

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF ANDREWS

HUNTINGTON COUNTY, INDIANA

January 1, 2015 to December 31, 2018



**FILED**  
11/15/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	William K. Johnson Laura Dillon	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Town Council	Michael Rohler Raymond Tackett John Harshbarger William K. Johnson	01-01-15 to 08-30-15 08-31-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ANDREWS, HUNTINGTON COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Town of Andrews (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

October 9, 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 ANDREWS  
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		
Payroll AFLAC	\$ 57	\$ 684	\$ 741	\$ -	\$ 632	\$ 632	\$ -		
General	109,266	344,361	320,149	133,478	200,450	206,057	127,871		
Motor Vehicle Highway	54,171	131,590	153,033	32,728	164,958	104,765	92,921		
Local Road and Street	47,321	6,373	42,171	11,523	6,325	2,250	15,598		
Health Insurance Empl Share	(41)	8,730	8,689	-	46,426	46,426	-		
Trash and Garbage Pickup	23,243	49,825	54,931	18,137	49,446	50,144	17,439		
Community Capital Development	15,316	1,786	3,346	13,756	1,918	1,200	14,474		
Law Enforcement Continuing Education	4,288	190	-	4,478	310	-	4,788		
Riverboat	54,962	6,807	-	61,769	6,791	2,434	66,126		
Park and Recreation	18,745	518	4,545	14,718	1,353	6,919	9,152		
Rainy Day	52,326	-	-	52,326	43,494	-	95,820		
Cumulative Capital Improvement	12,841	2,886	-	15,727	2,928	3,120	15,535		
Cumulative Fire	11,963	1,626	-	13,589	1,745	-	15,334		
CEDIT	290,236	56,727	46,375	300,588	55,884	29,134	327,338		
Firefighting	146,864	59,032	74,639	131,257	67,710	113,897	85,070		
Community Building	(827)	-	143	(970)	970	-	-		
LOIT Public Safety	44,971	25,844	36,440	34,375	29,972	32,579	31,768		
Levy Excess	50	-	-	50	-	-	50		
Payroll Gross Wages	188	2,926	3,114	-	-	-	-		
Payroll Federal	(7)	28,370	28,363	-	32,941	32,941	-		
Payroll FICA	(19)	39,396	39,377	-	38,229	38,229	-		
Payroll Medicare	(4)	9,213	9,209	-	8,940	8,940	-		
Payroll State	(669)	10,931	10,262	-	10,287	10,287	-		
Payroll County	(294)	5,567	5,273	-	5,327	5,327	-		
Payroll PERF	1,922	36,022	37,944	-	28,841	28,841	-		
Payroll 457B Nationwide	(50)	50	-	-	-	-	-		
Life Insurance	-	-	-	-	1,459	1,459	-		
Payroll Direct Deposit	512	238,993	239,505	-	229,417	229,417	-		
Payroll Garnishment	79	-	79	-	-	-	-		
Sewage Utility Operating	182,545	282,109	395,972	68,682	310,437	329,063	50,056		
Sewage Utility Depreciation	196,466	23,913	-	220,379	-	-	220,379		
Sewage Non Construction	-	-	-	-	367,000	183,789	183,211		
Water Utility Operating	54,972	256,395	298,123	13,244	224,762	233,061	4,945		
Water Utility Meter Deposit	31,614	2,400	3,864	30,150	2,650	2,849	29,951		
Water Tower Maintenance	31,200	2,400	-	33,600	-	-	33,600		
Water Utility Bond and Interest	559	-	559	-	-	-	-		
Water Improvement	146,737	17,620	-	164,357	-	59,294	105,063		
Water Utility Debt Reserve	10,440	-	10,440	-	-	-	-		
<b>Totals</b>	<b>\$ 1,541,943</b>	<b>\$ 1,653,284</b>	<b>\$ 1,827,286</b>	<b>\$ 1,367,941</b>	<b>\$ 1,941,602</b>	<b>\$ 1,763,054</b>	<b>\$ 1,546,489</b>		

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

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 127,871	\$ 214,906	\$ 249,521	\$ 93,256	\$ 299,533	\$ 276,162	\$ 116,627
Motor Vehicle Highway	92,921	119,428	117,873	94,476	111,489	94,871	111,094
Local Road and Street	15,598	8,031	-	23,629	16,242	-	39,871
CEDIT	327,338	57,249	-	384,587	60,291	123,721	321,157
Community Capital Development	14,474	4,589	-	19,063	4,008	-	23,071
Law Enforcement Continuing Education	4,788	450	-	5,238	875	-	6,113
Riverboat	66,126	6,807	1,655	71,278	6,807	2,503	75,582
Park and Recreation	9,152	4,589	5,515	8,226	7,538	4,988	10,776
Trash and Garbage Pickup	17,439	50,300	45,430	22,309	49,621	46,287	25,643
Rainy Day	95,820	-	43,494	52,326	-	-	52,326
Cumulative Capital Improvement	15,535	2,794	-	18,329	1,656	-	19,985
LRS Bridge Matching Grant	-	89,509	87,950	1,559	182,974	163,223	21,310
Cumulative Fire	15,334	1,668	-	17,002	1,457	-	18,459
Firefighting	85,070	106,998	44,930	147,138	86,939	64,154	169,923
LOIT Public Safety	31,768	25,256	40,757	16,267	33,112	34,455	14,924
Levy Excess	50	-	-	50	-	-	50
Payroll Federal	-	38,515	38,515	-	32,564	32,564	-
Payroll FICA	-	41,851	41,851	-	44,561	44,561	-
Payroll Medicare	-	9,788	9,788	-	10,422	10,422	-
Payroll State	-	11,524	11,524	-	11,751	11,751	-
Payroll County	-	5,839	5,839	-	6,210	6,210	-
Payroll PERF	-	36,496	36,496	-	38,735	38,735	-
Health Insurance Empl Share	-	47,420	47,082	338	60,106	60,444	-
Life Insurance	-	1,699	1,699	-	2,570	2,570	-
Payroll Direct Deposit	-	248,066	248,066	-	273,169	273,169	-
Sewage Utility Operating	50,056	549,030	413,696	185,390	652,517	562,181	275,726
Sewage Utility Depreciation	220,379	15,216	19,717	215,878	30,432	17,153	229,157
Sewage Utility Bond and Interest	-	39,078	-	39,078	217,309	6,976	249,411
Sewage Non Construction	183,211	-	194,752	(11,541)	11,541	-	-
Sewage Utility Debt Reserve	-	34,124	-	34,124	46,623	-	80,747
Sewage Utility Construction	-	23,000	23,000	-	488,219	488,219	-
Water Utility Operating	4,945	273,785	251,568	27,162	267,849	237,338	57,673
Water Utility Meter Deposit	29,951	4,450	3,488	30,913	4,950	4,418	31,445
Water Tower Maintenance	33,600	-	-	33,600	-	-	33,600
Water Improvement	105,063	-	34,037	71,026	-	9,982	61,044
Storm Water	-	-	-	-	6,369	-	6,369
SRF Construction	-	1,392,317	1,392,317	-	3,311,550	3,311,550	-
Totals	<u>\$ 1,546,489</u>	<u>\$ 3,464,772</u>	<u>\$ 3,410,560</u>	<u>\$ 1,600,701</u>	<u>\$ 6,379,989</u>	<u>\$ 5,928,607</u>	<u>\$ 2,052,083</u>

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

TOWN OF ANDREWS  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

TOWN OF ANDREWS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

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

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

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

TOWN OF ANDREWS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

TOWN OF ANDREWS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

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

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

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

TOWN OF ANDREWS  
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.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of disbursements exceeding the available cash.

**Note 8. Restatements**

For the year ended December 31, 2015, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2014	Restatement Amount	Balance as of January 1, 2015
Sewage Utility Operating	\$ 172,545	\$ 10,000	\$ 182,545
Sewage Utility Customer Deposit	10,000	(10,000)	-
Water Utility Operating	50,559	4,413	54,972
Water Utility Escrow	4,413	(4,413)	-

**Note 9. Subsequent Events**

On September 18, 2019, the Town was awarded a \$600,000 Office of Community and Rural Affairs (OCRA) grant for Storm Water separation and construction. The Town also received \$266,151 from a Community Crossing grant during 2019 for street and sidewalk repairs/rehabilitation.

**Note 10. Combined Funds**

Funds related to payroll were reported individually in the current financial statements, but were combined into one fund for the prior financial statements.

#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	Payroll AFLAC	General	Motor Vehicle Highway	Local Road and Street	Health Insurance Empl Share	Trash and Garbage Pickup	Community Capital Development	Law Enforcement Continuing Education
Cash and investments - beginning	\$ 57	\$ 109,266	\$ 54,171	\$ 47,321	\$ (41)	\$ 23,243	\$ 15,316	\$ 4,288
Receipts:								
Taxes	-	158,528	72,319	-	-	-	1,591	-
Licenses and permits	-	16	-	-	-	-	-	190
Intergovernmental receipts	-	129,813	49,604	6,373	-	-	195	-
Charges for services	-	125	-	-	-	49,825	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	684	55,879	9,667	-	8,730	-	-	-
Total receipts	684	344,361	131,590	6,373	8,730	49,825	1,786	190
Disbursements:								
Personal services	741	151,964	78,297	-	8,689	-	2,100	-
Supplies	-	8,640	20,408	-	-	-	400	-
Other services and charges	-	89,444	27,593	-	-	54,931	-	-
Capital outlay	-	49,993	26,735	42,171	-	-	846	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	20,108	-	-	-	-	-	-
Total disbursements	741	320,149	153,033	42,171	8,689	54,931	3,346	-
Excess (deficiency) of receipts over disbursements	(57)	24,212	(21,443)	(35,798)	41	(5,106)	(1,560)	190
Cash and investments - ending	\$ -	\$ 133,478	\$ 32,728	\$ 11,523	\$ -	\$ 18,137	\$ 13,756	\$ 4,478

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

	Riverboat	Park and Recreation	Rainy Day	Cumulative Capital Improvement	Cumulative Fire	CEDIT	Firefighting	Community Building
Cash and investments - beginning	\$ 54,962	\$ 18,745	\$ 52,326	\$ 12,841	\$ 11,963	\$ 290,236	\$ 146,864	\$ (827)
Receipts:								
Taxes	-	461	-	-	1,448	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,807	57	-	2,886	178	56,727	-	-
Charges for services	-	-	-	-	-	-	57,200	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,832	-
Total receipts	6,807	518	-	2,886	1,626	56,727	59,032	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	669	-	-	-	-	12,413	-
Other services and charges	-	1,708	-	-	-	-	18,998	-
Capital outlay	-	2,168	-	-	-	46,375	34,433	143
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	8,795	-
Total disbursements	-	4,545	-	-	-	46,375	74,639	143
Excess (deficiency) of receipts over disbursements	6,807	(4,027)	-	2,886	1,626	10,352	(15,607)	(143)
Cash and investments - ending	\$ 61,769	\$ 14,718	\$ 52,326	\$ 15,727	\$ 13,589	\$ 300,588	\$ 131,257	\$ (970)

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

	LOIT Public Safety	Levy Excess	Payroll Gross Wages	Payroll Federal	Payroll FICA	Payroll Medicare	Payroll State	Payroll County
Cash and investments - beginning	\$ 44,971	\$ 50	\$ 188	\$ (7)	\$ (19)	\$ (4)	\$ (669)	\$ (294)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	25,844	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	2,926	28,370	39,396	9,213	10,931	5,567
Total receipts	25,844	-	2,926	28,370	39,396	9,213	10,931	5,567
Disbursements:								
Personal services	20,269	-	3,114	28,363	39,377	9,209	10,262	5,273
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	16,171	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	36,440	-	3,114	28,363	39,377	9,209	10,262	5,273
Excess (deficiency) of receipts over disbursements	(10,596)	-	(188)	7	19	4	669	294
Cash and investments - ending	\$ 34,375	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll PERF	Payroll 457B Nationwide	Life Insurance	Payroll Direct Deposit	Payroll Garnishment	Sewage Utility Operating	Sewage Utility Depreciation	Sewage Non Construction
Cash and investments - beginning	\$ 1,922	\$ (50)	\$ -	\$ 512	\$ 79	\$ 182,545	\$ 196,466	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	234,364	-	-
Penalties	-	-	-	-	-	3,414	-	-
Other receipts	36,022	50	-	238,993	-	44,331	23,913	-
Total receipts	36,022	50	-	238,993	-	282,109	23,913	-
Disbursements:								
Personal services	37,944	-	-	239,505	79	94,790	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	12,555	-	-
Capital outlay	-	-	-	-	-	103,450	-	-
Utility operating expenses	-	-	-	-	-	185,177	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	37,944	-	-	239,505	79	395,972	-	-
Excess (deficiency) of receipts over disbursements	(1,922)	50	-	(512)	(79)	(113,863)	23,913	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,682	\$ 220,379	\$ -

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

	Water Utility Operating	Water Utility Meter Deposit	Water Tower Maintenance	Water Utility Bond and Interest	Water Improvement	Water Utility Debt Reserve	Totals
Cash and investments - beginning	\$ 54,972	\$ 31,614	\$ 31,200	\$ 559	\$ 146,737	\$ 10,440	\$ 1,541,943
Receipts:							
Taxes	-	-	-	-	-	-	234,347
Licenses and permits	-	-	-	-	-	-	206
Intergovernmental receipts	-	-	-	-	-	-	278,484
Charges for services	-	-	-	-	-	-	107,150
Utility fees	171,901	-	-	-	-	-	406,265
Penalties	2,629	-	-	-	-	-	6,043
Other receipts	81,865	2,400	2,400	-	17,620	-	620,789
Total receipts	256,395	2,400	2,400	-	17,620	-	1,653,284
Disbursements:							
Personal services	61,593	-	-	-	-	-	791,569
Supplies	-	-	-	-	-	-	42,530
Other services and charges	13,333	-	-	-	-	-	218,562
Capital outlay	27,086	-	-	-	-	-	349,571
Utility operating expenses	152,534	3,864	-	-	-	-	341,575
Other disbursements	43,577	-	-	559	-	10,440	83,479
Total disbursements	298,123	3,864	-	559	-	10,440	1,827,286
Excess (deficiency) of receipts over disbursements	(41,728)	(1,464)	2,400	(559)	17,620	(10,440)	(174,002)
Cash and investments - ending	\$ 13,244	\$ 30,150	\$ 33,600	\$ -	\$ 164,357	\$ -	\$ 1,367,941

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

	Payroll AFLAC	General	Motor Vehicle Highway	Local Road and Street	Health Insurance Empl Share	Trash and Garbage Pickup	Community Capital Development	Law Enforcement Continuing Education
Cash and investments - beginning	\$ -	\$ 133,478	\$ 32,728	\$ 11,523	\$ -	\$ 18,137	\$ 13,756	\$ 4,478
Receipts:								
Taxes	-	74,059	107,942	-	-	-	1,675	-
Licenses and permits	-	30	-	-	-	-	-	310
Intergovernmental receipts	-	117,147	52,466	6,325	-	-	243	-
Charges for services	-	108	-	-	-	49,446	-	-
Fines and forfeits	-	25	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	632	9,081	4,550	-	46,426	-	-	-
Total receipts	632	200,450	164,958	6,325	46,426	49,446	1,918	310
Disbursements:								
Personal services	632	102,493	26,300	-	46,426	-	1,200	-
Supplies	-	20,501	23,231	-	-	-	-	-
Other services and charges	-	72,347	17,540	-	-	50,144	-	-
Capital outlay	-	10,716	37,694	2,250	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	632	206,057	104,765	2,250	46,426	50,144	1,200	-
Excess (deficiency) of receipts over disbursements	-	(5,607)	60,193	4,075	-	(698)	718	310
Cash and investments - ending	\$ -	\$ 127,871	\$ 92,921	\$ 15,598	\$ -	\$ 17,439	\$ 14,474	\$ 4,788

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

	Riverboat	Park and Recreation	Rainy Day	Cumulative Capital Improvement	Cumulative Fire	CEDIT	Firefighting	Community Building
Cash and investments - beginning	\$ 61,769	\$ 14,718	\$ 52,326	\$ 15,727	\$ 13,589	\$ 300,588	\$ 131,257	\$ (970)
Receipts:								
Taxes	-	1,181	-	-	1,524	-	3,643	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,791	172	43,494	2,928	221	55,884	529	-
Charges for services	-	-	-	-	-	-	55,200	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	8,338	970
Total receipts	6,791	1,353	43,494	2,928	1,745	55,884	67,710	970
Disbursements:								
Personal services	-	-	-	-	-	-	460	-
Supplies	-	1,578	-	-	-	-	5,224	-
Other services and charges	-	1,196	-	-	-	-	15,088	-
Capital outlay	2,434	4,145	-	3,120	-	29,134	84,320	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	8,805	-
Total disbursements	2,434	6,919	-	3,120	-	29,134	113,897	-
Excess (deficiency) of receipts over disbursements	4,357	(5,566)	43,494	(192)	1,745	26,750	(46,187)	970
Cash and investments - ending	\$ 66,126	\$ 9,152	\$ 95,820	\$ 15,535	\$ 15,334	\$ 327,338	\$ 85,070	\$ -

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

	LOIT Public Safety	Levy Excess	Payroll Gross Wages	Payroll Federal	Payroll FICA	Payroll Medicare	Payroll State	Payroll County
Cash and investments - beginning	\$ 34,375	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	29,972	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	32,941	38,229	8,940	10,287	5,327
Total receipts	29,972	-	-	32,941	38,229	8,940	10,287	5,327
Disbursements:								
Personal services	29,407	-	-	32,941	38,229	8,940	10,287	5,327
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	3,172	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	32,579	-	-	32,941	38,229	8,940	10,287	5,327
Excess (deficiency) of receipts over disbursements	(2,607)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 31,768	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll PERF	Payroll 457B Nationwide	Life Insurance	Payroll Direct Deposit	Payroll Garnishment	Sewage Utility Operating	Sewage Utility Depreciation	Sewage Non Construction
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,682	\$ 220,379	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	286,269	-	-
Penalties	-	-	-	-	-	3,600	-	-
Other receipts	28,841	-	1,459	229,417	-	20,568	-	367,000
Total receipts	28,841	-	1,459	229,417	-	310,437	-	367,000
Disbursements:								
Personal services	28,841	-	1,459	229,417	-	124,197	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	14,963	-	-
Capital outlay	-	-	-	-	-	14,556	-	-
Utility operating expenses	-	-	-	-	-	175,347	-	183,789
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	28,841	-	1,459	229,417	-	329,063	-	183,789
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(18,626)	-	183,211
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,056	\$ 220,379	\$ 183,211

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

	Water Utility Operating	Water Utility Meter Deposit	Water Tower Maintenance	Water Utility Bond and Interest	Water Improvement	Water Utility Debt Reserve	Totals
Cash and investments - beginning	\$ 13,244	\$ 30,150	\$ 33,600	\$ -	\$ 164,357	\$ -	\$ 1,367,941
Receipts:							
Taxes	-	-	-	-	-	-	190,024
Licenses and permits	-	-	-	-	-	-	340
Intergovernmental receipts	-	-	-	-	-	-	316,172
Charges for services	-	-	-	-	-	-	104,754
Fines and forfeits	-	-	-	-	-	-	25
Utility fees	147,461	-	-	-	-	-	433,730
Penalties	2,313	-	-	-	-	-	5,913
Other receipts	74,988	2,650	-	-	-	-	890,644
Total receipts	224,762	2,650	-	-	-	-	1,941,602
Disbursements:							
Personal services	85,335	-	-	-	-	-	771,891
Supplies	-	-	-	-	-	-	50,534
Other services and charges	9,374	-	-	-	-	-	180,652
Capital outlay	4,623	-	-	-	27,081	-	223,245
Utility operating expenses	88,671	2,849	-	-	32,213	-	482,869
Other disbursements	45,058	-	-	-	-	-	53,863
Total disbursements	233,061	2,849	-	-	59,294	-	1,763,054
Excess (deficiency) of receipts over disbursements	(8,299)	(199)	-	-	(59,294)	-	178,548
Cash and investments - ending	\$ 4,945	\$ 29,951	\$ 33,600	\$ -	\$ 105,063	\$ -	\$ 1,546,489

TOWN OF ANDREWS  
 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	CEDIT	Community Capital Development	Law Enforcement Continuing Education	Riverboat	Park and Recreation
Cash and investments - beginning	\$ 127,871	\$ 92,921	\$ 15,598	\$ 327,338	\$ 14,474	\$ 4,788	\$ 66,126	\$ 9,152
Receipts:								
Taxes	178,334	52,044	-	57,249	3,986	-	-	3,986
Licenses and permits	14	-	-	-	-	450	-	-
Intergovernmental receipts	17,903	66,235	8,031	-	603	-	6,807	603
Charges for services	633	-	-	-	-	-	-	-
Fines and forfeits	5,482	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	12,540	1,149	-	-	-	-	-	-
Total receipts	214,906	119,428	8,031	57,249	4,589	450	6,807	4,589
Disbursements:								
Personal services	136,607	28,072	-	-	-	-	-	-
Supplies	14,928	27,307	-	-	-	-	-	2,149
Other services and charges	60,088	15,963	-	-	-	-	-	2,032
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	37,898	46,531	-	-	-	-	1,655	1,334
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	249,521	117,873	-	-	-	-	1,655	5,515
Excess (deficiency) of receipts over disbursements	(34,615)	1,555	8,031	57,249	4,589	450	5,152	(926)
Cash and investments - ending	\$ 93,256	\$ 94,476	\$ 23,629	\$ 384,587	\$ 19,063	\$ 5,238	\$ 71,278	\$ 8,226

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

	Trash and Garbage Pickup	Rainy Day	Cumulative Capital Improvement	LRS Bridge Matching Grant	Cumulative Fire	Firefighting	LOIT Public Safety	Levy Excess
Cash and investments - beginning	\$ 17,439	\$ 95,820	\$ 15,535	\$ -	\$ 15,334	\$ 85,070	\$ 31,768	\$ 50
Receipts:								
Taxes	-	-	-	-	1,449	66,537	25,256	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,794	89,509	219	10,061	-	-
Charges for services	860	-	-	-	-	30,200	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	49,440	-	-	-	-	200	-	-
Total receipts	50,300	-	2,794	89,509	1,668	106,998	25,256	-
Disbursements:								
Personal services	-	-	-	-	-	9,255	25,380	-
Supplies	-	-	-	-	-	2,817	-	-
Other services and charges	45,430	-	-	87,950	-	16,337	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	43,494	-	-	-	16,521	15,377	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	45,430	43,494	-	87,950	-	44,930	40,757	-
Excess (deficiency) of receipts over disbursements	4,870	(43,494)	2,794	1,559	1,668	62,068	(15,501)	-
Cash and investments - ending	\$ 22,309	\$ 52,326	\$ 18,329	\$ 1,559	\$ 17,002	\$ 147,138	\$ 16,267	\$ 50

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

	Payroll Federal	Payroll FICA	Payroll Medicare	Payroll State	Payroll County	Payroll PERF	Health Insurance Empl Share	Life Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	38,515	41,851	9,788	11,524	5,839	36,496	47,420	1,699
Total receipts	38,515	41,851	9,788	11,524	5,839	36,496	47,420	1,699
Disbursements:								
Personal services	38,515	41,851	9,788	11,524	5,839	36,496	47,082	1,699
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	38,515	41,851	9,788	11,524	5,839	36,496	47,082	1,699
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	338	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338	\$ -

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

	Payroll Direct Deposit	Sewage Utility Operating	Sewage Utility Depreciation	Sewage Utility Bond and Interest	Sewage Non Construction	Sewage Utility Debt Reserve	Sewage Utility Construction	Water Utility Operating
Cash and investments - beginning	\$ -	\$ 50,056	\$ 220,379	\$ -	\$ 183,211	\$ -	\$ -	\$ 4,945
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	542,661	15,216	-	-	-	-	202,958
Penalties	-	6,269	-	-	-	-	-	2,959
Other receipts	248,066	100	-	39,078	-	34,124	23,000	67,868
Total receipts	248,066	549,030	15,216	39,078	-	34,124	23,000	273,785
Disbursements:								
Personal services	248,066	142,126	-	-	-	-	-	127,524
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	9,654
Debt service - principal and interest	-	-	18,167	-	60,758	-	-	-
Capital outlay	-	38,783	1,550	-	-	-	-	16,364
Utility operating expenses	-	159,733	-	-	133,994	-	-	98,026
Other disbursements	-	73,054	-	-	-	-	23,000	-
Total disbursements	248,066	413,696	19,717	-	194,752	-	23,000	251,568
Excess (deficiency) of receipts over disbursements	-	135,334	(4,501)	39,078	(194,752)	34,124	-	22,217
Cash and investments - ending	\$ -	\$ 185,390	\$ 215,878	\$ 39,078	\$ (11,541)	\$ 34,124	\$ -	\$ 27,162

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

	Water Utility Meter Deposit	Water Tower Maintenance	Water Improvement	Storm Water	SRF Construction	Totals
Cash and investments - beginning	\$ 29,951	\$ 33,600	\$ 105,063	\$ -	\$ -	\$ 1,546,489
Receipts:						
Taxes	-	-	-	-	-	388,841
Licenses and permits	-	-	-	-	-	464
Intergovernmental receipts	-	-	-	-	-	202,765
Charges for services	-	-	-	-	-	31,693
Fines and forfeits	-	-	-	-	-	5,482
Utility fees	-	-	-	-	-	760,835
Penalties	-	-	-	-	-	9,228
Other receipts	4,450	-	-	-	1,392,317	2,065,464
Total receipts	<u>4,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,392,317</u>	<u>3,464,772</u>
Disbursements:						
Personal services	-	-	-	-	-	909,824
Supplies	-	-	-	-	-	47,201
Other services and charges	-	-	-	-	-	237,454
Debt service - principal and interest	-	-	-	-	-	78,925
Capital outlay	-	-	-	-	1,392,317	1,611,824
Utility operating expenses	3,488	-	34,037	-	-	429,278
Other disbursements	-	-	-	-	-	96,054
Total disbursements	<u>3,488</u>	<u>-</u>	<u>34,037</u>	<u>-</u>	<u>1,392,317</u>	<u>3,410,560</u>
Excess (deficiency) of receipts over disbursements	<u>962</u>	<u>-</u>	<u>(34,037)</u>	<u>-</u>	<u>-</u>	<u>54,212</u>
Cash and investments - ending	<u>\$ 30,913</u>	<u>\$ 33,600</u>	<u>\$ 71,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,600,701</u>

TOWN OF ANDREWS  
 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	CEDIT	Community Capital Development	Law Enforcement Continuing Education	Riverboat	Park and Recreation
Cash and investments - beginning	\$ 93,256	\$ 94,476	\$ 23,629	\$ 384,587	\$ 19,063	\$ 5,238	\$ 71,278	\$ 8,226
Receipts:								
Taxes	253,056	35,099	-	60,291	3,491	-	-	6,566
Licenses and permits	20	-	-	-	-	860	-	-
Intergovernmental receipts	26,584	75,215	10,858	-	517	-	6,807	972
Charges for services	112	-	-	-	-	15	-	-
Fines and forfeits	1,611	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	18,150	1,175	5,384	-	-	-	-	-
Total receipts	299,533	111,489	16,242	60,291	4,008	875	6,807	7,538
Disbursements:								
Personal services	170,281	30,133	-	-	-	-	-	-
Supplies	20,626	37,547	-	-	-	-	-	3,301
Other services and charges	72,693	9,801	-	-	-	-	-	1,687
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	12,562	17,390	-	123,721	-	-	2,503	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	276,162	94,871	-	123,721	-	-	2,503	4,988
Excess (deficiency) of receipts over disbursements	23,371	16,618	16,242	(63,430)	4,008	875	4,304	2,550
Cash and investments - ending	\$ 116,627	\$ 111,094	\$ 39,871	\$ 321,157	\$ 23,071	\$ 6,113	\$ 75,582	\$ 10,776

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

	Trash and Garbage Pickup	Rainy Day	Cumulative Capital Improvement	LRS Bridge Matching Grant	Cumulative Fire	Firefighting	LOIT Public Safety	Levy Excess
Cash and investments - beginning	\$ 22,309	\$ 52,326	\$ 18,329	\$ 1,559	\$ 17,002	\$ 147,138	\$ 16,267	\$ 50
Receipts:								
Taxes	-	-	-	-	1,269	49,252	28,012	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,656	182,974	188	7,287	-	-
Charges for services	49,621	-	-	-	-	30,200	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	200	5,100	-
Total receipts	49,621	-	1,656	182,974	1,457	86,939	33,112	-
Disbursements:								
Personal services	-	-	-	-	-	8,805	26,955	-
Supplies	-	-	-	-	-	1,410	-	-
Other services and charges	46,287	-	-	163,223	-	25,771	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	28,168	7,500	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	46,287	-	-	163,223	-	64,154	34,455	-
Excess (deficiency) of receipts over disbursements	3,334	-	1,656	19,751	1,457	22,785	(1,343)	-
Cash and investments - ending	\$ 25,643	\$ 52,326	\$ 19,985	\$ 21,310	\$ 18,459	\$ 169,923	\$ 14,924	\$ 50

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

	Payroll Federal	Payroll FICA	Payroll Medicare	Payroll State	Payroll County	Payroll PERF	Health Insurance Empl Share	Life Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	32,564	44,561	10,422	11,751	6,210	38,735	60,106	2,570
Total receipts	32,564	44,561	10,422	11,751	6,210	38,735	60,106	2,570
Disbursements:								
Personal services	32,564	44,561	10,422	11,751	6,210	38,735	60,444	2,570
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	32,564	44,561	10,422	11,751	6,210	38,735	60,444	2,570
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(338)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Direct Deposit	Sewage Utility Operating	Sewage Utility Depreciation	Sewage Utility Bond and Interest	Sewage Non Construction	Sewage Utility Debt Reserve	Sewage Utility Construction	Water Utility Operating
Cash and investments - beginning	\$ -	\$ 185,390	\$ 215,878	\$ 39,078	\$ (11,541)	\$ 34,124	\$ -	\$ 27,162
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	20,000	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	643,636	30,432	-	-	-	-	187,110
Penalties	-	8,831	-	-	-	-	-	2,468
Other receipts	273,169	50	-	217,309	11,541	46,623	468,219	78,271
Total receipts	273,169	652,517	30,432	217,309	11,541	46,623	488,219	267,849
Disbursements:								
Personal services	273,169	128,325	-	-	-	-	-	120,616
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	12,537
Debt service - principal and interest	-	-	14,089	6,443	-	-	-	-
Capital outlay	-	633	3,064	-	-	-	488,219	1,684
Utility operating expenses	-	172,343	-	533	-	-	-	102,180
Other disbursements	-	260,880	-	-	-	-	-	321
Total disbursements	273,169	562,181	17,153	6,976	-	-	488,219	237,338
Excess (deficiency) of receipts over disbursements	-	90,336	13,279	210,333	11,541	46,623	-	30,511
Cash and investments - ending	\$ -	\$ 275,726	\$ 229,157	\$ 249,411	\$ -	\$ 80,747	\$ -	\$ 57,673

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

	Water Utility Meter Deposit	Water Tower Maintenance	Water Improvement	Storm Water	SRF Construction	Totals
Cash and investments - beginning	\$ 30,913	\$ 33,600	\$ 71,026	\$ -	\$ -	\$ 1,600,701
Receipts:						
Taxes	-	-	-	-	-	437,036
Licenses and permits	-	-	-	-	-	880
Intergovernmental receipts	-	-	-	-	-	333,058
Charges for services	-	-	-	-	-	79,948
Fines and forfeits	-	-	-	-	-	1,611
Utility fees	-	-	-	6,369	-	867,547
Penalties	-	-	-	-	-	11,299
Other receipts	4,950	-	-	-	3,311,550	4,648,610
Total receipts	<u>4,950</u>	<u>-</u>	<u>-</u>	<u>6,369</u>	<u>3,311,550</u>	<u>6,379,989</u>
Disbursements:						
Personal services	-	-	-	-	-	965,541
Supplies	-	-	-	-	-	62,884
Other services and charges	-	-	-	-	-	331,999
Debt service - principal and interest	-	-	-	-	-	20,532
Capital outlay	-	-	-	-	3,311,550	3,996,994
Utility operating expenses	4,418	-	9,982	-	-	289,456
Other disbursements	-	-	-	-	-	261,201
Total disbursements	<u>4,418</u>	<u>-</u>	<u>9,982</u>	<u>-</u>	<u>3,311,550</u>	<u>5,928,607</u>
Excess (deficiency) of receipts over disbursements	<u>532</u>	<u>-</u>	<u>(9,982)</u>	<u>6,369</u>	<u>-</u>	<u>451,382</u>
Cash and investments - ending	<u>\$ 31,445</u>	<u>\$ 33,600</u>	<u>\$ 61,044</u>	<u>\$ 6,369</u>	<u>\$ -</u>	<u>\$ 2,052,083</u>

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

<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Wastewater	\$ 1,940	\$ 54,995
Water	9,081	20,065
Governmental activities	<u>6,029</u>	<u>5,257</u>
Totals	<u>\$ 17,050</u>	<u>\$ 80,317</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Enterprise activities: PNC Equipment Finance LLC	Water Meter Reading Equipment	\$ <u>17,282</u>	1/10/2014	1/10/2021

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Enterprise activities: Wastewater State Revolving Fund Loan	Municipal Sewer Works	\$ 3,657,000	\$ 213,720
Wastewater Revenue Bonds	Town Garage	<u>73,000</u>	<u>12,720</u>
Total Wastewater		<u>3,730,000</u>	<u>226,440</u>
Water Revenue Bonds	Town Garage	<u>73,000</u>	<u>12,720</u>
Totals		<u>\$ 3,803,000</u>	<u>\$ 239,160</u>

TOWN OF ANDREWS  
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	\$ 514,900
Infrastructure	249,740
Buildings	881,118
Improvements other than buildings	51,913
Machinery, equipment, and vehicles	<u>1,017,568</u>
Total governmental activities	<u>2,715,239</u>
Wastewater:	
Land	18,000
Infrastructure	577,085
Machinery, equipment, and vehicles	187,248
Construction in progress	<u>5,782,000</u>
Total Wastewater	<u>6,564,333</u>
Water:	
Land	15,300
Infrastructure	1,151,339
Buildings	19,791
Machinery, equipment, and vehicles	<u>150,318</u>
Total Water	<u>1,336,748</u>
Total capital assets	<u>\$ 10,616,320</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/>.