

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF SCOTTSBURG

SCOTT COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
10/10/2019

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.....	10-15
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-55
Schedule of Payables and Receivables	57
Schedule of Leases and Debt	58
Schedule of Capital Assets.....	59
Other Reports.....	60

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janetta C. Hardy	01-01-12 to 12-31-19
Mayor	William H. Graham	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	William H. Graham	01-01-15 to 12-31-19
President Pro Tempore of the Common Council	Terry Amick William Hoagland	01-01-15 to 12-31-15 01-01-16 to 12-31-19
Utility Office Manager	Tonja Caudill Leslie Bixler	01-01-15 to 02-16-17 02-17-17 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 SCOTTSBURG, SCOTT COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Scottsburg (City), 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 City'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 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 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 City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a 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 City 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 City 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 City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the 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

October 8, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
GENERAL	\$ 1,002,265	\$ 3,368,589	\$ 3,064,255	\$ 1,306,599	\$ 3,198,232	\$ 3,133,228	\$ 1,371,603		
MOTOR VEHICLE HIGHWAY	308,402	240,100	344,218	204,284	446,736	379,877	271,143		
LOCAL ROAD & STREET	312,815	33,260	1,446	344,629	33,251	79,143	298,737		
ECONOMIC & INDUSTRIAL DEVELOPMENT	465,752	149,150	366,303	248,599	57,450	85,000	221,049		
ANIMAL SHELTER DONATIONS	20,307	25	-	20,332	300	12,000	8,632		
POLICE DRUG GRANT 2016	-	-	-	-	-	508	(508)		
LAW ENFORCEMENT CONT ED	60,339	8,104	2,534	65,909	11,527	6,143	71,293		
PARKS & RECREATION	68,034	204,453	248,630	23,857	266,878	268,181	22,554		
RAINY DAY	337,539	1,000	1,000	337,539	802,090	279,119	860,510		
LOIT SPECIAL DISTRIBUTION	-	-	-	-	156,271	-	156,271		
LOCAL ASSET FORFEITURE	24,498	9,190	3,173	30,515	5,054	3,450	32,119		
LEVY EXCESS FUND	13	-	-	13	-	-	13		
CERTIFIED TECHNOLOGY PARK	-	510,504	160,214	350,290	13,626	220,000	143,916		
CUMULATIVE CAPITAL DEVELOPMENT	451,623	77,233	259,106	269,750	77,375	60,058	287,067		
LOCAL ROAD & BRIDGE MATCHING GRANT	-	-	-	-	1,000,000	-	1,000,000		
S'BURG SEWAGE WORKS PROJECT -13	9	100,261	85,187	15,083	69,050	84,050	83		
REDEVELOPMENT CAPITAL FUND	-	6,413,078	681,040	5,732,038	5,684	1,678,399	4,059,323		
CUMULATIVE FIRE	24,737	3,223	9,862	18,098	4,517	617	21,998		
CUMULATIVE CAPITAL IMPROVEMENT	187,418	16,947	34,250	170,115	19,096	22,242	166,969		
SE REDEVELOPMENT DIST CAP	725,061	455,552	94,063	1,086,550	404,453	300,728	1,190,275		
NON-REVERTING INSURANCE	282,965	1,066,144	1,312,470	36,639	838,220	812,565	62,294		
POLICE PENSION	582,997	152,267	177,680	557,584	157,691	179,973	535,302		
WATER PLANT/LINE GRANT RETAINAGE	26,526	-	26,526	-	-	-	-		
BACALA SR/YTH CENTER	2,210	-	147	2,063	-	-	2,063		
USDA RD-RBEG RLF 2012	790	13,400	-	14,190	-	14,190	-		
HISTORIC REVIEW BOARD	310	40	10	340	40	-	380		
REVOLVING LOAN CITY/COUNTY	183,977	153,916	262,725	75,168	121,736	107,207	89,697		
RURAL DEV REVOLVING LOAN	101,229	5	101,234	-	-	-	-		
SCOTTSBURG HERITAGE STATION	29,250	12,650	13,620	28,280	11,050	7,169	32,161		
FEDERAL ASSET FORFEITURE	109,718	4,173	10,448	103,443	33,727	25,926	111,244		
INTERURBAN MAINTENANCE - 09	2,345	-	-	2,345	-	-	2,345		
OPERATION PULLOVER	(1,613)	7,539	7,381	(1,455)	5,229	4,891	(1,117)		
POLICE DONATION	9,858	-	2,500	7,358	100	792	6,666		
BROWNFIELD GRANT FUND	45,130	28,225	45,263	28,092	26,574	39,708	14,958		
SAFE STREET TASK FORCE	(4,114)	16,896	16,339	(3,557)	4,265	708	-		
POLICE LOCAL GRANTS	5,646	6,192	6,658	5,180	4,000	4,537	4,643		
NW REDEVELOPMENT DIST CAP	405,149	870,512	985,722	289,939	809,568	1,099,507	-		
PARK DONATIONS RESTRICTED	8,150	275	425	8,000	-	-	8,000		
CHILD SUPPORT A	-	2,983	2,983	-	-	-	-		
457 EMPLOYEE SHARE	-	103,704	103,704	-	118,355	118,355	-		
MEDICARE W/H	-	104,445	104,445	-	110,532	110,532	-		
NET SALARIES	-	788,225	788,225	-	722,190	722,190	-		
DIRECT DEPOSIT	-	1,772,100	1,772,100	-	2,061,842	2,061,842	-		
UNITED WAY	-	1,800	1,800	-	1,628	1,628	-		
COMPANION LIFE	-	8,641	8,641	-	4,357	4,357	-		
BOSTON LIFE	-	17,841	17,841	-	17,795	17,795	-		
GRANGE LIFE INS	-	7,074	7,074	-	6,906	6,906	-		

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CITY OF SCOTTSBURG
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		Cash and Investments 12-31-15		Cash and Investments 12-31-16		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
ID THEFT	-	1,865	1,865	-	2,083	2,083	-
HEALTH INSURANCE	-	103,030	103,030	-	433,521	422,709	10,812
AMERITAS HEALTHPLAN SERVICES	-	1,365	1,112	253	447	700	-
AVESIS	-	6,739	6,739	-	3,480	3,480	-
COMPANION DENTAL	-	34,708	34,708	-	18,415	18,415	-
GARNISH - 1	-	-	-	-	1,603	1,603	-
AFLAC - 125 PRETAX	-	30,743	30,743	-	32,940	32,940	-
AFLAC	-	5,324	5,324	-	4,972	4,972	-
REDEVELOPMENT BOND PRINCIPAL & INTEREST	-	292	-	292	455,029	455,108	213
REDEVELOPMENT DEBT SERVICE RESERVE	-	431,088	-	431,088	-	-	431,088
457 PLAN	-	142,840	142,840	-	162,260	162,260	-
FEDERAL W/H	-	431,080	431,080	-	453,957	453,957	-
FICA W/H	-	360,532	360,532	-	381,831	381,831	-
HSA 125 SCOTT CO STATE BANK	-	100,230	100,230	-	-	-	-
HSA BANK	-	750	750	-	-	-	-
COUNTY W/H	-	48,376	48,376	-	50,748	50,748	-
PERF CIVIL	-	402,821	402,821	-	427,336	427,336	-
POLICE PERF CONVERTEE	-	170,096	170,096	-	174,652	174,652	-
STATE W/H	-	120,917	120,917	-	128,463	128,463	-
GARNISHMENT B	-	2,641	2,641	-	-	-	-
GARNISHMENT A	-	10,834	10,834	-	-	-	-
MAS PARK	-	85,949	85,949	-	150,846	150,846	-
COPS HIRING GRANT - 12	9,612	25,000	34,612	-	-	-	-
WATER PLANT/LINE GRANT -13	33,757	102,104	135,861	-	-	-	-
ELECTRIC PETTY CASH	600	-	-	600	-	-	600
ELECTRIC CUSTOMER DEPOSIT	124,954	54,200	46,425	132,729	45,700	44,985	133,444
ELECTRIC OPERATING	398,217	14,219,665	13,946,671	671,211	15,087,034	14,747,480	1,010,765
ELECTRIC DEPRECIATION	73,502	-	-	73,502	-	-	73,502
ELECTRIC CASH RESERVE	154,000	-	-	154,000	-	-	154,000
BROADBAND OPERATING	137,815	782,376	747,123	173,068	742,486	793,924	121,630
BROADBAND CUSTOMER DEPOSIT	23,249	2,575	4,800	21,024	3,350	5,000	19,374
SEWER OPERATING	89,823	1,504,896	1,512,072	82,647	1,497,637	1,439,863	140,421
WATER OPERATING	538,887	2,195,311	2,229,317	504,881	2,289,796	2,387,575	407,102
WATER BOND & INTEREST	145,353	318,373	317,419	146,307	3,115,352	3,108,938	152,721
WATER DEPRECIATION	34,370	-	-	34,370	-	-	34,370
WATER CUSTOMER DEPOSIT	74,448	29,000	25,550	77,898	23,600	23,840	77,658
WATER TOWER FUND	145,000	60,000	-	205,000	60,000	-	265,000
WATER REPLACEMENT METER FUND	-	6,000	-	6,000	12,000	-	18,000
WATER DEBT SERVICE RESERVE	291,563	-	-	291,563	-	291,563	-
WATER DEBT SERVICE RESERVE NEW WASH	-	-	-	-	214,345	-	214,345
Totals	\$ 8,054,485	\$ 38,521,436	\$ 32,191,679	\$ 14,384,242	\$ 37,601,278	\$ 37,668,792	\$ 14,316,728

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
GENERAL	\$ 1,371,603	\$ 3,285,292	\$ 3,510,159	\$ 1,146,736	\$ 4,372,761	\$ 3,898,801	\$ 1,620,696
MOTOR VEHICLE HIGHWAY	271,143	473,729	408,252	336,620	415,922	442,461	310,081
LOCAL ROAD & STREET	298,737	42,641	50,000	291,378	58,829	6,000	344,207
ECONOMIC & INDUSTRIAL DEVELOPMENT	221,049	52,213	221,548	51,714	69,337	103,541	17,510
ANIMAL SHELTER DONATIONS	8,632	2,856	-	11,488	2,848	-	14,336
POLICE DRUG GRANT 2016	(508)	2,857	2,349	-	-	-	-
CDBG PLANNING GRANT 2017	-	4,445	-	4,445	40,000	44,445	-
LAW ENFORCEMENT CONT ED	71,293	17,500	2,123	86,670	6,964	4,039	89,595
PARKS & RECREATION	22,554	315,009	288,295	49,268	337,419	319,600	67,087
RAINY DAY	860,510	425,000	925,000	360,510	309,258	73	669,695
LOIT SPECIAL DISTRIBUTION	156,271	-	150,000	6,271	-	6,271	-
LOCAL ASSET FORFEITURE	32,119	1,457	5,000	28,576	3,154	2,000	29,730
LEVY EXCESS FUND	13	-	-	13	-	-	13
CERTIFIED TECHNOLOGY PARK	143,916	-	143,916	-	-	-	-
CUMULATIVE CAPITAL DEVELOPMENT	287,067	147,201	180,943	253,325	74,954	140,000	188,279
LOCAL ROAD & BRIDGE MATCHING GRANT	1,000,000	1,000,000	664,046	1,335,954	-	1,177,985	157,969
S'BURG SEWAGE WORKS PROJECT -13	83	188,775	188,775	83	339,035	339,035	83
REDEVELOPMENT CAPITAL FUND	4,059,323	3,095	3,138,109	924,309	212,857	544,690	592,476
CUMULATIVE FIRE	21,998	8,489	4,043	26,444	8,773	24,675	10,542
CUMULATIVE CAPITAL IMPROVEMENT	166,969	16,469	15,035	168,403	21,774	1,800	188,377
SE REDEVELOPMENT DIST CAP	1,190,275	386,491	620,853	955,913	481,872	460,999	976,786
NON-REVERTING INSURANCE	62,294	139	7,204	55,229	4,028	59,257	-
POLICE PENSION	535,302	156,432	184,133	507,601	169,767	188,840	488,528
BACALA SR/YTH CENTER	2,063	-	696	1,367	2,000	862	2,505
HISTORIC REVIEW BOARD	380	-	-	380	20	-	400
REVOLVING LOAN CITY/COUNTY	89,697	92,976	101,280	81,393	163,266	146,250	98,409
SCOTTSBURG HERITAGE STATION	32,161	11,695	7,909	35,947	10,860	13,667	33,140
FEDERAL ASSET FORFEITURE	111,244	22,806	5,470	128,580	3,114	-	131,694
INTERURBAN MAINTENANCE - 09	2,345	-	1,170	1,175	-	-	1,175
OPERATION PULLOVER	(1,117)	6,563	6,780	(1,334)	7,728	6,394	-
POLICE DONATION	6,666	3,500	3,356	6,810	1,000	568	7,242
BROWNFIELD GRANT FUND	14,958	-	270	14,688	37,591	43,458	8,821
POLICE LOCAL GRANTS	4,643	3,201	3,288	4,556	3,880	4,212	4,224
NW REDEVELOPMENT DIST CAP	-	1,136,073	1,120,010	16,063	1,038,177	1,034,821	19,419
PARK DONATIONS RESTRICTED	8,000	-	-	8,000	3,955	250	11,705
457 EMPLOYEE SHARE	-	133,743	133,743	-	150,563	150,563	-
MEDICARE W/H	-	119,930	119,930	-	127,907	127,907	-
NET SALARIES	-	649,195	649,195	-	516,481	516,481	-
DIRECT DEPOSIT	-	2,321,523	2,321,523	-	2,683,433	2,683,433	-

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

Fund	Cash and Investments			Cash and Investments			Cash and
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	Investments
							12-31-18
UNITED WAY	-	1,704	1,704	-	1,704	1,704	-
BOSTON LIFE	-	17,751	17,751	-	17,210	17,210	-
GRANGE LIFE INS	-	6,621	6,621	-	6,621	6,621	-
ID THEFT	-	1,376	1,376	-	1,089	1,089	-
HEALTH INSURANCE	10,812	806,128	802,074	14,866	900,895	902,887	12,874
AFLAC - 125 PRETAX	-	34,341	34,341	-	37,413	37,413	-
AFLAC	-	7,020	7,020	-	9,139	9,139	-
REDEVELOPMENT BOND PRINCIPAL & INTEREST	213	425,038	425,016	235	429,142	428,282	1,095
REDEVELOPMENT DEBT SERVICE RESERVE	431,088	-	-	431,088	-	-	431,088
457 PLAN	-	179,895	179,895	-	204,897	204,897	-
FEDERAL W/H	-	495,187	495,187	-	443,034	443,034	-
FICA W/H	-	409,323	409,323	-	437,782	437,782	-
COUNTY W/H	-	53,881	53,881	-	85,399	85,399	-
PERF CIVIL	-	458,305	458,305	-	490,216	490,216	-
POLICE PERF CONVERTEE	-	184,555	184,555	-	186,585	186,585	-
STATE W/H	-	133,272	133,272	-	143,600	143,600	-
MAS PARK	-	118,639	114,264	4,375	228,125	218,075	14,425
CHILD SUPPORT	-	-	-	-	5,835	5,835	-
ELECTRIC PETTY CASH	600	-	50	550	-	-	550
ELECTRIC CUSTOMER DEPOSIT	133,444	48,100	45,023	136,521	50,300	49,050	137,771
ELECTRIC OPERATING	1,010,765	14,899,866	15,134,426	776,205	14,171,058	14,041,482	905,781
ELECTRIC DEPRECIATION	73,502	-	-	73,502	-	-	73,502
ELECTRIC CASH RESERVE	154,000	-	-	154,000	-	-	154,000
BROADBAND OPERATING	121,630	727,182	692,843	155,969	698,598	715,205	139,362
BROADBAND CUSTOMER DEPOSIT	19,374	3,875	5,025	18,224	2,650	4,275	16,599
SEWER OPERATING	140,421	1,516,425	1,560,689	96,157	2,578,999	1,879,967	795,189
WATER OPERATING	407,102	2,199,295	2,452,307	154,090	2,520,321	2,670,505	3,906
WATER BOND & INTEREST	152,721	300,720	303,775	149,666	299,400	297,473	151,593
WATER DEPRECIATION	34,370	16,000	-	50,370	48,000	65,000	33,370
WATER CUSTOMER DEPOSIT	77,658	24,700	23,400	78,958	23,100	22,425	79,633
WATER TOWER FUND	265,000	44,000	-	309,000	12,000	51,000	270,000
WATER REPLACEMENT METER FUND	18,000	12,000	-	30,000	55,000	84,738	262
WATER DEBT SERVICE RESERVE NEW WASH	214,345	-	-	214,345	-	-	214,345
Totals	\$ 14,316,728	\$ 34,156,494	\$ 38,726,526	\$ 9,746,696	\$ 35,767,639	\$ 35,994,266	\$ 9,520,069

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

CITY OF SCOTTSBURG
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or 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.

CITY OF SCOTTSBURG
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.

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

E. Disbursements

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

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

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

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

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

CITY OF SCOTTSBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

CITY OF SCOTTSBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and 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 PERF Hybrid or the My Choice.

CITY OF SCOTTSBURG
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.

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. 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.

CITY OF SCOTTSBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements contain some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the City were not received by December 31.

Note 8. Other Postemployment Benefits

The City provides health insurance benefits to eligible retirees and their spouses. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

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OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 SCOTTSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	ECONOMIC & INDUSTRIAL DEVELOPMENT	ANIMAL SHELTER DONATIONS	POLICE DRUG GRANT 2016	LAW ENFORCEMENT CONT ED	PARKS & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 1,002,265	\$ 308,402	\$ 312,815	\$ 465,752	\$ 20,307	\$ -	\$ 60,339	\$ 68,034	\$ 337,539
Receipts:									
Taxes	1,657,374	-	-	-	-	-	-	169,013	-
Licenses and permits	51,172	-	-	-	-	-	3,490	-	-
Intergovernmental receipts	1,190,901	238,343	33,260	-	-	-	-	11,880	-
Charges for services	435,202	1,757	-	-	-	-	4,614	20,310	-
Fines and forfeits	616	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	33,324	-	-	149,150	25	-	-	3,250	1,000
Total receipts	3,368,589	240,100	33,260	149,150	25	-	8,104	204,453	1,000
Disbursements:									
Personal services	1,805,030	131,634	-	-	-	-	-	150,572	-
Supplies	162,667	66,329	-	-	-	-	-	32,374	-
Other services and charges	955,650	115,608	-	-	-	-	2,534	52,911	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	64,232	30,647	1,446	-	-	-	-	5,683	1,000
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	76,676	-	-	366,303	-	-	-	7,090	-
Total disbursements	3,064,255	344,218	1,446	366,303	-	-	2,534	248,630	1,000
Excess (deficiency) of receipts over disbursements	304,334	(104,118)	31,814	(217,153)	25	-	5,570	(44,177)	-
Cash and investments - ending	\$ 1,306,599	\$ 204,284	\$ 344,629	\$ 248,599	\$ 20,332	\$ -	\$ 65,909	\$ 23,857	\$ 337,539

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

	LOIT SPECIAL DISTRIBUTION	LOCAL ASSET FORFEITURE	LEVY EXCESS FUND	CERTIFIED TECHNOLOGY PARK	CUMULATIVE CAPITAL DEVELOPMENT	LOCAL ROAD & BRIDGE MATCHING GRANT	S'BURG SEWAGE WORKS PROJECT -13	REDEVELOPMENT CAPITAL FUND
Cash and investments - beginning	\$ -	\$ 24,498	\$ 13	\$ -	\$ 451,623	\$ -	\$ 9	\$ -
Receipts:								
Taxes	-	-	-	510,504	72,161	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,072	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	9,190	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	100,261	6,413,078
Total receipts	-	9,190	-	510,504	77,233	-	100,261	6,413,078
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	2,000	-	-	-	-	-	-
Other services and charges	-	-	-	150,000	-	-	85,187	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,173	-	-	259,106	-	-	681,040
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,214	-	-	-	-
Total disbursements	-	3,173	-	160,214	259,106	-	85,187	681,040
Excess (deficiency) of receipts over disbursements	-	6,017	-	350,290	(181,873)	-	15,074	5,732,038
Cash and investments - ending	\$ -	\$ 30,515	\$ 13	\$ 350,290	\$ 269,750	\$ -	\$ 15,083	\$ 5,732,038

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

	CUMULATIVE FIRE	CUMULATIVE CAPITAL IMPROVEMENT	SE REDEVELOPMENT DIST CAP	NON-REVERTING INSURANCE	POLICE PENSION	WATER PLANT/LINE GRANT RETAINAGE	BACALA SR/YTH CENTER	USDA RD-RBEG RLF 2012	HISTORIC REVIEW BOARD
Cash and investments - beginning	\$ 24,737	\$ 187,418	\$ 725,061	\$ 282,965	\$ 582,997	\$ 26,526	\$ 2,210	\$ 790	\$ 310
Receipts:									
Taxes	-	-	408,595	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	40
Intergovernmental receipts	-	16,947	-	-	148,622	-	-	-	-
Charges for services	3,223	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	46,957	1,066,144	3,645	-	-	13,400	-
Total receipts	3,223	16,947	455,552	1,066,144	152,267	-	-	13,400	40
Disbursements:									
Personal services	-	-	-	51,970	28,538	-	-	-	-
Supplies	-	-	796	-	-	-	-	-	10
Other services and charges	-	-	29,051	-	149,142	-	147	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	9,862	34,250	64,216	-	-	26,526	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,260,500	-	-	-	-	-
Total disbursements	9,862	34,250	94,063	1,312,470	177,680	26,526	147	-	10
Excess (deficiency) of receipts over disbursements	(6,639)	(17,303)	361,489	(246,326)	(25,413)	(26,526)	(147)	13,400	30
Cash and investments - ending	\$ 18,098	\$ 170,115	\$ 1,086,550	\$ 36,639	\$ 557,584	\$ -	\$ 2,063	\$ 14,190	\$ 340

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

	REVOLVING LOAN CITY/COUNTY	RURAL DEV REVOLVING LOAN	SCOTTSBURG HERITAGE STATION	FEDERAL ASSET FORFEITURE	INTERURBAN MAINTENANCE - 09	OPERATION PULLOVER	POLICE DONATION	BROWNFIELD GRANT FUND	SAFE STREET TASK FORCE
Cash and investments - beginning	\$ 183,977	\$ 101,229	\$ 29,250	\$ 109,718	\$ 2,345	\$ (1,613)	\$ 9,858	\$ 45,130	\$ (4,114)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,000	-	7,539	-	28,225	16,896
Charges for services	-	-	12,650	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	153,916	5	-	173	-	-	-	-	-
Total receipts	153,916	5	12,650	4,173	-	7,539	-	28,225	16,896
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	16,339
Supplies	-	-	1,378	-	-	-	-	-	-
Other services and charges	-	-	11,342	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,448	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	262,725	101,234	900	-	-	7,381	2,500	45,263	-
Total disbursements	262,725	101,234	13,620	10,448	-	7,381	2,500	45,263	16,339
Excess (deficiency) of receipts over disbursements	(108,809)	(101,229)	(970)	(6,275)	-	158	(2,500)	(17,038)	557
Cash and investments - ending	\$ 75,168	\$ -	\$ 28,280	\$ 103,443	\$ 2,345	\$ (1,455)	\$ 7,358	\$ 28,092	\$ (3,557)

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

	POLICE LOCAL GRANTS	NW REDEVELOPMENT DIST CAP	PARK DONATIONS RESTRICTED	CHILD SUPPORT A	457 EMPLOYEE SHARE	MEDICARE W/H	NET SALARIES	DIRECT DEPOSIT	UNITED WAY
Cash and investments - beginning	\$ 5,646	\$ 405,149	\$ 8,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	746,142	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	6,192	124,370	275	2,983	103,704	104,445	788,225	1,772,100	1,800
Total receipts	6,192	870,512	275	2,983	103,704	104,445	788,225	1,772,100	1,800
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	614	-	-	-	-	-	-	-
Other services and charges	-	562,383	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	422,725	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	6,658	-	425	2,983	103,704	104,445	788,225	1,772,100	1,800
Total disbursements	6,658	985,722	425	2,983	103,704	104,445	788,225	1,772,100	1,800
Excess (deficiency) of receipts over disbursements	(466)	(115,210)	(150)	-	-	-	-	-	-
Cash and investments - ending	\$ 5,180	\$ 289,939	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	COMPANION LIFE	BOSTON LIFE	GRANGE LIFE INS	ID THEFT	HEALTH INSURANCE	AMERITAS HEALTHPLAN SERVICES	AVESIS	COMPANION DENTAL	GARNISH - 1
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	8,641	17,841	7,074	1,865	103,030	1,365	6,739	34,708	-
Total receipts	8,641	17,841	7,074	1,865	103,030	1,365	6,739	34,708	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	8,641	17,841	7,074	1,865	103,030	1,112	6,739	34,708	-
Total disbursements	8,641	17,841	7,074	1,865	103,030	1,112	6,739	34,708	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	253	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -

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

	AFLAC - 125 PRETAX	AFLAC	REDEVELOPMENT BOND PRINCIPAL & INTEREST	REDEVELOPMENT DEBT SERVICE RESERVE	457 PLAN	FEDERAL W/H	FICA W/H	HSA 125 SCOTT CO STATE BANK	HSA BANK
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	30,743	5,324	292	431,088	142,840	431,080	360,532	100,230	750
Total receipts	30,743	5,324	292	431,088	142,840	431,080	360,532	100,230	750
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	30,743	5,324	-	-	142,840	431,080	360,532	100,230	750
Total disbursements	30,743	5,324	-	-	142,840	431,080	360,532	100,230	750
Excess (deficiency) of receipts over disbursements	-	-	292	431,088	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 292	\$ 431,088	\$ -	\$ -	\$ -	\$ -	\$ -

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

	COUNTY W/H	PERF CIVIL	POLICE PERF CONVERTEE	STATE W/H	GARNISHMENT B	GARNISHMENT A	MAS PARK	COPS HIRING GRANT - 12	WATER PLANT/LINE GRANT -13
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,612	\$ 33,757
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	25,000	102,104
Charges for services	-	-	-	-	-	-	85,949	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	48,376	402,821	170,096	120,917	2,641	10,834	-	-	-
Total receipts	48,376	402,821	170,096	120,917	2,641	10,834	85,949	25,000	102,104
Disbursements:									
Personal services	-	-	-	-	-	-	-	34,612	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	85,949	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	135,861
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	48,376	402,821	170,096	120,917	2,641	10,834	-	-	-
Total disbursements	48,376	402,821	170,096	120,917	2,641	10,834	85,949	34,612	135,861
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(9,612)	(33,757)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>ELECTRIC PETTY CASH</u>	<u>ELECTRIC CUSTOMER DEPOSIT</u>	<u>ELECTRIC OPERATING</u>	<u>ELECTRIC DEPRECIATION</u>	<u>ELECTRIC CASH RESERVE</u>	<u>BROADBAND OPERATING</u>	<u>BROADBAND CUSTOMER DEPOSIT</u>	<u>SEWER OPERATING</u>	<u>WATER OPERATING</u>
Cash and investments - beginning	\$ 600	\$ 124,954	\$ 398,217	\$ 73,502	\$ 154,000	\$ 137,815	\$ 23,249	\$ 89,823	\$ 538,887
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	749,180	2,575	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	54,200	13,954,223	-	-	-	-	1,499,674	2,167,973
Other receipts	-	-	265,442	-	-	33,196	-	5,222	27,338
Total receipts	-	54,200	14,219,665	-	-	782,376	2,575	1,504,896	2,195,311
Disbursements:									
Personal services	-	-	-	-	-	384,719	-	460,331	531,579
Supplies	-	-	-	-	-	75,224	-	-	-
Other services and charges	-	-	-	-	-	277,371	-	74,084	109,354
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	50,742	-	-	-	-	17,250	-
Utility operating expenses	-	46,425	13,676,554	-	-	-	-	856,030	973,815
Other disbursements	-	-	219,375	-	-	9,809	4,800	104,377	614,569
Total disbursements	-	46,425	13,946,671	-	-	747,123	4,800	1,512,072	2,229,317
Excess (deficiency) of receipts over disbursements	-	7,775	272,994	-	-	35,253	(2,225)	(7,176)	(34,006)
Cash and investments - ending	\$ 600	\$ 132,729	\$ 671,211	\$ 73,502	\$ 154,000	\$ 173,068	\$ 21,024	\$ 82,647	\$ 504,881

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

	WATER BOND & INTEREST	WATER DEPRECIATION	WATER CUSTOMER DEPOSIT	WATER TOWER FUND	WATER REPLACEMENT METER FUND	WATER DEBT SERVICE RESERVE	WATER DEBT SERVICE RESERVE NEW WASH	Totals
Cash and investments - beginning	\$ 145,353	\$ 34,370	\$ 74,448	\$ 145,000	\$ -	\$ 291,563	\$ -	\$ 8,054,485
Receipts:								
Taxes	-	-	-	-	-	-	-	3,563,789
Licenses and permits	-	-	-	-	-	-	-	54,702
Intergovernmental receipts	-	-	-	-	-	-	-	1,828,789
Charges for services	-	-	-	-	-	-	-	1,315,460
Fines and forfeits	-	-	-	-	-	-	-	9,806
Utility fees	-	-	29,000	-	-	-	-	17,705,070
Other receipts	318,373	-	-	60,000	6,000	-	-	14,043,820
Total receipts	318,373	-	29,000	60,000	6,000	-	-	38,521,436
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,595,324
Supplies	-	-	-	-	-	-	-	341,392
Other services and charges	-	-	-	-	-	-	-	2,660,713
Debt service - principal and interest	317,419	-	-	-	-	-	-	317,419
Capital outlay	-	-	-	-	-	-	-	1,816,207
Utility operating expenses	-	-	-	-	-	-	-	15,552,824
Other disbursements	-	-	25,550	-	-	-	-	7,907,800
Total disbursements	317,419	-	25,550	-	-	-	-	32,191,679
Excess (deficiency) of receipts over disbursements	954	-	3,450	60,000	6,000	-	-	6,329,757
Cash and investments - ending	\$ 146,307	\$ 34,370	\$ 77,898	\$ 205,000	\$ 6,000	\$ 291,563	\$ -	\$ 14,384,242

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	ECONOMIC & INDUSTRIAL DEVELOPMENT	ANIMAL SHELTER DONATIONS	POLICE DRUG GRANT 2016	LAW ENFORCEMENT CONT ED	PARKS & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 1,306,599	\$ 204,284	\$ 344,629	\$ 248,599	\$ 20,332	\$ -	\$ 65,909	\$ 23,857	\$ 337,539
Receipts:									
Taxes	1,425,809	192,274	-	-	-	-	-	222,281	-
Licenses and permits	48,961	-	-	-	-	-	7,092	-	-
Intergovernmental receipts	1,215,833	252,705	33,251	-	-	-	-	16,412	-
Charges for services	450,587	1,757	-	-	-	-	4,435	24,935	-
Fines and forfeits	283	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	56,759	-	-	57,450	300	-	-	3,250	802,090
Total receipts	3,198,232	446,736	33,251	57,450	300	-	11,527	266,878	802,090
Disbursements:									
Personal services	1,892,329	142,314	-	-	-	-	-	159,600	229,119
Supplies	186,112	31,292	-	-	-	-	-	26,933	-
Other services and charges	875,841	77,636	23,143	-	-	-	6,143	61,892	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	103,287	28,635	6,000	-	-	-	-	11,566	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	75,659	100,000	50,000	85,000	12,000	508	-	8,190	50,000
Total disbursements	3,133,228	379,877	79,143	85,000	12,000	508	6,143	268,181	279,119
Excess (deficiency) of receipts over disbursements	65,004	66,859	(45,892)	(27,550)	(11,700)	(508)	5,384	(1,303)	522,971
Cash and investments - ending	\$ 1,371,603	\$ 271,143	\$ 298,737	\$ 221,049	\$ 8,632	\$ (508)	\$ 71,293	\$ 22,554	\$ 860,510

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

	LOIT SPECIAL DISTRIBUTION	LOCAL ASSET FORFEITURE	LEVY EXCESS FUND	CERTIFIED TECHNOLOGY PARK	CUMULATIVE CAPITAL DEVELOPMENT	LOCAL ROAD & BRIDGE MATCHING GRANT	S'BURG SEWAGE WORKS PROJECT -13	REDEVELOPMENT CAPITAL FUND	CUMULATIVE FIRE
Cash and investments - beginning	\$ -	\$ 30,515	\$ 13	\$ 350,290	\$ 269,750	\$ -	\$ 15,083	\$ 5,732,038	\$ 18,098
Receipts:									
Taxes	-	-	-	-	72,055	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	156,271	-	-	-	5,320	1,000,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-	2,503
Fines and forfeits	-	5,054	-	-	-	-	-	-	2,014
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	13,626	-	-	69,050	5,684	-
Total receipts	156,271	5,054	-	13,626	77,375	1,000,000	69,050	5,684	4,517
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	1,990	-	-	-	-	-	-	-
Other services and charges	-	-	-	220,000	-	-	84,050	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,460	-	-	60,058	-	-	1,178,399	617
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	500,000	-
Total disbursements	-	3,450	-	220,000	60,058	-	84,050	1,678,399	617
Excess (deficiency) of receipts over disbursements	156,271	1,604	-	(206,374)	17,317	1,000,000	(15,000)	(1,672,715)	3,900
Cash and investments - ending	\$ 156,271	\$ 32,119	\$ 13	\$ 143,916	\$ 287,067	\$ 1,000,000	\$ 83	\$ 4,059,323	\$ 21,998

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

	CUMULATIVE CAPITAL IMPROVEMENT	SE REDEVELOPMENT DIST CAP	NON-REVERTING INSURANCE	POLICE PENSION	WATER PLANT/LINE GRANT RETAINAGE	BACALA SR/YTH CENTER	USDA RD-RBEG RLF 2012	HISTORIC REVIEW BOARD	REVOLVING LOAN CITY/COUNTY
Cash and investments - beginning	\$ 170,115	\$ 1,086,550	\$ 36,639	\$ 557,584	\$ -	\$ 2,063	\$ 14,190	\$ 340	\$ 75,168
Receipts:									
Taxes	-	389,078	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	40	-
Intergovernmental receipts	17,196	-	-	152,044	-	-	-	-	-
Charges for services	-	14,500	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,900	875	838,220	5,647	-	-	-	-	121,736
Total receipts	19,096	404,453	838,220	157,691	-	-	-	40	121,736
Disbursements:									
Personal services	-	-	48,854	27,750	-	-	-	-	-
Supplies	-	2,627	-	-	-	-	-	-	-
Other services and charges	-	30,793	-	152,223	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	22,242	165,062	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	102,246	763,711	-	-	-	14,190	-	107,207
Total disbursements	22,242	300,728	812,565	179,973	-	-	14,190	-	107,207
Excess (deficiency) of receipts over disbursements	(3,146)	103,725	25,655	(22,282)	-	-	(14,190)	40	14,529
Cash and investments - ending	\$ 166,969	\$ 1,190,275	\$ 62,294	\$ 535,302	\$ -	\$ 2,063	\$ -	\$ 380	\$ 89,697

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

	RURAL DEV REVOLVING LOAN	SCOTTSBURG HERITAGE STATION	FEDERAL ASSET FORFEITURE	INTERURBAN MAINTENANCE - 09	OPERATION PULLOVER	POLICE DONATION	BROWNFIELD GRANT FUND	SAFE STREET TASK FORCE	POLICE LOCAL GRANTS
Cash and investments - beginning	\$ -	\$ 28,280	\$ 103,443	\$ 2,345	\$ (1,455)	\$ 7,358	\$ 28,092	\$ (3,557)	\$ 5,180
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,229	-	26,574	4,265	-
Charges for services	-	11,050	-	-	-	-	-	-	-
Fines and forfeits	-	-	33,727	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	100	-	-	4,000
Total receipts	-	11,050	33,727	-	5,229	100	26,574	4,265	4,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	708	-
Supplies	-	118	-	-	-	-	-	-	-
Other services and charges	-	6,651	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	21,926	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	400	4,000	-	4,891	792	39,708	-	4,537
Total disbursements	-	7,169	25,926	-	4,891	792	39,708	708	4,537
Excess (deficiency) of receipts over disbursements	-	3,881	7,801	-	338	(692)	(13,134)	3,557	(537)
Cash and investments - ending	\$ -	\$ 32,161	\$ 111,244	\$ 2,345	\$ (1,117)	\$ 6,666	\$ 14,958	\$ -	\$ 4,643

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

	NW REDEVELOPMENT DIST CAP	PARK DONATIONS RESTRICTED	CHILD SUPPORT A	457 EMPLOYEE SHARE	MEDICARE W/H	NET SALARIES	DIRECT DEPOSIT	UNITED WAY	COMPANION LIFE
Cash and investments - beginning	\$ 289,939	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	707,004	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	102,564	-	-	118,355	110,532	722,190	2,061,842	1,628	4,357
Total receipts	809,568	-	-	118,355	110,532	722,190	2,061,842	1,628	4,357
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	3,318	-	-	-	-	-	-	-	-
Other services and charges	652,322	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	443,867	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	118,355	110,532	722,190	2,061,842	1,628	4,357
Total disbursements	1,099,507	-	-	118,355	110,532	722,190	2,061,842	1,628	4,357
Excess (deficiency) of receipts over disbursements	(289,939)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	BOSTON LIFE	GRANGE LIFE INS	ID THEFT	HEALTH INSURANCE	AMERITAS HEALTHPLAN SERVICES	AVESIS	COMPANION DENTAL	GARNISH - 1	AFLAC - 125 PRETAX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	17,795	6,906	2,083	433,521	447	3,480	18,415	1,603	32,940
Total receipts	17,795	6,906	2,083	433,521	447	3,480	18,415	1,603	32,940
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	17,795	6,906	2,083	422,709	700	3,480	18,415	1,603	32,940
Total disbursements	17,795	6,906	2,083	422,709	700	3,480	18,415	1,603	32,940
Excess (deficiency) of receipts over disbursements	-	-	-	10,812	(253)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,812	\$ -	\$ -	\$ -	\$ -	\$ -

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

	AFLAC	REDEVELOPMENT BOND PRINCIPAL & INTEREST	REDEVELOPMENT DEBT SERVICE RESERVE	457 PLAN	FEDERAL W/H	FICA W/H	HSA 125 SCOTT CO STATE BANK	HSA BANK	COUNTY W/H
Cash and investments - beginning	\$ -	\$ 292	\$ 431,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,972	455,029	-	162,260	453,957	381,831	-	-	50,748
Total receipts	4,972	455,029	-	162,260	453,957	381,831	-	-	50,748
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	455,108	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,972	-	-	162,260	453,957	381,831	-	-	50,748
Total disbursements	4,972	455,108	-	162,260	453,957	381,831	-	-	50,748
Excess (deficiency) of receipts over disbursements	-	(79)	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 213	\$ 431,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PERF CIVIL	POLICE PERF CONVERTEE	STATE W/H	GARNISHMENT B	GARNISHMENT A	MAS PARK	COPS HIRING GRANT - 12	WATER PLANT/LINE GRANT -13	ELECTRIC PETTY CASH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	150,846	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	427,336	174,652	128,463	-	-	-	-	-	-
Total receipts	427,336	174,652	128,463	-	-	150,846	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	150,846	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	427,336	174,652	128,463	-	-	-	-	-	-
Total disbursements	427,336	174,652	128,463	-	-	150,846	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600

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

	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE	BROADBAND OPERATING	BROADBAND CUSTOMER DEPOSIT	SEWER OPERATING	WATER OPERATING	WATER BOND & INTEREST
Cash and investments - beginning	\$ 132,729	\$ 671,211	\$ 73,502	\$ 154,000	\$ 173,068	\$ 21,024	\$ 82,647	\$ 504,881	\$ 146,307
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	720,471	3,350	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	45,700	14,864,841	-	-	-	-	1,493,013	2,168,018	-
Other receipts	-	222,193	-	-	22,015	-	4,624	121,778	3,115,352
Total receipts	<u>45,700</u>	<u>15,087,034</u>	<u>-</u>	<u>-</u>	<u>742,486</u>	<u>3,350</u>	<u>1,497,637</u>	<u>2,289,796</u>	<u>3,115,352</u>
Disbursements:									
Personal services	-	-	-	-	396,544	-	466,737	575,041	-
Supplies	-	-	-	-	82,407	-	-	-	-
Other services and charges	-	-	-	-	300,009	-	11,397	6,928	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	3,106,876
Capital outlay	-	-	-	-	-	-	-	27,500	-
Utility operating expenses	44,985	14,581,516	-	-	-	-	877,554	1,145,874	-
Other disbursements	-	165,964	-	-	14,964	5,000	84,175	632,232	2,062
Total disbursements	<u>44,985</u>	<u>14,747,480</u>	<u>-</u>	<u>-</u>	<u>793,924</u>	<u>5,000</u>	<u>1,439,863</u>	<u>2,387,575</u>	<u>3,108,938</u>
Excess (deficiency) of receipts over disbursements	<u>715</u>	<u>339,554</u>	<u>-</u>	<u>-</u>	<u>(51,438)</u>	<u>(1,650)</u>	<u>57,774</u>	<u>(97,779)</u>	<u>6,414</u>
Cash and investments - ending	<u>\$ 133,444</u>	<u>\$ 1,010,765</u>	<u>\$ 73,502</u>	<u>\$ 154,000</u>	<u>\$ 121,630</u>	<u>\$ 19,374</u>	<u>\$ 140,421</u>	<u>\$ 407,102</u>	<u>\$ 152,721</u>

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

	WATER DEPRECIATION	WATER CUSTOMER DEPOSIT	WATER TOWER FUND	WATER REPLACEMENT METER FUND	WATER DEBT SERVICE RESERVE	WATER DEBT SERVICE RESERVE NEW WASH	Totals
Cash and investments - beginning	\$ 34,370	\$ 77,898	\$ 205,000	\$ 6,000	\$ 291,563	\$ -	\$ 14,384,242
Receipts:							
Taxes	-	-	-	-	-	-	3,008,501
Licenses and permits	-	-	-	-	-	-	56,093
Intergovernmental receipts	-	-	-	-	-	-	2,885,100
Charges for services	-	-	-	-	-	-	1,384,434
Fines and forfeits	-	-	-	-	-	-	41,078
Utility fees	-	23,600	-	-	-	-	18,595,172
Other receipts	-	-	60,000	12,000	-	214,345	11,630,900
Total receipts	-	23,600	60,000	12,000	-	214,345	37,601,278
Disbursements:							
Personal services	-	-	-	-	-	-	3,938,996
Supplies	-	-	-	-	-	-	334,797
Other services and charges	-	-	-	-	-	-	2,659,874
Debt service - principal and interest	-	-	-	-	-	-	3,561,984
Capital outlay	-	-	-	-	-	-	2,070,619
Utility operating expenses	-	-	-	-	-	-	16,649,929
Other disbursements	-	23,840	-	-	291,563	-	8,452,593
Total disbursements	-	23,840	-	-	291,563	-	37,668,792
Excess (deficiency) of receipts over disbursements	-	(240)	60,000	12,000	(291,563)	214,345	(67,514)
Cash and investments - ending	\$ 34,370	\$ 77,658	\$ 265,000	\$ 18,000	\$ -	\$ 214,345	\$ 14,316,728

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	ECONOMIC & INDUSTRIAL DEVELOPMENT	ANIMAL SHELTER DONATIONS	POLICE DRUG GRANT 2016	CDBG PLANNING GRANT 2017	LAW ENFORCEMENT CONT ED	PARKS & RECREATION
Cash and investments - beginning	\$ 1,371,603	\$ 271,143	\$ 298,737	\$ 221,049	\$ 8,632	\$ (508)	\$ -	\$ 71,293	\$ 22,554
Receipts:									
Taxes	2,336,048	201,340	-	-	-	-	-	-	266,614
Licenses and permits	55,277	-	-	-	-	-	-	3,010	-
Intergovernmental receipts	384,501	270,632	42,641	-	-	2,857	-	-	20,048
Charges for services	463,968	1,757	-	-	-	-	-	14,490	24,230
Fines and forfeits	966	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	44,532	-	-	52,213	2,856	-	4,445	-	4,117
Total receipts	3,285,292	473,729	42,641	52,213	2,856	2,857	4,445	17,500	315,009
Disbursements:									
Personal services	1,948,462	145,159	-	-	-	-	-	-	171,667
Supplies	173,924	32,756	-	-	-	-	-	-	33,590
Other services and charges	987,887	156,543	-	-	-	-	-	2,123	69,463
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	130,616	23,794	-	-	-	-	-	-	5,050
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	269,270	50,000	50,000	221,548	-	2,349	-	-	8,525
Total disbursements	3,510,159	408,252	50,000	221,548	-	2,349	-	2,123	288,295
Excess (deficiency) of receipts over disbursements	(224,867)	65,477	(7,359)	(169,335)	2,856	508	4,445	15,377	26,714
Cash and investments - ending	\$ 1,146,736	\$ 336,620	\$ 291,378	\$ 51,714	\$ 11,488	\$ -	\$ 4,445	\$ 86,670	\$ 49,268

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

	RAINY DAY	LOIT SPECIAL DISTRIBUTION	LOCAL ASSET FORFEITURE	LEVY EXCESS FUND	CERTIFIED TECHNOLOGY PARK	CUMULATIVE CAPITAL DEVELOPMENT	LOCAL ROAD & BRIDGE MATCHING GRANT	S'BURG SEWAGE WORKS PROJECT -13
Cash and investments - beginning	\$ 860,510	\$ 156,271	\$ 32,119	\$ 13	\$ 143,916	\$ 287,067	\$ 1,000,000	\$ 83
Receipts:								
Taxes	-	-	-	-	-	70,222	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,280	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,457	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	425,000	-	-	-	-	71,699	1,000,000	188,775
Total receipts	425,000	-	1,457	-	-	147,201	1,000,000	188,775
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	2,000	-	-	-	-	-
Other services and charges	-	-	-	-	143,916	-	-	188,775
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	75,000	-	3,000	-	-	180,943	664,046	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	850,000	150,000	-	-	-	-	-	-
Total disbursements	925,000	150,000	5,000	-	143,916	180,943	664,046	188,775
Excess (deficiency) of receipts over disbursements	(500,000)	(150,000)	(3,543)	-	(143,916)	(33,742)	335,954	-
Cash and investments - ending	\$ 360,510	\$ 6,271	\$ 28,576	\$ 13	\$ -	\$ 253,325	\$ 1,335,954	\$ 83

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

	REDEVELOPMENT CAPITAL FUND	CUMULATIVE FIRE	CUMULATIVE CAPITAL IMPROVEMENT	SE REDEVELOPMENT DIST CAP	NON-REVERTING INSURANCE	POLICE PENSION	BACALA SR/YTH CENTER	HISTORIC REVIEW BOARD
Cash and investments - beginning	\$ 4,059,323	\$ 21,998	\$ 166,969	\$ 1,190,275	\$ 62,294	\$ 535,302	\$ 2,063	\$ 380
Receipts:								
Taxes	-	-	-	371,367	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,408	-	-	155,074	-	-
Charges for services	-	8,489	-	14,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,095	-	61	624	139	1,358	-	-
Total receipts	3,095	8,489	16,469	386,491	139	156,432	-	-
Disbursements:								
Personal services	-	-	-	-	6,000	28,209	-	-
Supplies	-	-	-	311	-	-	-	-
Other services and charges	-	-	-	89,514	-	155,924	696	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	3,138,109	4,043	15,035	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	531,028	1,204	-	-	-
Total disbursements	3,138,109	4,043	15,035	620,853	7,204	184,133	696	-
Excess (deficiency) of receipts over disbursements	(3,135,014)	4,446	1,434	(234,362)	(7,065)	(27,701)	(696)	-
Cash and investments - ending	\$ 924,309	\$ 26,444	\$ 168,403	\$ 955,913	\$ 55,229	\$ 507,601	\$ 1,367	\$ 380

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

	REVOLVING LOAN CITY/COUNTY	SCOTTSBURG HERITAGE STATION	FEDERAL ASSET FORFEITURE	INTERURBAN MAINTENANCE - 09	OPERATION PULLOVER	POLICE DONATION	BROWNFIELD GRANT FUND	POLICE LOCAL GRANTS
Cash and investments - beginning	\$ 89,697	\$ 32,161	\$ 111,244	\$ 2,345	\$ (1,117)	\$ 6,666	\$ 14,958	\$ 4,643
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,563	-	-	-
Charges for services	-	11,695	-	-	-	-	-	-
Fines and forfeits	-	-	22,806	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	92,976	-	-	-	-	3,500	-	3,201
Total receipts	92,976	11,695	22,806	-	6,563	3,500	-	3,201
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	188	-	-	-	-	-	-
Other services and charges	-	7,171	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	5,470	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	101,280	550	-	1,170	6,780	3,356	270	3,288
Total disbursements	101,280	7,909	5,470	1,170	6,780	3,356	270	3,288
Excess (deficiency) of receipts over disbursements	(8,304)	3,786	17,336	(1,170)	(217)	144	(270)	(87)
Cash and investments - ending	\$ 81,393	\$ 35,947	\$ 128,580	\$ 1,175	\$ (1,334)	\$ 6,810	\$ 14,688	\$ 4,556

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

	NW REDEVELOPMENT DIST CAP	PARK DONATIONS RESTRICTED	457 EMPLOYEE SHARE	MEDICARE W/H	NET SALARIES	DIRECT DEPOSIT	UNITED WAY	BOSTON LIFE
Cash and investments - beginning	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	743,423	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	392,650	-	133,743	119,930	649,195	2,321,523	1,704	17,751
Total receipts	1,136,073	-	133,743	119,930	649,195	2,321,523	1,704	17,751
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	15,490	-	-	-	-	-	-	-
Other services and charges	726,038	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	95,426	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	283,056	-	133,743	119,930	649,195	2,321,523	1,704	17,751
Total disbursements	1,120,010	-	133,743	119,930	649,195	2,321,523	1,704	17,751
Excess (deficiency) of receipts over disbursements	16,063	-	-	-	-	-	-	-
Cash and investments - ending	\$ 16,063	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	GRANGE LIFE INS	ID THEFT	HEALTH INSURANCE	AFLAC - 125 PRETAX	AFLAC	REDEVELOPMENT BOND PRINCIPAL & INTEREST	REDEVELOPMENT DEBT SERVICE RESERVE	457 PLAN
Cash and investments - beginning	\$ -	\$ -	\$ 10,812	\$ -	\$ -	\$ 213	\$ 431,088	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,621	1,376	806,128	34,341	7,020	425,038	-	179,895
Total receipts	6,621	1,376	806,128	34,341	7,020	425,038	-	179,895
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	425,016	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,621	1,376	802,074	34,341	7,020	-	-	179,895
Total disbursements	6,621	1,376	802,074	34,341	7,020	425,016	-	179,895
Excess (deficiency) of receipts over disbursements	-	-	4,054	-	-	22	-	-
Cash and investments - ending	\$ -	\$ -	\$ 14,866	\$ -	\$ -	\$ 235	\$ 431,088	\$ -

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

	FEDERAL W/H	FICA W/H	COUNTY W/H	PERF CIVIL	POLICE PERF CONVERTEE	STATE W/H	MAS PARK	CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	118,639	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	495,187	409,323	53,881	458,305	184,555	133,272	-	-
Total receipts	495,187	409,323	53,881	458,305	184,555	133,272	118,639	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	114,264	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	495,187	409,323	53,881	458,305	184,555	133,272	-	-
Total disbursements	495,187	409,323	53,881	458,305	184,555	133,272	114,264	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	4,375	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,375	\$ -

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

	<u>ELECTRIC PETTY CASH</u>	<u>ELECTRIC CUSTOMER DEPOSIT</u>	<u>ELECTRIC OPERATING</u>	<u>ELECTRIC DEPRECIATION</u>	<u>ELECTRIC CASH RESERVE</u>	<u>BROADBAND OPERATING</u>	<u>BROADBAND CUSTOMER DEPOSIT</u>	<u>SEWER OPERATING</u>
Cash and investments - beginning	\$ 600	\$ 133,444	\$ 1,010,765	\$ 73,502	\$ 154,000	\$ 121,630	\$ 19,374	\$ 140,421
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	707,709	3,875	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	48,100	14,416,318	-	-	-	-	1,515,816
Other receipts	-	-	483,548	-	-	19,473	-	609
Total receipts	-	48,100	14,899,866	-	-	727,182	3,875	1,516,425
Disbursements:								
Personal services	-	-	-	-	-	314,233	-	477,659
Supplies	-	-	-	-	-	114,395	-	-
Other services and charges	-	-	-	-	-	252,462	-	74,062
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	171,210	-	-	-	-	34,273
Utility operating expenses	-	45,023	14,787,740	-	-	-	-	887,472
Other disbursements	50	-	175,476	-	-	11,753	5,025	87,223
Total disbursements	50	45,023	15,134,426	-	-	692,843	5,025	1,560,689
Excess (deficiency) of receipts over disbursements	(50)	3,077	(234,560)	-	-	34,339	(1,150)	(44,264)
Cash and investments - ending	\$ 550	\$ 136,521	\$ 776,205	\$ 73,502	\$ 154,000	\$ 155,969	\$ 18,224	\$ 96,157

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

	WATER OPERATING	WATER BOND & INTEREST	WATER DEPRECIATION	WATER CUSTOMER DEPOSIT	WATER TOWER FUND	WATER REPLACEMENT METER FUND	WATER DEBT SERVICE RESERVE NEW WASH	Totals
Cash and investments - beginning	\$ 407,102	\$ 152,721	\$ 34,370	\$ 77,658	\$ 265,000	\$ 18,000	\$ 214,345	\$ 14,316,728
Receipts:								
Taxes	-	-	-	-	-	-	-	3,989,014
Licenses and permits	-	-	-	-	-	-	-	58,287
Intergovernmental receipts	-	-	-	-	-	-	-	904,004
Charges for services	-	-	-	-	-	-	-	1,369,352
Fines and forfeits	-	-	-	-	-	-	-	25,229
Utility fees	2,173,180	-	-	24,700	-	-	-	18,178,114
Other receipts	26,115	300,720	16,000	-	44,000	12,000	-	9,632,494
Total receipts	2,199,295	300,720	16,000	24,700	44,000	12,000	-	34,156,494
Disbursements:								
Personal services	642,754	-	-	-	-	-	-	3,734,143
Supplies	-	-	-	-	-	-	-	372,654
Other services and charges	103,012	-	-	-	-	-	-	3,071,850
Debt service - principal and interest	-	303,775	-	-	-	-	-	728,791
Capital outlay	26,920	-	-	-	-	-	-	4,572,935
Utility operating expenses	1,074,593	-	-	-	-	-	-	16,794,828
Other disbursements	605,028	-	-	23,400	-	-	-	9,451,325
Total disbursements	2,452,307	303,775	-	23,400	-	-	-	38,726,526
Excess (deficiency) of receipts over disbursements	(253,012)	(3,055)	16,000	1,300	44,000	12,000	-	(4,570,032)
Cash and investments - ending	\$ 154,090	\$ 149,666	\$ 50,370	\$ 78,958	\$ 309,000	\$ 30,000	\$ 214,345	\$ 9,746,696

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	ECONOMIC & INDUSTRIAL DEVELOPMENT	ANIMAL SHELTER DONATIONS	POLICE DRUG GRANT 2016	CDBG PLANNING GRANT 2017	LAW ENFORCEMENT CONT ED	PARKS & RECREATION
Cash and investments - beginning	\$ 1,146,736	\$ 336,620	\$ 291,378	\$ 51,714	\$ 11,488	\$ -	\$ 4,445	\$ 86,670	\$ 49,268
Receipts:									
Taxes	3,297,641	91,664	-	-	-	-	-	-	260,965
Licenses and permits	75,782	-	-	-	-	-	-	3,100	-
Intergovernmental receipts	396,152	321,897	58,829	-	-	-	40,000	-	20,218
Charges for services	517,309	1,757	-	-	-	-	-	3,864	24,585
Fines and forfeits	100	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	85,777	604	-	69,337	2,848	-	-	-	31,651
Total receipts	4,372,761	415,922	58,829	69,337	2,848	-	40,000	6,964	337,419
Disbursements:									
Personal services	2,199,347	153,090	-	-	-	-	-	-	180,088
Supplies	210,775	45,074	-	-	-	-	-	-	46,158
Other services and charges	1,008,434	88,610	-	-	-	-	44,445	4,039	70,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	197,579	155,687	6,000	-	-	-	-	-	14,989
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	282,666	-	-	103,541	-	-	-	-	8,365
Total disbursements	3,898,801	442,461	6,000	103,541	-	-	44,445	4,039	319,600
Excess (deficiency) of receipts over disbursements	473,960	(26,539)	52,829	(34,204)	2,848	-	(4,445)	2,925	17,819
Cash and investments - ending	\$ 1,620,696	\$ 310,081	\$ 344,207	\$ 17,510	\$ 14,336	\$ -	\$ -	\$ 89,595	\$ 67,087

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

	RAINY DAY	LOIT SPECIAL DISTRIBUTION	LOCAL ASSET FORFEITURE	LEVY EXCESS FUND	CERTIFIED TECHNOLOGY PARK	CUMULATIVE CAPITAL DEVELOPMENT	LOCAL ROAD & BRIDGE MATCHING GRANT	S'BURG SEWAGE WORKS PROJECT -13
Cash and investments - beginning	\$ 360,510	\$ 6,271	\$ 28,576	\$ 13	\$ -	\$ 253,325	\$ 1,335,954	\$ 83
Receipts:								
Taxes	-	-	-	-	-	69,565	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,389	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,154	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	309,258	-	-	-	-	-	-	339,035
Total receipts	<u>309,258</u>	<u>-</u>	<u>3,154</u>	<u>-</u>	<u>-</u>	<u>74,954</u>	<u>-</u>	<u>339,035</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	2,000	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	339,035
Debt service - principal and interest	-	6,271	-	-	-	-	-	-
Capital outlay	73	-	-	-	-	140,000	1,177,985	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>73</u>	<u>6,271</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>140,000</u>	<u>1,177,985</u>	<u>339,035</u>
Excess (deficiency) of receipts over disbursements	<u>309,185</u>	<u>(6,271)</u>	<u>1,154</u>	<u>-</u>	<u>-</u>	<u>(65,046)</u>	<u>(1,177,985)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 669,695</u>	<u>\$ -</u>	<u>\$ 29,730</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ 188,279</u>	<u>\$ 157,969</u>	<u>\$ 83</u>

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

	REDEVELOPMENT CAPITAL FUND	CUMULATIVE FIRE	CUMULATIVE CAPITAL IMPROVEMENT	SE REDEVELOPMENT DIST CAP	NON-REVERTING INSURANCE	POLICE PENSION	BACALA SR/YTH CENTER
Cash and investments - beginning	\$ 924,309	\$ 26,444	\$ 168,403	\$ 955,913	\$ 55,229	\$ 507,601	\$ 1,367
Receipts:							
Taxes	-	-	-	364,530	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,772	-	-	159,699	-
Charges for services	-	8,773	-	14,500	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	212,857	-	6,002	102,842	4,028	10,068	2,000
Total receipts	212,857	8,773	21,774	481,872	4,028	169,767	2,000
Disbursements:							
Personal services	-	-	-	-	-	28,241	-
Supplies	-	-	-	8,325	-	-	-
Other services and charges	-	-	-	31,870	-	160,599	862
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	544,690	24,675	1,800	3,363	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	417,441	59,257	-	-
Total disbursements	544,690	24,675	1,800	460,999	59,257	188,840	862
Excess (deficiency) of receipts over disbursements	(331,833)	(15,902)	19,974	20,873	(55,229)	(19,073)	1,138
Cash and investments - ending	\$ 592,476	\$ 10,542	\$ 188,377	\$ 976,786	\$ -	\$ 488,528	\$ 2,505

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

	HISTORIC REVIEW BOARD	REVOLVING LOAN CITY/COUNTY	SCOTTSBURG HERITAGE STATION	FEDERAL ASSET FORFEITURE	INTERURBAN MAINTENANCE - 09	OPERATION PULLOVER	POLICE DONATION	BROWNFIELD GRANT FUND
Cash and investments - beginning	\$ 380	\$ 81,393	\$ 35,947	\$ 128,580	\$ 1,175	\$ (1,334)	\$ 6,810	\$ 14,688
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	20	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,728	-	37,591
Charges for services	-	-	10,860	-	-	-	-	-
Fines and forfeits	-	-	-	3,114	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	163,266	-	-	-	-	1,000	-
Total receipts	20	163,266	10,860	3,114	-	7,728	1,000	37,591
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	507	-	-	-	-	-
Other services and charges	-	-	12,360	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	146,250	800	-	-	6,394	568	43,458
Total disbursements	-	146,250	13,667	-	-	6,394	568	43,458
Excess (deficiency) of receipts over disbursements	20	17,016	(2,807)	3,114	-	1,334	432	(5,867)
Cash and investments - ending	\$ 400	\$ 98,409	\$ 33,140	\$ 131,694	\$ 1,175	\$ -	\$ 7,242	\$ 8,821

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

	POLICE LOCAL GRANTS	NW REDEVELOPMENT DIST CAP	PARK DONATIONS RESTRICTED	457 EMPLOYEE SHARE	MEDICARE W/H	NET SALARIES	DIRECT DEPOSIT	UNITED WAY
Cash and investments - beginning	\$ 4,556	\$ 16,063	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	762,937	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,880	275,240	3,955	150,563	127,907	516,481	2,683,433	1,704
Total receipts	3,880	1,038,177	3,955	150,563	127,907	516,481	2,683,433	1,704
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	769	-	-	-	-	-	-
Other services and charges	-	749,170	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,212	284,882	250	150,563	127,907	516,481	2,683,433	1,704
Total disbursements	4,212	1,034,821	250	150,563	127,907	516,481	2,683,433	1,704
Excess (deficiency) of receipts over disbursements	(332)	3,356	3,705	-	-	-	-	-
Cash and investments - ending	\$ 4,224	\$ 19,419	\$ 11,705	\$ -	\$ -	\$ -	\$ -	\$ -

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

	BOSTON LIFE	GRANGE LIFE INS	ID THEFT	HEALTH INSURANCE	AFLAC - 125 PRETAX	AFLAC	REDEVELOPMENT BOND PRINCIPAL & INTEREST	REDEVELOPMENT DEBT SERVICE RESERVE	457 PLAN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,866	\$ -	\$ -	\$ 235	\$ 431,088	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	17,210	6,621	1,089	900,895	37,413	9,139	429,142	-	204,897
Total receipts	17,210	6,621	1,089	900,895	37,413	9,139	429,142	-	204,897
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	428,282	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	17,210	6,621	1,089	902,887	37,413	9,139	-	-	204,897
Total disbursements	17,210	6,621	1,089	902,887	37,413	9,139	428,282	-	204,897
Excess (deficiency) of receipts over disbursements	-	-	-	(1,992)	-	-	860	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 12,874	\$ -	\$ -	\$ 1,095	\$ 431,088	\$ -

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

	FEDERAL W/H	FICA W/H	COUNTY W/H	PERF CIVIL	POLICE PERF CONVERTEE	STATE W/H	MAS PARK	CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,375	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	228,125	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	443,034	437,782	85,399	490,216	186,585	143,600	-	5,835
Total receipts	443,034	437,782	85,399	490,216	186,585	143,600	228,125	5,835
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	218,075	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	443,034	437,782	85,399	490,216	186,585	143,600	-	5,835
Total disbursements	443,034	437,782	85,399	490,216	186,585	143,600	218,075	5,835
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	10,050	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,425	\$ -

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

	ELECTRIC PETTY CASH	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE	BROADBAND OPERATING	BROADBAND CUSTOMER DEPOSIT	SEWER OPERATING
Cash and investments - beginning	\$ 550	\$ 136,521	\$ 776,205	\$ 73,502	\$ 154,000	\$ 155,969	\$ 18,224	\$ 96,157
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	693,630	2,650	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	50,300	13,975,887	-	-	-	-	2,576,923
Other receipts	-	-	195,171	-	-	4,968	-	2,076
Total receipts	-	50,300	14,171,058	-	-	698,598	2,650	2,578,999
Disbursements:								
Personal services	-	-	-	-	-	358,055	-	495,896
Supplies	-	-	-	-	-	88,976	-	-
Other services and charges	-	-	-	-	-	259,301	-	34,160
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	130,000	-	-	-	-	114,505
Utility operating expenses	-	49,050	13,743,365	-	-	-	-	1,158,710
Other disbursements	-	-	168,117	-	-	8,873	4,275	76,696
Total disbursements	-	49,050	14,041,482	-	-	715,205	4,275	1,879,967
Excess (deficiency) of receipts over disbursements	-	1,250	129,576	-	-	(16,607)	(1,625)	699,032
Cash and investments - ending	\$ 550	\$ 137,771	\$ 905,781	\$ 73,502	\$ 154,000	\$ 139,362	\$ 16,599	\$ 795,189

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

	WATER OPERATING	WATER BOND & INTEREST	WATER DEPRECIATION	WATER CUSTOMER DEPOSIT	WATER TOWER FUND	WATER REPLACEMENT METER FUND	WATER DEBT SERVICE RESERVE NEW WASH	Totals
Cash and investments - beginning	\$ 154,090	\$ 149,666	\$ 50,370	\$ 78,958	\$ 309,000	\$ 30,000	\$ 214,345	\$ 9,746,696
Receipts:								
Taxes	-	-	-	-	-	-	-	4,847,302
Licenses and permits	-	-	-	-	-	-	-	78,902
Intergovernmental receipts	-	-	-	-	-	-	-	1,063,275
Charges for services	-	-	-	-	-	-	-	1,506,053
Fines and forfeits	-	-	-	-	-	-	-	6,368
Utility fees	2,119,733	-	-	23,100	-	-	-	18,745,943
Other receipts	400,588	299,400	48,000	-	12,000	55,000	-	9,519,796
Total receipts	2,520,321	299,400	48,000	23,100	12,000	55,000	-	35,767,639
Disbursements:								
Personal services	685,884	-	-	-	-	-	-	4,100,601
Supplies	-	-	-	-	-	-	-	402,584
Other services and charges	56,703	-	-	-	-	-	-	3,077,663
Debt service - principal and interest	-	297,473	-	-	-	-	-	732,026
Capital outlay	258,476	-	-	-	-	-	-	2,769,822
Utility operating expenses	1,043,337	-	-	-	-	84,738	-	16,079,200
Other disbursements	626,105	-	65,000	22,425	51,000	-	-	8,832,370
Total disbursements	2,670,505	297,473	65,000	22,425	51,000	84,738	-	35,994,266
Excess (deficiency) of receipts over disbursements	(150,184)	1,927	(17,000)	675	(39,000)	(29,738)	-	(226,627)
Cash and investments - ending	\$ 3,906	\$ 151,593	\$ 33,370	\$ 79,633	\$ 270,000	\$ 262	\$ 214,345	\$ 9,520,069

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CITY OF SCOTTSBURG
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 932,207	\$ 145,384
Internet	18,555	15,066
Wastewater	171,623	53,923
Water	59,938	49,459
Governmental activities	305,798	323,935
Totals	\$ 1,488,121	\$ 587,767

CITY OF SCOTTSBURG
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Beneficial Excavator	Lease to own Excavator	\$ 22,585	5/17/2016	5/16/2019
CINTAS Corporation	Zoll Plus AED Lease	<u>198</u>	3/1/2017	2/28/2019
Total governmental activities		<u>22,783</u>		
Electric:				
CINTAS Corporations	Zoll Plus AED Lease	<u>198</u>	3/1/2017	2/28/2019
Internet:				
BroadbandTowers	48 Tower Rentals	<u>70,136</u>	1/1/2018	12/31/2018
Wastewater:				
CINTAS Corporation	Zoll Plus AED Lease	<u>198</u>	3/1/2017	2/28/2019
Water:				
CINTAS Corporation	Zoll Plus AED Lease	<u>198</u>	3/1/2017	2/28/2019
Total of annual lease payments		<u>\$ 93,513</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Redevelopment Bond	\$ 6,315,000	\$ 426,271
Wastewater:			
Notes and loans payable	BOND ANTICIPATION NOTE	<u>1,750,000</u>	<u>1,811,250</u>
Water:			
Revenue bonds	Waterworks Refunding Bond	2,290,000	301,102
Notes and loans payable	Water Bond Anticipation Note	<u>1,100,000</u>	<u>1,138,500</u>
Total Water		<u>3,390,000</u>	<u>1,439,602</u>
Totals		<u>\$ 11,455,000</u>	<u>\$ 3,677,123</u>

CITY OF SCOTTSBURG
 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	\$ 4,937,736
Infrastructure	12,717,483
Buildings	7,637,471
Improvements other than buildings	11,561,033
Machinery, equipment, and vehicles	4,984,147
Construction in progress	<u>1,322,900</u>
Total governmental activities	<u>43,160,770</u>
Electric:	
Infrastructure	6,222,115
Buildings	1,390,325
Improvements other than buildings	51,157
Machinery, equipment, and vehicles	<u>1,366,306</u>
Total Electric	<u>9,029,903</u>
Internet:	
Infrastructure	384,830
Machinery, equipment, and vehicles	<u>347,208</u>
Total Internet	<u>732,038</u>
Wastewater:	
Infrastructure	4,525,502
Buildings	1,697,500
Improvements other than buildings	2,057,974
Machinery, equipment, and vehicles	<u>2,413,177</u>
Total Wastewater	<u>10,694,153</u>
Water:	
Infrastructure	7,215,624
Buildings	6,541,999
Improvements other than buildings	1,790,947
Machinery, equipment, and vehicles	<u>995,978</u>
Total Water	<u>16,544,548</u>
Total capital assets	<u>\$ 80,161,412</u>

OTHER REPORTS

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