

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF HYMERA

SULLIVAN COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
01/25/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jillena M. Street Nicole Hall	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Town Council	Russell Knight J.R. Weddle James Enstrom	01-01-13 to 12-31-13 01-01-14 to 12-31-15 01-01-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF HYMERA, SULLIVAN COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Hymera (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 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.

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
GENERAL FUND	\$ 3,646	\$ 80,879	\$ 84,571	\$ (46)	\$ 90,792	\$ 87,219	\$ 3,527
MOTOR VEHICLE HIGHWAY	7,530	32,961	31,811	8,680	33,732	29,788	12,624
LOCAL ROAD & STREET	3,960	3,332	6,835	457	5,315	3,274	2,498
ACCIDENT REPORT	(149)	-	-	(149)	-	-	(149)
RIVER BOAT	726	-	-	726	-	753	(27)
PUBLIC SAFETY ORDINANCE F	1,143	-	-	1,143	-	507	636
ECONOMIC DEV INCOME TAX	25,513	38,996	43,637	20,872	39,903	47,236	13,539
LEVY EXCESS	149	-	-	149	-	-	149
CCI FUND	4,321	2,150	-	6,471	2,119	4,962	3,628
GUN PERMIT FUND	400	410	-	810	310	10	1,110
GRANT MATCH FUND:EDIT %	(1)	8,322	-	8,321	3,836	-	12,157
CEMETERY	4,587	2,600	-	7,187	6,800	6,054	7,933
DOG FINE FUND	40	-	-	40	-	-	40
CLEAN LOT FUND	342	450	-	792	395	-	1,187
PAYROLL	-	120,190	118,037	2,153	115,773	115,517	2,409
SEWER UTILITY OPERATION	23,790	185,069	205,457	3,402	181,494	191,617	(6,721)
SEWAGE UTL BON & INT	50,970	95,256	101,915	44,311	89,958	89,374	44,895
SEWAGE UTL RESERVE	106,698	-	-	106,698	-	-	106,698
SEWAGE UTL DEPOSITS	8,024	2,370	2,190	8,204	2,200	1,552	8,852
WATER UTILITY RESERVE	-	24,000	-	24,000	-	-	24,000
WATER UTILITY OPERATING F	12,229	193,869	197,168	8,930	178,368	178,089	9,209
WATER UTL DEPRECIATION	13	-	-	13	-	-	13
WATER UTL METER DEPOSIT	18,786	3,192	2,576	19,402	2,755	1,755	20,402
Totals	<u>\$ 272,717</u>	<u>\$ 794,046</u>	<u>\$ 794,197</u>	<u>\$ 272,566</u>	<u>\$ 753,750</u>	<u>\$ 757,707</u>	<u>\$ 268,609</u>

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
GENERAL FUND	\$ 3,527	\$ 86,701	\$ 83,220	\$ 7,008	\$ 103,205	\$ 88,252	\$ 21,961
MOTOR VEHICLE HIGHWAY	12,624	37,538	24,261	25,901	40,395	26,980	39,316
LOCAL ROAD & STREET	2,498	4,465	2,639	4,324	2,974	-	7,298
ACCIDENT REPORT	(149)	-	-	(149)	-	-	(149)
LAW ENFORCEMENT CONT ED FUND	-	-	-	-	2,090	-	2,090
RIVER BOAT	(27)	4,745	1,690	3,028	4,734	-	7,762
PUBLIC SAFETY ORDINANCE F	636	-	-	636	-	-	636
ECONOMIC DEV INCOME TAX	13,539	40,496	33,624	20,411	45,312	43,647	22,076
LOIT SPECIAL DISTRIBUTION	-	-	-	-	13,094	-	13,094
LEVY EXCESS	149	-	-	149	-	-	149
CCI FUND	3,628	2,012	3,500	2,140	2,598	-	4,738
GUN PERMIT FUND	1,110	80	-	1,190	-	1,190	-
GRANT MATCH FUND:EDIT %	12,157	2,025	-	14,182	5,000	5,000	14,182
CEMETERY	7,933	6,400	2,138	12,195	10,350	5,138	17,407
DOG FINE FUND	40	-	-	40	-	-	40
CLEAN LOT FUND	1,187	50	-	1,237	-	-	1,237
PAYROLL	2,409	109,220	111,629	-	114,366	112,579	1,787
SEWER UTILITY OPERATION	(6,721)	178,338	170,604	1,013	190,899	169,855	22,057
SEWAGE UTL BON & INT	44,895	90,428	90,263	45,060	91,025	90,439	45,646
SEWAGE UTL RESERVE	106,698	-	-	106,698	183	-	106,881
SEWAGE UTL DEPOSITS	8,852	2,200	2,128	8,924	199	1,655	7,468
WATER UTILITY RESERVE	24,000	-	24,000	-	-	-	-
WATER UTILITY OPERATING F	9,209	204,625	205,541	8,293	229,007	217,352	19,948
WATER UTL DEPRECIATION	13	-	-	13	-	-	13
WATER UTL METER DEPOSIT	20,402	3,230	2,720	20,912	3,200	1,975	22,137
Totals	<u>\$ 268,609</u>	<u>\$ 772,553</u>	<u>\$ 757,957</u>	<u>\$ 283,205</u>	<u>\$ 858,631</u>	<u>\$ 764,062</u>	<u>\$ 377,774</u>

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

TOWN OF HYMERA
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 FUND	\$ 21,961	\$ 85,386	\$ 72,657	\$ 34,690
MOTOR VEHICLE HIGHWAY	39,316	37,154	3,124	73,346
LOCAL ROAD & STREET	7,298	4,187	-	11,485
ACCIDENT REPORT	(149)	-	-	(149)
LAW ENFORCEMENT CONT ED FUND	2,090	350	-	2,440
RIVER BOAT	7,762	4,745	-	12,507
PUBLIC SAFETY ORDINANCE F	636	-	-	636
ECONOMIC DEV INCOME TAX	22,076	42,363	35,235	29,204
LOIT SPECIAL DISTRIBUTION	13,094	-	-	13,094
LEVY EXCESS	149	-	-	149
CCI FUND	4,738	1,948	-	6,686
GRANT MATCH FUND:EDIT %	14,182	-	-	14,182
CEMETERY	17,407	2,100	-	19,507
DOG FINE FUND	40	-	-	40
CLEAN LOT FUND	1,237	-	-	1,237
PAYROLL	1,787	142,419	139,390	4,816
WATER UTILITY OPERATING FUND	19,948	233,172	234,976	18,144
WATER UTL METER DEPOSIT	22,137	17,135	12,905	26,367
SEWAGE UTL DEPOSIT	7,468	-	-	7,468
WATER UTL DEPRECIATION	13	-	-	13
SEWER UTILITY OPERATION	22,057	197,627	201,362	18,322
SEWAGE UTL BON & INT	45,646	91,082	89,698	47,030
SEWAGE UTL RESERVE	106,881	713	-	107,594
Totals	<u>\$ 377,774</u>	<u>\$ 860,381</u>	<u>\$ 789,347</u>	<u>\$ 448,808</u>

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

TOWN OF HYMERA
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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include 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 HYMERA
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.

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 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.

Utility operating expenses. Amounts disbursed for operating the utilities.

TOWN OF HYMERA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 HYMERA
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. Cash Balance Deficits

The financial statements contain four funds with deficits in cash totaling \$196 at December 31, 2013; \$6,897 at December 31, 2014; and \$149 at December 31, 2015, 2016, and 2017. These cash balance deficits are a result of expenditures exceeding receipts or posting errors in current or past years.

Note 7. Subsequent Events

The Town was awarded a Community Crossing Matching Grant in the amount of \$232,959 in May 2018 for road repairs.

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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.

TOWN OF HYMERA
 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	ACCIDENT REPORT	RIVER BOAT	PUBLIC SAFETY ORDINANCE F	ECONOMIC DEV INCOME TAX	LEVY EXCESS
Cash and investments - beginning	\$ 3,646	\$ 7,530	\$ 3,960	\$ (149)	\$ 726	\$ 1,143	\$ 25,513	\$ 149
Receipts:								
Taxes	55,942	-	-	-	-	-	-	-
Licenses and permits	2,188	-	-	-	-	-	-	-
Intergovernmental receipts	21,894	29,124	3,332	-	-	-	38,996	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	855	3,837	-	-	-	-	-	-
Total receipts	80,879	32,961	3,332	-	-	-	38,996	-
Disbursements:								
Personal services	45,366	15,888	-	-	-	-	-	-
Supplies	5,688	6,673	6,835	-	-	-	-	-
Other services and charges	33,027	5,630	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	278	-	-	-	-	-	43,637	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	212	3,620	-	-	-	-	-	-
Total disbursements	84,571	31,811	6,835	-	-	-	43,637	-
Excess (deficiency) of receipts over disbursements	(3,692)	1,150	(3,503)	-	-	-	(4,641)	-
Cash and investments - ending	\$ (46)	\$ 8,680	\$ 457	\$ (149)	\$ 726	\$ 1,143	\$ 20,872	\$ 149

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

	CCI FUND	GUN PERMIT FUND	GRANT MATCH FUND: EDIT %	CEMETERY	DOG FINE FUND	CLEAN LOT FUND	PAYROLL	SEWER UTILITY OPERATION
Cash and investments - beginning	\$ 4,321	\$ 400	\$ (1)	\$ 4,587	\$ 40	\$ 342	\$ -	\$ 23,790
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	410	-	-	-	-	-	-
Intergovernmental receipts	2,150	-	-	-	-	-	-	-
Charges for services	-	-	-	2,600	-	450	-	-
Utility fees	-	-	-	-	-	-	-	179,552
Penalties	-	-	-	-	-	-	-	5,489
Other receipts	-	-	8,322	-	-	-	120,190	28
Total receipts	2,150	410	8,322	2,600	-	450	120,190	185,069
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,167
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	3,212
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	41,537
Utility operating expenses	-	-	-	-	-	-	-	52,454
Other disbursements	-	-	-	-	-	-	118,037	101,087
Total disbursements	-	-	-	-	-	-	118,037	205,457
Excess (deficiency) of receipts over disbursements	2,150	410	8,322	2,600	-	450	2,153	(20,388)
Cash and investments - ending	\$ 6,471	\$ 810	\$ 8,321	\$ 7,187	\$ 40	\$ 792	\$ 2,153	\$ 3,402

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

	SEWAGE UTL BON & INT	SEWAGE UTL RESERVE	SEWAGE UTL DEPOSITS	WATER UTILITY RESERVE	WATER UTILITY OPERATING F	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 50,970	\$ 106,698	\$ 8,024	\$ -	\$ 12,229	\$ 13	\$ 18,786	\$ 272,717
Receipts:								
Taxes	-	-	-	-	-	-	-	55,942
Licenses and permits	-	-	-	-	-	-	-	2,598
Intergovernmental receipts	-	-	-	-	-	-	-	95,496
Charges for services	-	-	-	-	-	-	-	3,050
Utility fees	-	-	-	-	178,078	-	-	357,630
Penalties	-	-	-	-	1,065	-	-	6,554
Other receipts	95,256	-	2,370	24,000	14,726	-	3,192	272,776
Total receipts	95,256	-	2,370	24,000	193,869	-	3,192	794,046
Disbursements:								
Personal services	-	-	-	-	52,130	-	-	120,551
Supplies	-	-	-	-	-	-	-	19,196
Other services and charges	-	-	-	-	3,212	-	-	45,081
Debt service - principal and interest	101,915	-	-	-	-	-	-	101,915
Capital outlay	-	-	-	-	-	-	-	85,452
Utility operating expenses	-	-	-	-	103,826	-	-	156,280
Other disbursements	-	-	2,190	-	38,000	-	2,576	265,722
Total disbursements	101,915	-	2,190	-	197,168	-	2,576	794,197
Excess (deficiency) of receipts over disbursements	(6,659)	-	180	24,000	(3,299)	-	616	(151)
Cash and investments - ending	\$ 44,311	\$ 106,698	\$ 8,204	\$ 24,000	\$ 8,930	\$ 13	\$ 19,402	\$ 272,566

TOWN OF HYMERA
 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	ACCIDENT REPORT	RIVER BOAT	PUBLIC SAFETY ORDINANCE F	ECONOMIC DEV INCOME TAX	LEVY EXCESS
Cash and investments - beginning	\$ (46)	\$ 8,680	\$ 457	\$ (149)	\$ 726	\$ 1,143	\$ 20,872	\$ 149
Receipts:								
Taxes	57,927	-	-	-	-	-	-	-
Licenses and permits	2,443	-	-	-	-	-	-	-
Intergovernmental receipts	21,769	32,593	5,295	-	-	-	39,903	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	8,653	1,139	20	-	-	-	-	-
Total receipts	<u>90,792</u>	<u>33,732</u>	<u>5,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,903</u>	<u>-</u>
Disbursements:								
Personal services	49,573	12,387	-	-	753	-	-	-
Supplies	4,232	6,625	3,274	-	-	507	-	-
Other services and charges	33,414	7,069	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	3,620	-	-	-	-	43,400	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	87	-	-	-	-	3,836	-
Total disbursements	<u>87,219</u>	<u>29,788</u>	<u>3,274</u>	<u>-</u>	<u>753</u>	<u>507</u>	<u>47,236</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,573</u>	<u>3,944</u>	<u>2,041</u>	<u>-</u>	<u>(753)</u>	<u>(507)</u>	<u>(7,333)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,527</u>	<u>\$ 12,624</u>	<u>\$ 2,498</u>	<u>\$ (149)</u>	<u>\$ (27)</u>	<u>\$ 636</u>	<u>\$ 13,539</u>	<u>\$ 149</u>

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

	CCI FUND	GUN PERMIT FUND	GRANT MATCH FUND: EDIT %	CEMETERY	DOG FINE FUND	CLEAN LOT FUND	PAYROLL	SEWER UTILITY OPERATION
Cash and investments - beginning	\$ 6,471	\$ 810	\$ 8,321	\$ 7,187	\$ 40	\$ 792	\$ 2,153	\$ 3,402
Receipts:								
Taxes	-	-	-	-	-	395	-	-
Licenses and permits	-	310	-	-	-	-	-	-
Intergovernmental receipts	2,119	-	-	-	-	-	-	-
Charges for services	-	-	-	6,800	-	-	-	-
Utility fees	-	-	-	-	-	-	-	175,835
Penalties	-	-	-	-	-	-	-	5,650
Other receipts	-	-	3,836	-	-	-	115,773	9
Total receipts	2,119	310	3,836	6,800	-	395	115,773	181,494
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,035
Supplies	-	10	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	3,341
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,962	-	-	-	-	-	-	19,541
Utility operating expenses	-	-	-	-	-	-	-	63,510
Other disbursements	-	-	-	6,054	-	-	115,517	98,190
Total disbursements	4,962	10	-	6,054	-	-	115,517	191,617
Excess (deficiency) of receipts over disbursements	(2,843)	300	3,836	746	-	395	256	(10,123)
Cash and investments - ending	\$ 3,628	\$ 1,110	\$ 12,157	\$ 7,933	\$ 40	\$ 1,187	\$ 2,409	\$ (6,721)

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

	SEWAGE UTL BON & INT	SEWAGE UTL RESERVE	SEWAGE UTL DEPOSITS	WATER UTILITY RESERVE	WATER UTILITY OPERATING F	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 44,311	\$ 106,698	\$ 8,204	\$ 24,000	\$ 8,930	\$ 13	\$ 19,402	\$ 272,566
Receipts:								
Taxes	-	-	-	-	-	-	-	58,322
Licenses and permits	-	-	-	-	-	-	-	2,753
Intergovernmental receipts	-	-	-	-	-	-	-	101,679
Charges for services	-	-	-	-	-	-	-	6,800
Utility fees	-	-	2,200	-	177,253	-	2,755	358,043
Penalties	-	-	-	-	1,080	-	-	6,730
Other receipts	89,958	-	-	-	35	-	-	219,423
Total receipts	89,958	-	2,200	-	178,368	-	2,755	753,750
Disbursements:								
Personal services	-	-	-	-	47,897	-	-	117,645
Supplies	-	-	-	-	-	-	-	14,648
Other services and charges	-	-	-	-	3,341	-	-	47,165
Debt service - principal and interest	89,374	-	-	-	-	-	-	89,374
Capital outlay	-	-	-	-	-	-	-	71,523
Utility operating expenses	-	-	-	-	126,851	-	-	190,361
Other disbursements	-	-	1,552	-	-	-	1,755	226,991
Total disbursements	89,374	-	1,552	-	178,089	-	1,755	757,707
Excess (deficiency) of receipts over disbursements	584	-	648	-	279	-	1,000	(3,957)
Cash and investments - ending	\$ 44,895	\$ 106,698	\$ 8,852	\$ 24,000	\$ 9,209	\$ 13	\$ 20,402	\$ 268,609

TOWN OF HYMERA
 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	ACCIDENT REPORT	LAW ENFORCEMENT CONT ED FUND	RIVER BOAT	PUBLIC SAFETY ORDINANCE F	ECONOMIC DEV INCOME TAX	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 3,527	\$ 12,624	\$ 2,498	\$ (149)	\$ -	\$ (27)	\$ 636	\$ 13,539	\$ -
Receipts:									
Taxes	67,760	-	-	-	-	-	-	-	-
Licenses and permits	2,525	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,466	33,286	4,465	-	-	4,745	-	40,496	-
Charges for services	75	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,875	4,252	-	-	-	-	-	-	-
Total receipts	<u>86,701</u>	<u>37,538</u>	<u>4,465</u>	<u>-</u>	<u>-</u>	<u>4,745</u>	<u>-</u>	<u>40,496</u>	<u>-</u>
Disbursements:									
Personal services	44,783	12,858	-	-	-	1,690	-	-	-
Supplies	3,329	8,403	2,639	-	-	-	-	-	-
Other services and charges	34,962	3,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	33,624	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	146	-	-	-	-	-	-	-	-
Total disbursements	<u>83,220</u>	<u>24,261</u>	<u>2,639</u>	<u>-</u>	<u>-</u>	<u>1,690</u>	<u>-</u>	<u>33,624</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,481</u>	<u>13,277</u>	<u>1,826</u>	<u>-</u>	<u>-</u>	<u>3,055</u>	<u>-</u>	<u>6,872</u>	<u>-</u>
Cash and investments - ending	\$ <u>7,008</u>	\$ <u>25,901</u>	\$ <u>4,324</u>	\$ <u>(149)</u>	\$ <u>-</u>	\$ <u>3,028</u>	\$ <u>636</u>	\$ <u>20,411</u>	\$ <u>-</u>

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

	LEVY EXCESS	CCI FUND	GUN PERMIT FUND	GRANT MATCH FUND: EDIT %	CEMETERY	DOG FINE FUND	CLEAN LOT FUND	PAYROLL	SEWER UTILITY OPERATION
Cash and investments - beginning	\$ 149	\$ 3,628	\$ 1,110	\$ 12,157	\$ 7,933	\$ 40	\$ 1,187	\$ 2,409	\$ (6,721)
Receipts:									
Taxes	-	-	-	-	-	-	50	-	-
Licenses and permits	-	-	80	-	-	-	-	-	-
Intergovernmental receipts	-	2,012	-	-	-	-	-	-	-
Charges for services	-	-	-	-	6,400	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	178,338
Other receipts	-	-	-	2,025	-	-	-	109,220	-
Total receipts	-	2,012	80	2,025	6,400	-	50	109,220	178,338
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	7,391
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	4,655
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	3,258
Utility operating expenses	-	-	-	-	-	-	-	-	59,107
Other disbursements	-	3,500	-	-	2,138	-	-	111,629	96,193
Total disbursements	-	3,500	-	-	2,138	-	-	111,629	170,604
Excess (deficiency) of receipts over disbursements	-	(1,488)	80	2,025	4,262	-	50	(2,409)	7,734
Cash and investments - ending	\$ 149	\$ 2,140	\$ 1,190	\$ 14,182	\$ 12,195	\$ 40	\$ 1,237	\$ -	\$ 1,013

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

	SEWAGE UTL BON & INT	SEWAGE UTL RESERVE	SEWAGE UTL DEPOSITS	WATER UTILITY RESERVE	WATER UTILITY OPERATING F	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 44,895	\$ 106,698	\$ 8,852	\$ 24,000	\$ 9,209	\$ 13	\$ 20,402	\$ 268,609
Receipts:								
Taxes	-	-	-	-	-	-	-	67,810
Licenses and permits	-	-	-	-	-	-	-	2,605
Intergovernmental receipts	-	-	-	-	-	-	-	95,470
Charges for services	-	-	-	-	-	-	-	6,475
Utility fees	-	-	2,200	-	204,625	-	3,230	388,393
Other receipts	90,428	-	-	-	-	-	-	211,800
Total receipts	90,428	-	2,200	-	204,625	-	3,230	772,553
Disbursements:								
Personal services	-	-	-	-	49,037	-	-	115,759
Supplies	-	-	-	-	-	-	-	14,371
Other services and charges	-	-	-	-	4,655	-	-	47,272
Debt service - principal and interest	90,263	-	-	-	-	-	-	90,263
Capital outlay	-	-	-	-	-	-	-	36,882
Utility operating expenses	-	-	-	-	151,849	-	-	210,956
Other disbursements	-	-	2,128	24,000	-	-	2,720	242,454
Total disbursements	90,263	-	2,128	24,000	205,541	-	2,720	757,957
Excess (deficiency) of receipts over disbursements	165	-	72	(24,000)	(916)	-	510	14,596
Cash and investments - ending	\$ 45,060	\$ 106,698	\$ 8,924	\$ -	\$ 8,293	\$ 13	\$ 20,912	\$ 283,205

TOWN OF HYMERA
 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	ACCIDENT REPORT	LAW ENFORCEMENT CONT ED FUND	RIVER BOAT	PUBLIC SAFETY ORDINANCE F	ECONOMIC DEV INCOME TAX	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 7,008	\$ 25,901	\$ 4,324	\$ (149)	\$ -	\$ 3,028	\$ 636	\$ 20,411	\$ -
Receipts:									
Taxes	74,532	-	-	-	-	-	-	-	13,094
Licenses and permits	2,772	-	-	-	900	-	-	-	-
Intergovernmental receipts	2,237	31,142	2,390	-	-	4,734	-	40,312	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	23,664	9,253	584	-	1,190	-	-	5,000	-
Total receipts	103,205	40,395	2,974	-	2,090	4,734	-	45,312	13,094
Disbursements:									
Personal services	44,236	12,647	-	-	-	-	-	-	-
Supplies	2,396	3,349	-	-	-	-	-	2,800	-
Other services and charges	21,620	5,984	-	-	-	-	-	8,368	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	25,454	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	20,000	5,000	-	-	-	-	-	7,025	-
Total disbursements	88,252	26,980	-	-	-	-	-	43,647	-
Excess (deficiency) of receipts over disbursements	14,953	13,415	2,974	-	2,090	4,734	-	1,665	13,094
Cash and investments - ending	\$ 21,961	\$ 39,316	\$ 7,298	\$ (149)	\$ 2,090	\$ 7,762	\$ 636	\$ 22,076	\$ 13,094

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

	LEVY EXCESS	CCI FUND	GUN PERMIT FUND	GRANT MATCH FUND: EDIT %	CEMETERY	DOG FINE FUND	CLEAN LOT FUND	PAYROLL	SEWER UTILITY OPERATION
Cash and investments - beginning	\$ 149	\$ 2,140	\$ 1,190	\$ 14,182	\$ 12,195	\$ 40	\$ 1,237	\$ -	\$ 1,013
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,598	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,350	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	190,899
Other receipts	-	-	-	5,000	5,000	-	-	114,366	-
Total receipts	-	2,598	-	5,000	10,350	-	-	114,366	190,899
Disbursements:									
Personal services	-	-	-	-	138	-	-	-	7,057
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	1,277
Utility operating expenses	-	-	-	-	-	-	-	-	70,516
Other disbursements	-	-	1,190	5,000	5,000	-	-	112,579	91,005
Total disbursements	-	-	1,190	5,000	5,138	-	-	112,579	169,855
Excess (deficiency) of receipts over disbursements	-	2,598	(1,190)	-	5,212	-	-	1,787	21,044
Cash and investments - ending	\$ 149	\$ 4,738	\$ -	\$ 14,182	\$ 17,407	\$ 40	\$ 1,237	\$ 1,787	\$ 22,057

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

	SEWAGE UTL BON & INT	SEWAGE UTL RESERVE	SEWAGE UTL DEPOSITS	WATER UTILITY RESERVE	WATER UTILITY OPERATING F	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 45,060	\$ 106,698	\$ 8,924	\$ -	\$ 8,293	\$ 13	\$ 20,912	\$ 283,205
Receipts:								
Taxes	-	-	-	-	-	-	-	87,626
Licenses and permits	-	-	-	-	-	-	-	3,672
Intergovernmental receipts	-	-	-	-	-	-	-	83,413
Charges for services	-	-	-	-	-	-	-	5,350
Utility fees	-	-	199	-	229,007	-	3,200	423,305
Other receipts	91,025	183	-	-	-	-	-	255,265
Total receipts	91,025	183	199	-	229,007	-	3,200	858,631
Disbursements:								
Personal services	-	-	-	-	52,505	-	-	116,583
Supplies	-	-	-	-	-	-	-	8,545
Other services and charges	-	-	-	-	3,300	-	-	39,272
Debt service - principal and interest	90,439	-	-	-	-	-	-	90,439
Capital outlay	-	-	-	-	1,520	-	-	28,251
Utility operating expenses	-	-	-	-	160,027	-	-	230,543
Other disbursements	-	-	1,655	-	-	-	1,975	250,429
Total disbursements	90,439	-	1,655	-	217,352	-	1,975	764,062
Excess (deficiency) of receipts over disbursements	586	183	(1,456)	-	11,655	-	1,225	94,569
Cash and investments - ending	\$ 45,646	\$ 106,881	\$ 7,468	\$ -	\$ 19,948	\$ 13	\$ 22,137	\$ 377,774

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	ACCIDENT REPORT	LAW ENFORCEMENT CONT ED FUND	RIVER BOAT	PUBLIC SAFETY ORDINANCE F	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 21,961	\$ 39,316	\$ 7,298	\$ (149)	\$ 2,090	\$ 7,762	\$ 636	\$ 22,076
Receipts:								
Taxes	77,470	-	-	-	-	-	-	42,363
Licenses and permits	2,548	-	-	-	350	-	-	-
Intergovernmental receipts	3,217	37,154	4,187	-	-	4,745	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,151	-	-	-	-	-	-	-
Total receipts	85,386	37,154	4,187	-	350	4,745	-	42,363
Disbursements:								
Personal services	41,045	-	-	-	-	-	-	21,190
Supplies	5,084	476	-	-	-	-	-	-
Other services and charges	23,355	2,648	-	-	-	-	-	9,526
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	4,519
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,173	-	-	-	-	-	-	-
Total disbursements	72,657	3,124	-	-	-	-	-	35,235
Excess (deficiency) of receipts over disbursements	12,729	34,030	4,187	-	350	4,745	-	7,128
Cash and investments - ending	\$ 34,690	\$ 73,346	\$ 11,485	\$ (149)	\$ 2,440	\$ 12,507	\$ 636	\$ 29,204

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

	LOIT SPECIAL DISTRIBUTION	LEVY EXCESS	CCI FUND	GRANT MATCH FUND: EDIT %	CEMETERY	DOG FINE FUND	CLEAN LOT FUND	PAYROLL
Cash and investments - beginning	\$ 13,094	\$ 149	\$ 4,738	\$ 14,182	\$ 17,407	\$ 40	\$ 1,237	\$ 1,787
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,948	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,100	-	-	142,419
Total receipts	-	-	1,948	-	2,100	-	-	142,419
Disbursements:								
Personal services	-	-	-	-	-	-	-	139,390
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	139,390
Excess (deficiency) of receipts over disbursements	-	-	1,948	-	2,100	-	-	3,029
Cash and investments - ending	\$ 13,094	\$ 149	\$ 6,686	\$ 14,182	\$ 19,507	\$ 40	\$ 1,237	\$ 4,816

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

	WATER UTILITY OPERATING FUND	WATER UTL METER DEPOSIT	SEWAGE UTL DEPOSIT	WATER UTL DEPRECIATION	SEWER UTILITY OPERATION	SEWAGE UTL BON & INT	SEWAGE UTL RESERVE	Totals
Cash and investments - beginning	\$ 19,948	\$ 22,137	\$ 7,468	\$ 13	\$ 22,057	\$ 45,646	\$ 106,881	\$ 377,774
Receipts:								
Taxes	-	-	-	-	-	-	-	119,833
Licenses and permits	-	-	-	-	-	-	-	2,898
Intergovernmental receipts	-	-	-	-	-	-	-	51,251
Utility fees	232,011	17,135	-	-	193,517	-	-	442,663
Penalties	982	-	-	-	4,085	-	-	5,067
Other receipts	179	-	-	-	25	91,082	713	238,669
Total receipts	233,172	17,135	-	-	197,627	91,082	713	860,381
Disbursements:								
Personal services	66,240	-	-	-	6,623	-	-	274,488
Supplies	-	-	-	-	-	-	-	5,560
Other services and charges	6,943	-	-	-	5,876	-	-	48,348
Debt service - principal and interest	-	-	-	-	-	89,698	-	89,698
Capital outlay	-	-	-	-	-	-	-	4,519
Utility operating expenses	128,221	-	-	-	76,249	-	-	204,470
Other disbursements	33,572	12,905	-	-	112,614	-	-	162,264
Total disbursements	234,976	12,905	-	-	201,362	89,698	-	789,347
Excess (deficiency) of receipts over disbursements	(1,804)	4,230	-	-	(3,735)	1,384	713	71,034
Cash and investments - ending	\$ 18,144	\$ 26,367	\$ 7,468	\$ 13	\$ 18,322	\$ 47,030	\$ 107,594	\$ 448,808

TOWN OF HYMERA
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Wastewater Utility:			
Revenue bonds	State revolving fund loan	\$ 991,130	\$ 89,698

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/>.