

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF ETNA GREEN

KOSCIUSKO COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
11/04/2019

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	6-7
Notes to Financial Statements.....	8-11
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	15-34
Schedule of Payables and Receivables	35
Schedule of Leases and Debt	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Laura L. Baker Patricia K. Cook	01-01-12 to 12-31-18 01-01-19 to 12-31-19
President of the Town Council	Andrew Cook Todd Slabaugh (Vacant) Kevin Smith II (interim) Kevin Smith II	01-01-14 to 12-31-15 01-01-16 to 03-14-19 03-15-19 to 03-20-19 03-21-19 to 04-08-19 04-09-19 to 12-31-19
Superintendent of Water and Electric Utility	Barry J. Baker	01-01-15 to 12-31-19
Superintendent of Wastewater Utility	Andrew Cook	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ETNA GREEN, KOSCIUSKO COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Etna Green (Town), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2015 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

September 19, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

TOWN OF ETNA GREEN
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	\$ 99,021	\$ 114,542	\$ 102,277	\$ 111,286	\$ 121,642	\$ 98,352	\$ 134,576		
MOTOR VEHICLE HIGHWAY	45,917	34,279	16,409	63,787	35,392	22,330	76,849		
LOCAL ROAD AND STREET	38,567	5,352	284	43,635	5,305	6,334	42,606		
PAYROLL - HEALTH INSURANCE	-	2	2	-	4	4	-		
PARK	7,357	5,172	5,903	6,626	5,041	5,675	5,992		
RAINY DAY	6,667	-	968	5,699	2,890	1,623	6,966		
ECONOMIC DEV INCOME TAX	63,428	36,589	11,260	88,757	42,796	41,053	90,500		
LEVY EXCESS	2	-	-	2	-	2	-		
CUM CAP DEVELOPMENT	1,905	1,709	-	3,614	1,798	-	5,412		
CUM CAP IMP	7,608	1,472	-	9,080	1,494	6,000	4,574		
LOIT SPECIAL DISTRIBUTION	-	-	-	-	8,671	-	8,671		
GRANT - KCCF/CREIGHTON BR	622	-	-	622	-	-	622		
DNU - PAYROLL	955	-	955	-	-	-	-		
PAYROLL NET SALARIES	-	124,281	124,281	-	125,583	125,583	-		
PAYROLL FEDERAL WITHHOLDING	-	18,867	18,867	-	19,694	19,694	-		
PAYROLL - FICA	-	21,289	21,289	-	21,589	21,589	-		
PAYROLL - MEDI	-	4,979	4,979	-	5,101	5,101	-		
PAYROLL - STATE W/H	-	5,254	5,254	-	5,346	5,346	-		
PAYROLL - COUNTY W/H	-	1,645	1,645	-	1,659	1,659	-		
PAYROLL - AFLAC	(10)	1,605	1,585	10	725	725	10		
PAYROLL - IRA - A. COOK	-	3,250	3,250	-	8,065	8,065	-		
PAYROLL - IRA B. BAKER	-	3,250	3,250	-	271	271	-		
PAYROLL - IRA L. BAKER	-	2,000	2,000	-	165	165	-		
ELECTRIC UTILITY	108,477	708,945	717,723	99,699	749,299	745,216	103,782		
ELECTRIC DEPOSIT	3,653	4,172	3,100	4,725	4,400	3,300	5,825		
ELECTRIC DEPRECIATION	162,463	12,500	49,353	125,610	-	-	125,610		
SANITATION	25,997	40,202	35,740	30,459	39,355	36,076	33,738		
WASTEWATER - OPERATING	58,659	213,937	202,871	69,725	211,527	200,913	80,339		
WASTEWATER DEPOSIT	2,360	2,280	2,080	2,560	2,560	1,760	3,360		
WASTEWATER - DEPRECIATION	44,782	12,500	7,103	50,179	34,143	37,985	46,337		
WASTEWATER DEBT RESERVE - FMB	-	-	-	-	47,444	-	47,444		
WASTEWATER BOND & INT.	26,356	45,251	45,353	26,254	736,463	738,882	23,835		
WASTEWATER DEBT RESERVE	71,667	-	-	71,667	-	71,667	-		
WATER UTILITY	17,324	134,139	140,619	10,844	155,768	148,519	18,093		
WATER DEPOSIT	2,094	1,500	1,677	1,917	1,920	1,237	2,600		
WATER DEPRECIATION	2,577	-	1,159	1,418	678	2,096	-		
HYDRANT MAINTENANCE	8,633	9,932	8,633	9,932	-	9,932	-		
WATERWORKS DEBT RESERVE	38,500	-	-	38,500	-	-	38,500		
WATERWORKS BOND & INT.	15,920	42,086	33,606	24,400	43,058	37,250	30,208		
Totals	\$ 861,501	\$ 1,612,981	\$ 1,573,475	\$ 901,007	\$ 2,439,846	\$ 2,404,404	\$ 936,449		

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

TOWN OF ETNA GREEN
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	12-31-18		
GENERAL	\$ 134,576	\$ 148,107	\$ 105,075	\$ 177,608	\$ 154,964	\$ 115,624	\$ 216,948		
MOTOR VEHICLE HIGHWAY	76,849	34,642	28,730	82,761	42,466	24,825	100,402		
LOCAL ROAD AND STREET	42,606	9,544	2,329	49,821	9,307	11,000	48,128		
PAYROLL - HEALTH INSURANCE	-	3	3	-	3	3	-		
PARK	5,992	5,415	5,458	5,949	5,755	4,275	7,429		
RAINY DAY	6,966	1,499	886	7,579	-	2,573	5,006		
ECONOMIC DEV INCOME TAX	90,500	52,841	7,993	135,348	56,188	72,520	119,016		
CUM CAP DEVELOPMENT	5,412	2,175	1,112	6,475	9,056	-	15,531		
CUM CAP IMP	4,574	1,425	400	5,599	1,370	1,800	5,169		
LOIT SPECIAL DISTRIBUTION	8,671	12,291	12,291	8,671	-	-	8,671		
GRANT - KCCF/CREIGHTON BR	622	-	622	-	-	-	-		
PAYROLL NET SALARIES	-	130,047	130,047	-	43,228	43,228	-		
PAYROLL FEDERAL WITHHOLDING	-	20,535	20,535	-	17,515	17,515	-		
PAYROLL - FICA	-	22,317	22,317	-	22,759	22,759	-		
PAYROLL - MEDI	-	5,219	5,219	-	5,323	5,323	-		
PAYROLL - STATE W/H	-	5,414	5,414	-	5,539	5,539	-		
PAYROLL - COUNTY W/H	-	1,710	1,710	-	1,763	1,763	-		
PAYROLL - DD	-	-	-	-	92,944	92,944	-		
PAYROLL - AFLAC	10	1,019	1,107	(78)	1,201	1,081	42		
PAYROLL - IRA - EMPLOYEE	-	8,500	8,500	-	8,500	8,500	-		
ELECTRIC UTILITY	103,782	836,336	774,798	165,320	792,939	750,646	207,613		
ELECTRIC DEPOSIT	5,825	2,905	5,145	3,585	4,500	2,576	5,509		
ELECTRIC DEPRECIATION	125,610	-	-	125,610	-	-	125,610		
SANITATION	33,738	39,323	36,576	36,485	40,349	42,905	33,929		
WASTEWATER - OPERATING	80,339	232,774	194,423	118,690	224,175	243,832	99,033		
WASTEWATER DEPOSIT	3,360	1,600	2,880	2,080	2,160	1,680	2,560		
WASTEWATER - DEPRECIATION	46,337	2,500	-	48,837	10,000	-	58,837		
WASTEWATER DEBT RESERVE - FMB	47,444	44	15	47,473	24	5	47,492		
WASTEWATER BOND & INT.	23,835	47,560	47,687	23,708	47,437	71,145	-		
WATER UTILITY	18,093	152,504	162,774	7,823	149,975	122,426	35,372		
WATER DEPOSIT	2,600	1,140	2,235	1,505	1,540	1,205	1,840		
WATERWORKS DEBT RESERVE	38,500	-	-	38,500	-	-	38,500		
WATERWORKS BOND & INT.	30,208	35,875	36,500	29,583	39,058	35,100	33,541		
Totals	\$ 936,449	\$ 1,815,264	\$ 1,622,781	\$ 1,128,932	\$ 1,790,038	\$ 1,702,792	\$ 1,216,178		

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

TOWN OF ETNA GREEN
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

TOWN OF ETNA GREEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

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

TOWN OF ETNA GREEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF ETNA GREEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Subsequent Event*

On July 30, 2019, the Town Council approved a quote from Beer & Slabaugh of \$206,000 to repair a manhole at the intersection of SR 19 and Spring Street. The Indiana Department of Environmental Management (IDEM) confirmed that the manhole project was an emergency.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	PAYROLL - HEALTH INSURANCE	PARK	RAINY DAY	ECONOMIC DEV INCOME TAX	LEVY EXCESS
Cash and investments - beginning	\$ 99,021	\$ 45,917	\$ 38,567	\$ -	\$ 7,357	\$ 6,667	\$ 63,428	\$ 2
Receipts:								
Taxes	66,651	-	-	-	343	-	-	-
Licenses and permits	10	-	-	-	-	-	-	-
Intergovernmental receipts	42,370	34,279	5,352	-	-	-	36,589	-
Charges for services	-	-	-	-	4,729	-	-	-
Fines and forfeits	625	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,886	-	-	2	100	-	-	-
Total receipts	114,542	34,279	5,352	2	5,172	-	36,589	-
Disbursements:								
Personal services	30,359	11,880	-	-	2,310	-	-	-
Supplies	5,518	2,062	284	-	294	-	-	-
Other services and charges	59,001	2,467	-	-	3,299	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,545	-	-	-	-	-	11,260	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,854	-	-	2	-	968	-	-
Total disbursements	102,277	16,409	284	2	5,903	968	11,260	-
Excess (deficiency) of receipts over disbursements	12,265	17,870	5,068	-	(731)	(968)	25,329	-
Cash and investments - ending	\$ 111,286	\$ 63,787	\$ 43,635	\$ -	\$ 6,626	\$ 5,699	\$ 88,757	\$ 2

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

	CUM CAP DEVELOPMENT	CUM CAP IMP	LOIT SPECIAL DISTRIBUTION	GRANT - KCCF/CREIGHTON BR	DNU - PAYROLL	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLDING	PAYROLL - FICA
Cash and investments - beginning	\$ 1,905	\$ 7,608	\$ -	\$ 622	\$ 955	\$ -	\$ -	\$ -
Receipts:								
Taxes	1,709	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,472	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	124,281	18,867	21,289
Total receipts	<u>1,709</u>	<u>1,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,281</u>	<u>18,867</u>	<u>21,289</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	955	124,281	18,867	21,289
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>955</u>	<u>124,281</u>	<u>18,867</u>	<u>21,289</u>
Excess (deficiency) of receipts over disbursements	<u>1,709</u>	<u>1,472</u>	<u>-</u>	<u>-</u>	<u>(955)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,614</u>	<u>\$ 9,080</u>	<u>\$ -</u>	<u>\$ 622</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL - MEDI	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H	PAYROLL - AFLAC	PAYROLL - IRA - A. COOK	PAYROLL - IRA B. BAKER	PAYROLL - IRA L. BAKER	ELECTRIC UTILITY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ 108,477
Receipts:								
Taxes	-	-	-	-	-	-	-	31,707
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	375
Other receipts	4,979	5,254	1,645	1,605	3,250	3,250	2,000	676,863
Total receipts	4,979	5,254	1,645	1,605	3,250	3,250	2,000	708,945
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,200
Utility operating expenses	-	-	-	-	-	-	-	601,433
Other disbursements	4,979	5,254	1,645	1,585	3,250	3,250	2,000	115,090
Total disbursements	4,979	5,254	1,645	1,585	3,250	3,250	2,000	717,723
Excess (deficiency) of receipts over disbursements	-	-	-	20	-	-	-	(8,778)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 99,699

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

	ELECTRIC DEPOSIT	ELECTRIC DEPRECIATION	SANITATION	WASTEWATER - OPERATING	WASTEWATER DEPOSIT	WASTEWATER - DEPRECIATION	WASTEWATER DEBT RESERVE - FMB	WASTEWATER BOND & INT.
Cash and investments - beginning	\$ 3,653	\$ 162,463	\$ 25,997	\$ 58,659	\$ 2,360	\$ 44,782	\$ -	\$ 26,356
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	39,150	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,172	12,500	1,052	213,937	2,280	12,500	-	45,251
Total receipts	4,172	12,500	40,202	213,937	2,280	12,500	-	45,251
Disbursements:								
Personal services	-	-	-	47,721	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,521	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	45,353
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	54,944	-	-	-	-
Other disbursements	3,100	49,353	35,740	96,685	2,080	7,103	-	-
Total disbursements	3,100	49,353	35,740	202,871	2,080	7,103	-	45,353
Excess (deficiency) of receipts over disbursements	1,072	(36,853)	4,462	11,066	200	5,397	-	(102)
Cash and investments - ending	\$ 4,725	\$ 125,610	\$ 30,459	\$ 69,725	\$ 2,560	\$ 50,179	\$ -	\$ 26,254

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

	WASTEWATER DEBT RESERVE	WATER UTILITY	WATER DEPOSIT	WATER DEPRECIATION	HYDRANT MAINTENANCE	WATERWORKS DEBT RESERVE	WATERWORKS BOND & INT.	Totals
Cash and investments - beginning	\$ 71,667	\$ 17,324	\$ 2,094	\$ 2,577	\$ 8,633	\$ 38,500	\$ 15,920	\$ 861,501
Receipts:								
Taxes	-	5,366	-	-	-	-	-	105,776
Licenses and permits	-	-	-	-	-	-	-	10
Intergovernmental receipts	-	-	-	-	-	-	-	120,062
Charges for services	-	-	-	-	-	-	-	43,879
Fines and forfeits	-	-	-	-	-	-	-	625
Utility fees	-	39,385	-	-	-	-	-	39,760
Other receipts	-	89,388	1,500	-	9,932	-	42,086	1,302,869
Total receipts	-	134,139	1,500	-	9,932	-	42,086	1,612,981
Disbursements:								
Personal services	-	24,504	-	-	-	-	-	116,774
Supplies	-	-	-	-	-	-	-	8,158
Other services and charges	-	-	-	-	-	-	-	68,288
Debt service - principal and interest	-	-	-	-	-	-	33,606	78,959
Capital outlay	-	4,630	-	-	-	-	-	18,635
Utility operating expenses	-	34,913	-	-	-	-	-	691,290
Other disbursements	-	76,572	1,677	1,159	8,633	-	-	591,371
Total disbursements	-	140,619	1,677	1,159	8,633	-	33,606	1,573,475
Excess (deficiency) of receipts over disbursements	-	(6,480)	(177)	(1,159)	1,299	-	8,480	39,506
Cash and investments - ending	\$ 71,667	\$ 10,844	\$ 1,917	\$ 1,418	\$ 9,932	\$ 38,500	\$ 24,400	\$ 901,007

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	PAYROLL - HEALTH INSURANCE	PARK	RAINY DAY	ECONOMIC DEV INCOME TAX	LEVY EXCESS
Cash and investments - beginning	\$ 111,286	\$ 63,787	\$ 43,635	\$ -	\$ 6,626	\$ 5,699	\$ 88,757	\$ 2
Receipts:								
Taxes	69,800	-	-	-	318	-	-	-
Licenses and permits	10	-	-	-	-	-	-	-
Intergovernmental receipts	46,190	35,367	5,305	-	-	-	42,796	-
Charges for services	-	-	-	-	4,252	-	-	-
Fines and forfeits	1,500	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,142	25	-	4	471	2,890	-	-
Total receipts	121,642	35,392	5,305	4	5,041	2,890	42,796	-
Disbursements:								
Personal services	30,202	12,043	-	-	1,521	-	-	-
Supplies	5,091	2,861	334	-	219	-	-	-
Other services and charges	56,593	7,426	6,000	-	3,935	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	532	-	-	-	-	-	41,053	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,934	-	-	4	-	1,623	-	2
Total disbursements	98,352	22,330	6,334	4	5,675	1,623	41,053	2
Excess (deficiency) of receipts over disbursements	23,290	13,062	(1,029)	-	(634)	1,267	1,743	(2)
Cash and investments - ending	\$ 134,576	\$ 76,849	\$ 42,606	\$ -	\$ 5,992	\$ 6,966	\$ 90,500	\$ -

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

	CUM CAP DEVELOPMENT	CUM CAP IMP	LOIT SPECIAL DISTRIBUTION	GRANT - KCCF/CREIGHTON BR	DNU - PAYROLL	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLDING	PAYROLL - FICA
Cash and investments - beginning	\$ 3,614	\$ 9,080	\$ -	\$ 622	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	1,798	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,494	8,671	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	125,583	19,694	21,589
Total receipts	1,798	1,494	8,671	-	-	125,583	19,694	21,589
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	6,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	125,583	19,694	21,589
Total disbursements	-	6,000	-	-	-	125,583	19,694	21,589
Excess (deficiency) of receipts over disbursements	1,798	(4,506)	8,671	-	-	-	-	-
Cash and investments - ending	\$ 5,412	\$ 4,574	\$ 8,671	\$ 622	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL - MEDI	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H	PAYROLL - AFLAC	PAYROLL - IRA - A. COOK	PAYROLL - IRA B. BAKER	PAYROLL - IRA L. BAKER	ELECTRIC UTILITY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 99,699
Receipts:								
Taxes	-	-	-	-	-	-	-	34,060
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	300
Other receipts	5,101	5,346	1,659	725	8,065	271	165	714,939
Total receipts	5,101	5,346	1,659	725	8,065	271	165	749,299
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	5,411
Utility operating expenses	-	-	-	-	-	-	-	642,392
Other disbursements	5,101	5,346	1,659	725	8,065	271	165	97,413
Total disbursements	5,101	5,346	1,659	725	8,065	271	165	745,216
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	4,083
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 103,782

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

	ELECTRIC DEPOSIT	ELECTRIC DEPRECIATION	SANITATION	WASTEWATER - OPERATING	WASTEWATER DEPOSIT	WASTEWATER - DEPRECIATION	WASTEWATER DEBT RESERVE - FMB	WASTEWATER BOND & INT.
Cash and investments - beginning	\$ 4,725	\$ 125,610	\$ 30,459	\$ 69,725	\$ 2,560	\$ 50,179	\$ -	\$ 26,254
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	38,405	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,400	-	950	211,527	2,560	34,143	47,444	736,463
Total receipts	4,400	-	39,355	211,527	2,560	34,143	47,444	736,463
Disbursements:								
Personal services	-	-	-	47,207	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,748	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	699,477
Capital outlay	-	-	-	491	-	-	-	-
Utility operating expenses	-	-	-	54,237	-	-	-	-
Other disbursements	3,300	-	36,076	96,230	1,760	37,985	-	39,405
Total disbursements	3,300	-	36,076	200,913	1,760	37,985	-	738,882
Excess (deficiency) of receipts over disbursements	1,100	-	3,279	10,614	800	(3,842)	47,444	(2,419)
Cash and investments - ending	\$ 5,825	\$ 125,610	\$ 33,738	\$ 80,339	\$ 3,360	\$ 46,337	\$ 47,444	\$ 23,835

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

	WASTEWATER DEBT RESERVE	WATER UTILITY	WATER DEPOSIT	WATER DEPRECIATION	HYDRANT MAINTENANCE	WATERWORKS DEBT RESERVE	WATERWORKS BOND & INT.	Totals
Cash and investments - beginning	\$ 71,667	\$ 10,844	\$ 1,917	\$ 1,418	\$ 9,932	\$ 38,500	\$ 24,400	\$ 901,007
Receipts:								
Taxes	-	5,462	-	-	-	-	-	111,438
Licenses and permits	-	-	-	-	-	-	-	10
Intergovernmental receipts	-	-	-	-	-	-	-	139,823
Charges for services	-	-	-	-	-	-	-	42,657
Fines and forfeits	-	-	-	-	-	-	-	1,500
Utility fees	-	54,847	-	-	-	-	-	55,147
Other receipts	-	95,459	1,920	678	-	-	43,058	2,089,271
Total receipts	-	155,768	1,920	678	-	-	43,058	2,439,846
Disbursements:								
Personal services	-	24,382	-	-	-	-	-	115,355
Supplies	-	-	-	-	-	-	-	8,505
Other services and charges	-	-	-	-	-	-	-	82,702
Debt service - principal and interest	-	-	-	-	-	-	37,250	736,727
Capital outlay	-	3,265	-	-	-	-	-	50,752
Utility operating expenses	-	37,083	-	-	-	-	-	733,712
Other disbursements	71,667	83,789	1,237	2,096	9,932	-	-	676,651
Total disbursements	71,667	148,519	1,237	2,096	9,932	-	37,250	2,404,404
Excess (deficiency) of receipts over disbursements	(71,667)	7,249	683	(1,418)	(9,932)	-	5,808	35,442
Cash and investments - ending	\$ -	\$ 18,093	\$ 2,600	\$ -	\$ -	\$ 38,500	\$ 30,208	\$ 936,449

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	PAYROLL - HEALTH INSURANCE	PARK	RAINY DAY	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 134,576	\$ 76,849	\$ 42,606	\$ -	\$ 5,992	\$ 6,966	\$ 90,500
Receipts:							
Taxes	123,092	-	-	-	348	-	52,841
Intergovernmental receipts	19,253	34,642	9,544	-	-	-	-
Charges for services	-	-	-	-	5,037	-	-
Fines and forfeits	135	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,627	-	-	3	30	1,499	-
Total receipts	148,107	34,642	9,544	3	5,415	1,499	52,841
Disbursements:							
Personal services	29,054	12,425	-	-	1,711	-	-
Supplies	6,746	3,941	462	-	152	-	-
Other services and charges	63,123	12,364	1,867	-	3,595	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	161	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,991	-	-	3	-	886	7,993
Total disbursements	105,075	28,730	2,329	3	5,458	886	7,993
Excess (deficiency) of receipts over disbursements	43,032	5,912	7,215	-	(43)	613	44,848
Cash and investments - ending	\$ 177,608	\$ 82,761	\$ 49,821	\$ -	\$ 5,949	\$ 7,579	\$ 135,348

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

	CUM CAP DEVELOPMENT	CUM CAP IMP	LOIT SPECIAL DISTRIBUTION	GRANT - KCCF/CREIGHTON BR	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLDING	PAYROLL - FICA
Cash and investments - beginning	\$ 5,412	\$ 4,574	\$ 8,671	\$ 622	\$ -	\$ -	\$ -
Receipts:							
Taxes	2,175	-	-	-	-	-	-
Intergovernmental receipts	-	1,425	12,291	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	130,047	20,535	22,317
Total receipts	<u>2,175</u>	<u>1,425</u>	<u>12,291</u>	<u>-</u>	<u>130,047</u>	<u>20,535</u>	<u>22,317</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	400	12,291	-	-	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,112	-	-	622	130,047	20,535	22,317
Total disbursements	<u>1,112</u>	<u>400</u>	<u>12,291</u>	<u>622</u>	<u>130,047</u>	<u>20,535</u>	<u>22,317</u>
Excess (deficiency) of receipts over disbursements	<u>1,063</u>	<u>1,025</u>	<u>-</u>	<u>(622)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,475</u>	<u>\$ 5,599</u>	<u>\$ 8,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL - MEDI	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H	PAYROLL - DD	PAYROLL - AFLAC	PAYROLL - IRA - EMPLOYEE	ELECTRIC UTILITY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 103,782
Receipts:							
Taxes	-	-	-	-	-	-	35,180
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	331
Other receipts	5,219	5,414	1,710	-	1,019	8,500	800,825
Total receipts	5,219	5,414	1,710	-	1,019	8,500	836,336
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,042
Utility operating expenses	-	-	-	-	-	-	659,954
Other disbursements	5,219	5,414	1,710	-	1,107	8,500	110,802
Total disbursements	5,219	5,414	1,710	-	1,107	8,500	774,798
Excess (deficiency) of receipts over disbursements	-	-	-	-	(88)	-	61,538
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (78)	\$ -	\$ 165,320

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

	ELECTRIC DEPOSIT	ELECTRIC DEPRECIATION	SANITATION	WASTEWATER - OPERATING	WASTEWATER DEPOSIT	WASTEWATER - DEPRECIATION	WASTEWATER DEBT RESERVE - FMB
Cash and investments - beginning	\$ 5,825	\$ 125,610	\$ 33,738	\$ 80,339	\$ 3,360	\$ 46,337	\$ 47,444
Receipts:							
Taxes	-	-	-	327	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	38,501	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,905	-	822	232,447	1,600	2,500	44
Total receipts	2,905	-	39,323	232,774	1,600	2,500	44
Disbursements:							
Personal services	-	-	-	44,355	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,439	-	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,956	-	-	-
Utility operating expenses	-	-	-	58,335	2,880	-	-
Other disbursements	5,145	-	36,576	87,338	-	-	15
Total disbursements	5,145	-	36,576	194,423	2,880	-	15
Excess (deficiency) of receipts over disbursements	(2,240)	-	2,747	38,351	(1,280)	2,500	29
Cash and investments - ending	\$ 3,585	\$ 125,610	\$ 36,485	\$ 118,690	\$ 2,080	\$ 48,837	\$ 47,473

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

	WASTEWATER BOND & INT.	WATER UTILITY	WATER DEPOSIT	WATERWORKS DEBT RESERVE	WATERWORKS BOND & INT.	Totals
Cash and investments - beginning	\$ 23,835	\$ 18,093	\$ 2,600	\$ 38,500	\$ 30,208	\$ 936,449
Receipts:						
Taxes	-	5,327	-	-	-	219,290
Intergovernmental receipts	-	-	-	-	-	77,155
Charges for services	-	-	-	-	-	43,538
Fines and forfeits	-	-	-	-	-	135
Utility fees	-	46,936	-	-	-	47,267
Other receipts	47,560	100,241	1,140	-	35,875	1,427,879
Total receipts	47,560	152,504	1,140	-	35,875	1,815,264
Disbursements:						
Personal services	-	31,442	-	-	-	118,987
Supplies	-	-	-	-	-	11,301
Other services and charges	-	-	-	-	-	95,079
Debt Service - Principle and Interest	47,687	-	-	-	35,750	83,437
Capital outlay	-	5,325	-	-	-	12,484
Utility operating expenses	-	46,988	-	-	-	768,157
Other disbursements	-	79,019	2,235	-	750	533,336
Total disbursements	47,687	162,774	2,235	-	36,500	1,622,781
Excess (deficiency) of receipts over disbursements	(127)	(10,270)	(1,095)	-	(625)	192,483
Cash and investments - ending	\$ 23,708	\$ 7,823	\$ 1,505	\$ 38,500	\$ 29,583	\$ 1,128,932

TOWN OF ETNA GREEN
 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 AND STREET	PAYROLL - HEALTH INSURANCE	PARK	RAINY DAY	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 177,608	\$ 82,761	\$ 49,821	\$ -	\$ 5,949	\$ 7,579	\$ 135,348
Receipts:							
Taxes	119,776	-	-	-	385	-	56,188
Licenses and permits	9	-	-	-	-	-	-
Intergovernmental receipts	19,270	42,464	9,307	-	-	-	-
Charges for services	-	-	-	-	5,370	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	15,909	2	-	3	-	-	-
Total receipts	154,964	42,466	9,307	3	5,755	-	56,188
Disbursements:							
Personal services	40,615	775	-	-	992	-	-
Supplies	5,750	4,648	5,000	-	-	-	-
Other services and charges	64,185	19,402	6,000	-	3,283	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,074	-	-	3	-	2,573	72,520
Total disbursements	115,624	24,825	11,000	3	4,275	2,573	72,520
Excess (deficiency) of receipts over disbursements	39,340	17,641	(1,693)	-	1,480	(2,573)	(16,332)
Cash and investments - ending	\$ 216,948	\$ 100,402	\$ 48,128	\$ -	\$ 7,429	\$ 5,006	\$ 119,016

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

	CUM CAP DEVELOPMENT	CUM CAP IMP	LOIT SPECIAL DISTRIBUTION	GRANT - KCCF/CREIGHTON BR	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLDING	PAYROLL - FICA
Cash and investments - beginning	\$ 6,475	\$ 5,599	\$ 8,671	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	8,427	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	629	1,370	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	43,228	17,515	22,759
Total receipts	<u>9,056</u>	<u>1,370</u>	<u>-</u>	<u>-</u>	<u>43,228</u>	<u>17,515</u>	<u>22,759</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,800	-	-	-	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	43,228	17,515	22,759
Total disbursements	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>-</u>	<u>43,228</u>	<u>17,515</u>	<u>22,759</u>
Excess (deficiency) of receipts over disbursements	<u>9,056</u>	<u>(430)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,531</u>	<u>\$ 5,169</u>	<u>\$ 8,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL - MEDI	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H	PAYROLL - DD	PAYROLL - AFLAC	PAYROLL - IRA - EMPLOYEE	ELECTRIC UTILITY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (78)	\$ -	\$ 165,320
Receipts:							
Taxes	-	-	-	-	-	-	35,580
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	600
Other receipts	5,323	5,539	1,763	92,944	1,201	8,500	756,759
Total receipts	5,323	5,539	1,763	92,944	1,201	8,500	792,939
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	5,863
Utility operating expenses	-	-	-	-	-	-	657,283
Other disbursements	5,323	5,539	1,763	92,944	1,081	8,500	87,500
Total disbursements	5,323	5,539	1,763	92,944	1,081	8,500	750,646
Excess (deficiency) of receipts over disbursements	-	-	-	-	120	-	42,293
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ 207,613

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

	ELECTRIC DEPOSIT	ELECTRIC DEPRECIATION	SANITATION	WASTEWATER - OPERATING	WASTEWATER DEPOSIT	WASTEWATER - DEPRECIATION	DEBT RESERVE - FMB
Cash and investments - beginning	\$ 3,585	\$ 125,610	\$ 36,485	\$ 118,690	\$ 2,080	\$ 48,837	\$ 47,473
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	39,349	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,500	-	1,000	224,175	2,160	10,000	24
Total receipts	4,500	-	40,349	224,175	2,160	10,000	24
Disbursements:							
Personal services	-	-	-	59,294	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,296	-	-	-
Debt Service - Principle and Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,000	-	-	-
Utility operating expenses	-	-	4,091	75,430	-	-	-
Other disbursements	2,576	-	38,814	100,812	1,680	-	5
Total disbursements	2,576	-	42,905	243,832	1,680	-	5
Excess (deficiency) of receipts over disbursements	1,924	-	(2,556)	(19,657)	480	10,000	19
Cash and investments - ending	\$ 5,509	\$ 125,610	\$ 33,929	\$ 99,033	\$ 2,560	\$ 58,837	\$ 47,492

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

	WASTEWATER BOND & INT.	WATER UTILITY	WATER DEPOSIT	WATERWORKS DEBT RESERVE	WATERWORKS BOND & INT.	Totals
Cash and investments - beginning	\$ 23,708	\$ 7,823	\$ 1,505	\$ 38,500	\$ 29,583	\$ 1,128,932
Receipts:						
Taxes	-	5,719	-	-	-	226,075
Licenses and permits	-	-	-	-	-	9
Intergovernmental receipts	-	-	-	-	-	73,040
Charges for services	-	-	-	-	-	44,719
Utility fees	-	44,111	-	-	-	44,711
Other receipts	47,437	100,145	1,540	-	39,058	1,401,484
Total receipts	47,437	149,975	1,540	-	39,058	1,790,038
Disbursements:						
Personal services	-	9,960	-	-	-	111,636
Supplies	-	-	-	-	-	15,398
Other services and charges	-	-	-	-	-	97,966
Debt Service - Principle and Interest	71,145	-	-	-	34,250	105,395
Capital outlay	-	4,638	-	-	-	15,501
Utility operating expenses	-	27,311	-	-	-	764,115
Other disbursements	-	80,517	1,205	-	850	592,781
Total disbursements	71,145	122,426	1,205	-	35,100	1,702,792
Excess (deficiency) of receipts over disbursements	(23,708)	27,549	335	-	3,958	87,246
Cash and investments - ending	\$ -	\$ 35,372	\$ 1,840	\$ 38,500	\$ 33,541	\$ 1,216,178

TOWN OF ETNA GREEN
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric	\$ 7,920	\$ -
Trash	3,102	-
Wastewater	7,802	-
Water	5,113	-
Governmental activities	<u>4,822</u>	<u>376</u>
Totals	<u>\$ 28,759</u>	<u>\$ 376</u>

TOWN OF ETNA GREEN
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater: Revenue bonds	Sewage Works Refunding Revenue Bonds of 2016	\$ 621,711	\$ 47,430
Water: Revenue bonds	Well/filters and loop main lines	70,000	37,625
Totals		<u>\$ 691,711</u>	<u>\$ 85,055</u>

TOWN OF ETNA GREEN
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	\$ 214,083
Infrastructure	302,553
Buildings	<u>232,605</u>
Total governmental activities	<u>749,241</u>
Electric:	
Infrastructure	474,336
Buildings	48,923
Machinery, equipment, and vehicles	<u>70,000</u>
Total Electric	<u>593,259</u>
Wastewater:	
Land	14,527
Infrastructure	1,259,951
Buildings	1,146,110
Machinery, equipment, and vehicles	<u>910,656</u>
Total Wastewater	<u>3,331,244</u>
Water:	
Land	4,232
Infrastructure	975,919
Buildings	92,277
Machinery, equipment, and vehicles	<u>7,500</u>
Total Water	<u>1,079,928</u>
Total capital assets	<u><u>\$ 5,753,672</u></u>

OTHER REPORTS

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