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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF GREENSBURG

DECATUR COUNTY, INDIANA

January 1, 2020 to December 31, 2020

FILED
03/15/2022

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SCHEDULE OF OFFICIALS

Office	Official	Term
Clerk-Treasurer	Brenda L. Dwenger	01-01-20 to 06-01-21
	Betsy Wiley (interim)	06-02-21 to 06-28-21
	Amy E. Borns	06-29-21 to 12-31-22
Mayor	Joshua L. Marsh	01-01-20 to 12-31-22
President of the Board of Public Works	Joshua L. Marsh	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	Jamie Cain	01-01-20 to 12-31-22
Utilities Office Manager	Donna M. Lecher	01-01-20 to 12-31-22

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Greensburg (City), which comprises the financial position and results of operations for the year ended December 31, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the year ended December 31, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the year ended December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 8, 2022, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Beth Kelley

Beth Kelley, CPA, CFE
Deputy State Examiner

March 8, 2022

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF GREENSBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
STATE EQUITABLE SHARING	$ 718	$ -	$ -	$ 718
GENERAL FUND	3,916,365	11,783,743	8,072,877	7,627,231
MVH	1,469,720	484,116	380,867	1,572,969
LRS	315,719	86,982	75,000	327,701
SELF INSURANCE	79,408	3,115,251	2,258,488	936,171
GREENSBURG PREVENTION GROUP	(9,324)	115,875	100,063	6,488
EDLP/ACRO FUND	46,100	126	-	46,226
TRASH TIPPING FEE	168,434	236,794	252,557	152,671
LAW ENFORCEMENT CONT.ED.	14,010	13,226	1,675	25,561
UNSAFE BUILDING FEES	109,845	10,372	-	120,217
RIVER BOAT REVENUE	563,081	68,078	64,555	566,604
911 DISPATCH/COUNTY	47,672	-	-	47,672
RAINY DAY	470,411	1,251	-	471,662
HAZMAT EMERGENCY FUND	7,177	13,000	-	20,177
HONDA/FIRE	529,695	526,178	375,969	679,904
FIRE CONTRIBUTION FUND	28,241	11,235	8,925	30,551
C.C.I.F.	184,625	29,185	-	213,810
CUMULATIVE FIRE	620,841	79,808	289,999	410,650
BOND-GENERAL SINKING	164,715	314,806	308,688	170,833
EDIT	1,396,511	576,148	1,689,333	283,326
POLICE PENSION	312,762	62,503	132,058	243,207
FIRE PENSION	309,342	207,347	140,047	376,642
LOIT - PUBLIC SAFETY	580,811	570,490	481,723	669,578
COVID	-	636,000	250,000	386,000
POLICE DONATIONS	2,308	4,123	-	6,431
K-9 OPERATIONS	18,513	1,280	11,289	8,504
RENOVATION BOND 2005	73	-	-	73
CCD	1,247,022	228,874	318,228	1,157,668
LEASE RENTAL REVENUE BONDS SERIES 2020	-	5,222,950	-	5,222,950
REDEVELOPMENT DISTRICT TAXABLE BONDS SERIES 2020	-	1,346,816	1,085,594	261,222
REDEVELOPMENT DISTRICT RESERVE FUND	-	58,193	-	58,193
TIF	751,046	2,875,821	3,623,079	3,788
VETERAN'S WAY PROJECT	1	1,250,000	1,250,000	1
AVIATION ROTARY FUEL	41,386	51,241	43,155	49,472
AIRPORT OPERATIONS	134,272	373,776	101,813	406,235
LINCOLN STREET PARK	3,735	-	-	3,735
WELLNESS PROGRAM POLICE DEPT.	873	-	-	873
CAC GRANT	-	5,000	70	4,930
BIKE PATROL GRANT	40	-	-	40
OWI	4,590	-	1,706	2,884
FEDERAL EQUITABLE SHARING	357	-	-	357
OPO - OPERATION PULLOVER	1,317	9,754	11,144	(73)
LOCAL RD & MATCHING GRANT FUND	474,637	706,979	1,373,564	(191,948)
DELTA DENTAL	-	39,265	39,265	-
VSP	-	10,906	10,906	-
ONE AMERICA.AUL	-	8,306	8,306	-
GREENSBURG CITY PROJECT-BONY	365	1	-	366
DECATUR COUNTY TIF BOND CONST-BONY	605	3	-	608
INTEREST ACCUMULATION	-	3,513	-	3,513
MVH RESTRICTED	7,314	218,117	75,000	150,431
CUM EQUIPMENT FUND-MOWING ORD 2013-3	133	772	-	905
LEONA HAHN FUND	380	4,000	3,688	692
POLICE AUTISM PROGRAM	214	2,291	2,393	112

CITY OF GREENSBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
LOCAL EQUITABLE SHARING	2,748	87,882	29,972	60,658
DIRECT DEPOSIT PR CLEARIN	-	3,440,679	3,440,679	-
Liberty National	-	8,751	8,751	-
AIRPORT EXPANSION	8	2,352,707	2,352,222	493
BONY-WATER SRF GBURG19 CONST	20,009,835	91,818	13,679,486	6,422,167
FEDERAL TAX WITHHELD	-	430,037	430,037	-
FICA TAX	-	162,092	162,092	-
STATE TAX WITHHELD	-	147,807	147,807	-
COUNTY TAX WITHHELD	-	99,962	99,962	-
INPRS	-	34,479	34,479	-
MEDICARE	-	123,815	123,815	-
WASHINGTON NAT INS W/H	-	23,377	23,377	-
UTILITY SALARY CLEARING	47,987	252,358	245,951	54,394
77 PEN POLICE ASSES W/H	-	76,952	76,952	-
77 PEN FIRE ASSESS W/H	-	95,310	95,310	-
HEALTH INS - EMP W/H	8,709	51,242	157	59,794
AFLAC WITHHELD	-	15,927	15,927	-
IND STATE (Child Support)	-	26,599	26,599	-
FOP DUES	-	4,316	4,316	-
IND CHILD SUPPORT ANNUAL FEE	-	110	110	-
YMCA/ANYTIME FIT PR DED	-	3,823	3,823	-
HOUSING REHAB LOAN	47	-	-	47
INSURANCE CLAIMS RESERVE	672	-	-	672
HEALTH CARE PLAN	628,879	1,001,178	1,533,771	96,286
AIRPORT IMPROVEMENT	52,380	346,684	110,282	288,782
ILR FUND	45,354	-	-	45,354
BNY WATER DEBT RESERVE	559,761	1,280,530	-	1,840,291
BNY SEWER DEBT RESERVE	708,184	2,303	-	710,487
SEWER GENERAL	2,634,181	5,569,973	4,766,305	3,437,849
SEWER COMPUTER RESERVE	307,419	1,563	44,481	264,501
SEWER DEPRECIATION	1,484,835	6,253	213,612	1,277,476
SEWER ELECTRONIC MAP GEN	8	-	-	8
SEWER CAPITAL IMPROVEMENT	1,499,278	6,253	246,500	1,259,031
WASTEWATER PLANT SERVIC	2,265	-	-	2,265
SEWER CASH CHANGE FUND	240	-	-	240
SEWER SINKING NY	731,749	1,862,878	1,884,193	710,434
DEBT SERVICE RESERVE-NY	2,036,592	123,387	-	2,159,979
WATER GENERAL	321,576	4,239,588	3,925,196	635,968
UTILITIES CLEARING	693,306	8,818,406	8,819,809	691,903
WATER METER DEPOSIT	187,633	52,028	47,664	191,997
WATER DEPRECIATION ACCT.	285,632	625	63,152	223,105
WATER CAPITAL IMPROVEMENT	384,740	1,251	-	385,991
WATER COMPUTER RESERVE	305,613	1,251	39,994	266,870
WATER CASH CHANGE FUND	240	-	-	240
WATER BOND AND INT. NY	388,434	2,380,410	2,166,279	602,565
WATER DEBT RESERVE - NY	1,222,813	314,995	-	1,537,808
Totals	$ 48,567,178	$ 64,904,094	$ 67,705,086	$ 45,766,186

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

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

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

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

Contributions

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursement grants and reimbursements not being received by December 31, 2020.

Note 8. Holding Corporation

The City has entered into a capital lease with the Greensburg Public Safety Facilities Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2020 totaled $202,000.

Note 9. Other Postemployment Benefits

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

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OTHER INFORMATION - UNAUDITED

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

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

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

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	STATE EQUITABLE SHARING	GENERAL FUND	MVH	LRS	SELF INSURANCE
Cash and investments - beginning	$ 718	$ 3,916,365	$ 1,469,720	$ 315,719	$ 79,408
Receipts:					
Taxes	-	6,084,137	891	-	-
Licenses and permits	-	100,045	-	-	-
Intergovernmental receipts	-	1,024,593	479,770	86,982	-
Charges for services	-	10,443	-	-	-
Fines and forfeits	-	13,313	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	4,551,212	3,455	-	3,115,251
Total receipts	-	11,783,743	484,116	86,982	3,115,251
Disbursements:					
Personal services	-	5,448,058	147,605	-	-
Supplies	-	174,654	15,967	-	-
Other services and charges	-	1,160,072	31,939	-	2,258,488
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	89,512	175,120	75,000	-
Other disbursements	-	1,200,581	10,236	-	-
Total disbursements	-	8,072,877	380,867	75,000	2,258,488
Excess (deficiency) of receipts over disbursements	-	3,710,866	103,249	11,982	856,763
Cash and investments - ending	$ 718	$ 7,627,231	$ 1,572,969	$ 327,701	$ 936,171

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	GREENSBURG PREVENTION GROUP	EDLP/ACRO FUND	TRASH TIPPING FEE	LAW ENFORCEMENT CONT.ED.	UNSAFE BUILDING FEES
Cash and investments - beginning	$ (9,324)	$ 46,100	$ 168,434	$ 14,010	$ 109,845
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	236,794	-	10,372
Fines and forfeits	-	-	-	13,226	-
Utility fees	-	-	-	-	-
Other receipts	115,875	126	-	-	-
Total receipts	115,875	126	236,794	13,226	10,372
Disbursements:					
Personal services	8,321	-	-	-	-
Supplies	-	-	-	1,675	-
Other services and charges	91,742	-	154,751	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	97,806	-	-
Other disbursements	-	-	-	-	-
Total disbursements	100,063	-	252,557	1,675	-
Excess (deficiency) of receipts over disbursements	15,812	126	(15,763)	11,551	10,372
Cash and investments - ending	$ 6,488	$ 46,226	$ 152,671	$ 25,561	$ 120,217

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	RIVER BOAT REVENUE	911 DISPATCH/COUNTY	RAINY DAY	HAZMAT EMERGENCY FUND	HONDA/FIRE
Cash and investments - beginning	$ 563,081	$ 47,672	$ 470,411	$ 7,177	$ 529,695
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	68,078	-	-	-	-
Charges for services	-	-	-	-	526,178
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	1,251	13,000	-
Total receipts	68,078	-	1,251	13,000	526,178
Disbursements:					
Personal services	-	-	-	-	361,515
Supplies	-	-	-	-	1,510
Other services and charges	64,555	-	-	-	12,944
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	64,555	-	-	-	375,969
Excess (deficiency) of receipts over disbursements	3,523	-	1,251	13,000	150,209
Cash and investments - ending	$ 566,604	$ 47,672	$ 471,662	$ 20,177	$ 679,904

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	FIRE CONTRIBUTION FUND	C.C.I.F.	CUMULATIVE FIRE	BOND-GENERAL SINKING	EDIT
Cash and investments - beginning	$ 28,241	$ 184,625	$ 620,841	$ 164,715	$ 1,396,511
Receipts:					
Taxes	-	-	72,661	300,322	572,275
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	24,918	7,147	14,484	-
Charges for services	11,235	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	4,267	-	-	3,873
Total receipts	11,235	29,185	79,808	314,806	576,148
Disbursements:					
Personal services	-	-	-	-	15,024
Supplies	8,925	-	-	-	-
Other services and charges	-	-	-	-	1,157,193
Debt service - principal and interest	-	-	-	308,688	-
Capital outlay	-	-	289,999	-	517,116
Other disbursements	-	-	-	-	-
Total disbursements	8,925	-	289,999	308,688	1,689,333
Excess (deficiency) of receipts over disbursements	2,310	29,185	(210,191)	6,118	(1,113,185)
Cash and investments - ending	$ 30,551	$ 213,810	$ 410,650	$ 170,833	$ 283,326

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	POLICE PENSION	FIRE PENSION	LOIT - PUBLIC SAFETY	COVID	POLICE DONATIONS
Cash and investments - beginning	$ 312,762	$ 309,342	$ 580,811	$ -	$ 2,308
Receipts:					
Taxes	-	-	570,490	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	636,000	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	62,503	207,347	-	-	4,123
Total receipts	62,503	207,347	570,490	636,000	4,123
Disbursements:					
Personal services	132,058	140,047	50,387	-	-
Supplies	-	-	100,152	-	-
Other services and charges	-	-	106,949	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	224,235	-	-
Other disbursements	-	-	-	250,000	-
Total disbursements	132,058	140,047	481,723	250,000	-
Excess (deficiency) of receipts over disbursements	(69,555)	67,300	88,767	386,000	4,123
Cash and investments - ending	$ 243,207	$ 376,642	$ 669,578	$ 386,000	$ 6,431

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	K-9 OPERATIONS	RENOVATION BOND 2005	CCD	LEASE RENTAL REVENUE BONDS SERIES 2020	REDEVELOPMENT DISTRICT TAXABLE BONDS SERIES 2020
Cash and investments - beginning	$ 18,513	$ 73	$ 1,247,022	$ -	$ -
Receipts:					
Taxes	-	-	208,410	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	20,464	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,280	-	-	5,222,950	1,346,816
Total receipts	1,280	-	228,874	5,222,950	1,346,816
Disbursements:					
Personal services	-	-	-	-	-
Supplies	11,289	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	318,228	-	-
Other disbursements	-	-	-	-	1,085,594
Total disbursements	11,289	-	318,228	-	1,085,594
Excess (deficiency) of receipts over disbursements	(10,009)	-	(89,354)	5,222,950	261,222
Cash and investments - ending	$ 8,504	$ 73	$ 1,157,668	$ 5,222,950	$ 261,222

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	REDEVELOPMENT DISTRICT RESERVE FUND	TIF	VETERAN'S WAY PROJECT	AVIATION ROTARY FUEL	AIRPORT OPERATIONS
Cash and investments - beginning	$ -	$ 751,046	$ 1	$ 41,386	$ 134,272
Receipts:					
Taxes	-	1,787,083	1,250,000	51,241	80,368
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	58,193	1,088,738	-	-	293,408
Total receipts	58,193	2,875,821	1,250,000	51,241	373,776
Disbursements:					
Personal services	-	-	-	-	13,248
Supplies	-	-	-	-	2,161
Other services and charges	-	-	-	43,155	86,404
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	3,623,079	1,250,000	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,623,079	1,250,000	43,155	101,813
Excess (deficiency) of receipts over disbursements	58,193	(747,258)	-	8,086	271,963
Cash and investments - ending	$ 58,193	$ 3,788	$ 1	$ 49,472	$ 406,235

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	LINCOLN STREET PARK	WELLNESS PROGRAM POLICE DEPT.	CAC GRANT	BIKE PATROL GRANT	OWI
Cash and investments - beginning	$ 3,735	$ 873	$ -	$ 40	$ 4,590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	5,000	-	-
Total receipts	-	-	5,000	-	-
Disbursements:					
Personal services	-	-	-	-	1,706
Supplies	-	-	-	-	-
Other services and charges	-	-	70	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	70	-	1,706
Excess (deficiency) of receipts over disbursements	-	-	4,930	-	(1,706)
Cash and investments - ending	$ 3,735	$ 873	$ 4,930	$ 40	$ 2,884

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	FEDERAL EQUITABLE SHARING	OPO - OPERATION PULLOVER	LOCAL RD & MATCHING GRANT FUND	DELTA DENTAL	VSP
Cash and investments - beginning	$ 357	$ 1,317	$ 474,637	$ -	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	706,979	-	-
Charges for services	-	9,754	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	39,265	10,906
Total receipts	-	9,754	706,979	39,265	10,906
Disbursements:					
Personal services	-	11,144	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,373,564	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	39,265	10,906
Total disbursements	-	11,144	1,373,564	39,265	10,906
Excess (deficiency) of receipts over disbursements	-	(1,390)	(666,585)	-	-
Cash and investments - ending	$ 357	$ (73)	$ (191,948)	$ -	$ -

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	ONE AMERICA.AUL	GREENSBURG CITY PROJECT-BONY	DECATUR COUNTY TIF BOND CONST-BONY	INTEREST ACCUMULATION	MVH RESTRICTED
Cash and investments - beginning	$ -	$ 365	$ 605	$ -	$ 7,314
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	8,306	1	3	3,513	218,117
Total receipts	8,306	1	3	3,513	218,117
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	75,000
Other disbursements	8,306	-	-	-	-
Total disbursements	8,306	-	-	-	75,000
Excess (deficiency) of receipts over disbursements	-	1	3	3,513	143,117
Cash and investments - ending	$ -	$ 366	$ 608	$ 3,513	$ 150,431

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	CUM EQUIPMENT FUND-MOWING ORD 2013-3	LEONA HAHN FUND	POLICE AUTISM PROGRAM	LOCAL EQUITABLE SHARING	DIRECT DEPOSIT PR CLEARIN
Cash and investments - beginning	$ 133	$ 380	$ 214	$ 2,748	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	772	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	4,000	2,291	87,882	3,440,679
Total receipts	772	4,000	2,291	87,882	3,440,679
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	3,688	2,393	-	-
Other services and charges	-	-	-	29,972	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	3,440,679
Total disbursements	-	3,688	2,393	29,972	3,440,679
Excess (deficiency) of receipts over disbursements	772	312	(102)	57,910	-
Cash and investments - ending	$ 905	$ 692	$ 112	$ 60,658	$ -

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Liberty National	AIRPORT EXPANSION	BONY-WATER SRF GBURG19 CONST	FEDERAL TAX WITHHELD	FICA TAX
Cash and investments - beginning	$ -	$ 8	$ 20,009,835	$ -	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	8,751	2,352,707	91,818	430,037	162,092
Total receipts	8,751	2,352,707	91,818	430,037	162,092
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	437,457	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,751	1,914,765	13,679,486	430,037	162,092
Total disbursements	8,751	2,352,222	13,679,486	430,037	162,092
Excess (deficiency) of receipts over disbursements	-	485	(13,587,668)	-	-
Cash and investments - ending	$ -	$ 493	$ 6,422,167	$ -	$ -

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	STATE TAX WITHHELD	COUNTY TAX WITHHELD	INPRS	MEDICARE	WASHINGTON NAT INS W/H
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -
Receipts:					
Taxes	-	99,962	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	147,807	-	34,479	123,815	23,377
Total receipts	147,807	99,962	34,479	123,815	23,377
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	147,807	99,962	34,479	123,815	23,377
Total disbursements	147,807	99,962	34,479	123,815	23,377
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	UTILITY SALARY CLEARING	77 PEN POLICE ASSES W/H	77 PEN FIRE ASSESS W/H	HEALTH INS - EMP W/H	AFLAC WITHHELD
Cash and investments - beginning	$ 47,987	$ -	$ -	$ 8,709	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	252,358	76,952	95,310	51,242	15,927
Total receipts	252,358	76,952	95,310	51,242	15,927
Disbursements:					
Personal services	132,349	76,952	95,310	-	15,927
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	113,602	-	-	157	-
Total disbursements	245,951	76,952	95,310	157	15,927
Excess (deficiency) of receipts over disbursements	6,407	-	-	51,085	-
Cash and investments - ending	$ 54,394	$ -	$ -	$ 59,794	$ -

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	IND STATE (Child Support)	FOP DUES	IND CHILD SUPPORT ANNUAL FEE	YMCA/ANYTIME FIT PR DED	HOUSING REHAB LOAN
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ 47
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	26,599	4,316	110	3,823	-
Total receipts	26,599	4,316	110	3,823	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	26,599	4,316	110	3,823	-
Total disbursements	26,599	4,316	110	3,823	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ 47

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	INSURANCE CLAIMS RESERVE	HEALTH CARE PLAN	AIRPORT IMPROVEMENT	ILR FUND	BNY WATER DEBT RESERVE
Cash and investments - beginning	$ 672	$ 628,879	$ 52,380	$ 45,354	$ 559,761
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,276,774
Charges for services	-	-	346,684	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	1,001,178	-	-	3,756
Total receipts	-	1,001,178	346,684	-	1,280,530
Disbursements:					
Personal services	-	1,533,771	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	110,282	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,533,771	110,282	-	-
Excess (deficiency) of receipts over disbursements	-	(532,593)	236,402	-	1,280,530
Cash and investments - ending	$ 672	$ 96,286	$ 288,782	$ 45,354	$ 1,840,291

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	BNY SEWER DEBT RESERVE	SEWER GENERAL	SEWER COMPUTER RESERVE	SEWER DEPRECIATION	SEWER ELECTRONIC MAP GEN
Cash and investments - beginning	$ 708,184	$ 2,634,181	$ 307,419	$ 1,484,835	$ 8
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	5,559,700	-	-	-
Other receipts	2,303	10,273	1,563	6,253	-
Total receipts	2,303	5,569,973	1,563	6,253	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,766,305	44,481	213,612	-
Total disbursements	-	4,766,305	44,481	213,612	-
Excess (deficiency) of receipts over disbursements	2,303	803,668	(42,918)	(207,359)	-
Cash and investments - ending	$ 710,487	$ 3,437,849	$ 264,501	$ 1,277,476	$ 8

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	SEWER CAPITAL IMPROVEMENT	WASTEWATER PLANT SERVIC	SEWER CASH CHANGE FUND	SEWER SINKING NY	DEBT SERVICE RESERVE-NY
Cash and investments - beginning	$ 1,499,278	$ 2,265	$ 240	$ 731,749	$ 2,036,592
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	1,859,018	115,904
Other receipts	6,253	-	-	3,860	7,483
Total receipts	6,253	-	-	1,862,878	123,387
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,884,193	-
Capital outlay	-	-	-	-	-
Other disbursements	246,500	-	-	-	-
Total disbursements	246,500	-	-	1,884,193	-
Excess (deficiency) of receipts over disbursements	(240,247)	-	-	(21,315)	123,387
Cash and investments - ending	$ 1,259,031	$ 2,265	$ 240	$ 710,434	$ 2,159,979

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	WATER GENERAL	UTILITIES CLEARING	WATER METER DEPOSIT	WATER DEPRECIATION ACCT.	WATER CAPITAL IMPROVEMENT
Cash and investments - beginning	$ 321,576	$ 693,306	$ 187,633	$ 285,632	$ 384,740
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	4,236,791	8,816,685	51,838	-	-
Other receipts	2,797	1,721	190	625	1,251
Total receipts	4,239,588	8,818,406	52,028	625	1,251
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,925,196	8,819,809	47,664	63,152	-
Total disbursements	3,925,196	8,819,809	47,664	63,152	-
Excess (deficiency) of receipts over disbursements	314,392	(1,403)	4,364	(62,527)	1,251
Cash and investments - ending	$ 635,968	$ 691,903	$ 191,997	$ 223,105	$ 385,991

CITY OF GREENSBURG
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	WATER COMPUTER RESERVE	WATER CASH CHANGE FUND	WATER BOND AND INT. NY	WATER DEBT RESERVE - NY	Totals
Cash and investments - beginning	$ 305,613	$ 240	$ 388,434	$ 1,222,813	$ 48,567,178
Receipts:					
Taxes	-	-	-	-	11,077,840
Licenses and permits	-	-	-	-	100,045
Intergovernmental receipts	-	-	-	-	3,710,189
Charges for services	-	-	-	-	1,787,460
Fines and forfeits	-	-	-	-	27,311
Utility fees	-	-	-	308,867	20,948,803
Other receipts	1,251	-	2,380,410	6,128	27,252,446
Total receipts	1,251	-	2,380,410	314,995	64,904,094
Disbursements:					
Personal services	-	-	-	-	8,183,422
Supplies	-	-	-	-	322,414
Other services and charges	-	-	-	-	7,119,537
Debt service - principal and interest	-	-	-	-	2,192,881
Capital outlay	-	-	-	-	6,735,095
Other disbursements	39,994	-	2,166,279	-	43,151,737
Total disbursements	39,994	-	2,166,279	-	67,705,086
Excess (deficiency) of receipts over disbursements	(38,743)	-	214,131	314,995	(2,800,992)
Cash and investments - ending	$ 266,870	$ 240	$ 602,565	$ 1,537,808	$ 45,766,186

CITY OF GREENSBURG
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Greensburg Public Safety Facilities Building Corporation	Greensburg Public Safety Facility	$ 203,000	6/30/2010	12/31/2022
Great America Financial	copy machine	1,435	8/8/2018	8/8/2023
Wells Fargo	copy machine	1,176	9/6/2018	9/6/2023
Wells Fargo	copy machine	1,144	4/5/2018	4/5/2023
Wells Fargo	copy machine	1,595	10/28/2019	10/28/2022
Total governmental activities		208,350		
Total of annual lease payments		$ 208,350		

Description of Debt			
Type	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Renovation Bond 2005 Billings School/City Hall	$ 290,000	$ 108,225
Revenue bonds	Redevelopment Dist Tax Increment Rev Bond 2014	7,335,000	739,335
Revenue bonds	Redevelopment Dist Taxable Bonds Series 2020	-	113,269
Revenue bonds	Lease Rental Revenue Bonds Series 2020	-	164,175
Total governmental activities		7,625,000	1,125,004
Wastewater:			
Revenue bonds	Sewage Works Revenue Bonds 2007B	6,448,650	721,500
Revenue bonds	Sewage Works Revenue Bonds 2016	7,385,000	651,500
Revenue bonds	Sewage Works SRF Revenue Bonds Series-2017	5,551,000	360,730
Total Wastewater		19,384,650	1,733,730
Water:			
Revenue bonds	Waterworks Revenue Bonds 2007B	5,081,350	568,500
Revenue bonds	Waterworks Revenue Bonds 2007A	3,975,000	440,000
Revenue bonds	Waterworks Revenue Bonds of 2019	22,215,000	1,462,479
Total Water		31,271,350	2,470,979
Totals		$ 58,281,000	$ 5,329,713

CITY OF GREENSBURG
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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
Water:	
Land	$ 1,991,326
Buildings	14,827,213
Improvements other than buildings	20,680,166
Machinery, equipment, and vehicles	1,887,369
Construction in progress	16,281,430
Total Water	55,667,504
Wastewater:	
Land	325,153
Buildings	39,984,735
Improvements other than buildings	19,774,410
Machinery, equipment, and vehicles	2,670,738
Construction in progress	2,323,824
Total Wastewater	65,078,860
Governmental activities:	
Land	1,969,605
Infrastructure	8,970
Buildings	20,450
Improvements other than buildings	154,518
Machinery, equipment, and vehicles	4,226,205
Books and Other	3,502,387
Total governmental activities	9,882,135
Total capital assets	$ 130,628,499

OTHER REPORTS

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