046,465	2,428,028	8,822,355	1,999,852	4,115,685	6,706,522		
Park & Recreation	3,334	1,501	-	4,835	-	-	4,835		
Rainy Day Fund	132,807	-	-	132,807	-	-	132,807		
Levy Excess Fund	6,208	-	-	6,208	-	-	6,208		
Cum Cap Development	489,235	33,558	-	522,793	30,792	-	553,585		
TIF Bond Fund - Redevelopment	140,000	-	140,000	-	-	-	-		
Cumulative Capital Improvement - Cig Tax	69,435	11,988	-	81,423	12,134	-	93,557		
Payroll	-	2,529,400	2,518,731	10,669	2,907,878	2,853,389	65,158		
Park Donation	1,360	11,710	7,147	5,923	31,980	26,451	11,452		
Redevelopment Fund	2,264,870	889,215	1,276,905	1,877,180	1,075,340	247,795	2,704,725		
Post Closure Landfill	162,705	346	-	163,051	326	125	163,252		
Police Grant Fund	159	-	-	159	-	-	159		
K-9 Unit	618	-	-	618	-	-	618		
Motorcycle (Police)	177	-	-	177	-	-	177		
Operation Pullover	(1)	6,416	6,207	208	4,434	4,466	176		
Criminal Invest (Equip)/P	4,839	-	-	4,839	-	-	4,839		
Redevelopment Grant Fund	774,232	2,264,427	2,038,430	1,000,229	514,471	1,495,764	18,936		
Fire Non-Reverting	79,636	15,569	15,529	79,676	116,474	11,864	184,286		
Law Enforcement Non-Reverting	6,576	5,620	5,177	7,019	48,511	37,590	17,940		
Firehouse Escrow	1,528	7	-	1,535	4	1,539	-		
Operating Claim on Pooled Cash - Electric	813,590	8,692,770	9,181,596	324,764	8,882,750	8,313,118	894,396		
Customer Meter Deposit - Electric	160,980	90,864	50,700	201,144	47,113	50,752	197,505		
Depreciation/Improvement - Electric	29,640	-	-	29,640	-	-	29,640		
Bond and Interest - Electric	13,434	126,375	126,757	13,052	126,335	127,561	11,826		
Utility Reserve - Electric	614,745	60,000	-	674,745	60,000	-	734,745		
Debt Reserve Fund - Electric	132,640	-	-	132,640	-	-	132,640		
Operating Cash Account - Wastewater	138,515	977,744	963,412	152,847	989,096	965,202	176,741		
Customer Deposits - Wastewater	4,650	625	875	4,400	-	393	4,007		
Depreciation/Improvement - Wastewater	65,000	-	-	65,000	-	-	65,000		
Expansion Reserve - Wastewater	452,731	25,326	17,895	460,162	80,550	5,220	535,492		
Claim on Pooled Cash-Monthly Deposit - Wastewater	58,731	967,432	985,115	41,048	1,004,410	984,698	60,760		
Operating Claim on Pooled Cash - Water	116,613	1,104,281	1,150,628	70,266	920,860	884,278	106,848		
Customer Meter Deposit - Water	2,750	6,525	4,775	4,500	4,638	6,213	2,925		
Bond and Interest - Water	79,033	74,142	74,236	78,939	138,440	140,172	77,207		
Water Tower Project - Water	32,955	-	32,955	-	-	-	-		
Debt Reserve Fund - Water	75,610	-	-	75,610	-	-	75,610		
Operating Claim on Pooled Cash - Trash	37,423	504,147	473,593	67,977	454,098	473,517	48,558		
Totals	<u>\$ 18,129,864</u>	<u>\$ 24,138,565</u>	<u>\$ 25,014,090</u>	<u>\$ 17,254,339</u>	<u>\$ 24,301,384</u>	<u>\$ 25,555,077</u>	<u>\$ 16,000,646</u>		

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General Fund	\$ 1,634,556	\$ 4,640,509	\$ 4,573,022	\$ 1,702,043	\$ 4,831,413	\$ 4,779,168	\$ 1,754,288
Motor Vehicle Highway	245,937	280,141	337,967	188,111	301,203	282,845	206,469
Local Road & Street	269,316	44,045	10,718	302,643	45,072	-	347,715
Law Enforcement Continuing Education	27,705	3,325	2,347	28,683	3,937	1,572	31,048
Riverboat	6,706,522	1,897,839	1,558,494	7,045,867	1,706,482	2,452,780	6,299,569
Park & Recreation	4,835	982	-	5,817	889	-	6,706
Rainy Day Fund	132,807	-	-	132,807	-	-	132,807
Levy Excess Fund	6,208	110	-	6,318	-	-	6,318
Cum Cap Development	553,585	30,073	-	583,658	29,591	410,958	202,291
Cumulative Capital Improvement - Cig Tax	93,557	11,956	-	105,513	11,354	-	116,867
Payroll	65,158	2,862,754	2,893,066	34,846	2,952,573	2,966,265	21,154
Park Donation	11,452	10,890	11,304	11,038	4,930	6,845	9,123
Redevelopment Fund	2,704,725	1,105,444	91,232	3,718,937	1,129,686	193,247	4,655,376
Post Closure Landfill	163,252	327	125	163,454	327	125	163,656
Police Grant Fund	159	-	-	159	-	-	159
K-9 Unit	618	-	-	618	-	-	618
Motorcycle (Police)	177	-	-	177	-	-	177
Operation Pullover	176	2,147	2,161	162	1,384	1,398	148
Criminal Invest (Equip)/P	4,839	-	-	4,839	-	-	4,839
Redevelopment Grant Fund	18,936	292,189	267,550	43,575	56	7,127	36,504
Fire Non-Reverting	184,286	85,406	177,999	91,693	18,705	28,554	81,844
Law Enforcement Non-Reverting	17,940	-	16,012	1,928	7,646	7,646	1,928
Operating Claim on Pooled Cash - Electric	894,396	9,499,721	9,361,179	1,032,938	9,835,747	9,786,612	1,082,073
Customer Meter Deposit - Electric	197,505	63,722	52,249	208,978	67,793	48,922	227,849
Depreciation/Improvement - Electric	29,640	-	-	29,640	-	-	29,640
Bond and Interest - Electric	11,826	126,295	127,701	10,420	126,297	128,286	8,431
Utility Reserve - Electric	734,745	60,000	-	794,745	60,000	-	854,745
Debt Reserve Fund - Electric	132,640	-	350	132,290	-	-	132,290
Operating Cash Account - Wastewater	176,741	963,900	1,115,894	24,747	1,079,030	1,116,599	(12,822)
Customer Deposits - Wastewater	4,007	-	1,075	2,932	-	397	2,535
Depreciation/Improvement - Wastewater	65,000	-	-	65,000	-	-	65,000
Expansion Reserve - Wastewater	535,492	152,039	371,277	316,254	46,901	177,614	185,541
Claim on Pooled Cash-Monthly Deposit - Wastewater	60,760	987,537	973,342	74,955	918,759	932,244	61,470
Operating Claim on Pooled Cash - Water	106,848	953,405	819,294	240,959	910,766	828,971	322,754
Customer Meter Deposit - Water	2,925	5,889	1,911	6,903	2,432	2,089	7,246
Bond and Interest - Water	77,207	73,939	71,958	79,188	73,939	73,235	79,892
Debt Reserve Fund - Water	75,610	-	-	75,610	-	-	75,610
Operating Claim on Pooled Cash - Trash	48,558	473,434	474,714	47,278	472,432	475,112	44,598
Totals	<u>\$ 16,000,646</u>	<u>\$ 24,628,018</u>	<u>\$ 23,312,941</u>	<u>\$ 17,315,723</u>	<u>\$ 24,639,344</u>	<u>\$ 24,708,611</u>	<u>\$ 17,246,456</u>

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

CITY OF GREENDALE  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General Fund	\$ 1,754,288	\$ 5,611,178	\$ 5,622,934	\$ 1,742,532
Motor Vehicle Highway	206,469	274,882	247,118	234,233
Local Road & Street	347,715	45,054	32,947	359,822
Law Enforcement Continuing Education	31,048	6,083	1,220	35,911
Riverboat	6,299,569	2,363,860	2,604,904	6,058,525
Park & Recreation	6,706	1,460	-	8,166
Rainy Day Fund	132,807	34,422	77,428	89,801
LOIT Spec Dist Fund	-	103,266	103,266	-
Levy Excess Fund	6,318	-	-	6,318
Cum Cap Development	202,291	33,109	96,160	139,240
Cumulative Capital Improvement - Cig Tax	116,867	11,520	-	128,387
Payroll	21,154	2,982,627	2,995,431	8,350
Grant Fund	-	180,695	-	180,695
Park Donation	9,123	8,705	14,062	3,766
Redevelopment Fund	4,655,376	1,284,643	1,123,273	4,816,746
Post Closure Landfill	163,656	327	125	163,858
Police Grant Fund	159	-	-	159
K-9 Unit	618	-	-	618
Motorcycle (Police)	177	-	-	177
Operating Pullover	148	-	-	148
Criminal Invest (Equip)/P	4,839	-	-	4,839
Redevelopment Grant Fund	36,504	48	7,924	28,628
Fire Non-Reverting	81,844	31,027	57,364	55,507
Law Enforcement Non-Reverting	1,928	7,660	8,532	1,056
Operating Claim on Pooled Cash - Electric	1,082,073	10,366,995	10,357,360	1,091,708
Customer Meter Deposit - Electric	227,849	70,936	56,278	242,507
Depreciation/Improvement - Electric	29,640	-	-	29,640
Bond and Interest - Electric	8,431	126,296	133,260	1,467
Utility Reserve - Electric	854,745	60,000	-	914,745
Debt Reserve Fund - Electric	132,290	-	-	132,290
Operating Cash Account - Wastewater	(12,822)	1,159,594	1,010,783	135,989
Customer Deposits - Wastewater	2,535	-	1,549	986
Depreciation/Improvement - Wastewater	65,000	-	-	65,000
Expansion Reserve - Wastewater	185,541	40,200	57,240	168,501
Claim on Pooled Cash-Monthly Deposit - Wastewater	61,470	1,140,003	1,102,156	99,317
Operating Claim on Pooled Cash - Water	322,754	931,832	851,759	402,827
Customer Meter Deposit - Water	7,246	375	125	7,496
Bond and Interest - Water	79,892	73,939	69,212	84,619
Debt Reserve Fund - Water	75,610	-	-	75,610
Operating Claim on Pooled Cash - Trash	44,598	470,509	475,594	39,513
<b>Totals</b>	<b>\$ 17,246,456</b>	<b>\$ 27,421,245</b>	<b>\$ 27,108,004</b>	<b>\$ 17,559,697</b>

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

CITY OF GREENDALE  
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 GREENDALE  
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.

*Penalties.* Amounts received from late payment 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.

*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 GREENDALE  
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.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

The 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 GREENDALE  
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 GREENDALE  
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. 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  
1 North Capital Street, 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 one fund with a deficit in cash. This is a result of transfers not being coded correctly.

**Note 8. Other Postemployment Benefit**

The City provides to eligible retirees and their spouses the following benefit: life insurance. This benefit poses a liability to the City for this year and in future years. Information regarding the benefit can be obtained by contacting the City.

**Note 9. Combined Funds**

Funds related to Bond and Interest - Electric and Construction Fund - Electric were reported individually in the prior financial statements, but were combined into one fund, Bond and Interest – Electric, for the current financial statements. Funds related to Bond and Interest - Water and Construction Fund - Water were reported individually in the prior financial statements, but were combined into one fund, Bond and Interest - Water, for the current financial statements.

#### OTHER INFORMATION - UNEXAMINED

The City'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 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 GREENDALE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	General Fund	Motor Vehicle Highway	Local Road & Street	Law Enforcement Continuing Education Non-Reverting	Riverboat	Park & Recreation	Rainy Day Fund
Cash and investments - beginning	\$ 1,426,162	\$ 290,958	\$ 217,983	\$ 24,085	\$ 9,203,918	\$ 3,334	\$ 132,807
Receipts:							
Taxes	1,928,550	191,747	-	-	-	-	-
Licenses and permits	39,319	-	-	1,030	-	-	-
Intergovernmental receipts	728,945	134,282	39,076	-	1,954,701	-	-
Charges for services	550,281	-	-	1,947	-	-	-
Fines and forfeits	31,747	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	43,988	1,200	-	-	91,764	1,501	-
Total receipts	3,322,830	327,229	39,076	2,977	2,046,465	1,501	-
Disbursements:							
Personal services	2,291,661	159,168	-	-	-	-	-
Supplies	243,845	56,247	-	-	-	-	-
Other services and charges	672,838	78,538	-	779	2,181,208	-	-
Debt service - principal and interest	-	-	-	-	183,392	-	-
Capital outlay	6,534	3,623	-	-	63,428	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,166	-	-	-	-	-	-
Total disbursements	3,217,044	297,576	-	779	2,428,028	-	-
Excess (deficiency) of receipts over disbursements	105,786	29,653	39,076	2,198	(381,563)	1,501	-
Cash and investments - ending	\$ 1,531,948	\$ 320,611	\$ 257,059	\$ 26,283	\$ 8,822,355	\$ 4,835	\$ 132,807

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

	Levy Excess Fund	Cum Cap Development	TIF Bond Fund - Redevelopment	Cumulative Capital Improvement - Cig Tax	Payroll	Park Donation	Redevelopment Fund
Cash and investments - beginning	\$ 6,208	\$ 489,235	\$ 140,000	\$ 69,435	\$ -	\$ 1,360	\$ 2,264,870
Receipts:							
Taxes	-	31,134	-	-	-	-	829,686
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,424	-	11,988	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,529,400	11,710	59,529
Total receipts	-	33,558	-	11,988	2,529,400	11,710	889,215
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	945	-
Other services and charges	-	-	140,000	-	-	6,202	777,172
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	499,733
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,518,731	-	-
Total disbursements	-	-	140,000	-	2,518,731	7,147	1,276,905
Excess (deficiency) of receipts over disbursements	-	33,558	(140,000)	11,988	10,669	4,563	(387,690)
Cash and investments - ending	\$ 6,208	\$ 522,793	\$ -	\$ 81,423	\$ 10,669	\$ 5,923	\$ 1,877,180

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

	Post Closure Landfill	Police Grant Fund	K-9 Unit	Motorcycle (Police)	Operation Pullover	Criminal Invest (Equip)/P	Redevelopment Grant Fund
Cash and investments - beginning	\$ 162,705	\$ 159	\$ 618	\$ 177	\$ (1)	\$ 4,839	\$ 774,232
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	6,416	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	346	-	-	-	-	-	2,264,427
Total receipts	346	-	-	-	6,416	-	2,264,427
Disbursements:							
Personal services	-	-	-	-	6,207	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,038,430
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	6,207	-	2,038,430
Excess (deficiency) of receipts over disbursements	346	-	-	-	209	-	225,997
Cash and investments - ending	\$ 163,051	\$ 159	\$ 618	\$ 177	\$ 208	\$ 4,839	\$ 1,000,229

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

	Fire Non-Reverting	Law Enforcement Non-Reverting	Firehouse Escrow	Operating Claim on Pooled Cash - Electric	Customer Meter Deposit - Electric	Depreciation/Improvement - Electric	Bond and Interest - Electric
Cash and investments - beginning	\$ 79,636	\$ 6,576	\$ 1,528	\$ 813,590	\$ 160,980	\$ 29,640	\$ 13,434
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	15,069	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	8,681,377	90,864	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	500	5,620	7	11,393	-	-	126,375
Total receipts	15,569	5,620	7	8,692,770	90,864	-	126,375
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,159	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	126,275
Capital outlay	11,370	5,177	-	24,476	-	-	-
Utility operating expenses	-	-	-	8,628,335	-	-	-
Other disbursements	-	-	-	528,785	50,700	-	482
Total disbursements	15,529	5,177	-	9,181,596	50,700	-	126,757
Excess (deficiency) of receipts over disbursements	40	443	7	(488,826)	40,164	-	(382)
Cash and investments - ending	\$ 79,676	\$ 7,019	\$ 1,535	\$ 324,764	\$ 201,144	\$ 29,640	\$ 13,052

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

	Utility Reserve - Electric	Debt Reserve Fund - Electric	Operating Cash Account - Wastewater	Customer Deposits - Wastewater	Depreciation/Improvement - Wastewater	Expansion Reserve - Wastewater	Claim on Pooled Cash-Monthly Deposit - Wastewater
Cash and investments - beginning	\$ 614,745	\$ 132,640	\$ 138,515	\$ 4,650	\$ 65,000	\$ 452,731	\$ 58,731
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	625	-	-	962,507
Penalties	-	-	-	-	-	-	4,925
Other receipts	60,000	-	977,744	-	-	25,326	-
Total receipts	60,000	-	977,744	625	-	25,326	967,432
Disbursements:							
Personal services	-	-	244,433	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	13,739	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	671,871	-	-	17,895	-
Other disbursements	-	-	33,369	875	-	-	985,115
Total disbursements	-	-	963,412	875	-	17,895	985,115
Excess (deficiency) of receipts over disbursements	60,000	-	14,332	(250)	-	7,431	(17,683)
Cash and investments - ending	\$ 674,745	\$ 132,640	\$ 152,847	\$ 4,400	\$ 65,000	\$ 460,162	\$ 41,048

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

	Operating Claim on Pooled Cash - Water	Customer Meter Deposit - Water	Bond and Interest - Water	Water Tower Project - Water	Debt Reserve Fund - Water	Operating Claim on Pooled Cash - Trash	Totals
Cash and investments - beginning	\$ 116,613	\$ 2,750	\$ 79,033	\$ 32,955	\$ 75,610	\$ 37,423	\$ 18,129,864
Receipts:							
Taxes	-	-	-	-	-	-	2,981,117
Licenses and permits	-	-	-	-	-	-	40,349
Intergovernmental receipts	-	-	-	-	-	-	2,886,485
Charges for services	-	-	-	-	-	504,147	1,062,791
Fines and forfeits	-	-	-	-	-	-	31,747
Utility fees	1,094,275	6,525	-	-	-	-	10,836,173
Penalties	-	-	-	-	-	-	4,925
Other receipts	10,006	-	74,142	-	-	-	6,294,978
Total receipts	1,104,281	6,525	74,142	-	-	504,147	24,138,565
Disbursements:							
Personal services	216,544	-	-	-	-	-	2,918,013
Supplies	-	-	-	-	-	-	301,037
Other services and charges	16,421	-	-	-	-	-	5,929,486
Debt service - principal and interest	139,078	-	73,925	-	-	-	522,670
Capital outlay	-	-	-	-	-	-	614,341
Utility operating expenses	723,145	-	-	-	-	-	10,041,246
Other disbursements	55,440	4,775	311	32,955	-	473,593	4,687,297
Total disbursements	1,150,628	4,775	74,236	32,955	-	473,593	25,014,090
Excess (deficiency) of receipts over disbursements	(46,347)	1,750	(94)	(32,955)	-	30,554	(875,525)
Cash and investments - ending	\$ 70,266	\$ 4,500	\$ 78,939	\$ -	\$ 75,610	\$ 67,977	\$ 17,254,339

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Law Enforcement Continuing Education Non-Reverting	Riverboat	Park & Recreation	Rainy Day Fund
Cash and investments - beginning	\$ 1,531,948	\$ 320,611	\$ 257,059	\$ 26,283	\$ 8,822,355	\$ 4,835	\$ 132,807
Receipts:							
Taxes	2,084,962	58,500	-	-	-	-	-
Licenses and permits	61,839	-	-	2,570	-	-	-
Intergovernmental receipts	740,138	138,692	43,579	-	1,868,225	-	-
Charges for services	588,816	-	-	2,078	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,127,731	1,993	-	-	131,627	-	-
Total receipts	4,603,486	199,185	43,579	4,648	1,999,852	-	-
Disbursements:							
Personal services	2,477,895	166,711	-	-	-	-	-
Supplies	255,926	51,366	-	-	-	-	-
Other services and charges	1,760,066	47,977	-	3,226	3,824,479	-	-
Debt service - principal and interest	-	-	-	-	290,262	-	-
Capital outlay	5,214	7,805	31,322	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,777	-	-	-	944	-	-
Total disbursements	4,500,878	273,859	31,322	3,226	4,115,685	-	-
Excess (deficiency) of receipts over disbursements	102,608	(74,674)	12,257	1,422	(2,115,833)	-	-
Cash and investments - ending	\$ 1,634,556	\$ 245,937	\$ 269,316	\$ 27,705	\$ 6,706,522	\$ 4,835	\$ 132,807

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

	Levy Excess Fund	Cum Cap Development	TIF Bond Fund - Redevelopment	Cumulative Capital Improvement - Cig Tax	Payroll	Park Donation	Redevelopment Fund
Cash and investments - beginning	\$ 6,208	\$ 522,793	\$ -	\$ 81,423	\$ 10,669	\$ 5,923	\$ 1,877,180
Receipts:							
Taxes	-	28,555	-	-	-	-	1,054,527
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,237	-	12,134	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,907,878	31,980	20,813
Total receipts	-	30,792	-	12,134	2,907,878	31,980	1,075,340
Disbursements:							
Personal services	-	-	-	-	2,853,389	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	26,451	247,795
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	2,853,389	26,451	247,795
Excess (deficiency) of receipts over disbursements	-	30,792	-	12,134	54,489	5,529	827,545
Cash and investments - ending	\$ 6,208	\$ 553,585	\$ -	\$ 93,557	\$ 65,158	\$ 11,452	\$ 2,704,725

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

	Post Closure Landfill	Police Grant Fund	K-9 Unit	Motorcycle (Police)	Operation Pullover	Criminal Invest (Equip)/P	Redevelopment Grant Fund
Cash and investments - beginning	\$ 163,051	\$ 159	\$ 618	\$ 177	\$ 208	\$ 4,839	\$ 1,000,229
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,434	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	326	-	-	-	-	-	514,471
Total receipts	326	-	-	-	4,434	-	514,471
Disbursements:							
Personal services	-	-	-	-	4,466	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	125	-	-	-	-	-	1,495,764
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	125	-	-	-	4,466	-	1,495,764
Excess (deficiency) of receipts over disbursements	201	-	-	-	(32)	-	(981,293)
Cash and investments - ending	\$ 163,252	\$ 159	\$ 618	\$ 177	\$ 176	\$ 4,839	\$ 18,936

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

	Fire Non-Reverting	Law Enforcement Non-Reverting	Firehouse Escrow	Operating Claim on Pooled Cash - Electric	Customer Meter Deposit - Electric	Depreciation/Improvement - Electric	Bond and Interest - Electric
Cash and investments - beginning	\$ 79,676	\$ 7,019	\$ 1,535	\$ 324,764	\$ 201,144	\$ 29,640	\$ 13,052
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	16,474	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	8,839,882	47,113	-	-
Penalties	-	-	-	29,857	-	-	-
Other receipts	100,000	48,511	4	13,011	-	-	126,335
Total receipts	116,474	48,511	4	8,882,750	47,113	-	126,335
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	127,045
Capital outlay	11,864	37,590	-	-	-	-	-
Utility operating expenses	-	-	-	8,313,118	50,752	-	516
Other disbursements	-	-	1,539	-	-	-	-
Total disbursements	11,864	37,590	1,539	8,313,118	50,752	-	127,561
Excess (deficiency) of receipts over disbursements	104,610	10,921	(1,535)	569,632	(3,639)	-	(1,226)
Cash and investments - ending	\$ 184,286	\$ 17,940	\$ -	\$ 894,396	\$ 197,505	\$ 29,640	\$ 11,826

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

	Utility Reserve - Electric	Debt Reserve Fund - Electric	Operating Cash Account - Wastewater	Customer Deposits - Wastewater	Depreciation/Improvement - Wastewater	Expansion Reserve - Wastewater	Claim on Pooled Cash-Monthly Deposit - Wastewater
Cash and investments - beginning	\$ 674,745	\$ 132,640	\$ 152,847	\$ 4,400	\$ 65,000	\$ 460,162	\$ 41,048
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	984,658	-	-	-	991,028
Penalties	-	-	-	-	-	-	13,382
Other receipts	60,000	-	4,438	-	-	80,550	-
Total receipts	60,000	-	989,096	-	-	80,550	1,004,410
Disbursements:							
Personal services	-	-	159,757	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	17,984	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	691,219	393	-	5,220	-
Other disbursements	-	-	96,242	-	-	-	984,698
Total disbursements	-	-	965,202	393	-	5,220	984,698
Excess (deficiency) of receipts over disbursements	60,000	-	23,894	(393)	-	75,330	19,712
Cash and investments - ending	\$ 734,745	\$ 132,640	\$ 176,741	\$ 4,007	\$ 65,000	\$ 535,492	\$ 60,760

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

	Operating Claim on Pooled Cash - Water	Customer Meter Deposit - Water	Bond and Interest - Water	Water Tower Project - Water	Debt Reserve Fund - Water	Operating Claim on Pooled Cash - Trash	Totals
Cash and investments - beginning	\$ 70,266	\$ 4,500	\$ 78,939	\$ -	\$ 75,610	\$ 67,977	\$ 17,254,339
Receipts:							
Taxes	-	-	-	-	-	-	3,226,544
Licenses and permits	-	-	-	-	-	-	64,409
Intergovernmental receipts	-	-	-	-	-	-	2,821,479
Charges for services	-	-	-	-	-	454,098	1,049,426
Utility fees	911,667	4,638	-	-	-	-	11,778,986
Penalties	6,557	-	-	-	-	-	49,796
Other receipts	2,636	-	138,440	-	-	-	5,310,744
Total receipts	920,860	4,638	138,440	-	-	454,098	24,301,384
Disbursements:							
Personal services	224,029	-	-	-	-	-	5,886,247
Supplies	-	-	-	-	-	-	307,292
Other services and charges	30,127	-	-	-	-	-	7,453,994
Debt service - principal and interest	-	-	139,975	-	-	-	557,282
Capital outlay	-	-	-	-	-	-	93,795
Utility operating expenses	556,202	-	197	-	-	-	9,617,617
Other disbursements	73,920	6,213	-	-	-	473,517	1,638,850
Total disbursements	884,278	6,213	140,172	-	-	473,517	25,555,077
Excess (deficiency) of receipts over disbursements	36,582	(1,575)	(1,732)	-	-	(19,419)	(1,253,693)
Cash and investments - ending	\$ 106,848	\$ 2,925	\$ 77,207	\$ -	\$ 75,610	\$ 48,558	\$ 16,000,646

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Law Enforcement Continuing Education	Riverboat	Park & Recreation	Rainy Day Fund	Levy Excess Fund
Cash and investments - beginning	\$ 1,634,556	\$ 245,937	\$ 269,316	\$ 27,705	\$ 6,706,522	\$ 4,835	\$ 132,807	\$ 6,208
Receipts:								
Taxes	2,073,026	105,962	-	-	-	-	-	110
Licenses and permits	50,102	-	-	1,830	-	-	-	-
Intergovernmental receipts	814,591	172,770	44,045	-	1,809,653	-	-	-
Charges for services	595,166	-	-	1,415	-	-	-	-
Fines and forfeits	20	-	-	20	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,107,604	1,409	-	60	88,186	982	-	-
Total receipts	4,640,509	280,141	44,045	3,325	1,897,839	982	-	110
Disbursements:								
Personal services	2,441,370	165,895	-	-	-	-	-	-
Supplies	236,077	63,161	-	-	-	-	-	-
Other services and charges	778,090	60,495	-	2,347	1,271,507	-	-	-
Debt service - principal and interest	-	-	-	-	286,987	-	-	-
Capital outlay	40,889	48,416	10,718	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,076,596	-	-	-	-	-	-	-
Total disbursements	4,573,022	337,967	10,718	2,347	1,558,494	-	-	-
Excess (deficiency) of receipts over disbursements	67,487	(57,826)	33,327	978	339,345	982	-	110
Cash and investments - ending	\$ 1,702,043	\$ 188,111	\$ 302,643	\$ 28,683	\$ 7,045,867	\$ 5,817	\$ 132,807	\$ 6,318

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

	Cum Cap Development	Cumulative Capital Improvement - Cig Tax	Payroll	Park Donation	Redevelopment Fund	Post Closure Landfill	Police Grant Fund	K-9 Unit
Cash and investments - beginning	\$ 553,585	\$ 93,557	\$ 65,158	\$ 11,452	\$ 2,704,725	\$ 163,252	\$ 159	\$ 618
Receipts:								
Taxes	27,845	-	-	-	1,076,596	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,228	11,956	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	2,862,754	10,890	28,848	327	-	-
Total receipts	<u>30,073</u>	<u>11,956</u>	<u>2,862,754</u>	<u>10,890</u>	<u>1,105,444</u>	<u>327</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	2,893,066	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	11,304	91,232	125	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>2,893,066</u>	<u>11,304</u>	<u>91,232</u>	<u>125</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>30,073</u>	<u>11,956</u>	<u>(30,312)</u>	<u>(414)</u>	<u>1,014,212</u>	<u>202</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 583,658</u>	<u>\$ 105,513</u>	<u>\$ 34,846</u>	<u>\$ 11,038</u>	<u>\$ 3,718,937</u>	<u>\$ 163,454</u>	<u>\$ 159</u>	<u>\$ 618</u>

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

	Motorcycle (Police)	Operation Pullover	Criminal Invest (Equip)/P	Redevelopment Grant Fund	Fire Non-Reverting	Law Enforcement Non-Reverting	Operating Claim on Pooled Cash - Electric	Customer Meter Deposit - Electric
Cash and investments - beginning	\$ 177	\$ 176	\$ 4,839	\$ 18,936	\$ 184,286	\$ 17,940	\$ 894,396	\$ 197,505
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,780	-	-	-
Charges for services	-	2,147	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	9,269,795	63,722
Penalties	-	-	-	-	-	-	163,326	-
Other receipts	-	-	-	292,189	67,626	-	66,600	-
Total receipts	-	2,147	-	292,189	85,406	-	9,499,721	63,722
Disbursements:								
Personal services	-	2,161	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	267,550	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	126,276	-
Capital outlay	-	-	-	-	177,999	14,965	-	-
Utility operating expenses	-	-	-	-	-	-	9,215,200	-
Other disbursements	-	-	-	-	-	1,047	19,703	52,249
Total disbursements	-	2,161	-	267,550	177,999	16,012	9,361,179	52,249
Excess (deficiency) of receipts over disbursements	-	(14)	-	24,639	(92,593)	(16,012)	138,542	11,473
Cash and investments - ending	\$ 177	\$ 162	\$ 4,839	\$ 43,575	\$ 91,693	\$ 1,928	\$ 1,032,938	\$ 208,978

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

	Depreciation/Improvement - Electric	Bond and Interest - Electric	Utility Reserve - Electric	Debt Reserve Fund - Electric	Operating Cash Account - Wastewater	Customer Deposits - Wastewater	Depreciation/Improvement - Wastewater	Expansion Reserve - Wastewater
Cash and investments - beginning	\$ 29,640	\$ 11,826	\$ 734,745	\$ 132,640	\$ 176,741	\$ 4,007	\$ 65,000	\$ 535,492
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	126,295	60,000	-	963,900	-	-	152,039
Total receipts	-	126,295	60,000	-	963,900	-	-	152,039
Disbursements:								
Personal services	-	-	-	-	141,731	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	14,844	-	-	-
Debt service - principal and interest	-	127,533	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	883,349	-	-	371,277
Other disbursements	-	168	-	350	75,970	1,075	-	-
Total disbursements	-	127,701	-	350	1,115,894	1,075	-	371,277
Excess (deficiency) of receipts over disbursements	-	(1,406)	60,000	(350)	(151,994)	(1,075)	-	(219,238)
Cash and investments - ending	\$ 29,640	\$ 10,420	\$ 794,745	\$ 132,290	\$ 24,747	\$ 2,932	\$ 65,000	\$ 316,254

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

	Claim on Pooled Cash-Monthly Deposit - Wastewater	Operating Claim on Pooled Cash - Water	Customer Meter Deposit - Water	Bond and Interest - Water	Debt Reserve Fund - Water	Operating Claim on Pooled Cash - Trash	Totals
Cash and investments - beginning	\$ 60,760	\$ 106,848	\$ 2,925	\$ 77,207	\$ 75,610	\$ 48,558	\$ 16,000,646
Receipts:							
Taxes	-	-	-	-	-	-	3,283,539
Licenses and permits	-	-	-	-	-	-	51,932
Intergovernmental receipts	-	-	-	-	-	-	2,873,023
Charges for services	-	-	-	-	-	473,434	1,072,162
Fines and forfeits	-	-	-	-	-	-	40
Utility fees	979,646	945,727	-	-	-	-	11,258,890
Penalties	7,891	4,639	-	-	-	-	175,856
Other receipts	-	3,039	5,889	73,939	-	-	5,912,576
Total receipts	987,537	953,405	5,889	73,939	-	473,434	24,628,018
Disbursements:							
Personal services	-	227,412	-	-	-	-	5,871,635
Supplies	-	-	-	-	-	-	299,238
Other services and charges	-	23,222	-	-	-	474,714	2,995,430
Debt service - principal and interest	-	67,760	-	71,790	-	-	680,346
Capital outlay	-	-	-	-	-	-	292,987
Utility operating expenses	-	500,900	-	-	-	-	10,970,726
Other disbursements	973,342	-	1,911	168	-	-	2,202,579
Total disbursements	973,342	819,294	1,911	71,958	-	474,714	23,312,941
Excess (deficiency) of receipts over disbursements	14,195	134,111	3,978	1,981	-	(1,280)	1,315,077
Cash and investments - ending	\$ 74,955	\$ 240,959	\$ 6,903	\$ 79,188	\$ 75,610	\$ 47,278	\$ 17,315,723

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Law Enforcement Continuing Education	Riverboat	Park & Recreation	Rainy Day Fund	Levy Excess Fund
Cash and investments - beginning	\$ 1,702,043	\$ 188,111	\$ 302,643	\$ 28,683	\$ 7,045,867	\$ 5,817	\$ 132,807	\$ 6,318
Receipts:								
Taxes	2,085,233	124,022	-	-	-	-	-	-
Licenses and permits	59,681	-	-	3,387	-	-	-	-
Intergovernmental receipts	815,218	173,828	45,072	-	1,551,838	-	-	-
Charges for services	604,257	-	-	550	-	889	-	-
Fines and forfeits	36,524	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,230,500	3,353	-	-	154,644	-	-	-
Total receipts	4,831,413	301,203	45,072	3,937	1,706,482	889	-	-
Disbursements:								
Personal services	2,609,589	155,886	-	-	-	-	-	-
Supplies	204,787	70,078	-	-	-	-	-	-
Other services and charges	824,904	41,947	-	1,572	2,076,397	-	-	-
Debt service - principal and interest	-	-	-	-	285,031	-	-	-
Capital outlay	11,773	14,934	-	-	36,830	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,128,115	-	-	-	54,522	-	-	-
Total disbursements	4,779,168	282,845	-	1,572	2,452,780	-	-	-
Excess (deficiency) of receipts over disbursements	52,245	18,358	45,072	2,365	(746,298)	889	-	-
Cash and investments - ending	\$ 1,754,288	\$ 206,469	\$ 347,715	\$ 31,048	\$ 6,299,569	\$ 6,706	\$ 132,807	\$ 6,318

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

	Cum Cap Development	Cumulative Capital Improvement - Cig Tax	Payroll	Park Donation	Redevelopment Fund	Post Closure Landfill	Police Grant Fund	K-9 Unit
Cash and investments - beginning	\$ 583,658	\$ 105,513	\$ 34,846	\$ 11,038	\$ 3,718,937	\$ 163,454	\$ 159	\$ 618
Receipts:								
Taxes	27,445	-	-	-	1,125,610	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,146	11,354	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	2,952,573	4,930	4,076	327	-	-
Total receipts	29,591	11,354	2,952,573	4,930	1,129,686	327	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	200	-	-	-	-
Other services and charges	-	-	-	6,645	193,247	125	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	410,958	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	2,966,265	-	-	-	-	-
Total disbursements	410,958	-	2,966,265	6,845	193,247	125	-	-
Excess (deficiency) of receipts over disbursements	(381,367)	11,354	(13,692)	(1,915)	936,439	202	-	-
Cash and investments - ending	\$ 202,291	\$ 116,867	\$ 21,154	\$ 9,123	\$ 4,655,376	\$ 163,656	\$ 159	\$ 618

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

	Motorcycle (Police)	Operation Pullover	Criminal Invest (Equip)/P	Redevelopment Grant Fund	Fire Non-Reverting	Law Enforcement Non-Reverting	Operating Claim on Pooled Cash - Electric	Customer Meter Deposit - Electric
Cash and investments - beginning	\$ 177	\$ 162	\$ 4,839	\$ 43,575	\$ 91,693	\$ 1,928	\$ 1,032,938	\$ 208,978
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,362	3,303	-	-
Charges for services	-	1,384	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	9,798,982	67,793
Penalties	-	-	-	-	-	-	26,862	-
Other receipts	-	-	-	56	4,343	4,343	9,903	-
Total receipts	-	1,384	-	56	18,705	7,646	9,835,747	67,793
Disbursements:								
Personal services	-	1,398	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	7,127	4,343	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	24,211	-	-	-
Utility operating expenses	-	-	-	-	-	-	9,660,336	-
Other disbursements	-	-	-	-	-	7,646	126,276	48,922
Total disbursements	-	1,398	-	7,127	28,554	7,646	9,786,612	48,922
Excess (deficiency) of receipts over disbursements	-	(14)	-	(7,071)	(9,849)	-	49,135	18,871
Cash and investments - ending	\$ 177	\$ 148	\$ 4,839	\$ 36,504	\$ 81,844	\$ 1,928	\$ 1,082,073	\$ 227,849

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

	Depreciation/Improvement - Electric	Bond and Interest - Electric	Utility Reserve - Electric	Debt Reserve Fund - Electric	Operating Cash Account - Wastewater	Customer Deposits - Wastewater	Depreciation/Improvement - Wastewater	Expansion Reserve - Wastewater
Cash and investments - beginning	\$ 29,640	\$ 10,420	\$ 794,745	\$ 132,290	\$ 24,747	\$ 2,932	\$ 65,000	\$ 316,254
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	934,113	-	-	46,901
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	126,297	60,000	-	144,917	-	-	-
Total receipts	-	126,297	60,000	-	1,079,030	-	-	46,901
Disbursements:								
Personal services	-	-	-	-	163,035	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	21,870	-	-	-
Debt service - principal and interest	-	127,733	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	553	-	-	882,924	397	-	102,893
Other disbursements	-	-	-	-	48,770	-	-	74,721
Total disbursements	-	128,286	-	-	1,116,599	397	-	177,614
Excess (deficiency) of receipts over disbursements	-	(1,989)	60,000	-	(37,569)	(397)	-	(130,713)
Cash and investments - ending	\$ 29,640	\$ 8,431	\$ 854,745	\$ 132,290	\$ (12,822)	\$ 2,535	\$ 65,000	\$ 185,541

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

	Claim on Pooled Cash-Monthly Deposit - Wastewater	Operating Claim on Pooled Cash - Water	Customer Meter Deposit - Water	Bond and Interest - Water	Debt Reserve Fund - Water	Operating Claim on Pooled Cash - Trash	Totals
Cash and investments - beginning	\$ 74,955	\$ 240,959	\$ 6,903	\$ 79,188	\$ 75,610	\$ 47,278	\$ 17,315,723
Receipts:							
Taxes	-	-	-	-	-	-	3,362,310
Licenses and permits	-	-	-	-	-	-	63,068
Intergovernmental receipts	-	-	-	-	-	-	2,617,121
Charges for services	-	-	-	-	-	472,432	1,079,512
Fines and forfeits	-	-	-	-	-	-	36,524
Utility fees	911,247	864,946	2,433	-	-	-	12,626,415
Penalties	7,512	3,590	-	-	-	-	37,964
Other receipts	-	42,230	(1)	73,939	-	-	4,816,430
Total receipts	918,759	910,766	2,432	73,939	-	472,432	24,639,344
Disbursements:							
Personal services	-	226,530	-	-	-	-	3,156,438
Supplies	-	-	-	-	-	-	275,065
Other services and charges	-	30,175	-	-	-	-	3,208,352
Debt service - principal and interest	-	-	-	73,067	-	-	485,831
Capital outlay	-	41,890	-	-	-	-	540,596
Utility operating expenses	-	456,456	-	-	-	-	11,103,559
Other disbursements	932,244	73,920	2,089	168	-	475,112	5,938,770
Total disbursements	932,244	828,971	2,089	73,235	-	475,112	24,708,611
Excess (deficiency) of receipts over disbursements	(13,485)	81,795	343	704	-	(2,680)	(69,267)
Cash and investments - ending	\$ 61,470	\$ 322,754	\$ 7,246	\$ 79,892	\$ 75,610	\$ 44,598	\$ 17,246,456

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Law Enforcement Continuing Education	Riverboat	Park & Recreation	Rainy Day Fund	LOIT Spec Dist Fund	Levy Excess Fund
Cash and investments - beginning	\$ 1,754,288	\$ 206,469	\$ 347,715	\$ 31,048	\$ 6,299,569	\$ 6,706	\$ 132,807	\$ -	\$ 6,318
Receipts:									
Taxes	2,071,790	102,621	-	-	-	-	-	-	-
Licenses and permits	81,507	-	-	4,320	-	-	-	-	-
Intergovernmental receipts	837,082	170,304	45,054	-	2,051,085	-	34,422	103,266	-
Charges for services	601,843	-	-	1,763	-	1,460	-	-	-
Fines and forfeits	932	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	2,018,024	1,957	-	-	312,775	-	-	-	-
Total receipts	5,611,178	274,882	45,054	6,083	2,363,860	1,460	34,422	103,266	-
Disbursements:									
Personal services	2,620,524	152,582	-	-	-	-	-	-	-
Supplies	202,658	59,873	-	-	-	-	-	-	-
Other services and charges	789,492	33,512	-	1,220	2,188,124	-	77,428	103,266	-
Debt service - principal and interest	-	-	-	-	364,683	-	-	-	-
Capital outlay	28,496	1,151	32,947	-	51,082	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,981,764	-	-	-	1,015	-	-	-	-
Total disbursements	5,622,934	247,118	32,947	1,220	2,604,904	-	77,428	103,266	-
Excess (deficiency) of receipts over disbursements	(11,756)	27,764	12,107	4,863	(241,044)	1,460	(43,006)	-	-
Cash and investments - ending	\$ 1,742,532	\$ 234,233	\$ 359,822	\$ 35,911	\$ 6,058,525	\$ 8,166	\$ 89,801	\$ -	\$ 6,318

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

	Cum Cap Development	Cumulative Capital Improvement - Cig Tax	Payroll	Grant Fund	Park Donation	Redevelopment Fund	Post Closure Landfill	Police Grant Fund
Cash and investments - beginning	\$ 202,291	\$ 116,867	\$ 21,154	\$ -	\$ 9,123	\$ 4,655,376	\$ 163,656	\$ 159
Receipts:								
Taxes	25,971	-	-	-	-	1,274,622	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,003	11,520	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	5,135	-	2,982,627	180,695	8,705	10,021	327	-
Total receipts	33,109	11,520	2,982,627	180,695	8,705	1,284,643	327	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	14,062	135,125	125	-
Debt service - principal and interest	-	-	-	-	-	788,148	-	-
Capital outlay	96,160	-	-	-	-	200,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	2,995,431	-	-	-	-	-
Total disbursements	96,160	-	2,995,431	-	14,062	1,123,273	125	-
Excess (deficiency) of receipts over disbursements	(63,051)	11,520	(12,804)	180,695	(5,357)	161,370	202	-
Cash and investments - ending	\$ 139,240	\$ 128,387	\$ 8,350	\$ 180,695	\$ 3,766	\$ 4,816,746	\$ 163,858	\$ 159

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

	K-9 Unit	Motorcycle (Police)	Operating Pullover	Criminal Invest (Equip)/P	Redevelopment Grant Fund	Fire Non-Reverting	Law Enforcement Non-Reverting	Operating Claim on Pooled Cash - Electric
Cash and investments - beginning	\$ 618	\$ 177	\$ 148	\$ 4,839	\$ 36,504	\$ 81,844	\$ 1,928	\$ 1,082,073
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,686	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	10,313,258
Penalties	-	-	-	-	-	-	-	24,957
Other receipts	-	-	-	-	48	14,341	7,660	28,780
Total receipts	-	-	-	-	48	31,027	7,660	10,366,995
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	7,924	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	126,276
Capital outlay	-	-	-	-	-	57,364	8,532	152,814
Utility operating expenses	-	-	-	-	-	-	-	9,506,573
Other disbursements	-	-	-	-	-	-	-	571,697
Total disbursements	-	-	-	-	7,924	57,364	8,532	10,357,360
Excess (deficiency) of receipts over disbursements	-	-	-	-	(7,876)	(26,337)	(872)	9,635
Cash and investments - ending	\$ 618	\$ 177	\$ 148	\$ 4,839	\$ 28,628	\$ 55,507	\$ 1,056	\$ 1,091,708

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

	Customer Meter Deposit	Depreciation/Improvement	Bond and Interest	Utility Reserve	Debt Reserve Fund	Operating Cash Account	Customer Deposits	Depreciation/Improvement
	Electric	Electric	Electric	Electric	Electric	Wastewater	Wastewater	Wastewater
Cash and investments - beginning	\$ 227,849	\$ 29,640	\$ 8,431	\$ 854,745	\$ 132,290	\$ (12,822)	\$ 2,535	\$ 65,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	70,936	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	126,296	60,000	-	1,159,594	-	-
Total receipts	<u>70,936</u>	<u>-</u>	<u>126,296</u>	<u>60,000</u>	<u>-</u>	<u>1,159,594</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	182,432	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	17,065	-	-
Debt service - principal and interest	-	-	132,640	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	620	-	-	755,657	-	-
Other disbursements	56,278	-	-	-	-	55,629	1,549	-
Total disbursements	<u>56,278</u>	<u>-</u>	<u>133,260</u>	<u>-</u>	<u>-</u>	<u>1,010,783</u>	<u>1,549</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,658</u>	<u>-</u>	<u>(6,964)</u>	<u>60,000</u>	<u>-</u>	<u>148,811</u>	<u>(1,549)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 242,507</u>	<u>\$ 29,640</u>	<u>\$ 1,467</u>	<u>\$ 914,745</u>	<u>\$ 132,290</u>	<u>\$ 135,989</u>	<u>\$ 986</u>	<u>\$ 65,000</u>

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

	Expansion Reserve - Wastewater	Claim on Pooled Cash-Monthly Deposit - Wastewater	Operating Claim on Pooled Cash - Water	Customer Meter Deposit - Water	Bond and Interest - Water	Debt Reserve Fund - Water	Operating Claim on Pooled Cash - Trash	Totals
Cash and investments - beginning	\$ 185,541	\$ 61,470	\$ 322,754	\$ 7,246	\$ 79,892	\$ 75,610	\$ 44,598	\$ 17,246,456
Receipts:								
Taxes	-	-	-	-	-	-	-	3,475,004
Licenses and permits	-	-	-	-	-	-	-	85,827
Intergovernmental receipts	-	-	-	-	-	-	-	3,271,422
Charges for services	-	-	-	-	-	-	470,509	1,075,575
Fines and forfeits	-	-	-	-	-	-	-	932
Utility fees	40,200	1,126,215	925,409	375	-	-	-	12,476,393
Penalties	-	13,788	3,616	-	-	-	-	42,361
Other receipts	-	-	2,807	-	73,939	-	-	6,993,731
Total receipts	40,200	1,140,003	931,832	375	73,939	-	470,509	27,421,245
Disbursements:								
Personal services	-	-	251,037	-	-	-	-	3,206,575
Supplies	-	-	-	-	-	-	-	262,531
Other services and charges	-	-	30,347	-	-	-	-	3,397,690
Debt service - principal and interest	-	-	73,920	-	69,033	-	-	1,554,700
Capital outlay	-	-	-	-	-	-	-	628,546
Utility operating expenses	57,240	-	433,969	-	-	-	-	10,754,059
Other disbursements	-	1,102,156	62,486	125	179	-	475,594	7,303,903
Total disbursements	57,240	1,102,156	851,759	125	69,212	-	475,594	27,108,004
Excess (deficiency) of receipts over disbursements	(17,040)	37,847	80,073	250	4,727	-	(5,085)	313,241
Cash and investments - ending	\$ 168,501	\$ 99,317	\$ 402,827	\$ 7,496	\$ 84,619	\$ 75,610	\$ 39,513	\$ 17,559,697

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 659,884	\$ 783,884
Wastewater	59,693	72,235
Water	21,586	77,300
Trash	-	43,064
Governmental activities	348,109	-
Totals	\$ 1,089,272	\$ 976,483

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	Build new Firehouse	\$ 525,000	\$ 80,250
Notes and loans payable	Renovate Police Station	850,000	93,500
Notes and loans payable	Purchase 800 MH Radios	73,250	8,058
	Total governmental activities	<u>1,448,250</u>	<u>181,808</u>
Electric:			
Revenue bonds	Electric Utility	<u>360,000</u>	<u>122,940</u>
Water:			
Notes and loans payable	Construct Water Tower	<u>1,276,044</u>	<u>105,325</u>
	Total Water	<u>1,276,044</u>	<u>105,325</u>
	Totals	<u>\$ 3,084,294</u>	<u>\$ 410,073</u>

CITY OF GREENDALE  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 10,947,230
Infrastructure	10,611,921
Buildings	3,192,350
Improvements other than buildings	1,684,519
Machinery, equipment, and vehicles	2,943,227
Construction in progress	<u>96,160</u>
Total governmental activities	<u>29,475,407</u>
Electric:	
Land	2,462
Infrastructure	1,154,864
Buildings	15,708
Improvements other than buildings	69,334
Machinery, equipment, and vehicles	<u>656,853</u>
Total Electric	<u>1,899,221</u>
Wastewater:	
Land	82,478
Infrastructure	31,309,282
Buildings	313,259
Improvements other than buildings	1,210,879
Machinery, equipment, and vehicles	<u>422,462</u>
Total Wastewater	<u>33,338,360</u>
Water:	
Land	187,137
Infrastructure	27,022,227
Buildings	173,406
Improvements other than buildings	2,034,056
Machinery, equipment, and vehicles	<u>1,254,829</u>
Total Water	<u>30,671,655</u>
Total capital assets	<u>\$ 95,384,643</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/>.