

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF EDINBURGH

JOHNSON COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
09/23/2019

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	6-9
Notes to Financial Statements.....	10-14
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-47
Schedule of Payables and Receivables	49
Schedule of Leases and Debt	50
Schedule of Capital Assets.....	51
Other Reports.....	52

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Scott Finley	01-01-13 to 12-31-19
President of the Town Council	Ron Hoffman Kami Ervin Jerry Lollar	01-01-15 to 12-31-15 01-01-16 to 12-31-18 01-01-19 to 12-31-19
Superintendent of Water Utility	Mike Pendleton Glenn Giles (Vacant) Bill Jones	01-01-15 to 12-31-16 01-01-17 to 07-10-19 07-11-19 to 07-22-19 07-23-19 to 12-31-19
Superintendent of Wastewater Utility	Glenn Giles	01-01-15 to 07-10-19
Superintendent of Electric Utility	Kevin Rubush	01-01-15 to 12-31-19
Town Manager	John Drybread Wade Watson JT Doane	01-01-15 to 12-13-15 12-14-15 to 03-03-19 03-04-19 to 12-31-19
Parks and Recreation Superintendent	Daniel Teter	01-01-15 to 12-31-19



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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF EDINBURGH, JOHNSON COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Edinburgh (Town), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, 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, 2015 to December 31, 2018.

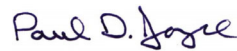
Opinion on Regulatory Basis of Accounting

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, 2015 to December 31, 2018, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the 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

August 7, 2019

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.

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
General Fund	\$ 1,313,355	\$ 3,801,322	\$ 3,501,908	\$ 1,612,769	\$ 3,779,028	\$ 3,365,581	\$ 2,026,216
Motor Vehicle Highway	259,709	637,444	526,099	371,054	632,292	507,931	495,415
Local Road And Street	125,068	52,255	38,865	138,458	52,396	-	190,854
Edinburgh Park Memorial	1,523	-	-	1,523	12	-	1,535
HRA Fund	50,512	78,443	41,329	87,626	12,008	39,925	59,709
Riverboat Fund	187,215	25,970	-	213,185	27,107	22,630	217,662
Rainy Day	121,535	334,000	-	455,535	180,000	-	635,535
LOIT Special Distribution Fund	-	-	-	-	519,193	-	519,193
Levy Excess Fund	-	493	-	493	-	-	493
Cumulative Capl Imp (Cigarette Tax)	39,740	11,253	8,064	42,929	11,418	5,361	48,986
Cumulative Capital Development	86,254	29,079	33,578	81,755	29,202	67,628	43,329
Cedit (Shelby)	53,964	18,211	14,314	57,861	22,732	26,574	54,019
CEDIT (Bartholomew County)	98,950	24,825	26,001	97,774	24,839	37,503	85,110
Fire & Rescue Donation	770	-	-	770	-	-	770
NRO Promotional Items	1,373	-	-	1,373	-	-	1,373
NRO Fire-EMS Fund	282,018	97,273	84,005	295,286	151,315	45,000	401,601
OCRA Grant PF-14-102	-	-	-	-	231,886	222,092	9,794
OCRA Grant DR2-09-277	-	-	-	-	322,053	305,950	16,103
Perpetual Care Cemetery	105,491	6,236	-	111,727	5,149	-	116,876
Police Nro	14,639	24,042	16,050	22,631	10,172	811	31,992
Park & Rec Nro	130,699	149,832	148,380	132,151	194,086	187,498	138,739
Nro Police Buy Money	6,378	3,400	1,518	8,260	-	488	7,772
Nro Market Place	459,586	377,443	123,164	713,865	243,755	106,074	851,546
Nro Pool Concessions	42,367	20,289	23,082	39,574	25,444	15,747	49,271
Nro Era Timbergate	376,295	885,151	892,469	368,977	793,569	878,170	284,376
Nro Park Gifts	388	-	-	388	-	-	388
Nro Pool Misc	10,205	6,600	642	16,163	7,615	783	22,995
Racino	52,805	16,841	-	69,646	16,227	-	85,873
Badger Escrow	447,579	146,003	100,303	493,279	148,747	76,852	565,174
Parks And Recreation	9,826	395,875	302,801	102,900	392,403	302,810	192,493
Cdbg Program	5,394	-	-	5,394	-	-	5,394
Cemetery Breeding Fund	19,862	-	-	19,862	-	-	19,862

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Cemetery Conover	1,089	-	-	1,089	-	-	1,089
Cemetery Graham Trust	4,954	7	-	4,961	16	-	4,977
Cemetery Dorsey Trust	2,174	2	-	2,176	7	-	2,183
Cemetery Christie Trust	2,125	2	-	2,127	7	-	2,134
Cemetery Amos Trust	5,139	558	81	5,616	2,704	80	8,240
Cemetery Jordan Trust	173	-	-	173	-	-	173
Cemetery Mooney Trust	25,634	-	-	25,634	-	-	25,634
Cemetery Flower	50,547	6,062	1,970	54,639	148	1,126	53,661
Payroll	62,196	3,561,604	3,552,425	71,375	3,602,458	3,593,028	80,805
Electric Utility- Operating	1,474,916	9,381,155	8,828,817	2,027,254	9,106,199	8,398,397	2,735,056
Electric Utility- Depreciation	1,270,556	1,057,044	1,056,969	1,270,631	-	41,816	1,228,815
Electric Utility- Customer Deposits	477,025	315,531	235,826	556,730	134,440	62,240	628,930
Electric Utility- Cash Reserve	205,257	205,257	205,257	205,257	-	-	205,257
Wastewater Utility- Depreciation Fund	99,779	99,779	192,279	7,279	-	-	7,279
Wastewater Utility- Operating	100,484	1,531,512	1,559,305	72,691	1,460,929	1,420,937	112,683
Wastewater Utility- Bond and Interest	279,570	529,051	580,810	227,811	482,946	467,722	243,035
Wastewater Utility- Customer Deposit	46,025	40,845	33,165	53,705	14,800	6,720	61,785
Wastewater Utility- Debt Service	565,137	233,804	407,441	391,500	-	-	391,500
Water Utility- Operating	408,249	1,132,797	888,712	652,334	1,097,954	927,593	822,695
Water Utility- Depreciation	336,771	331,977	331,977	336,771	-	-	336,771
Water Utility- Customer Deposit	68,536	59,566	49,496	78,606	18,468	8,033	89,041
Water Utility- Bond and Interest	223,756	557,539	558,538	222,757	400,304	531,741	91,320
Water Utility- Bond Sales 2006	603,810	1,006,954	1,408,735	202,029	-	200,584	1,445
Water Utility- Debt Reserve	418,912	288,344	288,344	418,912	-	116,412	302,500
Storm Water Utility	55,362	146,919	44,368	157,913	147,219	178,676	126,456
Totals	<u>\$ 11,091,676</u>	<u>\$ 27,628,589</u>	<u>\$ 26,107,087</u>	<u>\$ 12,613,178</u>	<u>\$ 24,301,247</u>	<u>\$ 22,170,513</u>	<u>\$ 14,743,912</u>

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

TOWN OF EDINBURGH
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
General Fund	\$ 2,026,216	\$ 4,048,170	\$ 3,369,045	\$ 2,705,341	\$ 4,324,197	\$ 3,601,959	\$ 3,427,579
Motor Vehicle Highway	495,415	652,941	549,007	599,349	718,186	639,559	677,976
Local Road And Street	190,854	67,415	-	258,269	93,681	118,549	233,401
Edinburgh Park Memorial	1,535	-	-	1,535	-	-	1,535
HRA Fund	59,709	12,004	49,983	21,730	62,002	44,587	39,145
Riverboat Fund	217,662	26,539	20,144	224,057	26,539	58,897	191,699
Rainy Day	635,535	275,000	-	910,535	300,000	107,702	1,102,833
LOIT Special Distribution Fund	519,193	-	-	519,193	-	88,976	430,217
Levy Excess Fund	493	-	-	493	-	-	493
Cumulative Capl Imp (Cigarette Tax)	48,986	10,895	-	59,881	10,472	-	70,353
Cumulative Capital Development	43,329	30,724	28,728	45,325	29,516	8,231	66,610
Cedit (Shelby)	54,019	24,316	41,113	37,222	24,240	22,341	39,121
Public Safety Fund	-	-	-	-	162,231	-	162,231
CEDIT (Bartholomew County)	85,110	27,500	41,551	71,059	28,478	68,493	31,044
Fire & Rescue Donation	770	-	-	770	-	-	770
NRO Promotional Items	1,373	950	-	2,323	3,600	-	5,923
NRO Fire-EMS Fund	401,601	133,697	45,099	490,199	141,942	210,094	422,047
OCRA Grant PF-14-102	9,794	170,285	180,079	-	-	-	-
OCRA Grant DR2-09-277	16,103	536,647	551,542	1,208	-	-	1,208
Local Road & Bridge Matching Fund	-	174,850	174,850	-	-	-	-
Perpetual Care Cemetery	116,876	7,387	-	124,263	6,785	-	131,048
Police Nro	31,992	9,530	5,065	36,457	7,414	-	43,871
Park & Rec Nro	138,739	227,673	188,329	178,083	241,181	239,602	179,662
Nro Police Buy Money	7,772	-	-	7,772	-	-	7,772
Nro Market Place	851,546	294,881	95,545	1,050,882	261,780	170,937	1,141,725
Nro Pool Concessions	49,271	25,065	26,415	47,921	24,030	15,109	56,842
Nro Era Timbergate	284,376	856,800	1,066,298	74,878	869,156	877,212	66,822
Nro Park Gifts	388	-	-	388	-	-	388
Nro Pool Misc	22,995	6,870	531	29,334	9,156	1,445	37,045
Racino	85,873	16,876	-	102,749	14,124	-	116,873
Badger Escrow	565,174	145,417	71,401	639,190	150,689	85,086	704,793
Parks And Recreation	192,493	423,725	365,069	251,149	491,037	386,400	355,786
Cdbg Program	5,394	-	-	5,394	262,083	247,636	19,841

TOWN OF EDINBURGH
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Cemetery Breeding Fund	19,862	-	-	19,862	-	-	19,862
Cemetery Conover	1,089	-	-	1,089	-	-	1,089
Cemetery Graham Trust	4,977	36	-	5,013	39	-	5,052
Cemetery Dorsey Trust	2,183	9	-	2,192	9	-	2,201
Cemetery Christie Trust	2,134	9	-	2,143	9	-	2,152
Cemetery Amos Trust	8,240	520	75	8,685	548	75	9,158
Cemetery Jordan Trust	173	-	-	173	-	-	173
Cemetery Mooney Trust	25,634	-	-	25,634	-	-	25,634
Cemetery Flower	53,661	3,236	1,399	55,498	243	3,609	52,132
Payroll	80,805	3,582,010	3,581,955	80,860	3,751,693	3,752,521	80,032
Electric Utility- Operating	2,735,056	8,643,879	8,322,732	3,056,203	8,982,720	8,161,037	3,877,886
Electric Utility- Depreciation	1,228,815	500	41,816	1,187,499	500	20,908	1,167,091
Electric Utility- Customer Deposit	628,930	73,580	-	702,510	77,055	-	779,565
Electric Utility- Cash Reserve	205,257	-	-	205,257	-	-	205,257
Wastewater Utility- Depreciation Fund	7,279	-	-	7,279	-	-	7,279
Wastewater Utility- Operating	112,683	1,548,615	1,194,690	466,608	1,577,511	1,402,579	641,540
Wastewater Utility- Bond and Interest	243,035	479,930	722,691	274	480,912	480,952	234
Wastewater Utility- Customer Deposit	61,785	8,000	-	69,785	8,160	-	77,945
Wastewater Utility- Debt Service	391,500	2,154	-	393,654	2,003	-	395,657
Water Utility- Operating	822,695	1,364,526	1,177,197	1,010,024	1,380,737	1,252,428	1,138,333
Water Utility- Depreciation	336,771	-	-	336,771	-	-	336,771
Water Utility- Customer Deposit	89,041	10,120	-	99,161	11,100	-	110,261
Water Utility- Bond and Interest	91,320	362,832	180,574	273,578	349,530	532,359	90,749
Water Utility- Bond Sales 2006	1,445	-	-	1,445	-	-	1,445
Water Utility- Debt Reserve	302,500	650	-	303,150	406	-	303,556
Storm Water Utility	126,456	162,224	41,267	247,413	147,316	6,262	388,467
Totals	<u>\$ 14,743,912</u>	<u>\$ 24,448,987</u>	<u>\$ 22,134,190</u>	<u>\$ 17,058,709</u>	<u>\$ 25,033,010</u>	<u>\$ 22,605,545</u>	<u>\$ 19,486,174</u>

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

TOWN OF EDINBURGH
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.

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

The 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 December 31 of the year preceding the budget year or January 15 of the budget year if the Town 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.

TOWN OF EDINBURGH
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) 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 Town 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 Town 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.

TOWN OF EDINBURGH
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 EDINBURGH
 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 And Street	Edinburgh Park Memorial	HRA Fund	Riverboat Fund	Rainy Day	LOIT Special Distribution Fund
Cash and investments - beginning	\$ 1,313,355	\$ 259,709	\$ 125,068	\$ 1,523	\$ 50,512	\$ 187,215	\$ 121,535	\$ -
Receipts:								
Taxes	1,708,941	347,904	-	-	-	-	-	-
Licenses and permits	14,669	-	-	-	-	-	-	-
Intergovernmental receipts	1,692,376	285,079	52,255	-	-	25,970	-	-
Charges for services	157,111	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	228,225	4,461	-	-	78,443	-	334,000	-
Total receipts	<u>3,801,322</u>	<u>637,444</u>	<u>52,255</u>	<u>-</u>	<u>78,443</u>	<u>25,970</u>	<u>334,000</u>	<u>-</u>
Disbursements:								
Personal services	1,809,998	364,157	-	-	41,324	-	-	-
Supplies	291,416	99,761	-	-	-	-	-	-
Other services and charges	769,581	39,773	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	283,349	21,889	38,865	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	347,564	519	-	-	5	-	-	-
Total disbursements	<u>3,501,908</u>	<u>526,099</u>	<u>38,865</u>	<u>-</u>	<u>41,329</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>299,414</u>	<u>111,345</u>	<u>13,390</u>	<u>-</u>	<u>37,114</u>	<u>25,970</u>	<u>334,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,612,769</u>	<u>\$ 371,054</u>	<u>\$ 138,458</u>	<u>\$ 1,523</u>	<u>\$ 87,626</u>	<u>\$ 213,185</u>	<u>\$ 455,535</u>	<u>\$ -</u>

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

	Levy Excess Fund	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development	Cedit (Shelby)	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items	NRO Fire-EMS Fund
Cash and investments - beginning	\$ -	\$ 39,740	\$ 86,254	\$ 53,964	\$ 98,950	\$ 770	\$ 1,373	\$ 282,018
Receipts:								
Taxes	493	-	26,914	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	11,253	2,165	18,211	24,825	-	-	-
Charges for services	-	-	-	-	-	-	-	97,241
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	32
Total receipts	<u>493</u>	<u>11,253</u>	<u>29,079</u>	<u>18,211</u>	<u>24,825</u>	<u>-</u>	<u>-</u>	<u>97,273</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	5
Other services and charges	-	-	-	-	1,818	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	8,064	33,578	14,314	24,183	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	84,000
Total disbursements	<u>-</u>	<u>8,064</u>	<u>33,578</u>	<u>14,314</u>	<u>26,001</u>	<u>-</u>	<u>-</u>	<u>84,005</u>
Excess (deficiency) of receipts over disbursements	<u>493</u>	<u>3,189</u>	<u>(4,499)</u>	<u>3,897</u>	<u>(1,176)</u>	<u>-</u>	<u>-</u>	<u>13,268</u>
Cash and investments - ending	<u>\$ 493</u>	<u>\$ 42,929</u>	<u>\$ 81,755</u>	<u>\$ 57,861</u>	<u>\$ 97,774</u>	<u>\$ 770</u>	<u>\$ 1,373</u>	<u>\$ 295,286</u>

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

	OCRA Grant PF-14-102	OCRA Grant DR2-09-277	Perpetual Care Cemetery	Police Nro	Park & Rec Nro	Nro Police Buy Money	Nro Market Place
Cash and investments - beginning	\$ -	\$ -	\$ 105,491	\$ 14,639	\$ 130,699	\$ 6,378	\$ 459,586
Receipts:							
Taxes	-	-	-	-	-	-	370,970
Licenses and permits	-	-	-	3,110	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	6,120	4,912	149,232	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	116	16,020	600	3,400	6,473
Total receipts	-	-	6,236	24,042	149,832	3,400	377,443
Disbursements:							
Personal services	-	-	-	-	29,676	-	-
Supplies	-	-	-	-	115,178	1,518	21,854
Other services and charges	-	-	-	16,050	3,246	-	56,541
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	44,769
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	280	-	-
Total disbursements	-	-	-	16,050	148,380	1,518	123,164
Excess (deficiency) of receipts over disbursements	-	-	6,236	7,992	1,452	1,882	254,279
Cash and investments - ending	\$ -	\$ -	\$ 111,727	\$ 22,631	\$ 132,151	\$ 8,260	\$ 713,865

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

	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation
Cash and investments - beginning	\$ 42,367	\$ 376,295	\$ 388	\$ 10,205	\$ 52,805	\$ 447,579	\$ 9,826
Receipts:							
Taxes	-	-	-	-	-	-	340,288
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,841	-	27,373
Charges for services	20,279	884,883	-	-	-	9,600	17,838
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	10	268	-	6,600	-	136,403	10,376
Total receipts	20,289	885,151	-	6,600	16,841	146,003	395,875
Disbursements:							
Personal services	12,161	190,702	-	-	-	64,007	228,779
Supplies	10,921	163,937	-	642	-	379	30,601
Other services and charges	-	47,216	-	-	-	-	43,421
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	474,564	-	-	-	35,917	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	16,050	-	-	-	-	-
Total disbursements	23,082	892,469	-	642	-	100,303	302,801
Excess (deficiency) of receipts over disbursements	(2,793)	(7,318)	-	5,958	16,841	45,700	93,074
Cash and investments - ending	\$ 39,574	\$ 368,977	\$ 388	\$ 16,163	\$ 69,646	\$ 493,279	\$ 102,900

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

	Cdbg Program	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust
Cash and investments - beginning	\$ 5,394	\$ 19,862	\$ 1,089	\$ 4,954	\$ 2,174	\$ 2,125	\$ 5,139
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	7	2	2	558
Total receipts	-	-	-	7	2	2	558
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	81
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	81
Excess (deficiency) of receipts over disbursements	-	-	-	7	2	2	477
Cash and investments - ending	\$ 5,394	\$ 19,862	\$ 1,089	\$ 4,961	\$ 2,176	\$ 2,127	\$ 5,616

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

	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Flower	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposits
Cash and investments - beginning	\$ 173	\$ 25,634	\$ 50,547	\$ 62,196	\$ 1,474,916	\$ 1,270,556	\$ 477,025
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	8,628,516	-	-
Penalties	-	-	-	-	2,164	-	-
Other receipts	-	-	6,062	3,561,604	750,475	1,057,044	315,531
Total receipts	-	-	6,062	3,561,604	9,381,155	1,057,044	315,531
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,970	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	75,966	-	-
Capital outlay	-	-	-	-	68,805	-	-
Utility operating expenses	-	-	-	-	7,870,536	-	-
Other disbursements	-	-	-	3,552,425	813,510	1,056,969	235,826
Total disbursements	-	-	1,970	3,552,425	8,828,817	1,056,969	235,826
Excess (deficiency) of receipts over disbursements	-	-	4,092	9,179	552,338	75	79,705
Cash and investments - ending	\$ 173	\$ 25,634	\$ 54,639	\$ 71,375	\$ 2,027,254	\$ 1,270,631	\$ 556,730

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

	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond and Interest	Wastewater Utility- Customer Deposit	Wastewater Utility- Debt Service	Water Utility- Operating
Cash and investments - beginning	\$ 205,257	\$ 99,779	\$ 100,484	\$ 279,570	\$ 46,025	\$ 565,137	\$ 408,249
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	1,261,917	-	-	-	1,090,112
Penalties	-	-	7,688	-	-	-	4,964
Other receipts	205,257	99,779	261,907	529,051	40,845	233,804	37,721
Total receipts	205,257	99,779	1,531,512	529,051	40,845	233,804	1,132,797
Disbursements:							
Personal services	-	-	333,181	-	-	-	274,291
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	29,643	-	-	-	18,401
Debt service - principal and interest	-	-	-	548,211	-	157,179	3,548
Capital outlay	-	-	-	-	-	-	20,465
Utility operating expenses	-	-	592,083	8,592	-	16,433	361,324
Other disbursements	205,257	192,279	604,398	24,007	33,165	233,829	210,683
Total disbursements	205,257	192,279	1,559,305	580,810	33,165	407,441	888,712
Excess (deficiency) of receipts over disbursements	-	(92,500)	(27,793)	(51,759)	7,680	(173,637)	244,085
Cash and investments - ending	\$ 205,257	\$ 7,279	\$ 72,691	\$ 227,811	\$ 53,705	\$ 391,500	\$ 652,334

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

	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Storm Water Utility	Totals
Cash and investments - beginning	\$ 336,771	\$ 68,536	\$ 223,756	\$ 603,810	\$ 418,912	\$ 55,362	\$ 11,091,676
Receipts:							
Taxes	-	-	-	-	-	-	2,795,510
Licenses and permits	-	-	-	-	-	-	17,779
Intergovernmental receipts	-	-	-	-	-	-	2,156,348
Charges for services	-	-	-	-	-	-	1,347,216
Utility fees	-	-	-	-	-	144,780	11,125,325
Penalties	-	-	-	-	-	2,139	16,955
Other receipts	331,977	59,566	557,539	1,006,954	288,344	-	10,169,456
Total receipts	331,977	59,566	557,539	1,006,954	288,344	146,919	27,628,589
Disbursements:							
Personal services	-	-	-	-	-	-	3,348,276
Supplies	-	-	-	-	-	-	738,182
Other services and charges	-	-	-	-	-	-	1,025,771
Debt service - principal and interest	-	-	402,780	-	-	-	1,187,684
Capital outlay	-	-	-	-	-	-	1,068,762
Utility operating expenses	-	-	-	-	-	9,786	8,858,754
Other disbursements	331,977	49,496	155,758	1,408,735	288,344	34,582	9,879,658
Total disbursements	331,977	49,496	558,538	1,408,735	288,344	44,368	26,107,087
Excess (deficiency) of receipts over disbursements	-	10,070	(999)	(401,781)	-	102,551	1,521,502
Cash and investments - ending	\$ 336,771	\$ 78,606	\$ 222,757	\$ 202,029	\$ 418,912	\$ 157,913	\$ 12,613,178

TOWN OF EDINBURGH
 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 And Street	Edinburgh Park Memorial	HRA Fund	Riverboat Fund	Rainy Day	LOIT Special Distribution Fund
Cash and investments - beginning	\$ 1,612,769	\$ 371,054	\$ 138,458	\$ 1,523	\$ 87,626	\$ 213,185	\$ 455,535	\$ -
Receipts:								
Taxes	1,732,497	343,594	-	-	-	-	-	-
Licenses and permits	16,087	-	-	-	-	-	-	-
Intergovernmental receipts	1,757,086	288,221	52,396	-	-	27,107	-	519,193
Charges for services	176,922	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	96,436	477	-	12	12,008	-	180,000	-
Total receipts	<u>3,779,028</u>	<u>632,292</u>	<u>52,396</u>	<u>12</u>	<u>12,008</u>	<u>27,107</u>	<u>180,000</u>	<u>519,193</u>
Disbursements:								
Personal services	1,923,745	314,226	-	-	39,925	-	-	-
Supplies	252,167	82,931	-	-	-	-	-	-
Other services and charges	766,351	47,407	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	212,320	62,784	-	-	-	22,630	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	210,998	583	-	-	-	-	-	-
Total disbursements	<u>3,365,581</u>	<u>507,931</u>	<u>-</u>	<u>-</u>	<u>39,925</u>	<u>22,630</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>413,447</u>	<u>124,361</u>	<u>52,396</u>	<u>12</u>	<u>(27,917)</u>	<u>4,477</u>	<u>180,000</u>	<u>519,193</u>
Cash and investments - ending	<u>\$ 2,026,216</u>	<u>\$ 495,415</u>	<u>\$ 190,854</u>	<u>\$ 1,535</u>	<u>\$ 59,709</u>	<u>\$ 217,662</u>	<u>\$ 635,535</u>	<u>\$ 519,193</u>

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

	Levy Excess Fund	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development	Cedit (Shelby)	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items	NRO Fire-EMS Fund
Cash and investments - beginning	\$ 493	\$ 42,929	\$ 81,755	\$ 57,861	\$ 97,774	\$ 770	\$ 1,373	\$ 295,286
Receipts:								
Taxes	-	-	26,847	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	11,418	2,355	22,732	24,839	-	-	-
Charges for services	-	-	-	-	-	-	-	151,279
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	36
Total receipts	-	11,418	29,202	22,732	24,839	-	-	151,315
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	422	-	-	-
Other services and charges	-	-	-	-	5,926	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	5,361	67,628	26,574	31,155	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	45,000
Total disbursements	-	5,361	67,628	26,574	37,503	-	-	45,000
Excess (deficiency) of receipts over disbursements	-	6,057	(38,426)	(3,842)	(12,664)	-	-	106,315
Cash and investments - ending	\$ 493	\$ 48,986	\$ 43,329	\$ 54,019	\$ 85,110	\$ 770	\$ 1,373	\$ 401,601

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

	OCRA Grant PF-14-102	OCRA Grant DR2-09-277	Perpetual Care Cemetery	Police Nro	Park & Rec Nro	Nro Police Buy Money	Nro Market Place
Cash and investments - beginning	\$ -	\$ -	\$ 111,727	\$ 22,631	\$ 132,151	\$ 8,260	\$ 713,865
Receipts:							
Taxes	-	-	-	-	-	-	243,345
Licenses and permits	-	-	-	3,630	-	-	-
Intergovernmental receipts	231,886	322,053	-	-	-	-	-
Charges for services	-	-	4,875	4,471	187,939	-	-
Fines and forfeits	-	-	-	672	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	274	1,399	6,147	-	410
Total receipts	231,886	322,053	5,149	10,172	194,086	-	243,755
Disbursements:							
Personal services	-	-	-	-	54,745	-	-
Supplies	-	-	-	811	126,770	488	23,150
Other services and charges	-	-	-	-	5,983	-	68,884
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	222,092	305,950	-	-	-	-	14,040
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	222,092	305,950	-	811	187,498	488	106,074
Excess (deficiency) of receipts over disbursements	9,794	16,103	5,149	9,361	6,588	(488)	137,681
Cash and investments - ending	\$ 9,794	\$ 16,103	\$ 116,876	\$ 31,992	\$ 138,739	\$ 7,772	\$ 851,546

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

	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation
Cash and investments - beginning	\$ 39,574	\$ 368,977	\$ 388	\$ 16,163	\$ 69,646	\$ 493,279	\$ 102,900
Receipts:							
Taxes	-	-	-	-	16,227	-	336,102
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	29,477
Charges for services	25,444	793,260	-	-	-	9,600	16,480
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	309	-	7,615	-	139,147	10,344
Total receipts	25,444	793,569	-	7,615	16,227	148,747	392,403
Disbursements:							
Personal services	272	194,279	-	-	-	65,989	228,795
Supplies	15,475	156,596	-	783	-	398	35,580
Other services and charges	-	40,110	-	-	-	-	37,436
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	469,749	-	-	-	10,465	999
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	17,436	-	-	-	-	-
Total disbursements	15,747	878,170	-	783	-	76,852	302,810
Excess (deficiency) of receipts over disbursements	9,697	(84,601)	-	6,832	16,227	71,895	89,593
Cash and investments - ending	\$ 49,271	\$ 284,376	\$ 388	\$ 22,995	\$ 85,873	\$ 565,174	\$ 192,493

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

	Cdbg Program	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust
Cash and investments - beginning	\$ 5,394	\$ 19,862	\$ 1,089	\$ 4,961	\$ 2,176	\$ 2,127	\$ 5,616
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	16	7	7	2,704
Total receipts	-	-	-	16	7	7	2,704
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	80
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	80
Excess (deficiency) of receipts over disbursements	-	-	-	16	7	7	2,624
Cash and investments - ending	\$ 5,394	\$ 19,862	\$ 1,089	\$ 4,977	\$ 2,183	\$ 2,134	\$ 8,240

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

	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Flower	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposits
Cash and investments - beginning	\$ 173	\$ 25,634	\$ 54,639	\$ 71,375	\$ 2,027,254	\$ 1,270,631	\$ 556,730
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	8,638,807	-	-
Penalties	-	-	-	-	478	-	-
Other receipts	-	-	148	3,602,458	466,914	-	134,440
Total receipts	-	-	148	3,602,458	9,106,199	-	134,440
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,126	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	76,158	41,816	-
Capital outlay	-	-	-	-	52,724	-	-
Utility operating expenses	-	-	-	-	8,269,490	-	-
Other disbursements	-	-	-	3,593,028	25	-	62,240
Total disbursements	-	-	1,126	3,593,028	8,398,397	41,816	62,240
Excess (deficiency) of receipts over disbursements	-	-	(978)	9,430	707,802	(41,816)	72,200
Cash and investments - ending	\$ 173	\$ 25,634	\$ 53,661	\$ 80,805	\$ 2,735,056	\$ 1,228,815	\$ 628,930

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

	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond and Interest	Wastewater Utility- Customer Deposit	Wastewater Utility- Debt Service	Water Utility- Operating
Cash and investments - beginning	\$ 205,257	\$ 7,279	\$ 72,691	\$ 227,811	\$ 53,705	\$ 391,500	\$ 652,334
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	1,443,072	-	-	-	1,084,663
Penalties	-	-	9,212	-	-	-	4,979
Other receipts	-	-	8,645	482,946	14,800	-	8,312
Total receipts	-	-	1,460,929	482,946	14,800	-	1,097,954
Disbursements:							
Personal services	-	-	329,863	-	-	-	259,304
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	26,093	-	-	-	15,804
Debt service - principal and interest	-	-	27,684	467,722	-	-	3,548
Capital outlay	-	-	1,176	-	-	-	25,415
Utility operating expenses	-	-	418,175	-	-	-	423,802
Other disbursements	-	-	617,946	-	6,720	-	199,720
Total disbursements	-	-	1,420,937	467,722	6,720	-	927,593
Excess (deficiency) of receipts over disbursements	-	-	39,992	15,224	8,080	-	170,361
Cash and investments - ending	\$ 205,257	\$ 7,279	\$ 112,683	\$ 243,035	\$ 61,785	\$ 391,500	\$ 822,695

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

	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Storm Water Utility	Totals
Cash and investments - beginning	\$ 336,771	\$ 78,606	\$ 222,757	\$ 202,029	\$ 418,912	\$ 157,913	\$ 12,613,178
Receipts:							
Taxes	-	-	-	-	-	-	2,698,612
Licenses and permits	-	-	-	-	-	-	19,717
Intergovernmental receipts	-	-	-	-	-	-	3,288,763
Charges for services	-	-	-	-	-	-	1,370,270
Fines and forfeits	-	-	-	-	-	-	672
Utility fees	-	-	-	-	-	145,007	11,311,549
Penalties	-	-	-	-	-	2,212	16,881
Other receipts	-	18,468	400,304	-	-	-	5,594,783
Total receipts	-	18,468	400,304	-	-	147,219	24,301,247
Disbursements:							
Personal services	-	-	-	-	-	-	3,411,143
Supplies	-	-	-	-	-	-	696,697
Other services and charges	-	-	-	-	-	-	1,014,074
Debt service - principal and interest	-	-	531,741	-	116,412	-	1,265,081
Capital outlay	-	-	-	-	-	6,173	1,537,235
Utility operating expenses	-	-	-	-	-	172,503	9,283,970
Other disbursements	-	8,033	-	200,584	-	-	4,962,313
Total disbursements	-	8,033	531,741	200,584	116,412	178,676	22,170,513
Excess (deficiency) of receipts over disbursements	-	10,435	(131,437)	(200,584)	(116,412)	(31,457)	2,130,734
Cash and investments - ending	\$ 336,771	\$ 89,041	\$ 91,320	\$ 1,445	\$ 302,500	\$ 126,456	\$ 14,743,912

TOWN OF EDINBURGH
 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 And Street	Edinburgh Park Memorial	HRA Fund	Riverboat Fund	Rainy Day	LOIT Special Distribution Fund
Cash and investments - beginning	\$ 2,026,216	\$ 495,415	\$ 190,854	\$ 1,535	\$ 59,709	\$ 217,662	\$ 635,535	\$ 519,193
Receipts:								
Taxes	3,426,710	350,769	-	-	-	-	-	-
Licenses and permits	13,129	-	-	-	-	-	-	-
Intergovernmental receipts	324,915	301,668	67,415	-	-	26,539	-	-
Charges for services	170,950	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	112,466	504	-	-	12,004	-	275,000	-
Total receipts	4,048,170	652,941	67,415	-	12,004	26,539	275,000	-
Disbursements:								
Personal services	1,899,703	314,545	-	-	49,948	-	-	-
Supplies	238,102	75,411	-	-	-	-	-	-
Other services and charges	721,495	35,875	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	206,874	123,176	-	-	-	20,144	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	302,871	-	-	-	35	-	-	-
Total disbursements	3,369,045	549,007	-	-	49,983	20,144	-	-
Excess (deficiency) of receipts over disbursements	679,125	103,934	67,415	-	(37,979)	6,395	275,000	-
Cash and investments - ending	\$ 2,705,341	\$ 599,349	\$ 258,269	\$ 1,535	\$ 21,730	\$ 224,057	\$ 910,535	\$ 519,193

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

	Levy Excess Fund	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development	Cedit (Shelby)	Public Safety Fund	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items
Cash and investments - beginning	\$ 493	\$ 48,986	\$ 43,329	\$ 54,019	\$ -	\$ 85,110	\$ 770	\$ 1,373
Receipts:								
Taxes	-	-	27,591	24,316	-	27,500	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,895	2,536	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	597	-	-	-	-	950
Total receipts	-	10,895	30,724	24,316	-	27,500	-	950
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	19,148	-	-
Other services and charges	-	-	-	-	-	18,837	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	28,728	41,113	-	1,395	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,171	-	-
Total disbursements	-	-	28,728	41,113	-	41,551	-	-
Excess (deficiency) of receipts over disbursements	-	10,895	1,996	(16,797)	-	(14,051)	-	950
Cash and investments - ending	\$ 493	\$ 59,881	\$ 45,325	\$ 37,222	\$ -	\$ 71,059	\$ 770	\$ 2,323

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

	NRO Fire-EMS Fund	OCRA Grant PF-14-102	OCRA Grant DR2-09-277	Local Road & Bridge Matching Fund	Perpetual Care Cemetery	Police Nro	Park & Rec Nro	Nro Police Buy Money
Cash and investments - beginning	\$ 401,601	\$ 9,794	\$ 16,103	\$ -	\$ 116,876	\$ 31,992	\$ 138,739	\$ 7,772
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,698	-	-
Intergovernmental receipts	-	168,114	536,647	174,850	-	-	-	-
Charges for services	133,650	-	-	-	7,118	5,591	106,974	-
Fines and forfeits	-	-	-	-	-	396	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	47	2,171	-	-	269	845	120,699	-
Total receipts	133,697	170,285	536,647	174,850	7,387	9,530	227,673	-
Disbursements:								
Personal services	-	-	-	-	-	-	73,381	-
Supplies	-	-	-	-	-	5,045	112,830	-
Other services and charges	-	-	-	-	-	-	1,983	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	180,079	551,542	59,425	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	45,099	-	-	115,425	-	20	135	-
Total disbursements	45,099	180,079	551,542	174,850	-	5,065	188,329	-
Excess (deficiency) of receipts over disbursements	88,598	(9,794)	(14,895)	-	7,387	4,465	39,344	-
Cash and investments - ending	\$ 490,199	\$ -	\$ 1,208	\$ -	\$ 124,263	\$ 36,457	\$ 178,083	\$ 7,772

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

	Nro Market Place	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation
Cash and investments - beginning	\$ 851,546	\$ 49,271	\$ 284,376	\$ 388	\$ 22,995	\$ 85,873	\$ 565,174	\$ 192,493
Receipts:								
Taxes	244,881	-	-	-	-	-	-	350,769
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,876	-	32,237
Charges for services	-	-	802,055	-	6,670	-	-	25,178
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	50,000	25,065	54,745	-	200	-	145,417	15,541
Total receipts	294,881	25,065	856,800	-	6,870	16,876	145,417	423,725
Disbursements:								
Personal services	-	10,259	179,451	-	-	-	65,983	256,031
Supplies	1,566	16,156	175,629	-	531	-	258	39,899
Other services and charges	32,683	-	17,498	-	-	-	-	69,139
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	612,567	-	-	-	5,160	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	61,296	-	81,153	-	-	-	-	-
Total disbursements	95,545	26,415	1,066,298	-	531	-	71,401	365,069
Excess (deficiency) of receipts over disbursements	199,336	(1,350)	(209,498)	-	6,339	16,876	74,016	58,656
Cash and investments - ending	\$ 1,050,882	\$ 47,921	\$ 74,878	\$ 388	\$ 29,334	\$ 102,749	\$ 639,190	\$ 251,149

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

	Cdbg Program	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust
Cash and investments - beginning	\$ 5,394	\$ 19,862	\$ 1,089	\$ 4,977	\$ 2,183	\$ 2,134	\$ 8,240
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	36	9	9	520
Total receipts	-	-	-	36	9	9	520
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	75
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	75
Excess (deficiency) of receipts over disbursements	-	-	-	36	9	9	445
Cash and investments - ending	\$ 5,394	\$ 19,862	\$ 1,089	\$ 5,013	\$ 2,192	\$ 2,143	\$ 8,685

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

	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Flower	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposit
Cash and investments - beginning	\$ 173	\$ 25,634	\$ 53,661	\$ 80,805	\$ 2,735,056	\$ 1,228,815	\$ 628,930
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	3,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	8,322,775	-	-
Penalties	-	-	-	-	457	-	-
Other receipts	-	-	236	3,582,010	320,647	500	73,580
Total receipts	-	-	3,236	3,582,010	8,643,879	500	73,580
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,399	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	331,556	41,816	-
Capital outlay	-	-	-	-	25,941	-	-
Utility operating expenses	-	-	-	-	7,965,235	-	-
Other disbursements	-	-	-	3,581,955	-	-	-
Total disbursements	-	-	1,399	3,581,955	8,322,732	41,816	-
Excess (deficiency) of receipts over disbursements	-	-	1,837	55	321,147	(41,316)	73,580
Cash and investments - ending	\$ 173	\$ 25,634	\$ 55,498	\$ 80,860	\$ 3,056,203	\$ 1,187,499	\$ 702,510

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

	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond and Interest	Wastewater Utility- Customer Deposit	Wastewater Utility- Debt Service	Water Utility- Operating
Cash and investments - beginning	\$ 205,257	\$ 7,279	\$ 112,683	\$ 243,035	\$ 61,785	\$ 391,500	\$ 822,695
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	1,529,040	-	-	-	1,343,683
Penalties	-	-	9,472	-	-	-	5,838
Other receipts	-	-	10,103	479,930	8,000	2,154	15,005
Total receipts	-	-	1,548,615	479,930	8,000	2,154	1,364,526
Disbursements:							
Personal services	-	-	276,232	-	-	-	275,064
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	26,104	-	-	-	13,983
Debt service - principal and interest	-	-	-	722,666	-	-	-
Capital outlay	-	-	27,684	-	-	-	5,358
Utility operating expenses	-	-	369,740	25	-	-	519,960
Other disbursements	-	-	494,930	-	-	-	362,832
Total disbursements	-	-	1,194,690	722,691	-	-	1,177,197
Excess (deficiency) of receipts over disbursements	-	-	353,925	(242,761)	8,000	2,154	187,329
Cash and investments - ending	\$ 205,257	\$ 7,279	\$ 466,608	\$ 274	\$ 69,785	\$ 393,654	\$ 1,010,024

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

	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Storm Water Utility	Totals
Cash and investments - beginning	\$ 336,771	\$ 89,041	\$ 91,320	\$ 1,445	\$ 302,500	\$ 126,456	\$ 14,743,912
Receipts:							
Taxes	-	-	-	-	-	-	4,452,536
Licenses and permits	-	-	-	-	-	-	15,827
Intergovernmental receipts	-	-	-	-	-	-	1,662,692
Charges for services	-	-	-	-	-	-	1,261,186
Fines and forfeits	-	-	-	-	-	-	396
Utility fees	-	-	-	-	-	144,925	11,340,423
Penalties	-	-	-	-	-	2,394	18,161
Other receipts	-	10,120	362,832	-	650	14,905	5,697,766
Total receipts	-	10,120	362,832	-	650	162,224	24,448,987
Disbursements:							
Personal services	-	-	-	-	-	-	3,400,597
Supplies	-	-	-	-	-	-	686,049
Other services and charges	-	-	-	-	-	-	937,597
Debt service - principal and interest	-	-	180,574	-	-	-	1,276,612
Capital outlay	-	-	-	-	-	480	1,889,666
Utility operating expenses	-	-	-	-	-	40,787	8,895,747
Other disbursements	-	-	-	-	-	-	5,047,922
Total disbursements	-	-	180,574	-	-	41,267	22,134,190
Excess (deficiency) of receipts over disbursements	-	10,120	182,258	-	650	120,957	2,314,797
Cash and investments - ending	\$ 336,771	\$ 99,161	\$ 273,578	\$ 1,445	\$ 303,150	\$ 247,413	\$ 17,058,709

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General Fund	Motor Vehicle Highway	Local Road And Street	Edinburgh Park Memorial	HRA Fund	Riverboat Fund	Rainy Day	LOIT Special Distribution Fund
Cash and investments - beginning	\$ 2,705,341	\$ 599,349	\$ 258,269	\$ 1,535	\$ 21,730	\$ 224,057	\$ 910,535	\$ 519,193
Receipts:								
Taxes	3,719,649	367,649	-	-	-	-	-	-
Licenses and permits	16,117	-	-	-	-	-	-	-
Intergovernmental receipts	179,193	340,411	93,681	-	-	26,539	-	-
Charges for services	162,067	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	247,171	10,126	-	-	62,002	-	300,000	-
Total receipts	4,324,197	718,186	93,681	-	62,002	26,539	300,000	-
Disbursements:								
Personal services	1,950,539	318,578	-	-	44,587	-	-	-
Supplies	289,688	83,686	-	-	-	2,152	-	-
Other services and charges	780,072	41,197	118,549	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	266,544	196,098	-	-	-	56,745	57,702	88,976
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	315,116	-	-	-	-	-	50,000	-
Total disbursements	3,601,959	639,559	118,549	-	44,587	58,897	107,702	88,976
Excess (deficiency) of receipts over disbursements	722,238	78,627	(24,868)	-	17,415	(32,358)	192,298	(88,976)
Cash and investments - ending	\$ 3,427,579	\$ 677,976	\$ 233,401	\$ 1,535	\$ 39,145	\$ 191,699	\$ 1,102,833	\$ 430,217

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Levy Excess Fund	Cumulative Capl Imp (Cigarette Tax)	Cumulative Capital Development	Cedit (Shelby)	Public Safety Fund	CEDIT (Bartholomew County)	Fire & Rescue Donation	NRO Promotional Items
Cash and investments - beginning	\$ 493	\$ 59,881	\$ 45,325	\$ 37,222	\$ -	\$ 71,059	\$ 770	\$ 2,323
Receipts:								
Taxes	-	-	27,139	24,240	162,231	27,968	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,472	2,377	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	510	-	3,600
Total receipts	-	10,472	29,516	24,240	162,231	28,478	-	3,600
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	19,120	-	-
Other services and charges	-	-	-	-	-	35,680	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	8,231	22,341	-	13,693	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	8,231	22,341	-	68,493	-	-
Excess (deficiency) of receipts over disbursements	-	10,472	21,285	1,899	162,231	(40,015)	-	3,600
Cash and investments - ending	\$ 493	\$ 70,353	\$ 66,610	\$ 39,121	\$ 162,231	\$ 31,044	\$ 770	\$ 5,923

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	NRO Fire-EMS Fund	OCRA Grant PF-14-102	OCRA Grant DR2-09-277	Local Road & Bridge Matching Fund	Perpetual Care Cemetery	Police Nro	Park & Rec Nro	Nro Police Buy Money
Cash and investments - beginning	\$ 490,199	\$ -	\$ 1,208	\$ -	\$ 124,263	\$ 36,457	\$ 178,083	\$ 7,772
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,320	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	141,589	-	-	-	-	4,094	240,387	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	353	-	-	-	6,785	-	794	-
Total receipts	141,942	-	-	-	6,785	7,414	241,181	-
Disbursements:								
Personal services	-	-	-	-	-	-	111,505	-
Supplies	94	-	-	-	-	-	124,258	-
Other services and charges	-	-	-	-	-	-	3,621	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	210,000	-	-	-	-	-	218	-
Total disbursements	210,094	-	-	-	-	-	239,602	-
Excess (deficiency) of receipts over disbursements	(68,152)	-	-	-	6,785	7,414	1,579	-
Cash and investments - ending	\$ 422,047	\$ -	\$ 1,208	\$ -	\$ 131,048	\$ 43,871	\$ 179,662	\$ 7,772

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Nro Market Place	Nro Pool Concessions	Nro Era Timbergate	Nro Park Gifts	Nro Pool Misc	Racino	Badger Escrow	Parks And Recreation
Cash and investments - beginning	\$ 1,050,882	\$ 47,921	\$ 74,878	\$ 388	\$ 29,334	\$ 102,749	\$ 639,190	\$ 251,149
Receipts:								
Taxes	259,076	-	-	-	-	-	-	416,708
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	14,124	-	36,495
Charges for services	-	24,030	721,102	-	-	-	8,800	37,834
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,704	-	148,054	-	9,156	-	141,889	-
Total receipts	261,780	24,030	869,156	-	9,156	14,124	150,689	491,037
Disbursements:								
Personal services	-	-	184,744	-	-	-	67,248	253,337
Supplies	8,456	15,109	156,125	-	1,445	-	237	61,163
Other services and charges	24,063	-	49,790	-	-	-	1,578	71,900
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	27,606	-	438,659	-	-	-	16,023	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	110,812	-	47,894	-	-	-	-	-
Total disbursements	170,937	15,109	877,212	-	1,445	-	85,086	386,400
Excess (deficiency) of receipts over disbursements	90,843	8,921	(8,056)	-	7,711	14,124	65,603	104,637
Cash and investments - ending	\$ 1,141,725	\$ 56,842	\$ 66,822	\$ 388	\$ 37,045	\$ 116,873	\$ 704,793	\$ 355,786

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cdbg Program	Cemetery Breeding Fund	Cemetery Conover	Cemetery Graham Trust	Cemetery Dorsey Trust	Cemetery Christie Trust	Cemetery Amos Trust
Cash and investments - beginning	\$ 5,394	\$ 19,862	\$ 1,089	\$ 5,013	\$ 2,192	\$ 2,143	\$ 8,685
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	262,083	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	39	9	9	548
Total receipts	262,083	-	-	39	9	9	548
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	247,636	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	75
Total disbursements	247,636	-	-	-	-	-	75
Excess (deficiency) of receipts over disbursements	14,447	-	-	39	9	9	473
Cash and investments - ending	\$ 19,841	\$ 19,862	\$ 1,089	\$ 5,052	\$ 2,201	\$ 2,152	\$ 9,158

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cemetery Jordan Trust	Cemetery Mooney Trust	Cemetery Flower	Payroll	Electric Utility- Operating	Electric Utility- Depreciation	Electric Utility- Customer Deposit
Cash and investments - beginning	\$ 173	\$ 25,634	\$ 55,498	\$ 80,860	\$ 3,056,203	\$ 1,187,499	\$ 702,510
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	8,917,897	-	-
Penalties	-	-	-	-	441	-	-
Other receipts	-	-	243	3,751,693	64,382	500	77,055
Total receipts	-	-	243	3,751,693	8,982,720	500	77,055
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	3,609	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	20,908	-
Capital outlay	-	-	-	-	46,933	-	-
Utility operating expenses	-	-	-	-	8,114,104	-	-
Other disbursements	-	-	-	3,752,521	-	-	-
Total disbursements	-	-	3,609	3,752,521	8,161,037	20,908	-
Excess (deficiency) of receipts over disbursements	-	-	(3,366)	(828)	821,683	(20,408)	77,055
Cash and investments - ending	\$ 173	\$ 25,634	\$ 52,132	\$ 80,032	\$ 3,877,886	\$ 1,167,091	\$ 779,565

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Electric Utility- Cash Reserve	Wastewater Utility- Depreciation Fund	Wastewater Utility- Operating	Wastewater Utility- Bond and Interest	Wastewater Utility- Customer Deposit	Wastewater Utility- Debt Service	Water Utility- Operating
Cash and investments - beginning	\$ 205,257	\$ 7,279	\$ 466,608	\$ 274	\$ 69,785	\$ 393,654	\$ 1,010,024
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	1,555,140	-	-	-	1,365,753
Penalties	-	-	10,069	-	-	-	5,897
Other receipts	-	-	12,302	480,912	8,160	2,003	9,087
Total receipts	-	-	1,577,511	480,912	8,160	2,003	1,380,737
Disbursements:							
Personal services	-	-	284,785	-	-	-	273,958
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	27,325	-	-	-	16,326
Debt service - principal and interest	-	-	-	480,952	-	-	-
Capital outlay	-	-	27,684	-	-	-	117,253
Utility operating expenses	-	-	581,873	-	-	-	495,361
Other disbursements	-	-	480,912	-	-	-	349,530
Total disbursements	-	-	1,402,579	480,952	-	-	1,252,428
Excess (deficiency) of receipts over disbursements	-	-	174,932	(40)	8,160	2,003	128,309
Cash and investments - ending	\$ 205,257	\$ 7,279	\$ 641,540	\$ 234	\$ 77,945	\$ 395,657	\$ 1,138,333

TOWN OF EDINBURGH
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Water Utility- Depreciation	Water Utility- Customer Deposit	Water Utility- Bond and Interest	Water Utility- Bond Sales 2006	Water Utility- Debt Reserve	Storm Water Utility	Totals
Cash and investments - beginning	\$ 336,771	\$ 99,161	\$ 273,578	\$ 1,445	\$ 303,150	\$ 247,413	\$ 17,058,709
Receipts:							
Taxes	-	-	-	-	-	-	5,004,660
Licenses and permits	-	-	-	-	-	-	19,437
Intergovernmental receipts	-	-	-	-	-	-	965,375
Charges for services	-	-	-	-	-	-	1,339,903
Utility fees	-	-	-	-	-	144,949	11,983,739
Penalties	-	-	-	-	-	2,367	18,774
Other receipts	-	11,100	349,530	-	406	-	5,701,122
Total receipts	-	11,100	349,530	-	406	147,316	25,033,010
Disbursements:							
Personal services	-	-	-	-	-	-	3,489,281
Supplies	-	-	-	-	-	-	765,142
Other services and charges	-	-	-	-	-	-	1,170,101
Debt service - principal and interest	-	-	531,784	-	-	-	1,033,644
Capital outlay	-	-	-	-	-	-	1,632,124
Utility operating expenses	-	-	-	-	-	6,262	9,197,600
Other disbursements	-	-	575	-	-	-	5,317,653
Total disbursements	-	-	532,359	-	-	6,262	22,605,545
Excess (deficiency) of receipts over disbursements	-	11,100	(182,829)	-	406	141,054	2,427,465
Cash and investments - ending	\$ 336,771	\$ 110,261	\$ 90,749	\$ 1,445	\$ 303,556	\$ 388,467	\$ 19,486,174

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TOWN OF EDINBURGH
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ -	\$ 1,185
Electric	31,211	215,944
Wastewater	8,413	36,954
Water	9,095	45,004
Governmental activities	416,639	-
Totals	\$ 465,358	\$ 299,087

TOWN OF EDINBURGH
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Yamaha Finance	72 Yamaha Golf Carts	\$ 30,788	5/1/2018	10/1/2022
Electric:				
First Bankers	2014 Dodge Durango	9,116	2/1/2015	8/1/2019
First Bankers	2016 International Arial Bucket Truck	41,816	2/1/2016	8/1/2021
Merchant's Bank	Vermeer Trenchers (2)	<u>7,002</u>	5/16/2014	5/16/2019
Total Electric		<u>57,934</u>		
Wastewater:				
First Bankers	Crane Truck	<u>27,684</u>	10/12/2015	2/1/2021
Total of annual lease payments		<u>\$ 116,406</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Revenue bonds	2017 Economic Development/Golf Course	\$ 1,441,000	\$ 432,196
Wastewater: Revenue bonds	2015 Wastewater Refunding Bonds	<u>2,700,000</u>	<u>480,793</u>
Water: Revenue bonds	Waterworks Revenue Bonds of 2016	<u>2,585,000</u>	<u>351,280</u>
Totals		<u>\$ 6,726,000</u>	<u>\$ 1,264,269</u>

TOWN OF EDINBURGH
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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	\$ 4,645,096
Infrastructure	40,619,734
Buildings	8,792,727
Improvements other than buildings	10,787,838
Machinery, equipment, and vehicles	<u>5,949,389</u>
Total governmental activities	<u>70,794,784</u>
Electric:	
Land	18,387
Infrastructure	8,956,644
Buildings	840,604
Improvements other than buildings	1,671,486
Machinery, equipment, and vehicles	<u>1,788,346</u>
Total Electric	<u>13,275,467</u>
Wastewater:	
Land	4,000
Infrastructure	3,688,806
Buildings	3,111,700
Improvements other than buildings	10,225,839
Machinery, equipment, and vehicles	<u>3,033,052</u>
Total Wastewater	<u>20,063,397</u>
Water:	
Land	16,450
Infrastructure	4,557,847
Buildings	427,948
Improvements other than buildings	5,047,435
Machinery, equipment, and vehicles	<u>520,825</u>
Total Water	<u>10,570,505</u>
Storm Water:	
Total Storm Water	<u>-</u>
Total capital assets	<u>\$ 114,704,153</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/>.