

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF MOORES HILL

DEARBORN COUNTY, INDIANA

January 1, 2013 to December 31, 2017



**FILED**

10/11/2018



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Notes to Financial Statements.....	10-14
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	17-31
Schedule of Payables and Receivables .....	32
Schedule of Leases and Debt .....	33
Other Reports.....	34

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Guinevere Emery Teresa Howell Andrea Hornberger	01-01-13 to 10-07-14 10-08-14 to 12-31-15 01-01-16 to 12-31-19
President of the Town Council	Lanny Dell Terry Ingersoll	01-01-13 to 12-31-15 01-01-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF MOORES HILL, DEARBORN COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Town of Moores Hill (Town), which comprise the financial position and results of operations for the period of January 1, 2013 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2013 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2013 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

September 6, 2018

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

(This page intentionally left blank.)

TOWN OF MOORES HILL  
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	\$ 22,920	\$ 59,708	\$ 52,218	\$ 30,410	\$ 52,974	\$ 64,826	\$ 18,558
Motor Vehicle Highway	4,275	26,257	18,784	11,748	21,855	23,590	10,013
Local Road And Street	5,622	6,527	3,561	8,588	6,597	5,294	9,891
Unsafe Building Fund	20,456	2	7,666	12,792	-	-	12,792
Riverboat Savings and CDs	857,663	1,658	35,388	823,933	103,736	27,000	900,669
Rainy Day Fund	7,211	12,648	-	19,859	-	-	19,859
Levy Excess	-	-	-	-	2	-	2
Cigarette Tax	-	1,603	1,603	-	1,579	1,579	-
Dearborn Community Foundation Grant	77,717	1,000	78,717	-	11,864	9,827	2,037
Construction Fund	-	60,028	60,028	-	-	-	-
Memorial Donation Fund	-	1,136	333	803	11,691	4,075	8,419
Fire Contract	180	14,130	5,428	8,882	11,290	8,882	11,290
Riverboat Checking Fund	108,282	395,657	304,147	199,792	274,438	346,032	128,198
Payroll Acct	3,080	184,755	184,695	3,140	192,397	192,062	3,475
Daily Cash Drawer	201	-	-	201	-	-	201
Debit Account/Payment Account	49,634	70,444	72,830	47,248	99,798	72,115	74,931
Debt Reserve/Sinking Fund	18,867	7,316	-	26,183	7,306	-	33,489
Construction Account	8,292	94,200	102,492	-	-	-	-
WWTP Operating/Maintenance- Storm Drain Fund	37,484	7,571	3,952	41,103	16,577	5,564	52,116
Wastewater Utility-Operating	114,776	413,422	327,030	201,168	236,467	274,572	163,063
Totals	\$ 1,336,660	\$ 1,358,062	\$ 1,258,872	\$ 1,435,850	\$ 1,048,571	\$ 1,035,418	\$ 1,449,003

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
General	\$ 18,558	\$ 66,934	\$ 60,946	\$ 24,546	\$ 119,940	\$ 95,420	\$ 49,066
Motor Vehicle Highway	10,013	21,822	22,188	9,647	20,718	24,155	6,210
Local Road And Street	9,891	7,930	6,131	11,690	9,241	4,612	16,319
Unsafe Building Fund	12,792	-	-	12,792	-	405	12,387
Riverboat Savings and CDs	900,669	4,419	-	905,088	37,350	-	942,438
Rainy Day Fund	19,859	-	-	19,859	-	-	19,859
Levy Excess	2	-	-	2	-	-	2
Cigarette Tax	-	1,500	-	1,500	804	452	1,852
Dearborn Community Foundation Grant	2,037	24,000	24,000	2,037	1,591	-	3,628
Memorial Donation Fund	8,419	5,526	5,134	8,811	3,850	1,710	10,951
Fire Contract	11,290	-	-	11,290	2,495	18,795	(5,010)
Riverboat Checking Fund	128,198	250,951	274,302	104,847	280,541	232,111	153,277
Payroll Acct	3,475	192,885	185,756	10,604	100,975	105,872	5,707
Daily Cash Drawer	201	-	-	201	-	-	201
Debit Account/Payment Account	74,931	72,843	72,384	75,390	72,795	72,620	75,565
Debt Reserve/Sinking Fund	33,489	7,467	-	40,956	7,495	-	48,451
WWTP Operating/Maintenance- Storm Drain Fund	52,116	8,542	-	60,658	9,815	349	70,124
Wastewater Utility-Operating	163,063	237,743	264,455	136,351	247,621	283,321	100,651
Totals	<u>\$ 1,449,003</u>	<u>\$ 902,562</u>	<u>\$ 915,296</u>	<u>\$ 1,436,269</u>	<u>\$ 915,231</u>	<u>\$ 839,822</u>	<u>\$ 1,511,678</u>

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

TOWN OF MOORES HILL  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 49,066	\$ 93,097	\$ 73,507	\$ 68,656
Motor Vehicle Highway	6,210	22,997	40,866	(11,659)
Local Road And Street	16,319	8,623	6,897	18,045
Unsafe Building Fund	12,387	-	-	12,387
Riverboat Savings and CDs	942,438	4,540	50,000	896,978
Rainy Day Fund	19,859	-	-	19,859
Levy Excess	2	-	-	2
Cigarette Tax	1,852	1,640	-	3,492
Dearborn Community Foundation Grant	3,628	-	-	3,628
Memorial Donation Fund	10,951	4,825	1,950	13,826
LRS Grant	-	100,000	-	100,000
Fire Contract	(5,010)	-	-	(5,010)
Riverboat Checking Fund	153,277	317,753	343,562	127,468
Payroll Acct	5,707	233,542	221,601	17,648
Daily Cash Drawer	201	-	-	201
Debit Account/Payment Account	75,565	72,814	71,840	76,539
Debt Reserve/Sinking Fund	48,451	7,539	-	55,990
WWTP Operating/Maintenance- Storm Drain Fund	70,124	15,384	6,201	79,307
Wastewater Utility-Operating	100,651	245,298	284,083	61,866
Totals	<u>\$ 1,511,678</u>	<u>\$ 1,128,052</u>	<u>\$ 1,100,507</u>	<u>\$ 1,539,223</u>

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

TOWN OF MOORES HILL  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

*Licenses and permits.* Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

*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,

TOWN OF MOORES HILL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

*Utility fees.* Amounts received from charges for current services.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

TOWN OF MOORES HILL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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.

TOWN OF MOORES HILL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

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

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

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

TOWN OF MOORES HILL  
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.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. These funds are Motor Vehicle Highway and Fire Contract, and are the result of disbursements exceeding receipts and available cash balances.

#### OTHER INFORMATION - UNAUDITED

The Town'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 Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

(This page intentionally left blank.)

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

	General	Motor Vehicle Highway	Local Road And Street	Unsafe Building Fund	Riverboat Savings and CDs	Rainy Day Fund	Levy Excess
Cash and investments - beginning	\$ 22,920	\$ 4,275	\$ 5,622	\$ 20,456	\$ 857,663	\$ 7,211	\$ -
Receipts:							
Taxes	38,879	17,869	-	-	-	-	-
Licenses and permits	50	-	-	-	-	-	-
Intergovernmental receipts	13,448	-	6,527	-	-	-	-
Charges for services	35	-	-	-	-	-	-
Fines and forfeits	784	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	6,512	8,388	-	2	1,658	12,648	-
Total receipts	59,708	26,257	6,527	2	1,658	12,648	-
Disbursements:							
Personal services	31,743	18,784	-	-	-	-	-
Supplies	1,236	-	3,561	-	-	-	-
Other services and charges	2,103	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	17,136	-	-	7,666	35,388	-	-
Total disbursements	52,218	18,784	3,561	7,666	35,388	-	-
Excess (deficiency) of receipts over disbursements	7,490	7,473	2,966	(7,664)	(33,730)	12,648	-
Cash and investments - ending	\$ 30,410	\$ 11,748	\$ 8,588	\$ 12,792	\$ 823,933	\$ 19,859	\$ -

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

	Cigarette Tax	Dearborn Community Foundation Grant	Construction Fund	Memorial Donation Fund	Fire Contract	Riverboat Checking Fund	Payroll Acct
Cash and investments - beginning	\$ -	\$ 77,717	\$ -	\$ -	\$ 180	\$ 108,282	\$ 3,080
Receipts:							
Taxes	-	-	-	-	14,130	-	53
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,603	-	-	526	-	297,234	-
Charges for services	-	-	-	-	-	5,400	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,000	60,028	610	-	93,023	184,702
Total receipts	1,603	1,000	60,028	1,136	14,130	395,657	184,755
Disbursements:							
Personal services	-	-	-	-	-	59,589	128,079
Supplies	-	-	-	-	-	60,284	-
Other services and charges	-	-	60,026	-	5,428	84,724	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	78,715	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,603	78,717	2	333	-	20,835	56,616
Total disbursements	1,603	78,717	60,028	333	5,428	304,147	184,695
Excess (deficiency) of receipts over disbursements	-	(77,717)	-	803	8,702	91,510	60
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 803	\$ 8,882	\$ 199,792	\$ 3,140

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

	Daily Cash Drawer	Debit Account/ Payment Account	Debt Reserve/ Sinking Fund	Construction Account	WWTP Operating Maintenance- Storm Drain Fund	Wastewater Utility- Operating	Totals
Cash and investments - beginning	\$ 201	\$ 49,634	\$ 18,867	\$ 8,292	\$ 37,484	\$ 114,776	\$ 1,336,660
Receipts:							
Taxes	-	-	-	-	-	-	70,931
Licenses and permits	-	-	-	-	-	-	50
Intergovernmental receipts	-	27,000	-	94,200	-	-	440,538
Charges for services	-	-	-	-	-	-	5,435
Fines and forfeits	-	-	-	-	-	-	784
Utility fees	-	-	-	-	-	214,531	214,531
Other receipts	-	43,444	7,316	-	7,571	198,891	625,793
Total receipts	-	70,444	7,316	94,200	7,571	413,422	1,358,062
Disbursements:							
Personal services	-	-	-	-	-	72,151	310,346
Supplies	-	-	-	-	-	-	65,081
Other services and charges	-	-	-	-	-	-	152,281
Debt service - principal and interest	-	72,830	-	-	-	43,396	116,226
Capital outlay	-	-	-	-	-	41,324	120,039
Utility operating expenses	-	-	-	4,655	-	77,970	82,625
Other disbursements	-	-	-	97,837	3,952	92,189	412,274
Total disbursements	-	72,830	-	102,492	3,952	327,030	1,258,872
Excess (deficiency) of receipts over disbursements	-	(2,386)	7,316	(8,292)	3,619	86,392	99,190
Cash and investments - ending	\$ 201	\$ 47,248	\$ 26,183	\$ -	\$ 41,103	\$ 201,168	\$ 1,435,850

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

	General	Motor Vehicle Highway	Local Road And Street	Unsafe Building Fund	Riverboat Savings and CDs	Rainy Day Fund	Levy Excess
Cash and investments - beginning	\$ 30,410	\$ 11,748	\$ 8,588	\$ 12,792	\$ 823,933	\$ 19,859	\$ -
Receipts:							
Taxes	33,230	-	-	-	-	-	2
Licenses and permits	1,738	-	-	-	-	-	-
Intergovernmental receipts	15,379	21,855	6,597	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	638	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,989	-	-	-	103,736	-	-
Total receipts	<u>52,974</u>	<u>21,855</u>	<u>6,597</u>	<u>-</u>	<u>103,736</u>	<u>-</u>	<u>2</u>
Disbursements:							
Personal services	31,743	23,590	-	-	-	-	-
Supplies	5,844	-	5,294	-	-	-	-
Other services and charges	24,091	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,148	-	-	-	27,000	-	-
Total disbursements	<u>64,826</u>	<u>23,590</u>	<u>5,294</u>	<u>-</u>	<u>27,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(11,852)</u>	<u>(1,735)</u>	<u>1,303</u>	<u>-</u>	<u>76,736</u>	<u>-</u>	<u>2</u>
Cash and investments - ending	<u>\$ 18,558</u>	<u>\$ 10,013</u>	<u>\$ 9,891</u>	<u>\$ 12,792</u>	<u>\$ 900,669</u>	<u>\$ 19,859</u>	<u>\$ 2</u>

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

	Cigarette Tax	Dearborn Community Foundation Grant	Construction Fund	Memorial Donation Fund	Fire Contract	Riverboat Checking Fund	Payroll Acct
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 803	\$ 8,882	\$ 199,792	\$ 3,140
Receipts:							
Taxes	-	-	-	-	10,763	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,579	-	-	-	527	274,438	-
Charges for services	-	-	-	8,891	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	11,864	-	2,800	-	-	192,397
Total receipts	<u>1,579</u>	<u>11,864</u>	<u>-</u>	<u>11,691</u>	<u>11,290</u>	<u>274,438</u>	<u>192,397</u>
Disbursements:							
Personal services	-	-	-	-	-	56,367	-
Supplies	-	9,827	-	-	-	19,643	-
Other services and charges	-	-	-	2,871	8,882	71,080	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	105,403	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,579	-	-	1,204	-	93,539	192,062
Total disbursements	<u>1,579</u>	<u>9,827</u>	<u>-</u>	<u>4,075</u>	<u>8,882</u>	<u>346,032</u>	<u>192,062</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,037</u>	<u>-</u>	<u>7,616</u>	<u>2,408</u>	<u>(71,594)</u>	<u>335</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,037</u>	<u>\$ -</u>	<u>\$ 8,419</u>	<u>\$ 11,290</u>	<u>\$ 128,198</u>	<u>\$ 3,475</u>

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

	Daily Cash Drawer	Debit Account/ Payment Account	Debt Reserve/ Sinking Fund	Construction Account	WWTP Operating Maintenance- Storm Drain Fund	Wastwater Utility- Operating	Totals
Cash and investments - beginning	\$ 201	\$ 47,248	\$ 26,183	\$ -	\$ 41,103	\$ 201,168	\$ 1,435,850
Receipts:							
Taxes	-	-	-	-	-	-	43,995
Licenses and permits	-	-	-	-	-	-	1,738
Intergovernmental receipts	-	-	-	-	-	-	320,375
Charges for services	-	-	-	-	-	-	8,891
Fines and forfeits	-	-	-	-	-	-	638
Utility fees	-	-	-	-	435	230,766	231,201
Other receipts	-	99,798	7,306	-	16,142	5,701	441,733
Total receipts	-	99,798	7,306	-	16,577	236,467	1,048,571
Disbursements:							
Personal services	-	-	-	-	-	69,246	180,946
Supplies	-	-	-	-	-	-	40,608
Other services and charges	-	-	-	-	-	-	106,924
Debt service - principal and interest	-	72,115	-	-	-	-	72,115
Capital outlay	-	-	-	-	-	-	105,403
Utility operating expenses	-	-	-	-	-	109,197	109,197
Other disbursements	-	-	-	-	5,564	96,129	420,225
Total disbursements	-	72,115	-	-	5,564	274,572	1,035,418
Excess (deficiency) of receipts over disbursements	-	27,683	7,306	-	11,013	(38,105)	13,153
Cash and investments - ending	\$ 201	\$ 74,931	\$ 33,489	\$ -	\$ 52,116	\$ 163,063	\$ 1,449,003

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

	General	Motor Vehicle Highway	Local Road And Street	Unsafe Building Fund	Riverboat Savings and CDs	Rainy Day Fund	Levy Excess
Cash and investments - beginning	\$ 18,558	\$ 10,013	\$ 9,891	\$ 12,792	\$ 900,669	\$ 19,859	\$ 2
Receipts:							
Taxes	45,502	-	-	-	-	-	-
Intergovernmental receipts	17,234	21,822	7,930	-	-	-	-
Charges for services	2,260	-	-	-	-	-	-
Fines and forfeits	1,734	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	204	-	-	-	4,419	-	-
Total receipts	66,934	21,822	7,930	-	4,419	-	-
Disbursements:							
Personal services	34,454	22,188	-	-	-	-	-
Supplies	-	-	6,131	-	-	-	-
Other services and charges	24,664	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,013	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	815	-	-	-	-	-	-
Total disbursements	60,946	22,188	6,131	-	-	-	-
Excess (deficiency) of receipts over disbursements	5,988	(366)	1,799	-	4,419	-	-
Cash and investments - ending	\$ 24,546	\$ 9,647	\$ 11,690	\$ 12,792	\$ 905,088	\$ 19,859	\$ 2

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

	Cigarette Tax	Dearborn Community Foundation Grant	Memorial Donation Fund	Fire Contract	Riverboat Checking Fund	Payroll Acct
Cash and investments - beginning	\$ -	\$ 2,037	\$ 8,419	\$ 11,290	\$ 128,198	\$ 3,475
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	1,500	24,000	-	-	246,669	-
Charges for services	-	-	3,026	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	2,500	-	4,282	192,885
Total receipts	1,500	24,000	5,526	-	250,951	192,885
Disbursements:						
Personal services	-	-	-	-	65,537	-
Supplies	-	-	-	-	25,292	-
Other services and charges	-	24,000	3,400	-	78,219	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	75,498	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,734	-	29,756	185,756
Total disbursements	-	24,000	5,134	-	274,302	185,756
Excess (deficiency) of receipts over disbursements	1,500	-	392	-	(23,351)	7,129
Cash and investments - ending	\$ 1,500	\$ 2,037	\$ 8,811	\$ 11,290	\$ 104,847	\$ 10,604

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

	Daily Cash Drawer	Debit Account/ Payment Account	Debt Reserve/ Sinking Fund	WWTP Operating Maintenance- Storm Drain Fund	Wastewater Utility- Operating	Totals
Cash and investments - beginning	\$ 201	\$ 74,931	\$ 33,489	\$ 52,116	\$ 163,063	\$ 1,449,003
Receipts:						
Taxes	-	-	-	-	-	45,502
Intergovernmental receipts	-	-	-	-	-	319,155
Charges for services	-	-	-	-	-	5,286
Fines and forfeits	-	-	-	-	-	1,734
Utility fees	-	-	-	-	212,743	212,743
Other receipts	-	72,843	7,467	8,542	25,000	318,142
Total receipts	-	72,843	7,467	8,542	237,743	902,562
Disbursements:						
Personal services	-	-	-	-	86,146	208,325
Supplies	-	-	-	-	-	31,423
Other services and charges	-	-	-	-	-	130,283
Debt service - principal and interest	-	72,384	-	-	-	72,384
Capital outlay	-	-	-	-	-	76,511
Utility operating expenses	-	-	-	-	90,776	90,776
Other disbursements	-	-	-	-	87,533	305,594
Total disbursements	-	72,384	-	-	264,455	915,296
Excess (deficiency) of receipts over disbursements	-	459	7,467	8,542	(26,712)	(12,734)
Cash and investments - ending	\$ 201	\$ 75,390	\$ 40,956	\$ 60,658	\$ 136,351	\$ 1,436,269

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

	General	Motor Vehicle Highway	Local Road And Street	Unsafe Building Fund	Riverboat Savings and CDs	Rainy Day Fund	Levy Excess
Cash and investments - beginning	\$ 24,546	\$ 9,647	\$ 11,690	\$ 12,792	\$ 905,088	\$ 19,859	\$ 2
Receipts:							
Taxes	48,981	-	-	-	-	-	-
Licenses and permits	550	-	-	-	-	-	-
Intergovernmental receipts	20,682	20,718	9,241	-	-	-	-
Charges for services	10,682	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	39,045	-	-	-	37,350	-	-
Total receipts	119,940	20,718	9,241	-	37,350	-	-
Disbursements:							
Personal services	38,303	24,155	-	-	-	-	-
Supplies	5,714	-	4,612	-	-	-	-
Other services and charges	23,345	-	-	405	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	28,058	-	-	-	-	-	-
Total disbursements	95,420	24,155	4,612	405	-	-	-
Excess (deficiency) of receipts over disbursements	24,520	(3,437)	4,629	(405)	37,350	-	-
Cash and investments - ending	\$ 49,066	\$ 6,210	\$ 16,319	\$ 12,387	\$ 942,438	\$ 19,859	\$ 2

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

	Cigarette Tax	Dearborn Community Foundation Grant	Memorial Donation Fund	Fire Contract	Riverboat Checking Fund	Payroll Acct
Cash and investments - beginning	\$ 1,500	\$ 2,037	\$ 8,811	\$ 11,290	\$ 104,847	\$ 10,604
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	804	-	-	-	280,541	-
Charges for services	-	-	3,850	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	1,591	-	2,495	-	100,975
Total receipts	804	1,591	3,850	2,495	280,541	100,975
Disbursements:						
Personal services	-	-	-	18,795	56,939	-
Supplies	-	-	-	-	21,541	-
Other services and charges	-	-	-	-	74,023	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	452	-	1,710	-	79,608	105,872
Total disbursements	452	-	1,710	18,795	232,111	105,872
Excess (deficiency) of receipts over disbursements	352	1,591	2,140	(16,300)	48,430	(4,897)
Cash and investments - ending	\$ 1,852	\$ 3,628	\$ 10,951	\$ (5,010)	\$ 153,277	\$ 5,707

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

	Daily Cash Drawer	Debit Account/ Payment Account	Debt Reserve/ Sinking Fund	WWTP Operating Maintenance- Storm Drain Fund	Wastewater Utility- Operating	Totals
Cash and investments - beginning	\$ 201	\$ 75,390	\$ 40,956	\$ 60,658	\$ 136,351	\$ 1,436,269
Receipts:						
Taxes	-	-	-	-	-	48,981
Licenses and permits	-	-	-	-	-	550
Intergovernmental receipts	-	-	-	-	-	331,986
Charges for services	-	-	-	-	-	14,532
Utility fees	-	-	-	-	247,503	247,503
Other receipts	-	72,795	7,495	9,815	118	271,679
Total receipts	-	72,795	7,495	9,815	247,621	915,231
Disbursements:						
Personal services	-	-	-	-	111,041	249,233
Supplies	-	-	-	-	-	31,867
Other services and charges	-	-	-	-	-	97,773
Debt service - principal and interest	-	72,620	-	-	-	72,620
Capital outlay	-	-	-	-	22,375	22,375
Utility operating expenses	-	-	-	-	49,941	49,941
Other disbursements	-	-	-	349	99,964	316,013
Total disbursements	-	72,620	-	349	283,321	839,822
Excess (deficiency) of receipts over disbursements	-	175	7,495	9,466	(35,700)	75,409
Cash and investments - ending	\$ 201	\$ 75,565	\$ 48,451	\$ 70,124	\$ 100,651	\$ 1,511,678

TOWN OF MOORES HILL  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	General	Motor Vehicle Highway	Local Road And Street	Unsafe Building Fund	Riverboat Savings and CDs	Rainy Day Fund	Levy Excess
Cash and investments - beginning	\$ 49,066	\$ 6,210	\$ 16,319	\$ 12,387	\$ 942,438	\$ 19,859	\$ 2
Receipts:							
Taxes	50,684	-	-	-	-	-	-
Licenses and permits	2,700	-	-	-	-	-	-
Intergovernmental receipts	12,428	22,239	7,779	-	-	-	-
Charges for services	420	-	-	-	-	-	-
Fines and forfeits	-	-	844	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	26,865	758	-	-	4,540	-	-
Total receipts	<u>93,097</u>	<u>22,997</u>	<u>8,623</u>	<u>-</u>	<u>4,540</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	28,389	40,866	-	-	-	-	-
Supplies	4,635	-	6,897	-	-	-	-
Other services and charges	17,358	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	23,125	-	-	-	50,000	-	-
Total disbursements	<u>73,507</u>	<u>40,866</u>	<u>6,897</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>19,590</u>	<u>(17,869)</u>	<u>1,726</u>	<u>-</u>	<u>(45,460)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 68,656</u>	<u>\$ (11,659)</u>	<u>\$ 18,045</u>	<u>\$ 12,387</u>	<u>\$ 896,978</u>	<u>\$ 19,859</u>	<u>\$ 2</u>

TOWN OF MOORES HILL  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cigarette Tax	Dearborn Community Foundation Grant	Memorial Donation Fund	LRS Grant	Fire Contract	Riverboat Checking Fund	Payroll Acct
Cash and investments - beginning	\$ 1,852	\$ 3,628	\$ 10,951	\$ -	\$ (5,010)	\$ 153,277	\$ 5,707
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,640	-	-	-	-	236,523	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	4,825	100,000	-	81,230	233,542
Total receipts	<u>1,640</u>	<u>-</u>	<u>4,825</u>	<u>100,000</u>	<u>-</u>	<u>317,753</u>	<u>233,542</u>
Disbursements:							
Personal services	-	-	-	-	-	65,838	-
Supplies	-	-	-	-	-	7,260	-
Other services and charges	-	-	-	-	-	128,513	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,420	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,950	-	-	129,531	221,601
Total disbursements	<u>-</u>	<u>-</u>	<u>1,950</u>	<u>-</u>	<u>-</u>	<u>343,562</u>	<u>221,601</u>
Excess (deficiency) of receipts over disbursements	<u>1,640</u>	<u>-</u>	<u>2,875</u>	<u>100,000</u>	<u>-</u>	<u>(25,809)</u>	<u>11,941</u>
Cash and investments - ending	<u>\$ 3,492</u>	<u>\$ 3,628</u>	<u>\$ 13,826</u>	<u>\$ 100,000</u>	<u>\$ (5,010)</u>	<u>\$ 127,468</u>	<u>\$ 17,648</u>

TOWN OF MOORES HILL  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Daily Cash Drawer	Debit Account/ Payment Account	Debt Reserve/ Sinking Fund	WWTP Operating Maintenance- Storm Drain Fund	Wastewater Utility- Operating	Totals
Cash and investments - beginning	\$ 201	\$ 75,565	\$ 48,451	\$ 70,124	\$ 100,651	\$ 1,511,678
Receipts:						
Taxes	-	-	-	-	-	50,684
Licenses and permits	-	-	-	-	-	2,700
Intergovernmental receipts	-	-	-	-	-	280,609
Charges for services	-	-	-	-	-	420
Fines and forfeits	-	-	-	-	-	844
Utility fees	-	-	-	-	210,075	210,075
Penalties	-	-	-	-	6,576	6,576
Other receipts	-	72,814	7,539	15,384	28,647	576,144
Total receipts	-	72,814	7,539	15,384	245,298	1,128,052
Disbursements:						
Personal services	-	-	-	-	90,848	225,941
Supplies	-	-	-	-	-	18,792
Other services and charges	-	-	-	-	-	145,871
Debt service - principal and interest	-	71,840	-	-	-	71,840
Capital outlay	-	-	-	5,875	28,817	47,112
Utility operating expenses	-	-	-	326	70,687	71,013
Other disbursements	-	-	-	-	93,731	519,938
Total disbursements	-	71,840	-	6,201	284,083	1,100,507
Excess (deficiency) of receipts over disbursements	-	974	7,539	9,183	(38,785)	27,545
Cash and investments - ending	\$ 201	\$ 76,539	\$ 55,990	\$ 79,307	\$ 61,866	\$ 1,539,223

TOWN OF MOORES HILL  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	<u>\$ -</u>	<u>\$ 11,046</u>

TOWN OF MOORES HILL  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater:			
Wastewater Revenue Bonds	New Wastewater Treatment Plant - Bond Series A	\$ 1,136,000	\$ 56,920
Wastewater Revenue Bonds	New Wastewater Treatment Plant - Bond Series B	<u>324,000</u>	<u>16,530</u>
Totals		<u>\$ 1,460,000</u>	<u>\$ 73,450</u>

#### OTHER REPORTS

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