

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF CHANDLER

WARRICK COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
08/24/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Timothy D. Osha Misty Denk (interim) Kathy Lemmons Brian Pace	01-01-12 to 10-25-12 10-26-12 to 12-03-12 12-04-12 to 12-31-15 01-01-16 to 12-31-19
President of the Town Council	Brian Lucas Tonya Wester	01-01-12 to 12-31-15 01-01-16 to 12-31-16
Superintendent of Water Utility	Rob Coghill	01-01-12 to 12-31-16
Superintendent of Wastewater Utility	Rob Coghill	01-01-12 to 12-31-16
Superintendent of Storm Water Utility	Grover Fisher Jr.	01-01-12 to 12-31-16
Utility Office Manager	Misty Denk	01-01-12 to 12-31-16



**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 ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CHANDLER, WARRICK COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Chandler (Town), for the period of January 1, 2012, to December 31, 2015. The financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity 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, 2012, to December 31, 2015.

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, 2012, to December 31, 2015, on the basis of accounting described in Note 1.

Our examination 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 and Schedule of Leases and Debt, 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 examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

May 25, 2016

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## 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 CHANDLER  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	
General Fund	\$ (85,642)	\$ 1,162,784	\$ 953,444	\$ 123,698	\$ 880,854	\$ 891,132	\$ 113,420
Motor Vehicle Highway	53,133	240,630	215,620	78,143	113,797	55,715	136,225
Local Road and Street	2,869	29,124	18,757	13,236	25,913	3,565	35,584
Local Law Enforcement Continuing Education	10,019	6,801	2,308	14,512	4,372	7,110	11,774
Unsafe Building	-	27,784	28,368	(584)	51,475	41,070	9,821
Riverboat	19,530	17,102	-	36,632	17,102	53,734	-
Park and Recreation	14,268	77,028	59,005	32,291	59,463	49,768	41,986
Rainy Day	-	125,000	125,000	-	-	-	-
Cumulative Capital Improvement	41,585	7,658	-	49,243	18,812	56,925	11,130
Cumulative Capital Development	123,919	32,340	8,052	148,207	40,740	-	188,947
Economic Development Income Tax	276,115	183,994	346,320	113,789	193,006	190,000	116,795
Basic Health Reimbursement	-	-	-	-	3,514	55	3,459
Park Donation	(16,104)	16,504	189	211	300	1,760	(1,249)
Police Donation	1,352	5,950	5,384	1,918	48,371	45,905	4,384
Payroll Fica and Med W/H	-	177,629	177,629	-	205,652	205,652	-
Payroll Agla Insurance	357	4,070	4,506	(79)	1,218	1,913	(774)
Payroll 457B	-	6,320	6,320	-	6,620	6,620	-
General Money Market	6,892	131	-	7,023	131	-	7,154
MVH Money Market	44,398	-	-	44,398	-	-	44,398
LRS Money Market	51,000	-	-	51,000	-	-	51,000
CCI Money Market	23	-	-	23	-	-	23
CCD Money Market	28,500	-	-	28,500	-	-	28,500
Stormwater Operating	8,201	119,380	109,192	18,389	134,162	105,747	46,804
Payroll Net Salaries	-	1,087,797	1,087,797	-	965,035	965,035	-
Payroll Perf	-	105,729	105,729	-	182,860	177,360	5,500
Payroll Federal W/H	-	154,095	154,095	-	147,640	147,640	-
Payroll State and County W/H	4,200	80,621	80,682	4,139	57,710	57,587	4,262
Payroll Health Ins W/H	-	509,099	539,136	(30,037)	457,673	456,176	(28,540)
Payroll Union Dues W/H	-	2,055	2,054	1	2,360	3,082	(721)
Payroll Savings W/H	-	51,688	51,688	-	55,265	55,265	-
Payroll Mutual Stock W/H	-	3,594	3,750	(156)	4,062	3,906	-
Payroll Child Support W/H	-	4,680	4,680	-	4,680	4,680	-
Payroll Cancer Insurance	-	10,636	10,119	517	13,432	16,100	(2,151)

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



TOWN OF CHANDLER  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013  
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	
Payroll Life Insurance	-	19,280	21,238	(1,958)	37	-	(1,921)
Payroll Dental Benefits	-	18,434	20,213	(1,779)	-	-	(1,779)
Payroll Temp Clearing	384	114,287	85,359	29,312	184	-	29,496
Safe Routes To School	-	-	-	-	67,597	67,597	-
Eyecare Reimbursement	-	-	-	-	-	700	(700)
Payroll Interest	-	-	-	-	2	-	2
Sewage Consumer Deposits	71,945	26,200	19,400	78,745	26,927	19,900	85,772
Sewage Utility Operating	201,822	2,293,595	2,442,584	52,833	2,203,139	2,245,921	10,051
Sewage Utility Depreciation	2,096	-	-	2,096	-	-	2,096
Sewage Utility Construction In Progress	24	120,034	120,054	4	-	-	4
2009 Sewage Ban	382,845	50,403	433,248	-	-	-	-
Sewage System Development	131,750	221,491	209,900	143,341	13,900	119,358	37,883
Sewage Money Market	173	98	-	271	79	-	350
Sewage Consumer Deposit Money Market	97,646	-	-	97,646	-	90,000	7,646
Sewage SRF Construction	-	15,000	15,000	-	-	-	-
Sewage SRF Debt Service Reserve	720,682	18,655	-	739,337	17,220	-	756,557
Sewage SRF Bond and Interest	494,594	823,935	665,039	653,490	760,200	757,039	656,651
Water Utility Operating	(61,291)	5,418,110	4,813,352	543,467	3,551,635	3,511,509	583,593
Water Bond and Interest	195,400	587,034	587,660	194,774	588,517	585,863	197,428
Water Utility Depreciation	902	-	-	902	-	-	902
Water Utility Meter Deposit	54,676	31,025	20,720	64,981	31,841	22,760	74,062
Water Utility Construction In Progress	-	248,911	248,911	-	-	-	-
Water System Development	93,392	45,658	-	139,050	81,664	-	220,714
Water Bond and Interest - ONB	45,835	-	45,835	-	-	-	-
Water Money Market	(20)	215	10	185	225	-	410
Water Consumer Deposit Money Market	225,000	-	-	225,000	-	-	225,000
Water SRF Debt Service Reserve	561,567	48,931	-	610,498	45,240	-	655,738
Water SRF Bond and Interest	100,570	122,914	178,504	44,980	131,250	133,608	42,622
Water SRF Construction	567,855	-	567,855	-	-	-	-
Water SRF Construction State Draw	-	388,859	388,859	-	-	-	-
Totals	<u>\$ 4,472,462</u>	<u>\$ 14,863,292</u>	<u>\$ 14,983,565</u>	<u>\$ 4,352,189</u>	<u>\$ 11,215,876</u>	<u>\$ 11,157,757</u>	<u>\$ 4,410,308</u>

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

TOWN OF CHANDLER  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General Fund	\$ 113,420	\$ 686,894	\$ 778,622	\$ 21,692	\$ 801,084	\$ 712,652	\$ 110,124
Motor Vehicle Highway	136,225	150,941	165,618	121,548	144,077	234,145	31,480
Local Road and Street	35,584	31,595	10,096	57,083	29,496	2,500	84,079
Park and Recreation	41,986	92,998	46,319	88,665	71,275	50,482	109,458
Local Law Enforcement Continuing Education	11,774	2,254	5,600	8,428	2,325	3,837	6,916
Unsafe Building	9,821	8,195	7,439	10,577	32,878	12,211	31,244
Cumulative Capital Improvement	11,130	7,637	11,062	7,705	7,251	-	14,956
Redevelopment Commission	-	461,873	429,295	32,578	146,930	203,420	(23,912)
Cumulative Capital Development	188,947	39,764	-	228,711	39,075	312	267,474
Police Donation	4,384	4,218	3,628	4,974	8,021	6,156	6,839
Park Donation	(1,249)	-	-	(1,249)	-	-	(1,249)
Stormwater Operating	46,804	116,475	113,771	49,508	111,980	118,243	43,245
Economic Development Income Tax	116,795	204,023	4,100	316,718	214,059	190,000	340,777
Basic Health Reimbursement	3,459	26,462	28,113	1,808	94,338	94,904	1,242
Riverboat	-	17,102	-	17,102	17,102	-	34,204
Siren Grant Fund	-	-	7,302	(7,302)	9,138	4,686	(2,850)
RDC Sinking Fund	-	-	-	-	61,939	21,940	39,999
GO Bond Project Fund	-	-	-	-	562,698	403,609	159,089
GO Bond Sinking Fund	-	-	-	-	13,618	-	13,618
Payroll Net Salaries	-	-	-	-	106	106	-
Payroll 457B Dearborn	-	-	-	-	26,955	26,942	13
Eyecare Reimbursement	(700)	700	-	-	-	-	-
Payroll Temp Clearing	29,496	65,834	66,684	28,646	4,494	28,146	4,994
Payroll Federal W/H	-	142,020	149,754	(7,734)	132,592	125,134	(276)
Payroll Fica and Med W/H	-	202,692	211,826	(9,134)	200,798	192,124	(460)
Payroll State and County W/H	4,262	55,777	53,296	6,743	55,089	50,330	11,502
Payroll Health Ins W/H	(28,540)	467,977	452,863	(13,426)	435,304	430,392	(8,514)
Payroll Mutual Stock W/H	-	3,204	3,141	63	2,515	2,578	-
Payroll Child Support W/H	-	4,680	4,860	(180)	4,860	4,680	-
Payroll Union Dues W/H	(721)	2,534	2,593	(780)	3,002	2,159	63
Payroll PERF	5,500	172,143	178,524	(881)	178,297	172,061	5,355

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

TOWN OF CHANDLER  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
Payroll Cancer Insurance	(2,151)	15,363	15,318	(2,106)	16,933	14,910	(83)
Payroll Life Insurance	(1,921)	188	1,748	(3,481)	3,763	149	133
Payroll Dental Benefits	(1,779)	-	3,530	(5,309)	5,309	-	-
Payroll Interest	2	-	-	2	-	-	2
Payroll Agla Insurance	(774)	2,042	2,386	(1,118)	3,426	2,359	(51)
Payroll 457B	-	7,020	7,290	(270)	3,790	3,520	-
General Money Market	7,154	131	-	7,285	131	-	7,416
MVH Money Market	44,398	-	-	44,398	-	-	44,398
LRS Money Market	51,000	-	-	51,000	-	-	51,000
CCI Money Market	23	-	-	23	-	-	23
CCD Money Market	28,500	-	-	28,500	-	-	28,500
Sewage Consumer Deposits	85,772	26,425	18,900	93,297	25,225	15,234	103,288
Sewage Utility Operating	10,051	2,692,670	2,597,701	105,020	3,144,775	2,824,065	425,730
Sewage Utility Depreciation	2,096	-	-	2,096	-	-	2,096
Sewage Utility Construction in Progress	4	1,387,052	1,204,868	182,188	3,048,866	310,346	2,920,708
Sewage System Development	37,883	27,858	-	65,741	17,000	2,841	79,900
Sewage Money Market	350	8	-	358	96	-	454
Sewage Consumer Deposits Money Market	7,646	90,000	-	97,646	-	-	97,646
Sewage SRF Debt Service Reserve	756,557	14,007	-	770,564	176,962	81,830	865,696
Sewage SRF Bond and Interest	656,651	795,290	758,348	693,593	4,989,478	4,960,721	722,350
Water Utility Operating	583,593	3,233,967	3,059,176	758,384	3,049,735	3,054,878	753,241
Water Bond and Interest	197,428	586,878	587,829	196,477	590,977	588,980	198,474
Water Utility Depreciation	902	-	-	902	-	-	902
Water Utility Meter Deposit	74,062	33,605	22,940	84,727	31,815	19,360	97,182
Water System Development	220,714	56,376	-	277,090	47,096	-	324,186
Water Money Market	410	226	-	636	226	-	862
Water Consumer Deposit Money Market	225,000	-	-	225,000	-	-	225,000
Water SRF Debt Service Reserve	655,738	45,240	-	700,978	18,823	-	719,801
Water SRF Bond and Interest	42,622	132,430	131,454	43,598	127,570	129,257	41,911
<b>Totals</b>	<b>\$ 4,410,308</b>	<b>\$ 12,114,768</b>	<b>\$ 11,145,994</b>	<b>\$ 5,379,082</b>	<b>\$ 18,713,292</b>	<b>\$ 15,102,199</b>	<b>\$ 8,990,175</b>

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

TOWN OF CHANDLER  
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, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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, which include 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, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF CHANDLER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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 distribution 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, which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived 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, which are comprised mostly of charges for current services.

Other receipts, which include amounts received from various sources which can include, but are 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, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest, which includes 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 CHANDLER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Capital outlay, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses, which include all outflows for operating the utilities.

Other disbursements, which include, but are 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, transfer money 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 money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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 CHANDLER  
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, 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) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

TOWN OF CHANDLER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of timing differences between transfers to Payroll funds and expenditures from the Payroll funds, a fund set up for a reimbursable grant and the reimbursement not being received by year-end, and a donation fund where the expenditure was made before all donations were received.



#### OTHER INFORMATION - UNEXAMINED

The Town's Annual Report information can be found on the Gateway 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 Annual Reports of the Town which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	General Fund	Motor Vehicle Highway	Local Road and Street	Local Law Enforcement Continuing Education	Unsafe Building	Riverboat	Park and Recreation	Rainy Day
Cash and investments - beginning	\$ (85,642)	\$ 53,133	\$ 2,869	\$ 10,019	\$ -	\$ 19,530	\$ 14,268	\$ -
Receipts:								
Taxes	602,167	45,433	-	-	-	-	48,507	-
Licenses and permits	22,908	-	-	2,795	-	-	-	-
Intergovernmental receipts	64,329	70,197	28,481	-	-	17,102	3,466	-
Charges for services	27,000	-	-	-	-	-	13,325	-
Fines and forfeits	1,942	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	444,438	125,000	643	4,006	27,784	-	11,730	125,000
Total receipts	1,162,784	240,630	29,124	6,801	27,784	17,102	77,028	125,000
Disbursements:								
Personal services	370,694	34,259	-	-	-	-	7,802	-
Supplies	70,944	1,159	3,953	-	-	-	4,012	-
Other services and charges	437,926	55,202	14,804	2,308	3,368	-	39,139	-
Debt service - principal and interest	1,623	-	-	-	-	-	-	-
Capital outlay	5,660	-	-	-	-	-	8,052	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	66,597	125,000	-	-	25,000	-	-	125,000
Total disbursements	953,444	215,620	18,757	2,308	28,368	-	59,005	125,000
Excess (deficiency) of receipts over disbursements	209,340	25,010	10,367	4,493	(584)	17,102	18,023	-
Cash and investments - ending	\$ 123,698	\$ 78,143	\$ 13,236	\$ 14,512	\$ (584)	\$ 36,632	\$ 32,291	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Cumulative Capital Improvement	Cumulative Capital Development	Economic Development Income Tax	Basic Health Reimbursement	Park Donation	Police Donation	Payroll Fica and Med W/H	Payroll Agla Insurance
Cash and investments - beginning	\$ 41,585	\$ 123,919	\$ 276,115	\$ -	\$ (16,104)	\$ 1,352	\$ -	\$ 357
Receipts:								
Taxes	-	24,395	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,658	7,945	183,994	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	16,504	5,950	177,629	4,070
Total receipts	7,658	32,340	183,994	-	16,504	5,950	177,629	4,070
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	189	5,231	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	8,052	38,320	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	308,000	-	-	153	177,629	4,506
Total disbursements	-	8,052	346,320	-	189	5,384	177,629	4,506
Excess (deficiency) of receipts over disbursements	7,658	24,288	(162,326)	-	16,315	566	-	(436)
Cash and investments - ending	\$ 49,243	\$ 148,207	\$ 113,789	\$ -	\$ 211	\$ 1,918	\$ -	\$ (79)

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Payroll 457B	General Money Market	MVH Money Market	LRS Money Market	CCI Money Market	CCD Money Market	Stormwater Operating	Payroll Net Salaries
Cash and investments - beginning	\$ -	\$ 6,892	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 8,201	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	108,592	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,320	131	-	-	-	-	10,788	1,087,797
Total receipts	6,320	131	-	-	-	-	119,380	1,087,797
Disbursements:								
Personal services	-	-	-	-	-	-	63,089	-
Supplies	-	-	-	-	-	-	22,439	-
Other services and charges	-	-	-	-	-	-	5,804	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	16,010	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,320	-	-	-	-	-	1,850	1,087,797
Total disbursements	6,320	-	-	-	-	-	109,192	1,087,797
Excess (deficiency) of receipts over disbursements	-	131	-	-	-	-	10,188	-
Cash and investments - ending	\$ -	\$ 7,023	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 18,389	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Payroll Perf	Payroll Federal W/H	Payroll State and County W/H	Payroll Health Ins W/H	Payroll Union Dues W/H	Payroll Savings W/H	Payroll Mutual Stock W/H	Payroll Child Support W/H
Cash and investments - beginning	\$ -	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	105,729	154,095	80,621	509,099	2,055	51,688	3,594	4,680
Total receipts	105,729	154,095	80,621	509,099	2,055	51,688	3,594	4,680
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	105,729	154,095	80,682	539,136	2,054	51,688	3,750	4,680
Total disbursements	105,729	154,095	80,682	539,136	2,054	51,688	3,750	4,680
Excess (deficiency) of receipts over disbursements	-	-	(61)	(30,037)	1	-	(156)	-
Cash and investments - ending	\$ -	\$ -	\$ 4,139	\$ (30,037)	\$ 1	\$ -	\$ (156)	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Payroll Cancer Insurance	Payroll Life Insurance	Payroll Dental Benefits	Payroll Temp Clearing	Safe Routes To School	Eyecare Reimbursement	Payroll Interest	Sewage Consumer Deposits
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 384	\$ -	\$ -	\$ -	\$ 71,945
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	26,200
Other receipts	10,636	19,280	18,434	114,287	-	-	-	-
Total receipts	10,636	19,280	18,434	114,287	-	-	-	26,200
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	10,119	21,238	20,213	85,359	-	-	-	19,400
Total disbursements	10,119	21,238	20,213	85,359	-	-	-	19,400
Excess (deficiency) of receipts over disbursements	517	(1,958)	(1,779)	28,928	-	-	-	6,800
Cash and investments - ending	\$ 517	\$ (1,958)	\$ (1,779)	\$ 29,312	\$ -	\$ -	\$ -	\$ 78,745

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Sewage Utility Operating	Sewage Utility Depreciation	Sewage Utility Construction In Progress	2009 Sewage Ban	Sewage System Development	Sewage Money Market	Sewage Consumer Deposit Money Market	Sewage SRF Construction
Cash and investments - beginning	\$ 201,822	\$ 2,096	\$ 24	\$ 382,845	\$ 131,750	\$ 173	\$ 97,646	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	2,093,374	-	-	-	-	-	-	-
Other receipts	200,221	-	120,034	50,403	221,491	98	-	15,000
Total receipts	<u>2,293,595</u>	<u>-</u>	<u>120,034</u>	<u>50,403</u>	<u>221,491</u>	<u>98</u>	<u>-</u>	<u>15,000</u>
Disbursements:								
Personal services	469,325	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	44,432	-	-	-	-	-	-	-
Debt service - principal and interest	36,085	-	-	-	-	-	-	-
Capital outlay	102,572	-	36,495	-	-	-	-	15,000
Utility operating expenses	895,584	-	-	313,248	-	-	-	-
Other disbursements	894,586	-	83,559	120,000	209,900	-	-	-
Total disbursements	<u>2,442,584</u>	<u>-</u>	<u>120,054</u>	<u>433,248</u>	<u>209,900</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>(148,989)</u>	<u>-</u>	<u>(20)</u>	<u>(382,845)</u>	<u>11,591</u>	<u>98</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 52,833</u>	<u>\$ 2,096</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 143,341</u>	<u>\$ 271</u>	<u>\$ 97,646</u>	<u>\$ -</u>

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Sewage SRF Debt Service Reserve	Sewage SRF Bond and Interest	Water Utility Operating	Water Bond and Interest	Water Utility Depreciation	Water Utility Meter Deposit	Water Utility Construction In Progress	Water System Development
Cash and investments - beginning	\$ 720,682	\$ 494,594	\$ (61,291)	\$ 195,400	\$ 902	\$ 54,676	\$ -	\$ 93,392
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	3,280,654	-	-	31,025	-	45,658
Other receipts	18,655	823,935	2,137,456	587,034	-	-	248,911	-
Total receipts	18,655	823,935	5,418,110	587,034	-	31,025	248,911	45,658
Disbursements:								
Personal services	-	-	528,300	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	86,098	-	-	-	-	-
Debt service - principal and interest	-	665,039	-	587,650	-	-	-	-
Capital outlay	-	-	1,353,178	-	-	-	248,911	-
Utility operating expenses	-	-	1,124,304	-	-	-	-	-
Other disbursements	-	-	1,721,472	10	-	20,720	-	-
Total disbursements	-	665,039	4,813,352	587,660	-	20,720	248,911	-
Excess (deficiency) of receipts over disbursements	18,655	158,896	604,758	(626)	-	10,305	-	45,658
Cash and investments - ending	\$ 739,337	\$ 653,490	\$ 543,467	\$ 194,774	\$ 902	\$ 64,981	\$ -	\$ 139,050



TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Water Bond and Interest - ONB	Water Money Market	Water Consumer Deposit Money Market	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Water SRF Construction	Water SRF Construction State Draw	Totals
Cash and investments - beginning	\$ 45,835	\$ (20)	\$ 225,000	\$ 561,567	\$ 100,570	\$ 567,855	\$ -	\$ 4,472,462
Receipts:								
Taxes	-	-	-	-	-	-	-	720,502
Licenses and permits	-	-	-	-	-	-	-	25,703
Intergovernmental receipts	-	-	-	-	-	-	-	383,172
Charges for services	-	-	-	-	-	-	-	148,917
Fines and forfeits	-	-	-	-	-	-	-	1,942
Utility fees	-	-	-	-	-	-	-	5,476,911
Other receipts	-	215	-	48,931	122,914	-	388,859	8,106,145
Total receipts	-	215	-	48,931	122,914	-	388,859	14,863,292
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,473,469
Supplies	-	-	-	-	-	-	-	107,927
Other services and charges	-	-	-	-	-	-	-	689,081
Debt service - principal and interest	-	-	-	-	122,614	-	-	1,413,011
Capital outlay	-	-	-	-	-	78,352	388,859	2,299,461
Utility operating expenses	-	-	-	-	-	-	-	2,333,136
Other disbursements	45,835	10	-	-	55,890	489,503	-	6,667,480
Total disbursements	45,835	10	-	-	178,504	567,855	388,859	14,983,565
Excess (deficiency) of receipts over disbursements	(45,835)	205	-	48,931	(55,590)	(567,855)	-	(120,273)
Cash and investments - ending	\$ -	\$ 185	\$ 225,000	\$ 610,498	\$ 44,980	\$ -	\$ -	\$ 4,352,189

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	General Fund	Motor Vehicle Highway	Local Road and Street	Local Law Enforcement Continuing Education	Unsafe Building	Riverboat	Park and Recreation	Rainy Day
Cash and investments - beginning	\$ 123,698	\$ 78,143	\$ 13,236	\$ 14,512	\$ (584)	\$ 36,632	\$ 32,291	\$ -
Receipts:								
Taxes	499,484	51,896	-	-	-	-	46,620	-
Licenses and permits	4,138	-	-	2,570	-	-	-	-
Intergovernmental receipts	17,002	61,901	25,913	-	-	17,102	964	-
Charges for services	28,667	-	-	115	-	-	10,129	-
Fines and forfeits	150	-	-	1,687	-	-	-	-
Other receipts	331,413	-	-	-	51,475	-	1,750	-
Total receipts	880,854	113,797	25,913	4,372	51,475	17,102	59,463	-
Disbursements:								
Personal services	507,489	25,848	-	-	-	-	6,258	-
Supplies	51,695	4,640	1,358	-	-	-	2,056	-
Other services and charges	272,013	23,250	2,207	7,110	-	-	35,040	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	25,868	-	-	-	-	-	5,924	-
Other disbursements	34,067	1,977	-	-	41,070	53,734	490	-
Total disbursements	891,132	55,715	3,565	7,110	41,070	53,734	49,768	-
Excess (deficiency) of receipts over disbursements	(10,278)	58,082	22,348	(2,738)	10,405	(36,632)	9,695	-
Cash and investments - ending	\$ 113,420	\$ 136,225	\$ 35,584	\$ 11,774	\$ 9,821	\$ -	\$ 41,986	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cumulative Capital Improvement	Cumulative Capital Development	Economic Development Income Tax	Basic Health Reimbursement	Park Donation	Police Donation	Payroll Fica and Med W/H	Payroll Agla Insurance
Cash and investments - beginning	\$ 49,243	\$ 148,207	\$ 113,789	\$ -	\$ 211	\$ 1,918	\$ -	\$ (79)
Receipts:								
Taxes	-	39,911	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	18,812	829	193,006	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,514	300	48,371	205,652	1,218
Total receipts	<u>18,812</u>	<u>40,740</u>	<u>193,006</u>	<u>3,514</u>	<u>300</u>	<u>48,371</u>	<u>205,652</u>	<u>1,218</u>
Disbursements:								
Personal services	-	-	-	55	-	-	-	-
Supplies	-	-	-	-	-	14,309	-	-
Other services and charges	-	-	-	-	-	31,596	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	56,925	-	190,000	-	1,760	-	205,652	1,913
Total disbursements	<u>56,925</u>	<u>-</u>	<u>190,000</u>	<u>55</u>	<u>1,760</u>	<u>45,905</u>	<u>205,652</u>	<u>1,913</u>
Excess (deficiency) of receipts over disbursements	<u>(38,113)</u>	<u>40,740</u>	<u>3,006</u>	<u>3,459</u>	<u>(1,460)</u>	<u>2,466</u>	<u>-</u>	<u>(695)</u>
Cash and investments - ending	<u>\$ 11,130</u>	<u>\$ 188,947</u>	<u>\$ 116,795</u>	<u>\$ 3,459</u>	<u>\$ (1,249)</u>	<u>\$ 4,384</u>	<u>\$ -</u>	<u>\$ (774)</u>

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Payroll 457B	General Money Market	MVH Money Market	LRS Money Market	CCI Money Market	CCD Money Market	Stormwater Operating	Payroll Net Salaries
Cash and investments - beginning	\$ -	\$ 7,023	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 18,389	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	110,527	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,620	131	-	-	-	-	23,635	965,035
Total receipts	6,620	131	-	-	-	-	134,162	965,035
Disbursements:								
Personal services	-	-	-	-	-	-	66,263	965,035
Supplies	-	-	-	-	-	-	8,440	-
Other services and charges	-	-	-	-	-	-	29,499	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,541	-
Other disbursements	6,620	-	-	-	-	-	4	-
Total disbursements	6,620	-	-	-	-	-	105,747	965,035
Excess (deficiency) of receipts over disbursements	-	131	-	-	-	-	28,415	-
Cash and investments - ending	\$ -	\$ 7,154	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 46,804	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Payroll Perf	Payroll Federal W/H	Payroll State and County W/H	Payroll Health Ins W/H	Payroll Union Dues W/H	Payroll Savings W/H	Payroll Mutual Stock W/H	Payroll Child Support W/H
Cash and investments - beginning	\$ -	\$ -	\$ 4,139	\$ (30,037)	\$ 1	\$ -	\$ (156)	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	182,860	147,640	57,710	457,673	2,360	55,265	4,062	4,680
Total receipts	182,860	147,640	57,710	457,673	2,360	55,265	4,062	4,680
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	177,360	147,640	57,587	456,176	3,082	55,265	3,906	4,680
Total disbursements	177,360	147,640	57,587	456,176	3,082	55,265	3,906	4,680
Excess (deficiency) of receipts over disbursements	5,500	-	123	1,497	(722)	-	156	-
Cash and investments - ending	\$ 5,500	\$ -	\$ 4,262	\$ (28,540)	\$ (721)	\$ -	\$ -	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Payroll Cancer Insurance	Payroll Life Insurance	Payroll Dental Benefits	Payroll Temp Clearing	Safe Routes To School	Eyecare Reimbursement	Payroll Interest	Sewage Consumer Deposits
Cash and investments - beginning	\$ 517	\$ (1,958)	\$ (1,779)	\$ 29,312	\$ -	\$ -	\$ -	\$ 78,745
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	67,597	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	13,432	37	-	184	-	-	2	26,927
Total receipts	13,432	37	-	184	67,597	-	2	26,927
Disbursements:								
Personal services	-	-	-	-	-	700	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	16,100	-	-	-	67,597	-	-	19,900
Total disbursements	16,100	-	-	-	67,597	700	-	19,900
Excess (deficiency) of receipts over disbursements	(2,668)	37	-	184	-	(700)	2	7,027
Cash and investments - ending	\$ (2,151)	\$ (1,921)	\$ (1,779)	\$ 29,496	\$ -	\$ (700)	\$ 2	\$ 85,772

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sewage Utility Operating	Sewage Utility Depreciation	Sewage Utility Construction In Progress	2009 Sewage Ban	Sewage System Development	Sewage Money Market	Sewage Consumer Deposit Money Market	Sewage SRF Construction
Cash and investments - beginning	\$ 52,833	\$ 2,096	\$ 4	\$ -	\$ 143,341	\$ 271	\$ 97,646	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,989,269	-	-	-	13,900	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	213,870	-	-	-	-	79	-	-
Total receipts	2,203,139	-	-	-	13,900	79	-	-
Disbursements:								
Personal services	724,722	-	-	-	-	-	-	-
Supplies	75,538	-	-	-	-	-	-	-
Other services and charges	493,418	-	-	-	-	-	-	-
Debt service - principal and interest	36,085	-	-	-	-	-	-	-
Capital outlay	102,586	-	-	-	119,358	-	-	-
Other disbursements	813,572	-	-	-	-	-	90,000	-
Total disbursements	2,245,921	-	-	-	119,358	-	90,000	-
Excess (deficiency) of receipts over disbursements	(42,782)	-	-	-	(105,458)	79	(90,000)	-
Cash and investments - ending	\$ 10,051	\$ 2,096	\$ 4	\$ -	\$ 37,883	\$ 350	\$ 7,646	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sewage SRF Debt Service Reserve	Sewage SRF Bond and Interest	Water Utility Operating	Water Bond and Interest	Water Utility Depreciation	Water Utility Meter Deposit	Water Utility Construction In Progress	Water System Development
Cash and investments - beginning	\$ 739,337	\$ 653,490	\$ 543,467	\$ 194,774	\$ 902	\$ 64,981	\$ -	\$ 139,050
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	3,011,140	-	-	-	-	81,664
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	17,220	760,200	540,495	588,517	-	31,841	-	-
Total receipts	17,220	760,200	3,551,635	588,517	-	31,841	-	81,664
Disbursements:								
Personal services	-	-	806,363	-	-	-	-	-
Supplies	-	-	250,177	-	-	-	-	-
Other services and charges	-	-	882,387	-	-	-	-	-
Debt service - principal and interest	-	757,039	-	585,863	-	-	-	-
Capital outlay	-	-	240,099	-	-	-	-	-
Other disbursements	-	-	1,332,483	-	-	22,760	-	-
Total disbursements	-	757,039	3,511,509	585,863	-	22,760	-	-
Excess (deficiency) of receipts over disbursements	17,220	3,161	40,126	2,654	-	9,081	-	81,664
Cash and investments - ending	\$ 756,557	\$ 656,651	\$ 583,593	\$ 197,428	\$ 902	\$ 74,062	\$ -	\$ 220,714



TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Water Bond and Interest - ONB	Water Money Market	Water Consumer Deposit Money Market	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Water SRF Construction	Water SRF Construction State Draw	Totals
Cash and investments - beginning	\$ -	\$ 185	\$ 225,000	\$ 610,498	\$ 44,980	\$ -	\$ -	\$ 4,352,189
Receipts:								
Taxes	-	-	-	-	-	-	-	637,911
Licenses and permits	-	-	-	-	-	-	-	6,708
Intergovernmental receipts	-	-	-	-	-	-	-	403,126
Charges for services	-	-	-	-	-	-	-	5,245,411
Fines and forfeits	-	-	-	-	-	-	-	1,837
Other receipts	-	225	-	45,240	131,250	-	-	4,920,883
Total receipts	-	225	-	45,240	131,250	-	-	11,215,876
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,102,733
Supplies	-	-	-	-	-	-	-	408,213
Other services and charges	-	-	-	-	-	-	-	1,776,520
Debt service - principal and interest	-	-	-	-	133,608	-	-	1,512,595
Capital outlay	-	-	-	-	-	-	-	495,376
Other disbursements	-	-	-	-	-	-	-	3,862,320
Total disbursements	-	-	-	-	133,608	-	-	11,157,757
Excess (deficiency) of receipts over disbursements	-	225	-	45,240	(2,358)	-	-	58,119
Cash and investments - ending	\$ -	\$ 410	\$ 225,000	\$ 655,738	\$ 42,622	\$ -	\$ -	\$ 4,410,308

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	General Fund	Motor Vehicle Highway	Local Road and Street	Park and Recreation	Local Law Enforcement Continuing Education	Unsafe Building	Cumulative Capital Improvement	Redevelopment Commission	Cumulative Capital Development
Cash and investments - beginning	\$ 113,420	\$ 136,225	\$ 35,584	\$ 41,986	\$ 11,774	\$ 9,821	\$ 11,130	\$ -	\$ 188,947
Receipts:									
Taxes	439,606	9,467	-	45,023	-	-	-	-	35,105
Licenses and permits	45,341	-	-	-	1,860	-	-	-	-
Intergovernmental receipts	69,230	141,474	31,595	5,976	-	-	-	-	4,659
Charges for services	17,342	-	-	11,604	140	-	-	-	-
Fines and forfeits	6,516	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	108,859	-	-	30,395	254	8,195	7,637	461,873	-
Total receipts	686,894	150,941	31,595	92,998	2,254	8,195	7,637	461,873	39,764
Disbursements:									
Personal services	523,423	14,889	-	6,917	-	-	-	-	-
Supplies	4,255	11,605	4,621	1,316	-	-	-	-	-
Other services and charges	129,474	139,124	5,475	34,890	5,600	7,439	-	97,647	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	2,929	-	-	-	-	-	-	331,648	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	118,541	-	-	3,196	-	-	11,062	-	-
Total disbursements	778,622	165,618	10,096	46,319	5,600	7,439	11,062	429,295	-
Excess (deficiency) of receipts over disbursements	(91,728)	(14,677)	21,499	46,679	(3,346)	756	(3,425)	32,578	39,764
Cash and investments - ending	\$ 21,692	\$ 121,548	\$ 57,083	\$ 88,665	\$ 8,428	\$ 10,577	\$ 7,705	\$ 32,578	\$ 228,711

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Police Donation	Park Donation	Stormwater Operating	Economic Development Income Tax	Basic Health Reimbursement	Riverboat	Siren Grant Fund	RDC Sinking Fund	GO Bond Project Fund
Cash and investments - beginning	\$ 4,384	\$ (1,249)	\$ 46,804	\$ 116,795	\$ 3,459	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	204,023	-	17,102	-	-	-
Charges for services	-	-	110,574	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,218	-	5,901	-	26,462	-	-	-	-
Total receipts	4,218	-	116,475	204,023	26,462	17,102	-	-	-
Disbursements:									
Personal services	-	-	46,909	-	-	-	-	-	-
Supplies	1,549	-	508	4,100	-	-	-	-	-
Other services and charges	-	-	64,613	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,079	-	1,741	-	28,113	-	7,302	-	-
Total disbursements	3,628	-	113,771	4,100	28,113	-	7,302	-	-
Excess (deficiency) of receipts over disbursements	590	-	2,704	199,923	(1,651)	17,102	(7,302)	-	-
Cash and investments - ending	\$ 4,974	\$ (1,249)	\$ 49,508	\$ 316,718	\$ 1,808	\$ 17,102	\$ (7,302)	\$ -	\$ -

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	GO Bond Sinking Fund	Payroll Net Salaries	Payroll 457B Dearborn	Eyecare Reimbursement	Payroll Temp Clearing	Payroll Federal W/H	Payroll Fica and Med W/H	Payroll State and County W/H	Payroll Health Ins W/H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (700)	\$ 29,496	\$ -	\$ -	\$ 4,262	\$ (28,540)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	700	65,834	142,020	202,692	55,777	467,977
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>65,834</b>	<b>142,020</b>	<b>202,692</b>	<b>55,777</b>	<b>467,977</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	66,684	149,754	211,826	53,296	452,863
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,684</b>	<b>149,754</b>	<b>211,826</b>	<b>53,296</b>	<b>452,863</b>
Excess (deficiency) of receipts over disbursements	-	-	-	700	(850)	(7,734)	(9,134)	2,481	15,114
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,646</u>	<u>\$ (7,734)</u>	<u>\$ (9,134)</u>	<u>\$ 6,743</u>	<u>\$ (13,426)</u>

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Payroll Mutual Stock W/H	Payroll Child Support W/H	Payroll Union Dues W/H	Payroll PERF	Payroll Cancer Insurance	Payroll Life Insurance	Payroll Dental Benefits	Payroll Interest	Payroll Agla Insurance
Cash and investments - beginning	\$ -	\$ -	\$ (721)	\$ 5,500	\$ (2,151)	\$ (1,921)	\$ (1,779)	\$ 2	\$ (774)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,204	4,680	2,534	172,143	15,363	188	-	-	2,042
Total receipts	3,204	4,680	2,534	172,143	15,363	188	-	-	2,042
Disbursements:									
Personal services	-	-	-	-	-	-	3,530	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,141	4,860	2,593	178,524	15,318	1,748	-	-	2,386
Total disbursements	3,141	4,860	2,593	178,524	15,318	1,748	3,530	-	2,386
Excess (deficiency) of receipts over disbursements	63	(180)	(59)	(6,381)	45	(1,560)	(3,530)	-	(344)
Cash and investments - ending	\$ 63	\$ (180)	\$ (780)	\$ (881)	\$ (2,106)	\$ (3,481)	\$ (5,309)	\$ 2	\$ (1,118)

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Payroll 457B	General Money Market	MVH Money Market	LRS Money Market	CCI Money Market	CCD Money Market	Sewage Consumer Deposits	Sewage Utility Operating
Cash and investments - beginning	\$ -	\$ 7,154	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 85,772	\$ 10,051
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	2,616,771
Other receipts	7,020	131	-	-	-	-	26,425	75,899
Total receipts	7,020	131	-	-	-	-	26,425	2,692,670
Disbursements:								
Personal services	-	-	-	-	-	-	-	549,954
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	52,858
Debt service - principal and interest	-	-	-	-	-	-	-	18,043
Capital outlay	-	-	-	-	-	-	-	458,097
Utility operating expenses	-	-	-	-	-	-	-	508,341
Other disbursements	7,290	-	-	-	-	-	18,900	1,010,408
Total disbursements	7,290	-	-	-	-	-	18,900	2,597,701
Excess (deficiency) of receipts over disbursements	(270)	131	-	-	-	-	7,525	94,969
Cash and investments - ending	\$ (270)	\$ 7,285	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 93,297	\$ 105,020

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sewage Utility Depreciation	Sewage Utility Construction in Progress	Sewage System Development	Sewage Money Market	Sewage Consumer Deposits Money Market	Sewage SRF Debt Service Reserve	Sewage SRF Bond and Interest	Water Utility Operating	Water Bond and Interest
Cash and investments - beginning	\$ 2,096	\$ 4	\$ 37,883	\$ 350	\$ 7,646	\$ 756,557	\$ 656,651	\$ 583,593	\$ 197,428
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	3,130,329	-
Other receipts	-	1,387,052	27,858	8	90,000	14,007	795,290	103,638	586,878
Total receipts	-	1,387,052	27,858	8	90,000	14,007	795,290	3,233,967	586,878
Disbursements:									
Personal services	-	-	-	-	-	-	-	512,317	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	64,697	-
Debt service - principal and interest	-	-	-	-	-	-	758,348	-	587,829
Capital outlay	-	-	-	-	-	-	-	448,454	-
Utility operating expenses	-	149,100	-	-	-	-	-	908,293	-
Other disbursements	-	1,055,768	-	-	-	-	-	1,125,415	-
Total disbursements	-	1,204,868	-	-	-	-	758,348	3,059,176	587,829
Excess (deficiency) of receipts over disbursements	-	182,184	27,858	8	90,000	14,007	36,942	174,791	(951)
Cash and investments - ending	\$ 2,096	\$ 182,188	\$ 65,741	\$ 358	\$ 97,646	\$ 770,564	\$ 693,593	\$ 758,384	\$ 196,477

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Water Utility Depreciation	Water Utility Meter Deposit	Water System Development	Water Money Market	Water Consumer Deposit Money Market	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Totals
Cash and investments - beginning	\$ 902	\$ 74,062	\$ 220,714	\$ 410	\$ 225,000	\$ 655,738	\$ 42,622	\$ 4,410,308
Receipts:								
Taxes	-	-	-	-	-	-	-	529,201
Licenses and permits	-	-	-	-	-	-	-	47,201
Intergovernmental receipts	-	-	-	-	-	-	-	474,059
Charges for services	-	-	-	-	-	-	-	139,660
Fines and forfeits	-	-	-	-	-	-	-	6,516
Utility fees	-	33,605	-	-	-	-	-	5,780,705
Other receipts	-	-	56,376	226	-	45,240	132,430	5,137,426
Total receipts	-	33,605	56,376	226	-	45,240	132,430	12,114,768
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,657,939
Supplies	-	-	-	-	-	-	-	27,954
Other services and charges	-	-	-	-	-	-	-	601,817
Debt service - principal and interest	-	-	-	-	-	-	131,454	1,495,674
Capital outlay	-	-	-	-	-	-	-	1,241,128
Utility operating expenses	-	-	-	-	-	-	-	1,565,734
Other disbursements	-	22,940	-	-	-	-	-	4,555,748
Total disbursements	-	22,940	-	-	-	-	131,454	11,145,994
Excess (deficiency) of receipts over disbursements	-	10,665	56,376	226	-	45,240	976	968,774
Cash and investments - ending	\$ 902	\$ 84,727	\$ 277,090	\$ 636	\$ 225,000	\$ 700,978	\$ 43,598	\$ 5,379,082



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

	General Fund	Motor Vehicle Highway	Local Road and Street	Park and Recreation	Local Law Enforcement Continuing Education	Unsafe Building	Cumulative Capital Improvement	Redevelopment Commission	Cumulative Capital Development
Cash and investments - beginning	\$ 21,692	\$ 121,548	\$ 57,083	\$ 88,665	\$ 8,428	\$ 10,577	\$ 7,705	\$ 32,578	\$ 228,711
Receipts:									
Taxes	448,421	9,415	-	51,191	-	-	-	-	34,156
Licenses and permits	31,309	-	-	-	2,290	-	-	-	-
Intergovernmental receipts	70,693	134,662	29,496	6,900	-	-	7,251	-	4,919
Charges for services	23,000	-	-	9,748	35	-	-	-	-
Fines and forfeits	1,377	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	226,284	-	-	3,436	-	32,878	-	146,930	-
Total receipts	801,084	144,077	29,496	71,275	2,325	32,878	7,251	146,930	39,075
Disbursements:									
Personal services	485,273	14,171	-	7,222	-	-	-	-	-
Supplies	30,845	6,337	-	970	986	-	-	-	-
Other services and charges	131,403	212,553	2,500	38,771	2,851	12,211	-	57,232	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	13,703	-	-	-	-	-	-	146,188	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	51,428	1,084	-	3,519	-	-	-	-	312
Total disbursements	712,652	234,145	2,500	50,482	3,837	12,211	-	203,420	312
Excess (deficiency) of receipts over disbursements	88,432	(90,068)	26,996	20,793	(1,512)	20,667	7,251	(56,490)	38,763
Cash and investments - ending	\$ 110,124	\$ 31,480	\$ 84,079	\$ 109,458	\$ 6,916	\$ 31,244	\$ 14,956	\$ (23,912)	\$ 267,474

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

	Police Donation	Park Donation	Stormwater Operating	Economic Development Income Tax	Basic Health Reimbursement	Riverboat	Siren Grant Fund	RDC Sinking Fund	GO Bond Project Fund
Cash and investments - beginning	\$ 4,974	\$ (1,249)	\$ 49,508	\$ 316,718	\$ 1,808	\$ 17,102	\$ (7,302)	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	54,705	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	214,059	-	17,102	-	7,234	-
Charges for services	-	-	111,926	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	8,021	-	54	-	94,338	-	9,138	-	562,698
Total receipts	8,021	-	111,980	214,059	94,338	17,102	9,138	61,939	562,698
Disbursements:									
Personal services	-	-	46,270	-	-	-	-	-	-
Supplies	4,793	-	1,720	-	-	-	-	-	-
Other services and charges	-	-	48,388	-	-	-	4,686	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	21,940	-
Capital outlay	-	-	17,228	-	-	-	-	-	329,222
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,363	-	4,637	190,000	94,904	-	-	-	74,387
Total disbursements	6,156	-	118,243	190,000	94,904	-	4,686	21,940	403,609
Excess (deficiency) of receipts over disbursements	1,865	-	(6,263)	24,059	(566)	17,102	4,452	39,999	159,089
Cash and investments - ending	\$ 6,839	\$ (1,249)	\$ 43,245	\$ 340,777	\$ 1,242	\$ 34,204	\$ (2,850)	\$ 39,999	\$ 159,089

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

	GO Bond Sinking Fund	Payroll Net Salaries	Payroll 457B Dearborn	Eyecare Reimbursement	Payroll Temp Clearing	Payroll Federal W/H	Payroll Fica and Med W/H	Payroll State and County W/H	Payroll Health Ins W/H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 28,646	\$ (7,734)	\$ (9,134)	\$ 6,743	\$ (13,426)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	13,618	106	26,955	-	4,494	132,592	200,798	55,089	435,304
Total receipts	<u>13,618</u>	<u>106</u>	<u>26,955</u>	<u>-</u>	<u>4,494</u>	<u>132,592</u>	<u>200,798</u>	<u>55,089</u>	<u>435,304</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	106	26,942	-	28,146	125,134	192,124	50,330	430,392
Total disbursements	<u>-</u>	<u>106</u>	<u>26,942</u>	<u>-</u>	<u>28,146</u>	<u>125,134</u>	<u>192,124</u>	<u>50,330</u>	<u>430,392</u>
Excess (deficiency) of receipts over disbursements	<u>13,618</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>(23,652)</u>	<u>7,458</u>	<u>8,674</u>	<u>4,759</u>	<u>4,912</u>
Cash and investments - ending	<u>\$ 13,618</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ 4,994</u>	<u>\$ (276)</u>	<u>\$ (460)</u>	<u>\$ 11,502</u>	<u>\$ (8,514)</u>

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

	Payroll Mutual Stock W/H	Payroll Child Support W/H	Payroll Union Dues W/H	Payroll PERF	Payroll Cancer Insurance	Payroll Life Insurance	Payroll Dental Benefits	Payroll Interest	Payroll Agla Insurance
Cash and investments - beginning	\$ 63	\$ (180)	\$ (780)	\$ (881)	\$ (2,106)	\$ (3,481)	\$ (5,309)	\$ 2	\$ (1,118)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,515	4,860	3,002	178,297	16,933	3,763	5,309	-	3,426
Total receipts	2,515	4,860	3,002	178,297	16,933	3,763	5,309	-	3,426
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,578	4,680	2,159	172,061	14,910	149	-	-	2,359
Total disbursements	2,578	4,680	2,159	172,061	14,910	149	-	-	2,359
Excess (deficiency) of receipts over disbursements	(63)	180	843	6,236	2,023	3,614	5,309	-	1,067
Cash and investments - ending	\$ -	\$ -	\$ 63	\$ 5,355	\$ (83)	\$ 133	\$ -	\$ 2	\$ (51)

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

	Payroll 457B	General Money Market	MVH Money Market	LRS Money Market	CCI Money Market	CCD Money Market	Sewage Consumer Deposits	Sewage Utility Operating	Sewage Utility Depreciation
Cash and investments - beginning	\$ (270)	\$ 7,285	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 93,297	\$ 105,020	\$ 2,096
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	3,082,814	-
Other receipts	3,790	131	-	-	-	-	25,225	61,961	-
Total receipts	3,790	131	-	-	-	-	25,225	3,144,775	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	446,717	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	61,852	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	326,893	-
Utility operating expenses	-	-	-	-	-	-	-	683,417	-
Other disbursements	3,520	-	-	-	-	-	15,234	1,305,186	-
Total disbursements	3,520	-	-	-	-	-	15,234	2,824,065	-
Excess (deficiency) of receipts over disbursements	270	131	-	-	-	-	9,991	320,710	-
Cash and investments - ending	\$ -	\$ 7,416	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 103,288	\$ 425,730	\$ 2,096

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

	Sewage Utility Construction in Progress	Sewage System Development	Sewage Money Market	Sewage Consumer Deposits Money Market	Sewage SRF Debt Service Reserve	Sewage SRF Bond and Interest	Water Utility Operating	Water Bond and Interest
Cash and investments - beginning	\$ 182,188	\$ 65,741	\$ 358	\$ 97,646	\$ 770,564	\$ 693,593	\$ 758,384	\$ 196,477
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	3,020,388	-
Other receipts	3,048,866	17,000	96	-	176,962	4,989,478	29,347	590,977
Total receipts	<u>3,048,866</u>	<u>17,000</u>	<u>96</u>	<u>-</u>	<u>176,962</u>	<u>4,989,478</u>	<u>3,049,735</u>	<u>590,977</u>
Disbursements:								
Personal services	-	-	-	-	-	-	515,817	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	68,703	-
Debt service - principal and interest	-	-	-	-	81,830	4,960,721	-	588,980
Capital outlay	-	2,841	-	-	-	-	594,306	-
Utility operating expenses	310,346	-	-	-	-	-	874,905	-
Other disbursements	-	-	-	-	-	-	1,001,147	-
Total disbursements	<u>310,346</u>	<u>2,841</u>	<u>-</u>	<u>-</u>	<u>81,830</u>	<u>4,960,721</u>	<u>3,054,878</u>	<u>588,980</u>
Excess (deficiency) of receipts over disbursements	<u>2,738,520</u>	<u>14,159</u>	<u>96</u>	<u>-</u>	<u>95,132</u>	<u>28,757</u>	<u>(5,143)</u>	<u>1,997</u>
Cash and investments - ending	<u>\$ 2,920,708</u>	<u>\$ 79,900</u>	<u>\$ 454</u>	<u>\$ 97,646</u>	<u>\$ 865,696</u>	<u>\$ 722,350</u>	<u>\$ 753,241</u>	<u>\$ 198,474</u>

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

	Water Utility Depreciation	Water Utility Meter Deposit	Water System Development	Water Money Market	Water Consumer Deposit Money Market	Water SRF Debt Service Reserve	Water SRF Bond and Interest	Totals
Cash and investments - beginning	\$ 902	\$ 84,727	\$ 277,090	\$ 636	\$ 225,000	\$ 700,978	\$ 43,598	\$ 5,379,082
Receipts:								
Taxes	-	-	-	-	-	-	-	597,888
Licenses and permits	-	-	-	-	-	-	-	33,599
Intergovernmental receipts	-	-	-	-	-	-	-	492,316
Charges for services	-	-	-	-	-	-	-	144,709
Fines and forfeits	-	-	-	-	-	-	-	1,377
Utility fees	-	-	47,096	-	-	-	-	6,150,298
Other receipts	-	31,815	-	226	-	18,823	127,570	11,293,105
Total receipts	-	31,815	47,096	226	-	18,823	127,570	18,713,292
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,515,470
Supplies	-	-	-	-	-	-	-	45,651
Other services and charges	-	-	-	-	-	-	-	641,150
Debt service - principal and interest	-	-	-	-	-	-	129,257	5,782,728
Capital outlay	-	-	-	-	-	-	-	1,430,381
Utility operating expenses	-	-	-	-	-	-	-	1,868,668
Other disbursements	-	19,360	-	-	-	-	-	3,818,151
Total disbursements	-	19,360	-	-	-	-	129,257	15,102,199
Excess (deficiency) of receipts over disbursements	-	12,455	47,096	226	-	18,823	(1,687)	3,611,093
Cash and investments - ending	\$ 902	\$ 97,182	\$ 324,186	\$ 862	\$ 225,000	\$ 719,801	\$ 41,911	\$ 8,990,175

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TOWN OF CHANDLER  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Redevelopment District Series 2014	\$ 455,000	\$ 59,013
General obligation bonds	General Obligation Bonds Series 2015	<u>565,000</u>	<u>34,230</u>
Total governmental activities		<u>1,020,000</u>	<u>93,243</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue and Refunding Revenue Bonds of 2015	6,920,000	786,359
Revenue bonds	Sewage Works Revenue Bonds of 2009	756,000	62,963
Revenue bonds	Sewage Works Revenue Bonds of 2014 Series A	<u>1,415,000</u>	<u>57,856</u>
Total Wastewater		<u>9,091,000</u>	<u>907,178</u>
Water:			
Revenue bonds	Waterworks Revenue Refunding Bonds of 2005	735,000	262,100
Revenue bonds	Waterworks Revenue Bonds of 2007	4,560,000	327,080
Revenue bonds	Waterworks Revenue Bonds of 2010	<u>3,062,000</u>	<u>129,148</u>
Total Water		<u>8,357,000</u>	<u>718,328</u>
Totals		<u>\$ 18,468,000</u>	<u>\$ 1,718,749</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/>.