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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF GREENSBURG

DECATUR COUNTY, INDIANA

January 1, 2017 to December 31, 2017

FILED
09/10/2019

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SCHEDULE OF OFFICIALS

Office	Official	Term
Clerk-Treasurer	Ashlee D. Green	01-01-16 to 12-31-19
Mayor	Dan Manus	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Dan Manus	01-01-17 to 12-31-19
President Pro Tempore of the Common Council	Jamie Cain	01-01-17 to 12-31-19
Superintendent of Water Utility	Rick Denney	01-01-17 to 12-31-19
Superintendent of Wastewater Utility	Jeffrey H. Smith	01-01-17 to 12-31-19
Utility Office Manager	Donna M. Lecher	01-01-17 to 12-31-19

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Greensburg (City), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement 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 City'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 statement.

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 statement, the City prepares its financial statement 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 statement 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 statement referred to above does 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 City for the year ended December 31, 2017.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the year ended 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 City's financial statement. The Combining Schedule 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

August 22, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF GREENSBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
STATE EQUITABLE SHARING	$ 22,682	$ 718	$ 22,682	$ 718
GENERAL FUND	1,865,117	6,316,180	6,044,819	2,136,478
MVH	1,401,618	669,975	500,726	1,570,867
LRS	215,190	63,964	-	279,154
AIRPORT OPERATIONS	170,868	79,483	59,177	191,174
GREENSBURG PREVENTION GROUP	128	108,941	109,300	(231)
EDLP/ACRO FUND	45,756	115	-	45,871
TRASH TIPPING FEE	244,191	165,792	275,111	134,872
LAW ENFORCEMENT CONT.ED.	35,608	8,226	17,826	26,008
UNSAFE BUILDING FEES	82,625	5,938	-	88,563
911 DISPATCH/COUNTY	47,673	-	-	47,673
RAINY DAY	470,410	-	-	470,410
K-9 OPERATIONS	12	11,629	-	11,641
HAZMAT EMERGENCY FUND	14,763	2,500	11,111	6,152
LEVY EXCESS FUND	29,500	-	-	29,500
VETERAN'S WAY PROJECT	1	-	-	1
HONDA/FIRE	453,074	531,606	482,085	502,595
AVIATION ROTARY FUEL	80,551	93,100	92,133	81,518
CUM.CAPITAL DEVELOPMENT	716,010	219,602	43,505	892,107
POLICE DONATIONS FUND	128	140	143	125
FIRE CONTRIBUTION FUND	32,250	15,463	17,987	29,726
CUMULATIVE FIRE	401,759	76,847	-	478,606
BOND-GENERAL SINKING	189,376	285,391	309,570	165,197
EDIT	1,283,674	516,384	612,715	1,187,343
C.C.I.F.	132,539	27,948	28,981	131,506
TIF	949,074	1,113,908	799,531	1,263,451
POLICE PENSION	438,060	163,463	158,164	443,359
FIRE PENSION	491,386	106,575	140,006	457,955
RIVER BOAT REVENUE	459,098	68,078	35,000	492,176
TAX & MISC CLEARING FUND	-	642,269	642,269	-
LINCOLN STREET PARK	3,735	-	-	3,735
STELLAR	-	11,000	6,028	4,972
WELLNESS PROGRAM POLICE DEPT.	-	7,000	6,127	873
CAC GRANT	-	2,835	2,835	-
BIKE PATROL GRANT	1,777	-	876	901
FEDERAL EQUITABLE SHARING	16,293	-	9,045	7,248
0WI - OVERTIME	8,838	17,349	15,353	10,834
RENOVATION BOND 2005	73	-	-	73
LOCAL RD & MATCHING GRANT FUND	1,039,963	-	1,037,046	2,917
DELTA DENTAL	-	35,101	35,101	-
VSP	-	8,480	8,480	-
ONE AMERICA.AUL	-	5,544	5,544	-
GREENSBURG CITY PROJECT-BONY	218,038	1,417	-	219,455
DECATUR COUNTY TIF BOND CONST-BONY	1,178,767	5,611	831,606	352,772
FEDERAL TAX WITHHELD	-	431,612	431,612	-
FICA TAX	-	125,884	125,884	-
STATE TAX WITHHELD	-	117,591	117,591	-
COUNTY TAX WITHHELD	-	46,926	46,926	-

CITY OF GREENSBURG
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
INPRS	-	26,503	26,503	-
MEDICARE	-	96,071	96,071	-
DIRECT DEPOSIT PR CLEARIN	-	2,684,232	2,684,232	-
WASHINGTON NAT INS W/H	-	23,223	23,223	-
UTILITY SALARY CLEARING	39,195	185,109	185,614	38,690
77 PEN POLICE ASSES W/H	-	56,713	56,713	-
77 PEN FIRE ASSESS W/H	-	86,968	86,968	-
UNITED FUND	22	-	-	22
Garnishment #158	93	2,989	3,081	1
HEALTH INS - EMP W/H	478	49,466	10,843	39,101
AFLAC WITHHELD	559	15,981	16,540	-
IND STATE W/H	-	38,328	38,328	-
FOP DUES	49	2,867	2,916	-
IND CHILD SUPPORT ANNUAL FEE	-	220	220	-
YMCA/ANYTIME FIT PR DED	-	3,571	3,571	-
NET PAYROLL	-	63,106	63,106	-
HOUSING REHAB LOAN	47	-	-	47
HEALTH CARE PLAN	998,906	1,105,028	1,407,217	696,717
AIRPORT IMPROVEMENT	8,732	22,939	48,811	(17,140)
ILR FUND	45,354	-	-	45,354
BNY WATER DEBT RESERVE #797949	1,159,471	359,605	1,159,515	359,561
BNY SEWER DEBT RESERVE #797949	1,471,439	597,343	1,612,362	456,420
SEWER GENERAL	1,864,848	4,399,296	3,836,869	2,427,275
SEWER COMPUTER RESERVE	118,238	73,762	17,331	174,669
SEWER DEPRECIATION	948,155	578,669	653,949	872,875
SEWER ELECTRONIC MAP GEN	8	-	-	8
SEWER CAPITAL IMPROVEMENT	1,351,480	-	32,601	1,318,879
WASTEWATER PLANT SERVIC	2,265	-	-	2,265
SEWER CASH CHANGE FUND	-	240	-	240
SEWER SINKING NY	430,052	1,645,962	1,554,504	521,510
DEBT SERVICE RESERVE-NY	1,683,887	93,966	2	1,777,851
WATER GENERAL	809,290	2,843,565	3,063,182	589,673
UTILITIES CLEARING	575,018	7,390,092	7,345,279	619,831
WATER METER DEPOSIT	187,959	54,453	53,901	188,511
WATER DEPRECIATION ACCT.	5,853	300,000	113,527	192,326
WATER CAPITAL IMPROVEMENT	211,862	300,000	60,701	451,161
WATER COMPUTER RESERVE	120,001	72,000	16,552	175,449
WATER BOND & INTEREST	97,467	1,170	-	98,637
WATER CASH CHANGE FUND	-	240	-	240
WATER DEBT RESERVE ACCT.	369,892	-	-	369,892
WATER BOND AND INT. NY	174,142	912,720	847,650	239,212
WATER DEBT RESERVE - NY	1,011,679	6,574	-	1,018,253
Totals	$ 26,427,046	$ 36,203,556	$ 38,204,777	$ 24,425,825

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

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 statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is 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 statement. 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 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, 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 statement. 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.

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

State statutes authorize the 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 statement. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

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.

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant funds not being received by December 31, 2017.

Note 8. Holding Corporation

The City has entered into a capital lease with Greensburg Public Safety Facilities Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2017 totaled $203,000.

Note 9. Subsequent Event

On April 1, 2019, the City passed Ordinance 2019-10 authorizing the issuance of Waterworks Revenue Bonds in an amount not to exceed $24,835,000. The bonds are for the purpose of providing funds to pay the cost of certain additions, extensions, and improvements of the municipal waterworks of the City.

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Report 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 statement contained in this report and the financial information presented in the City's Annual Financial Report 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 City. It is presented as intended by the City.

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

	STATE EQUITABLE SHARING	GENERAL FUND	MVH	LRS	AIRPORT OPERATIONS	GREENSBURG PREVENTION GROUP	EDLP/ACRO FUND
Cash and investments - beginning	$ 22,682	$ 1,865,117	$ 1,401,618	$ 215,190	$ 170,868	$ 128	$ 45,756
Receipts:							
Taxes	-	5,169,527	56	-	-	-	-
Licenses and permits	-	142,960	-	-	-	-	-
Intergovernmental receipts	-	718,261	669,919	63,964	-	-	-
Charges for services	-	181,959	-	-	79,476	-	-
Fines and forfeits	-	14,954	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	718	88,519	-	-	7	108,941	115
Total receipts	718	6,316,180	669,975	63,964	79,483	108,941	115
Disbursements:							
Personal services	-	4,353,074	176,562	-	15,886	24,046	-
Supplies	-	227,400	40,202	-	83	-	-
Other services and charges	22,682	1,252,125	59,954	-	43,208	85,254	-
Debt service - principal and interest	-	78,563	-	-	-	-	-
Capital outlay	-	133,657	215,165	-	-	-	-
Other disbursements	-	-	8,843	-	-	-	-
Total disbursements	22,682	6,044,819	500,726	-	59,177	109,300	-
Excess (deficiency) of receipts over disbursements	(21,964)	271,361	169,249	63,964	20,306	(359)	115
Cash and investments - ending	$ 718	$ 2,136,478	$ 1,570,867	$ 279,154	$ 191,174	$ (231)	$ 45,871

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

	TRASH TIPPING FEE	LAW ENFORCEMENT CONT.ED.	UNSAFE BUILDING FEES	911 DISPATCH/COUNTY	RAINY DAY	K-9 OPERATIONS
Cash and investments - beginning	$ 244,191	$ 35,608	$ 82,625	$ 47,673	$ 470,410	$ 12
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	165,792	-	5,938	-	-	-
Fines and forfeits	-	7,551	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	675	-	-	-	11,629
Total receipts	165,792	8,226	5,938	-	-	11,629
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	17,826	-	-	-	-
Other services and charges	275,111	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	275,111	17,826	-	-	-	-
Excess (deficiency) of receipts over disbursements	(109,319)	(9,600)	5,938	-	-	11,629
Cash and investments - ending	$ 134,872	$ 26,008	$ 88,563	$ 47,673	$ 470,410	$ 11,641

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

	HAZMAT EMERGENCY FUND	LEVY EXCESS FUND	VETERAN'S WAY PROJECT	HONDA/FIRE	AVIATION ROTARY FUEL	CUM.CAPITAL DEVELOPMENT
Cash and investments - beginning	$ 14,763	$ 29,500	$ 1	$ 453,074	$ 80,551	$ 716,010
Receipts:						
Taxes	-	-	-	-	-	201,180
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	18,422
Charges for services	-	-	-	531,606	70	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	2,500	-	-	-	93,030	-
Total receipts	2,500	-	-	531,606	93,100	219,602
Disbursements:						
Personal services	-	-	-	471,712	-	-
Supplies	-	-	-	688	-	-
Other services and charges	-	-	-	9,685	92,133	13,623
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	29,882
Other disbursements	11,111	-	-	-	-	-
Total disbursements	11,111	-	-	482,085	92,133	43,505
Excess (deficiency) of receipts over disbursements	(8,611)	-	-	49,521	967	176,097
Cash and investments - ending	$ 6,152	$ 29,500	$ 1	$ 502,595	$ 81,518	$ 892,107

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

	POLICE DONATIONS FUND	FIRE CONTRIBUTION FUND	CUMULATIVE FIRE	BOND-GENERAL SINKING	EDIT	C.C.I.F.
Cash and investments - beginning	$ 128	$ 32,250	$ 401,759	$ 189,376	$ 1,283,674	$ 132,539
Receipts:						
Taxes	-	-	70,413	262,373	502,878	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,434	23,018	-	27,948
Charges for services	-	10,463	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	140	5,000	-	-	13,506	-
Total receipts	140	15,463	76,847	285,391	516,384	27,948
Disbursements:						
Personal services	-	-	-	-	29,618	-
Supplies	143	17,987	-	-	228,135	-
Other services and charges	-	-	-	250	177,985	28,981
Debt service - principal and interest	-	-	-	309,320	-	-
Capital outlay	-	-	-	-	175,000	-
Other disbursements	-	-	-	-	1,977	-
Total disbursements	143	17,987	-	309,570	612,715	28,981
Excess (deficiency) of receipts over disbursements	(3)	(2,524)	76,847	(24,179)	(96,331)	(1,033)
Cash and investments - ending	$ 125	$ 29,726	$ 478,606	$ 165,197	$ 1,187,343	$ 131,506

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

	TIF	POLICE PENSION	FIRE PENSION	RIVER BOAT REVENUE	TAX & MISC CLEARING FUND	LINCOLN STREET PARK
Cash and investments - beginning	$ 949,074	$ 438,060	$ 491,386	$ 459,098	$ -	$ 3,735
Receipts:						
Taxes	986,151	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	68,078	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	127,757	163,463	106,575	-	642,269	-
Total receipts	1,113,908	163,463	106,575	68,078	642,269	-
Disbursements:						
Personal services	-	158,156	139,998	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	799,531	-	-	35,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8	8	-	642,269	-
Total disbursements	799,531	158,164	140,006	35,000	642,269	-
Excess (deficiency) of receipts over disbursements	314,377	5,299	(33,431)	33,078	-	-
Cash and investments - ending	$ 1,263,451	$ 443,359	$ 457,955	$ 492,176	$ -	$ 3,735

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

	STELLAR	WELLNESS PROGRAM POLICE DEPT.	CAC GRANT	BIKE PATROL GRANT	FEDERAL EQUITABLE SHARING	0WI - OVERTIME
Cash and investments - beginning	$ -	$ -	$ -	$ 1,777	$ 16,293	$ 8,838
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	10,340
Fines and forfeits	-	-	-	-	-	7,009
Utility fees	-	-	-	-	-	-
Other receipts	11,000	7,000	2,835	-	-	-
Total receipts	11,000	7,000	2,835	-	-	17,349
Disbursements:						
Personal services	-	-	-	-	-	15,353
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,835	876	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,127	-	-	-	-
Other disbursements	6,028	-	-	-	9,045	-
Total disbursements	6,028	6,127	2,835	876	9,045	15,353
Excess (deficiency) of receipts over disbursements	4,972	873	-	(876)	(9,045)	1,996
Cash and investments - ending	$ 4,972	$ 873	$ -	$ 901	$ 7,248	$ 10,834

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

	RENOVATION BOND 2005	LOCAL RD & MATCHING GRANT FUND	DELTA DENTAL	VSP	ONE AMERICA.AUL	GREENSBURG CITY PROJECT-BONY
Cash and investments - beginning	$ 73	$ 1,039,963	$ -	$ -	$ -	$ 218,038
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	35,101	8,480	5,544	1,417
Total receipts	-	-	35,101	8,480	5,544	1,417
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,037,046	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	35,101	8,480	5,544	-
Total disbursements	-	1,037,046	35,101	8,480	5,544	-
Excess (deficiency) of receipts over disbursements	-	(1,037,046)	-	-	-	1,417
Cash and investments - ending	$ 73	$ 2,917	$ -	$ -	$ -	$ 219,455

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

	DECATUR COUNTY TIF BOND CONST-BONY	FEDERAL TAX WITHHELD	FICA TAX	STATE TAX WITHHELD	COUNTY TAX WITHHELD	INPRS
Cash and investments - beginning	$ 1,178,767	$ -	$ -	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	46,926	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	5,611	431,612	125,884	117,591	-	26,503
Total receipts	5,611	431,612	125,884	117,591	46,926	26,503
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	831,606	-	-	-	-	-
Other disbursements	-	431,612	125,884	117,591	46,926	26,503
Total disbursements	831,606	431,612	125,884	117,591	46,926	26,503
Excess (deficiency) of receipts over disbursements	(825,995)	-	-	-	-	-
Cash and investments - ending	$ 352,772	$ -	$ -	$ -	$ -	$ -

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

	MEDICARE	DIRECT DEPOSIT PR CLEARIN	WASHINGTON NAT INS W/H	UTILITY SALARY CLEARING	77 PEN POLICE ASSES W/H	77 PEN FIRE ASSESS W/H
Cash and investments - beginning	$ -	$ -	$ -	$ 39,195	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	96,071	2,684,232	23,223	185,109	56,713	86,968
Total receipts	96,071	2,684,232	23,223	185,109	56,713	86,968
Disbursements:						
Personal services	-	-	-	-	56,713	86,968
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	96,071	2,684,232	23,223	185,614	-	-
Total disbursements	96,071	2,684,232	23,223	185,614	56,713	86,968
Excess (deficiency) of receipts over disbursements	-	-	-	(505)	-	-
Cash and investments - ending	$ -	$ -	$ -	$ 38,690	$ -	$ -

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

	UNITED FUND	Garnishment #158	HEALTH INS - EMP W/H	AFLAC WITHHELD	IND STATE W/H	FOP DUES
Cash and investments - beginning	$ 22	$ 93	$ 478	$ 559	$ -	$ 49
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	2,989	49,466	15,981	38,328	2,867
Total receipts	-	2,989	49,466	15,981	38,328	2,867
Disbursements:						
Personal services	-	-	-	16,540	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,081	10,843	-	38,328	2,916
Total disbursements	-	3,081	10,843	16,540	38,328	2,916
Excess (deficiency) of receipts over disbursements	-	(92)	38,623	(559)	-	(49)
Cash and investments - ending	$ 22	$ 1	$ 39,101	$ -	$ -	$ -

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

	IND CHILD SUPPORT ANNUAL FEE	YMCA/ANYTIME FIT PR DED	NET PAYROLL	HOUSING REHAB LOAN	HEALTH CARE PLAN	AIRPORT IMPROVEMENT
Cash and investments - beginning	$ -	$ -	$ -	$ 47	$ 998,906	$ 8,732
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	22,939
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	220	3,571	63,106	-	1,105,028	-
Total receipts	220	3,571	63,106	-	1,105,028	22,939
Disbursements:						
Personal services	-	-	-	-	365,376	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	48,811
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	220	3,571	63,106	-	1,041,841	-
Total disbursements	220	3,571	63,106	-	1,407,217	48,811
Excess (deficiency) of receipts over disbursements	-	-	-	-	(302,189)	(25,872)
Cash and investments - ending	$ -	$ -	$ -	$ 47	$ 696,717	$ (17,140)

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

	ILR FUND	BNY WATER DEBT RESERVE #797949	BNY SEWER DEBT RESERVE #797949	SEWER GENERAL	SEWER COMPUTER RESERVE	SEWER DEPRECIATION
Cash and investments - beginning	$ 45,354	$ 1,159,471	$ 1,471,439	$ 1,864,848	$ 118,238	$ 948,155
Receipts:						
Taxes	-	-	366,754	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	177,858	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	4,396,889	49,669	578,669
Other receipts	-	181,747	230,589	2,407	24,093	-
Total receipts	-	359,605	597,343	4,399,296	73,762	578,669
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	1,159,515	1,612,362	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,836,869	17,331	653,949
Total disbursements	-	1,159,515	1,612,362	3,836,869	17,331	653,949
Excess (deficiency) of receipts over disbursements	-	(799,910)	(1,015,019)	562,427	56,431	(75,280)
Cash and investments - ending	$ 45,354	$ 359,561	$ 456,420	$ 2,427,275	$ 174,669	$ 872,875

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

	SEWER ELECTRONIC MAP GEN	SEWER CAPITAL IMPROVEMENT	WASTEWATER PLANT SERVIC	SEWER CASH CHANGE FUND	SEWER SINKING NY	DEBT SERVICE RESERVE-NY
Cash and investments - beginning	$ 8	$ 1,351,480	$ 2,265	$ -	$ 430,052	$ 1,683,887
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	1,642,837	84,142
Other receipts	-	-	-	240	3,125	9,824
Total receipts	-	-	-	240	1,645,962	93,966
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	1,554,504	2
Capital outlay	-	-	-	-	-	-
Other disbursements	-	32,601	-	-	-	-
Total disbursements	-	32,601	-	-	1,554,504	2
Excess (deficiency) of receipts over disbursements	-	(32,601)	-	240	91,458	93,964
Cash and investments - ending	$ 8	$ 1,318,879	$ 2,265	$ 240	$ 521,510	$ 1,777,851

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

	WATER GENERAL	UTILITIES CLEARING	WATER METER DEPOSIT	WATER DEPRECIATION ACCT.	WATER CAPITAL IMPROVEMENT	WATER COMPUTER RESERVE
Cash and investments - beginning	$ 809,290	$ 575,018	$ 187,959	$ 5,853	$ 211,862	$ 120,001
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	2,839,990	7,389,363	54,453	300,000	300,000	72,000
Other receipts	3,575	729	-	-	-	-
Total receipts	2,843,565	7,390,092	54,453	300,000	300,000	72,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,063,182	7,345,279	53,901	113,527	60,701	16,552
Total disbursements	3,063,182	7,345,279	53,901	113,527	60,701	16,552
Excess (deficiency) of receipts over disbursements	(219,617)	44,813	552	186,473	239,299	55,448
Cash and investments - ending	$ 589,673	$ 619,831	$ 188,511	$ 192,326	$ 451,161	$ 175,449

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

	WATER BOND & INTEREST	WATER CASH CHANGE FUND	WATER DEBT RESERVE ACCT.	WATER BOND AND INT. NY	WATER DEBT RESERVE - NY	Totals
Cash and investments - beginning	$ 97,467	$ -	$ 369,892	$ 174,142	$ 1,011,679	$ 26,427,046
Receipts:						
Taxes	-	-	-	-	-	7,606,258
Licenses and permits	-	-	-	-	-	142,960
Intergovernmental receipts	-	-	-	-	-	1,773,902
Charges for services	-	-	-	-	-	1,008,583
Fines and forfeits	-	-	-	-	-	29,514
Utility fees	-	-	-	-	740	17,708,752
Other receipts	1,170	240	-	912,720	5,834	7,933,587
Total receipts	1,170	240	-	912,720	6,574	36,203,556
Disbursements:						
Personal services	-	-	-	-	-	5,910,002
Supplies	-	-	-	-	-	532,464
Other services and charges	-	-	-	-	-	3,985,090
Debt service - principal and interest	-	-	-	-	-	4,714,266
Capital outlay	-	-	-	-	-	1,391,437
Other disbursements	-	-	-	847,650	-	21,671,518
Total disbursements	-	-	-	847,650	-	38,204,777
Excess (deficiency) of receipts over disbursements	1,170	240	-	65,070	6,574	(2,001,221)
Cash and investments - ending	$ 98,637	$ 240	$ 369,892	$ 239,212	$ 1,018,253	$ 24,425,825

CITY OF GREENSBURG
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 110,702	$ -
Wastewater	17,363	607,428
Water	12,101	560,840
Totals	$ 140,166	$ 1,168,268

CITY OF GREENSBURG
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Greensburg Public Safety Facilities Building Corporation	Greensburg Public Safety Facility	$ 203,000	6/30/2010	12/31/2022
Pitney Bowes	Postage Machine	700	1/1/2017	12/31/2017
Ricoh	Copier Machine	1,207	11/13/2016	12/31/2019
Ricoh	Copier Machine	3,250	1/11/2017	1/11/2019
Toshiba	Copier Machine	2,124	7/1/2013	10/1/2018
Total governmental activities		210,281		
Water:				
Toshiba	Copier Machine	4,566	3/31/2016	3/31/2020
Total of annual lease payments		$ 214,847		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Renovation Bond 2005 Billings School/City Hall	$ 500,000	$ 104,440
Revenue bonds	Redevelopment Dist Tax Increment Rev Bond 2014 (Note 1)	1,789,371	500,790
Notes and loans payable	Aviation Facilities Loan	327,236	327,236
Total governmental activities		2,616,607	932,466
Wastewater:			
Revenue bonds	Sewage Works Revenue Bonds 2007B	6,199,225	1,988,775
Revenue bonds	Sewage Works Revenue Bonds 2013	1,702,000	662,000
Revenue bonds	Sewage Works Revenue Bonds 2016	7,610,000	115,000
Revenue bonds	Sewage Works SRF Revenue Bonds Series-2016	2,138,788	2,983,484
Total Wastewater		17,650,013	5,749,259
Water:			
Revenue bonds	Waterworks Revenue Bonds 2007A	4,855,000	440,000
Revenue bonds	Waterworks Revenue Bonds 2007B	4,884,867	1,567,133
Total Water		9,739,867	2,007,133
Totals		$ 30,006,487	$ 8,688,858

Note 1: Redevelopment Dist Tax Increment Revenue Bond has an established maximum draw of $9,500,000. The final principal balance will not be determined until the planned construction projects are completed.

CITY OF GREENSBURG
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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.

	Ending Balance
Governmental activities:	
Land	$ 2,034,848
Infrastructure	330,500
Buildings	1,630,917
Improvements other than buildings	38,451
Machinery, equipment, and vehicles	5,702,442
Total governmental activities	9,737,158
Wastewater:	
Land	295,153
Buildings	34,766,879
Improvements other than buildings	19,604,950
Machinery, equipment, and vehicles	24,041,097
Construction in progress	2,401,097
Total Wastewater	81,109,176
Water:	
Land	1,398,704
Buildings	14,827,213
Improvements other than buildings	18,548,592
Machinery, equipment, and vehicles	1,383,611
Construction in progress	1,567,914
Total Water	37,726,034
Total capital assets	$ 128,572,368

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/.