

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF BROOKVILLE

FRANKLIN COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
11/10/2016



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Accountant's Report.....	3
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment	
Balances - Regulatory Basis .....	6-7
Notes to Financial Statements.....	8-11
Other Information - Unexamined:	
Combining Schedules of Receipts, Disbursements, and Cash and	
Investment Balances - Regulatory Basis .....	14-29
Schedule of Leases and Debt .....	30
Schedule of Capital Assets.....	31
Other Reports.....	32

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Linda Dunn	01-01-09 to 12-31-16
President of the Town Council	Michael Biltz	01-01-12 to 12-31-16
Superintendent of Utilities	Kurt Reidman	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 BROOKVILLE, FRANKLIN COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Brookville (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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

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

October 18, 2016

(This page intentionally left blank.)

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

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL FUND	\$ 509,171	\$ 1,319,881	\$ 1,152,087	\$ 676,965	\$ 1,171,418	\$ 1,185,187	\$ 663,196
MOTOR VEHICLE HIGHWAY	60,407	68,491	76,268	52,630	75,801	76,414	52,017
LOCAL ROAD & STREET	3,519	11,432	11,200	3,751	11,419	12,000	3,170
PARKING METER	15,816	13,112	12,175	16,753	19,384	18,947	17,190
LOCAL LAW ENF CONT ED	6,063	2,709	1,255	7,517	2,651	4,063	6,105
RIVERBOAT	203,554	77,044	58,485	222,113	113,448	115,158	220,403
RAINY DAY	201,282	1,566	-	202,848	968	-	203,816
ECONOMIC DEV INCOME TAX	206,457	143,846	95,196	255,107	130,562	121,542	264,127
CUM CAP IMP	11,743	6,885	10,000	8,628	6,969	7,207	8,390
CUM CAP DEVELOPMENT	150,238	37,109	-	187,347	32,258	-	219,605
GRANT - REDEVELOPMENT	-	-	-	-	800,000	500,000	300,000
GRANT - BRK CEM RESTORE	-	-	-	-	1,000	1,000	-
GRANT - PARK RESTROOMS	-	-	-	-	8,000	-	8,000
GRANT - RIVERVIEW PLAYGRD	-	-	-	-	2,166	-	2,166
POLICE DONATION	2,288	4,370	1,124	5,534	3,295	3,253	5,576
GRANDSTAND DONATION	6,822	-	363	6,459	-	-	6,459
GRANT - PARK (FOX)	250	500	250	500	320	-	820
GRANT - PLAYGROUND EQUIP	5,500	-	5,500	-	-	-	-
GRANT - FIRE DEPT SUITS	6,000	-	6,000	-	-	-	-
GRANT - GIRLS SOFTBALL	7,125	2,000	7,125	2,000	-	2,000	-
GRANT - CANOE FESTIVAL	180	230	180	230	270	230	270
GRANT - TECH PROJ POLICE	7,642	-	7,642	-	-	-	-
POLICE REIMBURSE	1,750	-	-	1,750	-	-	1,750
GRANT - POOL EQUIP	-	2,000	-	2,000	-	2,000	-
PAYROLL	-	968,392	968,392	-	1,020,594	1,020,594	-
STORM WATER	42,636	14,190	5,277	51,549	14,157	569	65,137
TRASH PICKUP	77,962	134,266	135,792	76,436	134,426	141,730	69,132
SEWAGE UTILITY OPERATING	386,680	705,940	634,323	458,297	703,460	640,232	521,525
SEWAGE UTL DEPRECIATION	304,221	26,700	40,805	290,116	25,819	62,811	253,124
SEWAGE UTL BOND & INT	141,626	73,043	79,099	135,570	918,040	942,846	110,764
WATER UTILITY OPERATING	300,867	356,062	316,007	340,922	348,356	369,298	319,980
WATER UTL METER DEPOSIT	37,315	15,000	12,050	40,265	12,300	16,615	35,950
WATER UTL DEPRECIATION	36,955	12,000	29,641	19,314	12,000	27,933	3,381
<b>Totals</b>	<b>\$ 2,734,069</b>	<b>\$ 3,996,768</b>	<b>\$ 3,666,236</b>	<b>\$ 3,064,601</b>	<b>\$ 5,569,081</b>	<b>\$ 5,271,629</b>	<b>\$ 3,362,053</b>

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
GENERAL FUND	\$ 663,196	\$ 1,254,647	\$ 1,150,013	\$ 767,830	\$ 1,329,349	\$ 1,178,914	\$ 918,265
MOTOR VEHICLE HIGHWAY	52,017	93,027	84,266	60,778	92,878	74,020	79,636
LOCAL ROAD & STREET	3,170	11,576	12,000	2,746	11,800	4,789	9,757
PARKING METER	17,190	10,238	19,579	7,849	10,662	8,909	9,602
GRANT - COMM DEV BLOCK	-	24,000	24,000	-	16,000	16,000	-
LOCAL LAW ENF CONT ED	6,105	2,223	1,804	6,524	1,870	3,307	5,087
RIVERBOAT	220,403	17,879	118,670	119,612	18,203	4,529	133,286
RAINY DAY	203,816	725	-	204,541	704	-	205,245
ECONOMIC DEV INCOME TAX	264,127	137,893	177,893	224,127	148,156	212,099	160,184
CUM CAP IMP	8,390	6,867	758	14,499	6,520	1,240	19,779
CUM CAP DEVELOPMENT	219,605	32,458	-	252,063	29,411	246,033	35,441
GRANT - REDEVELOPMENT	300,000	300,000	193,064	406,936	-	140,376	266,560
GRANT - POLICE CAMERAS	-	-	-	-	5,400	-	5,400
GRANT - FIRE IMAG CAMERA	-	-	-	-	5,700	5,700	-
GRANT - BALLPARK WALL	-	-	-	-	2,400	2,400	-
TIF	-	6	-	6	4	-	10
RANDOLPH PARK DON	-	250	-	250	1,070	779	541
GRANT - PARK RESTROOMS	8,000	-	8,000	-	11,034	-	11,034
GRANT - RIVERVIEW PLAYGRD	2,166	10,738	1,997	10,907	14,000	24,907	-
RIVERVIEW PARK DON	-	775	-	775	625	1,190	210
POLICE DONATION	5,576	2,720	1,246	7,050	2,565	1,256	8,359
GRANDSTAND DONATION	6,459	-	-	6,459	-	-	6,459
RESTROOM DONATION	-	4,000	4,000	-	-	-	-
GRANT - PARK (FOX)	820	350	820	350	880	-	1,230
GRANT - CANOE FESTIVAL	270	280	270	280	610	-	890
POLICE REIMBURSE	1,750	-	-	1,750	-	-	1,750
PAYROLL	-	1,027,465	1,027,465	-	1,078,341	1,078,341	-
STORM WATER	65,137	15,353	-	80,490	14,052	11,519	83,023
TRASH PICKUP	69,132	144,480	146,544	67,068	133,043	149,157	50,954
SEWAGE UTILITY OPERATING	521,525	748,078	744,667	524,936	675,280	756,048	444,168
SEWAGE UTL DEPRECIATION	253,124	25,201	72,150	206,175	37,873	138,451	105,597
SEWAGE UTL BOND & INT	110,764	96,376	91,870	115,270	96,384	86,893	124,761
WATER UTILITY OPERATING	319,980	365,387	410,979	274,388	388,194	414,027	248,555
WATER UTL METER DEPOSIT	35,950	11,600	11,810	35,740	12,300	9,460	38,580
WATER UTL DEPRECIATION	3,381	12,000	14,363	1,018	12,000	-	13,018
<b>Totals</b>	<b>\$ 3,362,053</b>	<b>\$ 4,356,592</b>	<b>\$ 4,318,228</b>	<b>\$ 3,400,417</b>	<b>\$ 4,157,308</b>	<b>\$ 4,570,344</b>	<b>\$ 2,987,381</b>

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

TOWN OF BROOKVILLE  
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, culture and recreation, public improvements, general administrative services, water, wastewater, storm water, and trash.

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

Licenses and permits, 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.

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

TOWN OF BROOKVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*E. Disbursements*

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

Personal services, 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, the following: 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.

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.

TOWN OF BROOKVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

**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.

TOWN OF BROOKVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) 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

*Funding Policy and Annual Pension Cost*

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

(This page intentionally left blank.)

#### OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial 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 Town's Annual Financial Report 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 BROOKVILLE  
 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 & STREET	PARKING METER	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	ECONOMIC DEV INCOME TAX	CUM CAP IMP
Cash and investments - beginning	\$ 509,171	\$ 60,407	\$ 3,519	\$ 15,816	\$ 6,063	\$ 203,554	\$ 201,282	\$ 206,457	\$ 11,743
Receipts:									
Taxes	656,603	-	-	-	-	-	-	-	-
Licenses and permits	44	-	-	-	605	-	-	-	-
Intergovernmental receipts	516,607	67,543	11,432	-	-	75,240	-	143,846	6,885
Charges for services	27,396	-	-	9,683	712	-	-	-	-
Fines and forfeits	4,417	-	-	-	1,242	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	114,814	948	-	3,429	150	1,804	1,566	-	-
Total receipts	1,319,881	68,491	11,432	13,112	2,709	77,044	1,566	143,846	6,885
Disbursements:									
Personal services	840,865	38,918	-	-	-	-	-	-	-
Supplies	60,594	31,704	-	12,175	-	58,485	-	-	-
Other services and charges	248,937	5,646	11,200	-	1,255	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	95,196	10,000
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,691	-	-	-	-	-	-	-	-
Total disbursements	1,152,087	76,268	11,200	12,175	1,255	58,485	-	95,196	10,000
Excess (deficiency) of receipts over disbursements	167,794	(7,777)	232	937	1,454	18,559	1,566	48,650	(3,115)
Cash and investments - ending	\$ 676,965	\$ 52,630	\$ 3,751	\$ 16,753	\$ 7,517	\$ 222,113	\$ 202,848	\$ 255,107	\$ 8,628

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

	CUM CAP DEVELOPMENT	GRANT - REDEVELOPMENT	GRANT - BRK CEM RESTORE	GRANT - PARK RESTROOMS	GRANT - RIVERVIEW PLAYGRD	POLICE DONATION	GRANDSTAND DONATION	GRANT - PARK (FOX)	GRANT - PLAYGROUND EQUIP
Cash and investments - beginning	\$ 150,238	\$ -	\$ -	\$ -	\$ -	\$ 2,288	\$ 6,822	\$ 250	\$ 5,500
Receipts:									
Taxes	20,225	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,398	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	14,486	-	-	-	-	4,370	-	500	-
Total receipts	<u>37,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,370</u>	<u>-</u>	<u>500</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,124	363	250	-
Other services and charges	-	-	-	-	-	-	-	-	5,500
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,124</u>	<u>363</u>	<u>250</u>	<u>5,500</u>
Excess (deficiency) of receipts over disbursements	<u>37,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,246</u>	<u>(363)</u>	<u>250</u>	<u>(5,500)</u>
Cash and investments - ending	<u>\$ 187,347</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,534</u>	<u>\$ 6,459</u>	<u>\$ 500</u>	<u>\$ -</u>

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

	GRANT - FIRE DEPT SUITS	GRANT - GIRLS SOFTBALL	GRANT - CANOE FESTIVAL	GRANT - TECH PROJ POLICE	POLICE REIMBURSE	GRANT - POOL EQUIP	PAYROLL	STORM WATER
Cash and investments - beginning	\$ 6,000	\$ 7,125	\$ 180	\$ 7,642	\$ 1,750	\$ -	\$ -	\$ 42,636
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	2,000	230	-	-	2,000	968,392	14,190
Total receipts	<u>-</u>	<u>2,000</u>	<u>230</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>968,392</u>	<u>14,190</u>
Disbursements:								
Personal services	-	-	-	-	-	-	968,392	-
Supplies	-	-	180	7,642	-	-	-	-
Other services and charges	6,000	7,125	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	5,277
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>6,000</u>	<u>7,125</u>	<u>180</u>	<u>7,642</u>	<u>-</u>	<u>-</u>	<u>968,392</u>	<u>5,277</u>
Excess (deficiency) of receipts over disbursements	<u>(6,000)</u>	<u>(5,125)</u>	<u>50</u>	<u>(7,642)</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>8,913</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 230</u>	<u>\$ -</u>	<u>\$ 1,750</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 51,549</u>

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

	TRASH PICKUP	SEWAGE UTILITY OPERATING	SEWAGE UTL DEPRECIATION	SEWAGE UTL BOND & INT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	Totals
Cash and investments - beginning	\$ 77,962	\$ 386,680	\$ 304,221	\$ 141,626	\$ 300,867	\$ 37,315	\$ 36,955	\$ 2,734,069
Receipts:								
Taxes	-	-	-	-	16,861	-	-	693,689
Licenses and permits	-	-	-	-	-	-	-	649
Intergovernmental receipts	-	-	-	-	-	-	-	823,951
Charges for services	-	-	-	-	-	-	-	37,791
Fines and forfeits	-	-	-	-	-	-	-	5,659
Utility fees	-	701,395	-	-	33,971	-	-	735,366
Other receipts	134,266	4,545	26,700	73,043	305,230	15,000	12,000	1,699,663
Total receipts	134,266	705,940	26,700	73,043	356,062	15,000	12,000	3,996,768
Disbursements:								
Personal services	-	133,879	-	-	130,374	-	-	2,112,428
Supplies	6,174	-	-	-	-	-	-	178,691
Other services and charges	129,618	10,797	-	-	10,797	-	-	436,875
Debt service - principal and interest	-	-	-	79,099	-	-	-	79,099
Capital outlay	-	-	-	-	-	-	-	105,196
Utility operating expenses	-	250,137	40,805	-	162,836	12,050	29,641	500,746
Other disbursements	-	239,510	-	-	12,000	-	-	253,201
Total disbursements	135,792	634,323	40,805	79,099	316,007	12,050	29,641	3,666,236
Excess (deficiency) of receipts over disbursements	(1,526)	71,617	(14,105)	(6,056)	40,055	2,950	(17,641)	330,532
Cash and investments - ending	\$ 76,436	\$ 458,297	\$ 290,116	\$ 135,570	\$ 340,922	\$ 40,265	\$ 19,314	\$ 3,064,601

TOWN OF BROOKVILLE  
 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 & STREET	PARKING METER	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	ECONOMIC DEV INCOME TAX	CUM CAP IMP
Cash and investments - beginning	\$ 676,965	\$ 52,630	\$ 3,751	\$ 16,753	\$ 7,517	\$ 222,113	\$ 202,848	\$ 255,107	\$ 8,628
Receipts:									
Taxes	607,756	-	-	-	-	-	-	-	-
Licenses and permits	32	-	-	-	1,040	-	-	-	-
Intergovernmental receipts	482,164	74,265	11,419	-	-	15,379	-	130,562	6,969
Charges for services	29,511	-	-	11,634	685	-	-	-	-
Fines and forfeits	3,762	-	-	-	776	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	48,193	1,536	-	7,750	150	98,069	968	-	-
Total receipts	1,171,418	75,801	11,419	19,384	2,651	113,448	968	130,562	6,969
Disbursements:									
Personal services	875,896	40,533	-	-	-	-	-	-	-
Supplies	63,045	23,031	-	18,947	-	115,158	-	-	-
Other services and charges	183,990	12,850	12,000	-	4,063	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	60,290	-	-	-	-	-	-	121,542	7,207
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,966	-	-	-	-	-	-	-	-
Total disbursements	1,185,187	76,414	12,000	18,947	4,063	115,158	-	121,542	7,207
Excess (deficiency) of receipts over disbursements	(13,769)	(613)	(581)	437	(1,412)	(1,710)	968	9,020	(238)
Cash and investments - ending	\$ 663,196	\$ 52,017	\$ 3,170	\$ 17,190	\$ 6,105	\$ 220,403	\$ 203,816	\$ 264,127	\$ 8,390

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

	CUM CAP DEVELOPMENT	GRANT - REDEVELOPMENT	GRANT - BRK CEM RESTORE	GRANT - PARK RESTROOMS	GRANT - RIVERVIEW PLAYGRD	POLICE DONATION	GRANDSTAND DONATION	GRANT - PARK (FOX)	GRANT - PLAYGROUND EQUIP
Cash and investments - beginning	\$ 187,347	\$ -	\$ -	\$ -	\$ -	\$ 5,534	\$ 6,459	\$ 500	\$ -
Receipts:									
Taxes	19,105	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,158	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	10,995	800,000	1,000	8,000	2,166	3,295	-	320	-
Total receipts	<u>32,258</u>	<u>800,000</u>	<u>1,000</u>	<u>8,000</u>	<u>2,166</u>	<u>3,295</u>	<u>-</u>	<u>320</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,253	-	-	-
Other services and charges	-	-	1,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	500,000	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>500,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>3,253</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>32,258</u>	<u>300,000</u>	<u>-</u>	<u>8,000</u>	<u>2,166</u>	<u>42</u>	<u>-</u>	<u>320</u>	<u>-</u>
Cash and investments - ending	<u>\$ 219,605</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ 2,166</u>	<u>\$ 5,576</u>	<u>\$ 6,459</u>	<u>\$ 820</u>	<u>\$ -</u>

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

	GRANT - FIRE DEPT SUITS	GRANT - GIRLS SOFTBALL	GRANT - CANOE FESTIVAL	GRANT - TECH PROJ POLICE	POLICE REIMBURSE	GRANT - POOL EQUIP	PAYROLL	STORM WATER
Cash and investments - beginning	\$ -	\$ 2,000	\$ 230	\$ -	\$ 1,750	\$ 2,000	\$ -	\$ 51,549
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	270	-	-	-	1,020,594	14,157
Total receipts	-	-	270	-	-	-	1,020,594	14,157
Disbursements:								
Personal services	-	-	-	-	-	-	1,020,594	-
Supplies	-	-	230	-	-	2,000	-	-
Other services and charges	-	2,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	569
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	2,000	230	-	-	2,000	1,020,594	569
Excess (deficiency) of receipts over disbursements	-	(2,000)	40	-	-	(2,000)	-	13,588
Cash and investments - ending	\$ -	\$ -	\$ 270	\$ -	\$ 1,750	\$ -	\$ -	\$ 65,137

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

	TRASH PICKUP	SEWAGE UTILITY OPERATING	SEWAGE UTL DEPRECIATION	SEWAGE UTL BOND & INT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	Totals
Cash and investments - beginning	\$ 76,436	\$ 458,297	\$ 290,116	\$ 135,570	\$ 340,922	\$ 40,265	\$ 19,314	\$ 3,064,601
Receipts:								
Taxes	-	-	-	-	16,096	-	-	642,957
Licenses and permits	-	-	-	-	-	-	-	1,072
Intergovernmental receipts	-	-	-	-	-	-	-	722,916
Charges for services	-	-	-	-	-	-	-	41,830
Fines and forfeits	-	-	-	-	-	-	-	4,538
Utility fees	-	700,558	-	-	34,518	-	-	735,076
Other receipts	134,426	2,902	25,819	918,040	297,742	12,300	12,000	3,420,692
Total receipts	134,426	703,460	25,819	918,040	348,356	12,300	12,000	5,569,081
Disbursements:								
Personal services	-	135,874	-	-	136,043	-	-	2,208,940
Supplies	3,358	-	-	-	-	-	-	229,022
Other services and charges	138,372	11,960	-	-	11,960	-	-	378,195
Debt service - principal and interest	-	-	-	942,846	-	-	-	942,846
Capital outlay	-	-	-	-	-	-	-	189,039
Utility operating expenses	-	251,781	62,811	-	209,295	16,615	27,933	569,004
Other disbursements	-	240,617	-	-	12,000	-	-	754,583
Total disbursements	141,730	640,232	62,811	942,846	369,298	16,615	27,933	5,271,629
Excess (deficiency) of receipts over disbursements	(7,304)	63,228	(36,992)	(24,806)	(20,942)	(4,315)	(15,933)	297,452
Cash and investments - ending	\$ 69,132	\$ 521,525	\$ 253,124	\$ 110,764	\$ 319,980	\$ 35,950	\$ 3,381	\$ 3,362,053

TOWN OF BROOKVILLE  
 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 & STREET	PARKING METER	GRANT - COMM DEV BLOCK	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 663,196	\$ 52,017	\$ 3,170	\$ 17,190	\$ -	\$ 6,105	\$ 220,403	\$ 203,816	\$ 264,127
Receipts:									
Taxes	652,610	-	-	-	-	-	-	-	-
Licenses and permits	34	-	-	-	-	620	-	-	-
Intergovernmental receipts	504,325	91,632	11,576	-	24,000	-	15,379	-	137,893
Charges for services	30,559	-	-	7,965	-	696	-	-	-
Fines and forfeits	3,259	-	-	-	-	607	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	63,860	1,395	-	2,273	-	300	2,500	725	-
Total receipts	1,254,647	93,027	11,576	10,238	24,000	2,223	17,879	725	137,893
Disbursements:									
Personal services	891,149	42,183	-	-	-	-	-	-	-
Supplies	67,275	30,552	-	19,579	-	-	118,670	-	-
Other services and charges	189,184	11,531	12,000	-	-	1,804	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	269	-	-	-	-	-	-	-	177,893
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,136	-	-	-	24,000	-	-	-	-
Total disbursements	1,150,013	84,266	12,000	19,579	24,000	1,804	118,670	-	177,893
Excess (deficiency) of receipts over disbursements	104,634	8,761	(424)	(9,341)	-	419	(100,791)	725	(40,000)
Cash and investments - ending	\$ 767,830	\$ 60,778	\$ 2,746	\$ 7,849	\$ -	\$ 6,524	\$ 119,612	\$ 204,541	\$ 224,127

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

	CUM CAP IMP	CUM CAP DEVELOPMENT	GRANT - REDEVELOPMENT	GRANT - POLICE CAMERAS	GRANT - FIRE IMAG CAMERA	GRANT - BALLPARK WALL	TIF	RANDOLPH PARK DON	GRANT - PARK RESTROOMS
Cash and investments - beginning	\$ 8,390	\$ 219,605	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Receipts:									
Taxes	-	19,547	-	-	-	-	6	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,867	2,363	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	10,548	300,000	-	-	-	-	250	-
Total receipts	6,867	32,458	300,000	-	-	-	6	250	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	8,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	758	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	193,064	-	-	-	-	-	-
Total disbursements	758	-	193,064	-	-	-	-	-	8,000
Excess (deficiency) of receipts over disbursements	6,109	32,458	106,936	-	-	-	6	250	(8,000)
Cash and investments - ending	\$ 14,499	\$ 252,063	\$ 406,936	\$ -	\$ -	\$ -	\$ 6	\$ 250	\$ -

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

	GRANT - RIVERVIEW PLAYGRD	RIVERVIEW PARK DON	POLICE DONATION	GRANDSTAND DONATION	RESTROOM DONATION	GRANT - PARK (FOX)	GRANT - CANOE FESTIVAL	POLICE REIMBURSE	PAYROLL
Cash and investments - beginning	\$ 2,166	\$ -	\$ 5,576	\$ 6,459	\$ -	\$ 820	\$ 270	\$ 1,750	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	10,738	775	2,720	-	4,000	350	280	-	1,027,465
Total receipts	<u>10,738</u>	<u>775</u>	<u>2,720</u>	<u>-</u>	<u>4,000</u>	<u>350</u>	<u>280</u>	<u>-</u>	<u>1,027,465</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	1,027,465
Supplies	-	-	1,246	-	4,000	820	270	-	-
Other services and charges	1,997	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,997</u>	<u>-</u>	<u>1,246</u>	<u>-</u>	<u>4,000</u>	<u>820</u>	<u>270</u>	<u>-</u>	<u>1,027,465</u>
Excess (deficiency) of receipts over disbursements	<u>8,741</u>	<u>775</u>	<u>1,474</u>	<u>-</u>	<u>-</u>	<u>(470)</u>	<u>10</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,907</u>	<u>\$ 775</u>	<u>\$ 7,050</u>	<u>\$ 6,459</u>	<u>\$ -</u>	<u>\$ 350</u>	<u>\$ 280</u>	<u>\$ 1,750</u>	<u>\$ -</u>

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

	STORM WATER	TRASH PICKUP	SEWAGE UTILITY OPERATING	SEWAGE UTL DEPRECIATION	SEWAGE UTL BOND & INT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	Totals
Cash and investments - beginning	\$ 65,137	\$ 69,132	\$ 521,525	\$ 253,124	\$ 110,764	\$ 319,980	\$ 35,950	\$ 3,381	\$ 3,362,053
Receipts:									
Taxes	-	-	-	-	-	16,971	-	-	689,134
Licenses and permits	-	-	-	-	-	-	-	-	654
Intergovernmental receipts	-	-	-	-	-	-	-	-	794,035
Charges for services	-	-	-	-	-	-	-	-	39,220
Fines and forfeits	-	-	-	-	-	-	-	-	3,866
Utility fees	-	-	738,156	-	-	31,682	-	-	769,838
Other receipts	15,353	144,480	9,922	25,201	96,376	316,734	11,600	12,000	2,059,845
Total receipts	15,353	144,480	748,078	25,201	96,376	365,387	11,600	12,000	4,356,592
Disbursements:									
Personal services	-	-	140,595	-	-	142,238	-	-	2,243,630
Supplies	-	5,340	-	-	-	-	-	-	247,752
Other services and charges	-	141,204	13,040	-	-	13,493	-	-	392,253
Debt service - principal and interest	-	-	-	-	91,870	-	-	-	91,870
Capital outlay	-	-	-	-	-	-	-	-	178,920
Utility operating expenses	-	-	315,309	72,150	-	243,248	11,810	14,363	656,880
Other disbursements	-	-	275,723	-	-	12,000	-	-	506,923
Total disbursements	-	146,544	744,667	72,150	91,870	410,979	11,810	14,363	4,318,228
Excess (deficiency) of receipts over disbursements	15,353	(2,064)	3,411	(46,949)	4,506	(45,592)	(210)	(2,363)	38,364
Cash and investments - ending	\$ 80,490	\$ 67,068	\$ 524,936	\$ 206,175	\$ 115,270	\$ 274,388	\$ 35,740	\$ 1,018	\$ 3,400,417

TOWN OF BROOKVILLE  
 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 & STREET	PARKING METER	GRANT - COMM DEV BLOCK	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 767,830	\$ 60,778	\$ 2,746	\$ 7,849	\$ -	\$ 6,524	\$ 119,612	\$ 204,541	\$ 224,127
Receipts:									
Taxes	667,928	-	-	-	-	-	-	-	-
Licenses and permits	42	-	-	-	-	830	-	-	-
Intergovernmental receipts	555,137	91,499	11,800	-	16,000	-	15,379	-	148,156
Charges for services	30,404	-	-	10,659	-	294	-	-	-
Fines and forfeits	5,290	-	-	-	-	416	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	70,548	1,379	-	3	-	330	2,824	704	-
Total receipts	1,329,349	92,878	11,800	10,662	16,000	1,870	18,203	704	148,156
Disbursements:									
Personal services	951,511	41,323	-	-	-	-	-	-	-
Supplies	69,619	22,131	-	8,909	-	-	4,529	-	-
Other services and charges	154,436	10,566	4,789	-	-	3,307	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	212,099
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,348	-	-	-	16,000	-	-	-	-
Total disbursements	1,178,914	74,020	4,789	8,909	16,000	3,307	4,529	-	212,099
Excess (deficiency) of receipts over disbursements	150,435	18,858	7,011	1,753	-	(1,437)	13,674	704	(63,943)
Cash and investments - ending	\$ 918,265	\$ 79,636	\$ 9,757	\$ 9,602	\$ -	\$ 5,087	\$ 133,286	\$ 205,245	\$ 160,184

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

	CUM CAP IMP	CUM CAP DEVELOPMENT	GRANT - REDEVELOPMENT	GRANT - POLICE CAMERAS	GRANT - FIRE IMAG CAMERA	GRANT - BALLPARK WALL	TIF	RANDOLPH PARK DON	GRANT - PARK RESTROOMS
Cash and investments - beginning	\$ 14,499	\$ 252,063	\$ 406,936	\$ -	\$ -	\$ -	\$ 6	\$ 250	\$ -
Receipts:									
Taxes	-	18,908	-	-	-	-	4	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,520	2,283	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	8,220	-	5,400	5,700	2,400	-	1,070	11,034
Total receipts	<u>6,520</u>	<u>29,411</u>	<u>-</u>	<u>5,400</u>	<u>5,700</u>	<u>2,400</u>	<u>4</u>	<u>1,070</u>	<u>11,034</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	779	-
Other services and charges	-	246,033	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	1,240	-	-	-	5,700	2,400	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	140,376	-	-	-	-	-	-
Total disbursements	<u>1,240</u>	<u>246,033</u>	<u>140,376</u>	<u>-</u>	<u>5,700</u>	<u>2,400</u>	<u>-</u>	<u>779</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,280</u>	<u>(216,622)</u>	<u>(140,376)</u>	<u>5,400</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>291</u>	<u>11,034</u>
Cash and investments - ending	<u>\$ 19,779</u>	<u>\$ 35,441</u>	<u>\$ 266,560</u>	<u>\$ 5,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 541</u>	<u>\$ 11,034</u>

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

	GRANT - RIVERVIEW PLAYGRD	RIVERVIEW PARK DON	POLICE DONATION	GRANDSTAND DONATION	RESTROOM DONATION	GRANT - PARK (FOX)	GRANT - CANOE FESTIVAL	POLICE REIMBURSE	PAYROLL
Cash and investments - beginning	\$ 10,907	\$ 775	\$ 7,050	\$ 6,459	\$ -	\$ 350	\$ 280	\$ 1,750	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	14,000	625	2,565	-	-	880	610	-	1,078,341
Total receipts	14,000	625	2,565	-	-	880	610	-	1,078,341
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	1,078,341
Supplies	-	1,190	1,256	-	-	-	-	-	-
Other services and charges	24,907	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	24,907	1,190	1,256	-	-	-	-	-	1,078,341
Excess (deficiency) of receipts over disbursements	(10,907)	(565)	1,309	-	-	880	610	-	-
Cash and investments - ending	\$ -	\$ 210	\$ 8,359	\$ 6,459	\$ -	\$ 1,230	\$ 890	\$ 1,750	\$ -

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

	STORM WATER	TRASH PICKUP	SEWAGE UTILITY OPERATING	SEWAGE UTL DEPRECIATION	SEWAGE UTL BOND & INT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	Totals
Cash and investments - beginning	\$ 80,490	\$ 67,068	\$ 524,936	\$ 206,175	\$ 115,270	\$ 274,388	\$ 35,740	\$ 1,018	\$ 3,400,417
Receipts:									
Taxes	-	-	-	-	-	17,490	-	-	704,330
Licenses and permits	-	-	-	-	-	-	-	-	872
Intergovernmental receipts	-	-	-	-	-	-	-	-	846,774
Charges for services	-	-	-	-	-	-	-	-	41,357
Fines and forfeits	-	-	-	-	-	-	-	-	5,706
Utility fees	-	-	666,236	-	-	32,263	-	-	698,499
Other receipts	14,052	133,043	9,044	37,873	96,384	338,441	12,300	12,000	1,859,770
Total receipts	14,052	133,043	675,280	37,873	96,384	388,194	12,300	12,000	4,157,308
Disbursements:									
Personal services	-	-	149,344	-	-	149,135	-	-	2,369,654
Supplies	-	5,080	-	-	-	-	-	-	113,493
Other services and charges	-	144,077	9,977	-	-	9,977	-	-	608,069
Debt service - principal and interest	-	-	-	-	86,893	-	-	-	86,893
Capital outlay	-	-	-	-	-	-	-	-	221,439
Utility operating expenses	11,519	-	320,405	138,451	-	242,915	9,460	-	722,750
Other disbursements	-	-	276,322	-	-	12,000	-	-	448,046
Total disbursements	11,519	149,157	756,048	138,451	86,893	414,027	9,460	-	4,570,344
Excess (deficiency) of receipts over disbursements	2,533	(16,114)	(80,768)	(100,578)	9,491	(25,833)	2,840	12,000	(413,036)
Cash and investments - ending	\$ 83,023	\$ 50,954	\$ 444,168	\$ 105,597	\$ 124,761	\$ 248,555	\$ 38,580	\$ 13,018	\$ 2,987,381

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

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Revenue bonds	Improvements to sewer plant	\$ 807,000	\$ 86,932
Totals		<u>\$ 807,000</u>	<u>\$ 86,932</u>

TOWN OF BROOKVILLE  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2015

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 100,000
Infrastructure	1,132,833
Buildings	3,428,044
Improvements other than buildings	269,264
Machinery, equipment, and vehicles	784,460
Total governmental activities	5,714,601
Storm Water:	
Infrastructure	391,713
Wastewater:	
Land	50,000
Buildings	2,402,400
Improvements other than buildings	20,000
Machinery, equipment, and vehicles	1,106,010
Total Wastewater	3,578,410
Water:	
Land	50,000
Buildings	2,402,400
Improvements other than buildings	347,320
Machinery, equipment, and vehicles	251,356
Total Water	3,051,076
Total capital assets	\$ 12,735,800

#### 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/>.