

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF CENTERVILLE

WAYNE COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
04/27/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janice Roberts Susan E. Dillman	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Town Council	Daniel Wandersee	01-01-13 to 12-31-17
Superintendent of Utilities	Terry Stover (Vacant) Ned W. Hines	01-01-13 to 04-14-15 04-15-15 to 11-18-15 11-19-15 to 12-31-17



INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CENTERVILLE, WAYNE COUNTY, INDIANA

We were engaged to examine the accompanying financial statements of the Town of Centerville (Town), for the period of January 1, 2013 to December 31, 2016. The Town's management is responsible for the financial statements.

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

The Town did not properly maintain their accounting records. During 2013, 2014, and 2015, the Town did not post all financial activity to their ledgers. In addition, multiple financial transaction postings contained errors. The ledger balances were not reconciled to the bank balances. During 2016, there were material variances in the Town's reconciliations; however, the variances of the fund balances to the bank balances remained consistent from month to month throughout 2016. The Town's records did not permit the application of other examination procedures to ascertain if the financial statements were fairly stated.

Because of the restriction on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the financial statements referred to above present, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2013 to December 31, 2016, based on the prescribed basis of accounting described in Note 1.

The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to examination procedures and, accordingly, we express no opinion on them.

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

April 24, 2017

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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 CENTERVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
General	\$ 96,854	\$ 744,765	\$ 661,568	\$ 180,051	\$ 610,748	\$ 648,465	\$ 142,334
Motor Vehicle Highway	92,656	276,389	69,373	299,672	171,807	182,525	288,954
Local Road And Street	251,388	20,795	189,923	82,260	20,884	-	103,144
Economic Development Op	207,654	43,972	85,107	166,519	47,970	100,000	114,489
Law Enf Cont Ed	4,391	-	1,719	2,672	1,553	-	4,225
Riverboat	91,756	53,899	-	145,655	15,118	100,000	60,773
Rainy Day	133,138	-	24,908	108,230	-	100,000	8,230
Levy Excess Fund	2,833	-	-	2,833	89	89	2,833
CCD-Cum Cap Dev	222,075	57,776	-	279,851	9,264	149,389	139,726
Highway Service F/D	20,115	7,193	1,585	25,723	39,654	38,517	26,860
CCIF-Special Fir	64,614	116,234	-	180,848	21,968	100,000	102,816
Cci-Cig Tax	55,555	21,770	-	77,325	3,953	-	81,278
Rice Kellum Project	15,132	-	15,132	-	-	-	-
OP-06-02-05-33 FED GRANT	2,750	-	2,750	-	-	-	-
PAYROLL NET SALARIES	34	474,446	474,480	-	523,142	523,142	-
PAYROLL FEDERAL TAX	149	64,679	64,828	-	77,421	77,421	-
PAYROLL MEDICARE	503	19,259	19,762	-	21,346	21,346	-
PAYROLL STATE GROSS	2,787	23,459	23,453	2,793	25,793	24,003	4,583
PAYROLL CO TAX-CAGIT	520	10,129	9,522	1,127	10,708	9,964	1,871
PAYROLL GARNISH/SUPPORT	286	2,686	2,972	-	1,355	1,355	-
PAYROLL UNEMPLOYMENT	278	38,607	38,885	-	972	972	-
Law Enf Cont Ed	4,391	2,832	-	7,223	-	-	7,223
LIENS/SMALL CLAIMS COURT	-	23,091	23,091	-	-	-	-
FICA W/H	-	82,349	82,349	-	92,035	92,035	-
PERF W/H	-	92,451	92,451	-	90,407	90,094	313
EMPLOYEE INSURANCE	-	249	249	-	39,934	39,934	-
PARK BRIDGE	1	212	-	213	-	-	213
PARK BRIDGE	1	212	-	213	-	-	213
IMPROV PARK RESTROOM	-	8	-	8	-	-	8
LAW ENFORCEMENT BLOCK GRANT	-	-	-	-	-	-	-
PARK BRIDGE	-	-	-	-	100	-	100
IMPROV PARK RESTROOM	-	-	-	-	170	-	170
BICENTENNIAL 2014	-	-	-	-	13,779	13,947	(168)
INDOT DES CFDA	-	-	-	-	27,000	-	27,000
INS REIMBURSEMENT	-	-	-	-	22,650	22,650	-
FIRE EQUIPMENT DEBT	-	-	-	-	37,006	19,695	17,311
LIENS/SMALL CLAIMS COURT	-	-	-	-	10,663	8,981	1,682

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

TOWN OF CENTERVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2013 and 2014
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
CREDIT CARD ACCT	-	-	-	-	7,601	-	7,601
Housing	44,411	72,487	116,898	-	-	-	-
Fire Donation	9,750	130	-	9,880	116	-	9,996
P/D Grant 154A104-04-01	380	-	380	-	-	-	-
P/D Grant 154A105-03-03-63	1,500	-	1,500	-	-	-	-
Water St. Project	23,240	-	-	23,240	-	-	23,240
P/D Court Returns	22,130	10,188	-	32,318	3,325	30,763	4,880
Fire Equipment Debt	21,340	36,095	57,435	-	-	-	-
Police	4,395	3,383	8,432	(654)	3,658	2,260	744
Beautification	638	-	-	638	-	-	638
STORMWATER UTILITY	170,448	180,001	99,502	250,947	182,899	290,890	142,956
Stormwater	261	-	261	-	-	-	-
Stormwater Utility Bond	10,152	85,012	95,164	-	278,333	213,333	65,000
ELECTRIC UTIL OPERATING	396,686	2,603,226	2,810,823	189,089	2,868,864	2,774,964	282,989
ELECTRIC MD	18,885	26,527	14,765	30,647	17,800	19,218	29,229
ELECTRIC DEPRECIATION	-	-	70,000	(70,000)	83,138	13,138	-
ELECTRIC CASH RESERVE	887	20,750	-	21,637	4,150	3,989	21,798
WATER UTILITY OPERATING	133,209	590,107	597,624	125,692	1,103,304	699,877	529,119
WATER MD	4,695	10,554	3,115	12,134	-	-	12,134
WATER SRF BOND & INTEREST	-	164,896	127,358	37,538	128,068	134,392	31,214
Water Project SRF	6,056	-	6,056	-	106,910	19,204	87,706
Water Project I-70	103,250	-	103,250	-	-	-	-
Credit Card Account	318,648	8	318,171	485	-	-	485
Water Depreciation	-	20,649	20,649	-	19,276	19,276	-
WATER SRF W/UPGRADE	-	13,217	13,217	-	-	-	-
WATER GRANT CF-07-502	-	-	-	-	38,144	-	38,144
SEWAGE MD	11,011	11,333	6,246	16,098	6,400	8,195	14,303
SEWAGE UTIL DEPRECIATION	-	34,918	34,918	-	121,714	19,361	102,353
Centerville Wastewater	437,763	938,354	996,697	379,420	948,389	859,521	468,288
TRASH & GARBAGE PICKUP	-	81,919	-	81,919	68,442	3,008	147,353
SEWER PROJECT - EPA	-	30,736	-	30,736	-	-	30,736
Sewage Bond & Interest	3,175	50,166	53,341	-	18,404	18,404	-
Sewer Project I-70	18,692	-	18,692	-	-	-	-
Sewer Project - SRF	-	257,616	257,616	-	294,206	294,206	-
SEWER PROJECT - EPA	-	-	-	-	-	-	-
Totals	\$ 3,031,463	\$ 7,419,734	\$ 7,716,217	\$ 2,734,980	\$ 8,240,630	\$ 7,788,523	\$ 3,187,087

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

TOWN OF CENTERVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments		Cash and Investments		Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
GENERAL FUND	\$ 142,333	\$ 988,543	\$ 756,084	\$ 374,792	\$ 828,162	\$ 771,697	\$ 431,257
MOTOR VEHICLE HIGHWAY	288,954	199,651	177,805	310,800	185,254	144,879	351,175
LOCAL ROAD & STREET	103,144	21,434	-	124,578	21,219	-	145,797
INDOT PROJECT CFDA DES	27,000	-	-	27,000	-	-	27,000
ECONOMIC DEVELOPMENT OP	114,489	50,645	-	165,134	54,036	-	219,170
CCD-CUM CAP DEV	139,726	125,808	250,000	15,534	23,722	-	39,256
LOCAL LAW ENF CONT ED	8,776	1,430	20	10,186	2,270	-	12,456
RIVERBOAT FUND	60,773	15,118	74,486	1,405	15,117	-	16,522
RAINY DAY FUND	8,230	51,770	60,000	-	45,000	40,702	4,298
LEVY EXCESS FUND	2,833	-	-	2,833	-	-	2,833
CREDIT CARD ACCOUNT	8,086	-	-	8,086	4,115,639	4,117,210	6,515
CCI - CIG TAX	81,278	2,969	-	84,247	-	5,166	79,081
PARK BRIDGE	313	-	-	313	997	117	1,193
CCIF-SPECIAL FIR	102,817	24,307	-	127,124	25,690	-	152,814
PAYROLL	-	-	-	-	89,880	89,880	-
PAYROLL - FEDERAL TAX	-	-	-	-	49,301	49,301	-
PAYROLL - FICA (SS)	-	-	-	-	67,529	67,529	-
PAYROLL - MEDICARE	-	-	-	-	15,793	15,793	-
PAYROLL - STATE GROSS	-	-	-	-	16,841	16,841	-
PAYROLL - CO TAX - CAGIT	-	-	-	-	7,442	7,442	-
PAYROLL - PERF	-	-	-	-	65,464	65,464	-
PAYROLL - DIRECT DEPOSIT	-	-	-	-	302,265	302,265	-
PAYROLL - EMP HEALTH INS	-	-	-	-	155,580	153,403	2,177
PAYROLL - CHILD SUPPORT	-	-	-	-	5,250	5,250	-
DENTAL INSURANCE	-	-	-	-	833	705	128
VISION INSURANCE	-	-	-	-	839	728	111
AFLAC	-	-	-	-	5,827	4,837	990
BICENTENNIAL 2014	(168)	168	-	-	-	-	-
DONATIONS-POLICE DEPT	744	25,445	100	26,089	1,587	1,972	25,704
WATER STREET PROJ-COUNTY	23,240	-	-	23,240	-	-	23,240
LOIT SPECIAL DISTRIBUTION	-	-	-	-	28,830	4,005	24,825
INS REIMBURSEMENT	-	7,770	7,770	-	937	937	-
LAW ENFORCEMENT BLOCK GRA	2,672	-	-	2,672	2,734	2,734	2,672
FED GRANT-FIRE DEPT	-	70,930	62,124	8,806	98,581	103,327	4,060
BEAUTIFICATION	638	-	87	551	-	70	481
HIGHWAY SERVICE-F/D	26,859	1,138	13,004	14,993	16,820	339	31,474
DONATIONS-FIRE DEPT.	9,996	296	-	10,292	1,850	78	12,064

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

TOWN OF CENTERVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
FIRE EQUIPMENT DEBT	17,311	40,011	57,321	1	68,735	31,545	37,191
GEN OBLIG BOND 2006 F/D	-	330	330	-	-	-	-
IMPROV - PARK RESTROOMS	178	-	-	178	-	-	178
STORMWATER	-	79	79	-	-	-	-
LIENS /SMALL CLAIMS COURT	1,682	8,013	4,993	4,702	9,488	12,249	1,941
P/D COURT RETURNS	4,880	449	207	5,122	654	-	5,776
PAYROLL NET SALARIES	-	501,803	501,803	-	105,939	105,939	-
PAYROLL FEDERAL TAX	-	68,475	67,876	599	16,712	17,310	1
PAYROLL FICA SS	-	85,859	85,177	682	20,204	20,886	-
PAYROLL MEDICARE	-	20,081	19,921	160	4,725	4,885	-
PAYROLL STATE GROSS	4,583	22,922	22,497	5,008	4,828	9,836	-
PAYROLL CO TAX-CAGIT	1,871	10,065	9,861	2,075	2,147	4,221	1
PAYROLL PERF	313	80,791	80,790	314	20,816	21,130	-
PAYROLL GARNISH/SUPPORT	-	4,045	3,945	100	300	400	-
PAYROLL EMP HEALTH INS	-	200,068	200,068	-	140,137	62,754	77,383
PAYROLL UNEMPLOYMENT	-	5,226	5,226	-	1,781	1,781	-
STORMWATER UTILITY	142,956	167,400	150,918	159,438	168,178	35,655	291,961
STORMWATER UTILITY BOND	65,001	108,330	87,832	85,499	71,091	154,159	2,431
ELECTRIC UTL OPERATING	282,990	2,679,293	2,794,199	168,084	2,707,862	2,694,290	181,656
ELECTRIC MD	29,228	15,800	14,907	30,121	17,200	16,490	30,831
ELECTRIC DEPRECIATION	-	105,520	105,520	-	-	-	-
ELECTRIC CASH RESERVE	21,637	-	-	21,637	-	-	21,637
WATER UTILITY OPERATING	529,121	559,523	689,065	399,579	618,748	536,444	481,883
WATER MD	12,295	3,000	2,569	12,726	3,300	2,745	13,281
WATER UTL DEPRECIATION	-	4,793	4,793	-	-	-	-
WATER SRF BOND & INTERE	31,214	180,624	116,255	95,583	-	95,583	-
WATER PROJ - SRF	87,706	-	-	87,706	-	-	87,706
WATER GRANT CF-07-502	38,144	-	-	38,144	-	-	38,144
SEWAGE UTILITY OPERATING	468,287	905,196	1,156,326	217,157	938,094	690,865	464,386
SEWAGE MD	14,303	6,100	5,279	15,124	6,100	5,430	15,794
SEWAGE UTL DEPRECIATION	102,353	44,955	49,748	97,560	-	-	97,560
TRASH & GARBAGE PICKUP	147,352	61,897	208,472	777	63,104	132,480	(68,599)
SEWAGE BOND & INT	-	12,592	12,592	-	-	-	-
SEWER PROJECT - SRF	-	563,914	293,282	270,632	-	270,963	(331)
SEWER PROJECT - EPA	30,736	-	-	30,736	-	-	30,736
Totals	\$ 3,186,874	\$ 8,054,576	\$ 8,153,331	\$ 3,088,119	\$ 11,241,432	\$ 10,900,711	\$ 3,428,840

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

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits.

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

State statutes authorize the 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.

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of disbursements exceeding anticipated revenue. This is also the result of funds being set up as reimbursable grants and the disbursements were not reimbursed prior to year end. Some funds are set up as payroll and insurance funds and there may be a deficit in cash balances in these funds due to the timing of deductions and disbursements.

Note 8. Subsequent Events

The Town Council approved Ordinance No. 2016-15 on January 10, 2017. This ordinance increased the Electric Utility rates effective for all bills payable on or after February 1, 2017. This change reflected an approximate increase of 13 percent.

The Town Council is also in the process of approving new Water Utility rates for the remainder of 2017. The proposed change reflects an approximate increase of 42 percent.

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

	General	Motor Vehicle Highway	Local Road And Street	Economic Development Op	Law Enf Cont Ed	Riverboat	Rainy Day	Levy Excess Fund	CCD-Cum Cap Dev
Cash and investments - beginning	\$ 96,854	\$ 92,656	\$ 251,388	\$ 207,654	\$ 4,391	\$ 91,756	\$ 133,138	\$ 2,833	\$ 222,075
Receipts:									
Taxes	337,522	69,780	-	-	-	-	-	-	8,098
Licenses and permits	35,325	-	-	-	-	-	-	-	-
Intergovernmental receipts	134,152	85,571	20,795	43,972	-	15,118	-	-	1,260
Charges for services	117,767	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	119,999	121,038	-	-	-	38,781	-	-	48,418
Total receipts	744,765	276,389	20,795	43,972	-	53,899	-	-	57,776
Disbursements:									
Personal services	311,788	29,588	-	-	-	-	-	-	-
Supplies	48,738	12,777	-	-	-	-	18,001	-	-
Other services and charges	276,895	27,008	-	-	-	-	-	-	-
Debt service - principal and interest	13,595	-	-	-	-	-	-	-	-
Capital outlay	10,552	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	189,923	85,107	1,719	-	6,907	-	-
Total disbursements	661,568	69,373	189,923	85,107	1,719	-	24,908	-	-
Excess (deficiency) of receipts over disbursements	83,197	207,016	(169,128)	(41,135)	(1,719)	53,899	(24,908)	-	57,776
Cash and investments - ending	\$ 180,051	\$ 299,672	\$ 82,260	\$ 166,519	\$ 2,672	\$ 145,655	\$ 108,230	\$ 2,833	\$ 279,851

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

	Highway Service F/D	CCIF-Special Fir	Cci-Cig Tax	Rice Kellum Project	OP-06-02-05-33 FED GRANT	PAYROLL NET SALARIES	PAYROLL FEDERAL TAX	PAYROLL MEDICARE	PAYROLL STATE GROSS
Cash and investments - beginning	\$ 20,115	\$ 64,614	\$ 55,555	\$ 15,132	\$ 2,750	\$ 34	\$ 149	\$ 503	\$ 2,787
Receipts:									
Taxes	-	16,784	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,615	3,258	-	-	-	-	-	-
Charges for services	7,193	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	96,835	18,512	-	-	474,446	64,679	19,259	23,459
Total receipts	7,193	116,234	21,770	-	-	474,446	64,679	19,259	23,459
Disbursements:									
Personal services	-	-	-	-	-	474,446	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	149	503	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,585	-	-	15,132	2,750	34	64,679	19,259	23,453
Total disbursements	1,585	-	-	15,132	2,750	474,480	64,828	19,762	23,453
Excess (deficiency) of receipts over disbursements	5,608	116,234	21,770	(15,132)	(2,750)	(34)	(149)	(503)	6
Cash and investments - ending	\$ 25,723	\$ 180,848	\$ 77,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,793

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

	PAYROLL CO TAX-CAGIT	PAYROLL GARNISH/SUPPORT	PAYROLL UNEMPLOYMENT	Law Enf Cont Ed	LIENS/SMALL CLAIMS COURT	FICA W/H	PERF W/H	EMPLOYEE INSURANCE	PARK BRIDGE
Cash and investments - beginning	\$ 520	\$ 286	\$ 278	\$ 4,391	\$ -	\$ -	\$ -	\$ -	\$ 1
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	2,100	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	170	-	-	-	-	-
Fines and forfeits	-	-	-	-	19,616	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	10,129	2,686	38,607	562	3,475	82,349	92,451	249	212
Total receipts	10,129	2,686	38,607	2,832	23,091	82,349	92,451	249	212
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	37,981	-	23,091	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	9,522	2,972	904	-	-	82,349	92,451	249	-
Total disbursements	9,522	2,972	38,885	-	23,091	82,349	92,451	249	-
Excess (deficiency) of receipts over disbursements	607	(286)	(278)	2,832	-	-	-	-	212
Cash and investments - ending	\$ 1,127	\$ -	\$ -	\$ 7,223	\$ -	\$ -	\$ -	\$ -	\$ 213

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

	PARK BRIDGE	IMPROV PARK RESTROOM	LAW ENFORCEMENT BLOCK GRANT	PARK BRIDGE	IMPROV PARK RESTROOM	PAYROLL NET SALARIES	PAYROLL FEDERAL TAX	PAYROLL FICA SS	PAYROLL MEDICARE
Cash and investments - beginning	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	212	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	8	-	-	-	-	-	-	-
Total receipts	212	8	-	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	212	8	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 213</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL STATE GROSS	PAYROLL CO TAX-CAGIT	PAYROLL PERF	PAYROLL GARNISHMENT/SUPPORT	PAYROLL HEALTH INS	PAYROLL UNEMPLOYMENT	BICENTENNIAL 2014	INDOT DES CFDA	INS REIMBURSEMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FIRE EQUIPMENT DEBT	LIENS/SMALL CLAIMS COURT	CREDIT CARD ACCT	Housing	Fire Donation	P/D Grant 154A104-04-04-01	P/D Grant 154A105-03-03-63	Water St. Project	P/D Court Returns
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 44,411	\$ 9,750	\$ 380	\$ 1,500	\$ 23,240	\$ 22,130
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	72,487	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	2,898
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	130	-	-	-	7,290
Total receipts	-	-	-	72,487	130	-	-	-	10,188
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	3,464	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	113,434	-	380	1,500	-	-
Total disbursements	-	-	-	116,898	-	380	1,500	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(44,411)	130	(380)	(1,500)	-	10,188
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 9,880	\$ -	\$ -	\$ 23,240	\$ 32,318

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

	Fire Equipment Debt	Police	Beautification	STORMWATER UTILITY	Centerville Stormwater	Stormwater	Stormwater Utility Bond	STORMWATER UTIL BOND	ELECTRIC UTIL OPERATING
Cash and investments - beginning	\$ 21,340	\$ 4,395	\$ 638	\$ 170,448	\$ -	\$ 261	\$ 10,152	\$ -	\$ 396,686
Receipts:									
Taxes	20,729	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,228	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	177,363	-	-	-	-	2,549,333
Penalties	-	-	-	2,565	-	-	-	-	12,364
Other receipts	12,138	3,383	-	73	-	-	85,012	-	41,529
Total receipts	36,095	3,383	-	180,001	-	-	85,012	-	2,603,226
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	691	-	-	-	-	-	-	-
Other services and charges	300	-	-	3,058	-	-	-	-	-
Debt service - principal and interest	57,135	-	-	-	-	-	95,164	-	-
Capital outlay	-	-	-	18,400	-	-	-	-	256,110
Utility operating expenses	-	-	-	29,761	-	33	-	-	2,106,160
Other disbursements	-	7,741	-	48,283	-	228	-	-	448,553
Total disbursements	57,435	8,432	-	99,502	-	261	95,164	-	2,810,823
Excess (deficiency) of receipts over disbursements	(21,340)	(5,049)	-	80,499	-	(261)	(10,152)	-	(207,597)
Cash and investments - ending	\$ -	\$ (654)	\$ 638	\$ 250,947	\$ -	\$ -	\$ -	\$ -	\$ 189,089

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

	ELECTRIC MD	ELECTRIC DEPRECIATION	Centerville Electric	ELECTRIC CASH RESERVE	ELECTRIC METER DEPOSITS	ELECTRIC CASH RESERVE	WATER UTILITY OPERATING	WATER MD	WATER DEPRECIATION
Cash and investments - beginning	\$ 18,885	\$ -	\$ -	\$ 887	\$ -	\$ -	\$ 133,209	\$ 4,695	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	17,197	-	-	-	-	-	440,280	3,743	-
Penalties	-	-	-	-	-	-	2,413	-	-
Other receipts	9,330	-	-	20,750	-	-	147,414	6,811	-
Total receipts	<u>26,527</u>	<u>-</u>	<u>-</u>	<u>20,750</u>	<u>-</u>	<u>-</u>	<u>590,107</u>	<u>10,554</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	106,552	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	62,836	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	20,649	-	-	-	-	-	-	-
Utility operating expenses	14,765	-	-	-	-	-	121,198	-	-
Other disbursements	-	49,351	-	-	-	-	307,038	3,115	-
Total disbursements	<u>14,765</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>597,624</u>	<u>3,115</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,762</u>	<u>(70,000)</u>	<u>-</u>	<u>20,750</u>	<u>-</u>	<u>-</u>	<u>(7,517)</u>	<u>7,439</u>	<u>-</u>
Cash and investments - ending	<u>\$ 30,647</u>	<u>\$ (70,000)</u>	<u>\$ -</u>	<u>\$ 21,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,692</u>	<u>\$ 12,134</u>	<u>\$ -</u>

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

	Centerville Water	WATER SRF BOND & INTEREST	Water Project SRF	Water Project I-70	Credit Card Account	Water Depreciation	WATER SRF W/UPGRADE	WATER SRF BOND & INT	WATER MD
Cash and investments - beginning	\$ -	\$ -	\$ 6,056	\$ 103,250	\$ 318,648	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	164,896	-	-	8	20,649	13,217	-	-
Total receipts	-	164,896	-	-	8	20,649	13,217	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	127,358	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20,649	-	-	-
Utility operating expenses	-	-	-	-	-	-	13,217	-	-
Other disbursements	-	-	6,056	103,250	318,171	-	-	-	-
Total disbursements	-	127,358	6,056	103,250	318,171	20,649	13,217	-	-
Excess (deficiency) of receipts over disbursements	-	37,538	(6,056)	(103,250)	(318,163)	-	-	-	-
Cash and investments - ending	\$ -	\$ 37,538	\$ -	\$ -	\$ 485	\$ -	\$ -	\$ -	\$ -

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

	WATER GRANT CF-07-502	WATER SRF LOAN	SEWAGE MD	SEWAGE UTIL DEPRECIATION	Centerville Wastewater	TRASH & GARBAGE PICKUP	SEWER PROJECT - EPA	Sewage Bond & Interest	Sewer Project I-70
Cash and investments - beginning	\$ -	\$ -	\$ 11,011	\$ -	\$ 437,763	\$ -	\$ -	\$ 3,175	\$ 18,692
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	6,797	-	920,335	67,414	-	-	-
Penalties	-	-	-	-	16,142	-	-	-	-
Other receipts	-	-	4,536	-	1,877	14,505	30,736	50,166	-
Total receipts	-	-	11,333	-	938,354	81,919	30,736	50,166	-
Disbursements:									
Personal services	-	-	-	-	171,577	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	101,348	-	-	-	-
Debt service - principal and interest	-	-	-	-	11,404	-	-	53,341	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	6,246	-	405,545	-	-	-	-
Other disbursements	-	-	-	-	306,823	-	-	-	18,692
Total disbursements	-	-	6,246	-	996,697	-	-	53,341	18,692
Excess (deficiency) of receipts over disbursements	-	-	5,087	-	(58,343)	81,919	30,736	(3,175)	(18,692)
Cash and investments - ending	\$ -	\$ -	\$ 16,098	\$ -	\$ 379,420	\$ 81,919	\$ 30,736	\$ -	\$ -

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

	Sewer Project - SRF	SEWAGE DEPRECIATION	SEWAGE BOND & INT	TRASH & GARBAGE PICKUP	SEWAGE MD	SEWER PROJECT SRF	SEWER PROJECT - EPA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,031,463
Receipts:								
Taxes	-	-	-	-	-	-	-	452,913
Licenses and permits	-	-	-	-	-	-	-	37,425
Intergovernmental receipts	-	-	-	-	-	-	-	382,456
Charges for services	-	-	-	-	-	-	-	128,240
Fines and forfeits	-	-	-	-	-	-	-	19,616
Utility fees	-	-	-	-	-	-	-	4,182,462
Penalties	-	-	-	-	-	-	-	33,484
Other receipts	257,616	34,918	-	-	-	-	-	2,183,138
Total receipts	257,616	34,918	-	-	-	-	-	7,419,734
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,093,951
Supplies	-	-	-	-	-	-	-	83,671
Other services and charges	-	-	-	-	-	-	-	533,169
Debt service - principal and interest	257,616	-	-	-	-	-	-	615,613
Capital outlay	-	34,918	-	-	-	-	-	361,278
Utility operating expenses	-	-	-	-	-	-	-	2,696,925
Other disbursements	-	-	-	-	-	-	-	2,331,610
Total disbursements	257,616	34,918	-	-	-	-	-	7,716,217
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(296,483)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,734,980

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

	General	Motor Vehicle Highway	Local Road And Street	Economic Development Op	Law Enf Cont Ed	Riverboat	Rainy Day	Levy Excess Fund
Cash and investments - beginning	\$ 180,051	\$ 299,672	\$ 82,260	\$ 166,519	\$ 2,672	\$ 145,655	\$ 108,230	\$ 2,833
Receipts:								
Taxes	329,384	67,112	-	-	-	-	-	89
Licenses and permits	37,258	-	-	-	1,410	-	-	-
Intergovernmental receipts	147,438	101,968	20,884	47,970	-	15,118	-	-
Charges for services	83,791	-	-	-	143	-	-	-
Fines and forfeits	150	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	12,727	2,727	-	-	-	-	-	-
Total receipts	610,748	171,807	20,884	47,970	1,553	15,118	-	89
Disbursements:								
Personal services	295,534	28,946	-	-	-	-	-	-
Supplies	40,219	27,150	-	-	-	-	-	-
Other services and charges	269,738	25,836	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	42,974	593	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	100,000	-	100,000	-	100,000	100,000	89
Total disbursements	648,465	182,525	-	100,000	-	100,000	100,000	89
Excess (deficiency) of receipts over disbursements	(37,717)	(10,718)	20,884	(52,030)	1,553	(84,882)	(100,000)	-
Cash and investments - ending	\$ 142,334	\$ 288,954	\$ 103,144	\$ 114,489	\$ 4,225	\$ 60,773	\$ 8,230	\$ 2,833

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

	CCD-Cum Cap Dev	Highway Service F/D	CCIF-Special Fir	Cci-Cig Tax	Rice Kellum Project	OP-06-02-05-33 FED GRANT	PAYROLL NET SALARIES	PAYROLL FEDERAL TAX
Cash and investments - beginning	\$ 279,851	\$ 25,723	\$ 180,848	\$ 77,325	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	7,998	-	16,225	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,266	-	5,743	3,953	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	39,654	-	-	-	-	-	-
Total receipts	<u>9,264</u>	<u>39,654</u>	<u>21,968</u>	<u>3,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	150	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	38,367	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	149,389	-	100,000	-	-	-	-	-
Total disbursements	<u>149,389</u>	<u>38,517</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(140,125)</u>	<u>1,137</u>	<u>(78,032)</u>	<u>3,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 139,726</u>	<u>\$ 26,860</u>	<u>\$ 102,816</u>	<u>\$ 81,278</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL MEDICARE	PAYROLL STATE GROSS	PAYROLL GARNISH/SUPPORT	PAYROLL UNEMPLOYMENT	Law Enf Cont Ed	FICA W/H	PERF W/H	EMPLOYEE INSURANCE
Cash and investments - beginning	\$ -	\$ 2,793	\$ -	\$ -	\$ 7,223	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 2,793	\$ -	\$ -	\$ 7,223	\$ -	\$ -	\$ -

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

	PARK BRIDGE	PARK BRIDGE	IMPROV PARK RESTROOM	LAW ENFORCEMENT BLOCK GRANT	PARK BRIDGE	IMPROV PARK RESTROOM	PAYROLL NET SALARIES	PAYROLL FEDERAL TAX
Cash and investments - beginning	\$ 213	\$ 213	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	100	170	523,142	77,421
Total receipts	-	-	-	-	100	170	523,142	77,421
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	523,142	77,421
Total disbursements	-	-	-	-	-	-	523,142	77,421
Excess (deficiency) of receipts over disbursements	-	-	-	-	100	170	-	-
Cash and investments - ending	<u>\$ 213</u>	<u>\$ 213</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 170</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL FICA SS	PAYROLL MEDICARE	PAYROLL STATE GROSS	PAYROLL CO TAX-CAGIT	PAYROLL PERF	PAYROLL GARNISHMENT/SUPPORT	PAYROLL HEALTH INS	PAYROLL UNEMPLOYMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,127	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	92,035	21,346	25,793	10,708	90,407	1,355	39,934	972
Total receipts	92,035	21,346	25,793	10,708	90,407	1,355	39,934	972
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	92,035	21,346	24,003	9,964	90,094	1,355	39,934	972
Total disbursements	92,035	21,346	24,003	9,964	90,094	1,355	39,934	972
Excess (deficiency) of receipts over disbursements	-	-	1,790	744	313	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,790	\$ 1,871	\$ 313	\$ -	\$ -	\$ -

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

	BICENTENNIAL 2014	INDOT DES CFDA	INS REIMBURSEMENT	FIRE EQUIPMENT DEBT	LIENS/SMALL CLAIMS COURT	CREDIT CARD ACCT	Housing	Fire Donation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,880
Receipts:								
Taxes	-	-	-	33,252	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,754	-	-	-	-
Charges for services	-	-	-	-	-	7,601	-	-
Fines and forfeits	-	-	-	-	10,663	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	13,779	27,000	22,650	-	-	-	-	116
Total receipts	13,779	27,000	22,650	37,006	10,663	7,601	-	116
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	13,947	-	22,650	-	8,981	-	-	-
Debt service - principal and interest	-	-	-	19,695	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	13,947	-	22,650	19,695	8,981	-	-	-
Excess (deficiency) of receipts over disbursements	(168)	27,000	-	17,311	1,682	7,601	-	116
Cash and investments - ending	\$ (168)	\$ 27,000	\$ -	\$ 17,311	\$ 1,682	\$ 7,601	\$ -	\$ 9,996

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

	P/D Grant 154AI04-04-04-01	P/D Grant 154AI05-03-03-63	Water St. Project	P/D Court Returns	Fire Equipment Debt	Police	Beautification	STORMWATER UTILITY
Cash and investments - beginning	\$ -	\$ -	\$ 23,240	\$ 32,318	\$ -	\$ (654)	\$ 638	\$ 250,947
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,325	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,658	-	-
Total receipts	-	-	-	3,325	-	3,658	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	4,892	-	2,163	-	-
Other services and charges	-	-	-	-	-	97	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	25,871	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	30,763	-	2,260	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(27,438)	-	1,398	-	-
Cash and investments - ending	\$ -	\$ -	\$ 23,240	\$ 4,880	\$ -	\$ 744	\$ 638	\$ 250,947

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

	Centerville Stormwater	Stormwater	Stormwater Utility Bond	STORMWATER UTIL BOND	ELECTRIC UTIL OPERATING	ELECTRIC MD	ELECTRIC DEPRECIATION	Centerville Electric
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 189,089	\$ 30,647	\$ (70,000)	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	176,043	-	-	-	-	-	-	2,718,138
Penalties	2,018	-	-	-	-	-	-	13,383
Other receipts	4,838	-	-	278,333	-	-	83,138	137,343
Total receipts	182,899	-	-	278,333	-	-	83,138	2,868,864
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	16,986	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	213,333	-	-	-	-
Capital outlay	2,993	-	-	-	-	-	-	-
Utility operating expenses	19,561	-	-	-	-	-	13,138	2,328,911
Other disbursements	251,350	-	-	-	-	-	-	446,053
Total disbursements	290,890	-	-	213,333	-	-	13,138	2,774,964
Excess (deficiency) of receipts over disbursements	(107,991)	-	-	65,000	-	-	70,000	93,900
Cash and investments - ending	\$ (107,991)	\$ -	\$ -	\$ 65,000	\$ 189,089	\$ 30,647	\$ -	\$ 93,900

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

	ELECTRIC CASH RESERVE	ELECTRIC METER DEPOSITS	ELECTRIC CASH RESERVE	WATER UTILITY OPERATING	WATER MD	WATER DEPRECIATION	Centerville Water	WATER SRF BOND & INTEREST
Cash and investments - beginning	\$ 21,637	\$ -	\$ -	\$ 125,692	\$ 12,134	\$ -	\$ -	\$ 37,538
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	17,800	-	-	-	-	454,793	-
Penalties	-	-	-	-	-	-	4,787	-
Other receipts	-	-	-	-	-	19,276	643,724	-
Total receipts	-	17,800	-	-	-	19,276	1,103,304	-
Disbursements:								
Personal services	-	-	-	-	-	-	132,473	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	63,491	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	19,218	-	-	-	-	356,569	-
Other disbursements	-	-	-	-	-	19,276	147,344	-
Total disbursements	-	19,218	-	-	-	19,276	699,877	-
Excess (deficiency) of receipts over disbursements	-	(1,418)	-	-	-	-	403,427	-
Cash and investments - ending	\$ 21,637	\$ (1,418)	\$ -	\$ 125,692	\$ 12,134	\$ -	\$ 403,427	\$ 37,538

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

	Water Project SRF	Water Project I-70	Credit Card Account	Water Depreciation	WATER SRF W/UPGRADE	WATER SRF BOND & INT	WATER MD	WATER GRANT CF-07-502
Cash and investments - beginning	\$ -	\$ -	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	4,150	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	128,068	-	38,144
Total receipts	-	-	-	-	-	128,068	4,150	38,144
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	134,392	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	3,989	-
Total disbursements	-	-	-	-	-	134,392	3,989	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(6,324)	161	38,144
Cash and investments - ending	\$ -	\$ -	\$ 485	\$ -	\$ -	\$ (6,324)	\$ 161	\$ 38,144

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

	WATER SRF LOAN	SEWAGE MD	SEWAGE UTIL DEPRECIATION	Centerville Wastewater	TRASH & GARBAGE PICKUP	SEWER PROJECT - EPA	Sewage Bond & Interest	Sewer Project I-70
Cash and investments - beginning	\$ -	\$ 16,098	\$ -	\$ 379,420	\$ 81,919	\$ 30,736	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	924,409	-	-	-	-
Penalties	-	-	-	17,237	-	-	-	-
Other receipts	106,910	-	121,714	6,743	-	-	-	-
Total receipts	106,910	-	121,714	948,389	-	-	-	-
Disbursements:								
Personal services	-	-	-	200,759	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	86,631	-	-	-	-
Debt service - principal and interest	-	-	-	11,251	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	290,772	-	-	-	-
Other disbursements	19,204	-	19,361	270,108	-	-	-	-
Total disbursements	19,204	-	19,361	859,521	-	-	-	-
Excess (deficiency) of receipts over disbursements	87,706	-	102,353	88,868	-	-	-	-
Cash and investments - ending	\$ 87,706	\$ 16,098	\$ 102,353	\$ 468,288	\$ 81,919	\$ 30,736	\$ -	\$ -

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

	Sewer Project - SRF	SEWAGE DEPRECIATION	SEWAGE BOND & INT	TRASH & GARBAGE PICKUP	SEWAGE MD	SEWER PROJECT SRF	SEWER PROJECT - EPA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,734,980
Receipts:								
Taxes	-	-	-	-	-	-	-	454,060
Licenses and permits	-	-	-	-	-	-	-	38,668
Intergovernmental receipts	-	-	-	-	-	-	-	348,094
Charges for services	-	-	-	-	-	-	-	91,535
Fines and forfeits	-	-	-	-	-	-	-	14,138
Utility fees	-	-	-	67,638	6,400	-	-	4,369,371
Penalties	-	-	-	804	-	-	-	38,229
Other receipts	-	-	18,404	-	-	294,206	-	2,886,535
Total receipts	-	-	18,404	68,442	6,400	294,206	-	8,240,630
Disbursements:								
Personal services	-	-	-	-	-	-	-	657,712
Supplies	-	-	-	-	-	-	-	74,574
Other services and charges	-	-	-	-	-	-	-	508,357
Debt service - principal and interest	-	-	18,404	-	-	294,206	-	691,281
Capital outlay	-	-	-	-	-	-	-	110,798
Utility operating expenses	-	-	-	3,008	-	-	-	3,031,177
Other disbursements	-	-	-	-	8,195	-	-	2,714,624
Total disbursements	-	-	18,404	3,008	8,195	294,206	-	7,788,523
Excess (deficiency) of receipts over disbursements	-	-	-	65,434	(1,795)	-	-	452,107
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 65,434	\$ (1,795)	\$ -	\$ -	\$ 3,187,087

TOWN OF CENTERVILLE
 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	INDOT PROJECT CFDA DES	ECONOMIC DEVELOPMENT OP	CCD-CUM CAP DEV	LOCAL LAW ENF CONT ED	RIVERBOAT FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 142,333	\$ 288,954	\$ 103,144	\$ 27,000	\$ 114,489	\$ 139,726	\$ 8,776	\$ 60,773	\$ 8,230
Receipts:									
Taxes	437,085	86,877	-	-	-	22,606	-	-	-
Licenses and permits	31,874	-	-	-	-	-	1,310	-	-
Intergovernmental receipts	52,595	104,609	21,434	-	50,645	3,202	-	15,118	-
Charges for services	92,401	-	-	-	-	-	120	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	374,588	8,165	-	-	-	100,000	-	-	51,770
Total receipts	988,543	199,651	21,434	-	50,645	125,808	1,430	15,118	51,770
Disbursements:									
Personal services	297,845	21,597	-	-	-	-	-	-	-
Supplies	55,113	133,553	-	-	-	-	20	-	-
Other services and charges	359,086	8,155	-	-	-	-	-	-	60,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	41,309	14,500	-	-	-	250,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,731	-	-	-	-	-	-	74,486	-
Total disbursements	756,084	177,805	-	-	-	250,000	20	74,486	60,000
Excess (deficiency) of receipts over disbursements	232,459	21,846	21,434	-	50,645	(124,192)	1,410	(59,368)	(8,230)
Cash and investments - ending	\$ 374,792	\$ 310,800	\$ 124,578	\$ 27,000	\$ 165,134	\$ 15,534	\$ 10,186	\$ 1,405	\$ -

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

	LEVY EXCESS FUND	CREDIT CARD ACCOUNT	CCI - CIG TAX	PARK BRIDGE	CCIF-SPECIAL FIR	PAYROLL	PAYROLL - FEDERAL TAX	PAYROLL - FICA (SS)
Cash and investments - beginning	\$ 2,833	\$ 8,086	\$ 81,278	\$ 313	\$ 102,817	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	18,278	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,969	-	6,029	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	2,969	-	24,307	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	2,969	-	24,307	-	-	-
Cash and investments - ending	\$ 2,833	\$ 8,086	\$ 84,247	\$ 313	\$ 127,124	\$ -	\$ -	\$ -

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

	PAYROLL - MEDICARE	PAYROLL - STATE GROSS	PAYROLL - CO TAX - CAGIT	PAYROLL - PERF	PAYROLL - DIRECT DEPOSIT	PAYROLL - EMP HEALTH INS	PAYROLL - CHILD SUPPORT	DENTAL INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	VISION INSURANCE	AFLAC	BICENTENNIAL 2014	DONATIONS-POLICE DEPT	WATER STREET PROJ-COUNTY	LOIT SPECIAL DISTRIBUTION	INS REIMBURSEMENT	LAW ENFORCEMENT BLOCK GRA
Cash and investments - beginning	\$ -	\$ -	\$ (168)	\$ 744	\$ 23,240	\$ -	\$ -	\$ 2,672
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	168	25,445	-	-	7,770	-
Total receipts	-	-	168	25,445	-	-	7,770	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	100	-	-	-	-
Other services and charges	-	-	-	-	-	-	7,770	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	100	-	-	7,770	-
Excess (deficiency) of receipts over disbursements	-	-	168	25,345	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 26,089	\$ 23,240	\$ -	\$ -	\$ 2,672

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

	FED GRANT-FIRE DEPT	BEAUTIFICATION	HIGHWAY SERVICE-F/D	DONATIONS-FIRE DEPT.	FIRE EQUIPMENT DEBT	GEN OBLIG BOND 2006 F/D	IMPROV - PARK RESTROOMS	STORMWATER
Cash and investments - beginning	\$ -	\$ 638	\$ 26,859	\$ 9,996	\$ 17,311	\$ -	\$ 178	\$ -
Receipts:								
Taxes	-	-	-	-	15,884	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	70,930	-	-	-	1,740	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	1,138	296	22,387	330	-	79
Total receipts	70,930	-	1,138	296	40,011	330	-	79
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	87	230	-	-	-	-	79
Other services and charges	-	-	-	-	-	330	-	-
Debt service - principal and interest	-	-	-	-	57,321	-	-	-
Capital outlay	62,124	-	12,774	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	62,124	87	13,004	-	57,321	330	-	79
Excess (deficiency) of receipts over disbursements	8,806	(87)	(11,866)	296	(17,310)	-	-	-
Cash and investments - ending	\$ 8,806	\$ 551	\$ 14,993	\$ 10,292	\$ 1	\$ -	\$ 178	\$ -

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

	LIENS /SMALL CLAIMS COURT	P/D COURT RETURNS	PAYROLL NET SALARIES	PAYROLL FEDERAL TAX	PAYROLL FICA SS	PAYROLL MEDICARE	PAYROLL STATE GROSS	PAYROLL CO TAX-CAGIT
Cash and investments - beginning	\$ 1,682	\$ 4,880	\$ -	\$ -	\$ -	\$ -	\$ 4,583	\$ 1,871
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	8,013	449	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	501,803	68,475	85,859	20,081	22,922	10,065
Total receipts	8,013	449	501,803	68,475	85,859	20,081	22,922	10,065
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	207	-	-	-	-	-	-
Other services and charges	4,993	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	501,803	67,876	85,177	19,921	22,497	9,861
Total disbursements	4,993	207	501,803	67,876	85,177	19,921	22,497	9,861
Excess (deficiency) of receipts over disbursements	3,020	242	-	599	682	160	425	204
Cash and investments - ending	\$ 4,702	\$ 5,122	\$ -	\$ 599	\$ 682	\$ 160	\$ 5,008	\$ 2,075

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

	PAYROLL PERF	PAYROLL GARNISH/SUPPORT	PAYROLL EMP HEALTH INS	PAYROLL UNEMPLOYMENT	STORMWATER UTILITY	STORMWATER UTILITY BOND	ELECTRIC UTL OPERATING	ELECTRIC MD
Cash and investments - beginning	\$ 313	\$ -	\$ -	\$ -	\$ 142,956	\$ 65,001	\$ 282,990	\$ 29,228
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	167,335	-	2,187,939	15,800
Penalties	-	-	-	-	-	-	-	-
Other receipts	80,791	4,045	200,068	5,226	65	108,330	491,354	-
Total receipts	80,791	4,045	200,068	5,226	167,400	108,330	2,679,293	15,800
Disbursements:								
Personal services	-	-	-	-	234	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,124	-	-	-
Debt service - principal and interest	-	-	-	-	-	87,832	-	-
Capital outlay	-	-	-	-	3,768	-	-	-
Utility operating expenses	-	-	-	-	2,766	-	2,443,938	14,907
Other disbursements	80,790	3,945	200,068	5,226	139,026	-	350,261	-
Total disbursements	80,790	3,945	200,068	5,226	150,918	87,832	2,794,199	14,907
Excess (deficiency) of receipts over disbursements	1	100	-	-	16,482	20,498	(114,906)	893
Cash and investments - ending	\$ 314	\$ 100	\$ -	\$ -	\$ 159,438	\$ 85,499	\$ 168,084	\$ 30,121

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

	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE	WATER UTILITY OPERATING	WATER MD	WATER UTL DEPRECIATION	WATER SRF BOND & INTERE	WATER PROJ - SRF	WATER GRANT CF-07-502
Cash and investments - beginning	\$ -	\$ 21,637	\$ 529,121	\$ 12,295	\$ -	\$ 31,214	\$ 87,706	\$ 38,144
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	429,484	3,000	-	-	-	-
Penalties	-	-	3,313	-	-	-	-	-
Other receipts	105,520	-	126,726	-	4,793	180,624	-	-
Total receipts	105,520	-	559,523	3,000	4,793	180,624	-	-
Disbursements:								
Personal services	-	-	138,939	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	23,129	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	116,255	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	340,415	-	-	-	-	-
Other disbursements	105,520	-	186,582	2,569	4,793	-	-	-
Total disbursements	105,520	-	689,065	2,569	4,793	116,255	-	-
Excess (deficiency) of receipts over disbursements	-	-	(129,542)	431	-	64,369	-	-
Cash and investments - ending	\$ -	\$ 21,637	\$ 399,579	\$ 12,726	\$ -	\$ 95,583	\$ 87,706	\$ 38,144

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

	SEWAGE UTILITY OPERATIN	SEWAGE MD	SEWAGE UTL DEPRECIATION	TRASH & GARBAGE PICKUP	SEWAGE BOND & INT	SEWER PROJECT - SRF	SEWER PROJECT - EPA	Totals
Cash and investments - beginning	\$ 468,287	\$ 14,303	\$ 102,353	\$ 147,352	\$ -	\$ -	\$ 30,736	\$ 3,186,874
Receipts:								
Taxes	-	-	-	-	-	-	-	580,730
Licenses and permits	-	-	-	-	-	-	-	33,184
Intergovernmental receipts	-	-	-	-	-	-	-	329,271
Charges for services	-	-	-	-	-	-	-	92,521
Fines and forfeits	-	-	-	-	-	-	-	8,462
Utility fees	859,688	6,100	-	61,897	-	-	-	3,731,243
Penalties	-	-	-	-	-	-	-	3,313
Other receipts	45,508	-	44,955	-	12,592	563,914	-	3,275,852
Total receipts	<u>905,196</u>	<u>6,100</u>	<u>44,955</u>	<u>61,897</u>	<u>12,592</u>	<u>563,914</u>	<u>-</u>	<u>8,054,576</u>
Disbursements:								
Personal services	200,494	-	-	208,472	-	-	-	867,581
Supplies	-	-	-	-	-	-	-	189,389
Other services and charges	43,081	-	-	-	-	-	-	511,668
Debt service - principal and interest	11,222	-	-	-	12,592	293,282	-	578,504
Capital outlay	-	-	-	-	-	-	-	384,475
Utility operating expenses	298,284	5,279	-	-	-	-	-	3,105,589
Other disbursements	603,245	-	49,748	-	-	-	-	2,516,125
Total disbursements	<u>1,156,326</u>	<u>5,279</u>	<u>49,748</u>	<u>208,472</u>	<u>12,592</u>	<u>293,282</u>	<u>-</u>	<u>8,153,331</u>
Excess (deficiency) of receipts over disbursements	<u>(251,130)</u>	<u>821</u>	<u>(4,793)</u>	<u>(146,575)</u>	<u>-</u>	<u>270,632</u>	<u>-</u>	<u>(98,755)</u>
Cash and investments - ending	<u>\$ 217,157</u>	<u>\$ 15,124</u>	<u>\$ 97,560</u>	<u>\$ 777</u>	<u>\$ -</u>	<u>\$ 270,632</u>	<u>\$ 30,736</u>	<u>\$ 3,088,119</u>

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	INDOT PROJECT CFDA DES	ECONOMIC DEVELOPMENT OP	CCD-CUM CAP DEV	LOCAL LAW ENF CONT ED	RIVERBOAT FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 374,792	\$ 310,800	\$ 124,578	\$ 27,000	\$ 165,134	\$ 15,534	\$ 10,186	\$ 1,405	\$ -
Receipts:									
Taxes	351,344	90,412	-	-	-	22,746	-	-	-
Licenses and permits	35,158	-	-	-	-	-	2,190	-	-
Intergovernmental receipts	124,341	94,730	21,219	-	54,036	976	-	15,117	-
Charges for services	104,000	-	-	-	-	-	80	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	213,319	112	-	-	-	-	-	-	45,000
Total receipts	828,162	185,254	21,219	-	54,036	23,722	2,270	15,117	45,000
Disbursements:									
Personal services	339,782	16,099	-	-	-	-	-	-	-
Supplies	111,537	43,165	-	-	-	-	-	-	-
Other services and charges	269,632	31,672	-	-	-	-	-	-	40,702
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	50,341	53,943	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	405	-	-	-	-	-	-	-	-
Total disbursements	771,697	144,879	-	-	-	-	-	-	40,702
Excess (deficiency) of receipts over disbursements	56,465	40,375	21,219	-	54,036	23,722	2,270	15,117	4,298
Cash and investments - ending	\$ 431,257	\$ 351,175	\$ 145,797	\$ 27,000	\$ 219,170	\$ 39,256	\$ 12,456	\$ 16,522	\$ 4,298

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

	LEVY EXCESS FUND	CREDIT CARD ACCOUNT	CCI - CIG TAX	PARK BRIDGE	CCIF-SPECIAL FIR	PAYROLL	PAYROLL - FEDERAL TAX	PAYROLL - FICA (SS)
Cash and investments - beginning	\$ 2,833	\$ 8,086	\$ 84,247	\$ 313	\$ 127,124	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	18,396	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,294	-	-	-
Charges for services	-	4,115,639	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	997	-	89,880	49,301	67,529
Total receipts	-	4,115,639	-	997	25,690	89,880	49,301	67,529
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	5,287	-	117	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	5,166	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	4,111,923	-	-	-	89,880	49,301	67,529
Total disbursements	-	4,117,210	5,166	117	-	89,880	49,301	67,529
Excess (deficiency) of receipts over disbursements	-	(1,571)	(5,166)	880	25,690	-	-	-
Cash and investments - ending	\$ 2,833	\$ 6,515	\$ 79,081	\$ 1,193	\$ 152,814	\$ -	\$ -	\$ -

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

	PAYROLL - MEDICARE	PAYROLL - STATE GROSS	PAYROLL - CO TAX - CAGIT	PAYROLL - PERF	PAYROLL - DIRECT DEPOSIT	PAYROLL - EMP HEALTH INS	PAYROLL - CHILD SUPPORT	DENTAL INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	15,793	16,841	7,442	65,464	302,265	155,580	5,250	833
Total receipts	15,793	16,841	7,442	65,464	302,265	155,580	5,250	833
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,793	16,841	7,442	65,464	302,265	153,403	5,250	705
Total disbursements	15,793	16,841	7,442	65,464	302,265	153,403	5,250	705
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	2,177	-	128
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,177	\$ -	\$ 128

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

	VISION INSURANCE	AFLAC	BICENTENNIAL 2014	DONATIONS-POLICE DEPT	WATER STREET PROJ-COUNTY	LOIT SPECIAL DISTRIBUTION	INS REIMBURSEMENT	LAW ENFORCEMENT BLOCK GRA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 26,089	\$ 23,240	\$ -	\$ -	\$ 2,672
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	28,830	-	2,734
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	839	5,827	-	1,587	-	-	937	-
Total receipts	839	5,827	-	1,587	-	28,830	937	2,734
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	149	-	-	-	-
Other services and charges	-	-	-	1,823	-	-	937	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,005	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	728	4,837	-	-	-	-	-	2,734
Total disbursements	728	4,837	-	1,972	-	4,005	937	2,734
Excess (deficiency) of receipts over disbursements	111	990	-	(385)	-	24,825	-	-
Cash and investments - ending	\$ 111	\$ 990	\$ -	\$ 25,704	\$ 23,240	\$ 24,825	\$ -	\$ 2,672

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

	FED GRANT-FIRE DEPT	BEAUTIFICATION	HIGHWAY SERVICE-F/D	DONATIONS-FIRE DEPT.	FIRE EQUIPMENT DEBT	GEN OBLIG BOND 2006 F/D	IMPROV - PARK RESTROOMS	STORMWATER
Cash and investments - beginning	\$ 8,806	\$ 551	\$ 14,993	\$ 10,292	\$ 1	\$ -	\$ 178	\$ -
Receipts:								
Taxes	-	-	-	-	66,659	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	98,581	-	-	-	2,076	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	16,820	1,850	-	-	-	-
Total receipts	<u>98,581</u>	<u>-</u>	<u>16,820</u>	<u>1,850</u>	<u>68,735</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	70	339	78	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	31,545	-	-	-
Capital outlay	103,327	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>103,327</u>	<u>70</u>	<u>339</u>	<u>78</u>	<u>31,545</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,746)</u>	<u>(70)</u>	<u>16,481</u>	<u>1,772</u>	<u>37,190</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>4,060</u>	\$ <u>481</u>	\$ <u>31,474</u>	\$ <u>12,064</u>	\$ <u>37,191</u>	\$ <u>-</u>	\$ <u>178</u>	\$ <u>-</u>

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

	LIENS /SMALL CLAIMS COURT	P/D COURT RETURNS	PAYROLL NET SALARIES	PAYROLL FEDERAL TAX	PAYROLL FICA SS	PAYROLL MEDICARE	PAYROLL STATE GROSS	PAYROLL CO TAX-CAGIT
Cash and investments - beginning	\$ 4,702	\$ 5,122	\$ -	\$ 599	\$ 682	\$ 160	\$ 5,008	\$ 2,075
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	9,488	654	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	105,939	16,712	20,204	4,725	4,828	2,147
Total receipts	9,488	654	105,939	16,712	20,204	4,725	4,828	2,147
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	12,249	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	105,939	17,310	20,886	4,885	9,836	4,221
Total disbursements	12,249	-	105,939	17,310	20,886	4,885	9,836	4,221
Excess (deficiency) of receipts over disbursements	(2,761)	654	-	(598)	(682)	(160)	(5,008)	(2,074)
Cash and investments - ending	\$ 1,941	\$ 5,776	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1

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

	PAYROLL PERF	PAYROLL GARNISH/SUPPORT	PAYROLL EMP HEALTH INS	PAYROLL UNEMPLOYMENT	STORMWATER UTILITY	STORMWATER UTILITY BOND	ELECTRIC UTL OPERATING	ELECTRIC MD
Cash and investments - beginning	\$ 314	\$ 100	\$ -	\$ -	\$ 159,438	\$ 85,499	\$ 168,084	\$ 30,121
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	163,908	-	2,436,457	17,200
Penalties	-	-	-	-	1,958	-	-	-
Other receipts	20,816	300	140,137	1,781	2,312	71,091	271,405	-
Total receipts	20,816	300	140,137	1,781	168,178	71,091	2,707,862	17,200
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,046	-	-	-
Debt service - principal and interest	-	-	-	-	-	153,959	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	18,335	200	2,252,039	-
Other disbursements	21,130	400	62,754	1,781	9,274	-	442,251	16,490
Total disbursements	21,130	400	62,754	1,781	35,655	154,159	2,694,290	16,490
Excess (deficiency) of receipts over disbursements	(314)	(100)	77,383	-	132,523	(83,068)	13,572	710
Cash and investments - ending	\$ -	\$ -	\$ 77,383	\$ -	\$ 291,961	\$ 2,431	\$ 181,656	\$ 30,831

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

	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE	WATER UTILITY OPERATING	WATER MD	WATER UTL DEPRECIATION	WATER SRF BOND & INTERE	WATER PROJ - SRF	WATER GRANT CF-07-502
Cash and investments - beginning	\$ -	\$ 21,637	\$ 399,579	\$ 12,726	\$ -	\$ 95,583	\$ 87,706	\$ 38,144
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	446,251	3,300	-	-	-	-
Penalties	-	-	3,017	-	-	-	-	-
Other receipts	-	-	169,480	-	-	-	-	-
Total receipts	-	-	618,748	3,300	-	-	-	-
Disbursements:								
Personal services	-	-	86,810	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	8,046	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	95,583	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	413,943	-	-	-	-	-
Other disbursements	-	-	27,645	2,745	-	-	-	-
Total disbursements	-	-	536,444	2,745	-	95,583	-	-
Excess (deficiency) of receipts over disbursements	-	-	82,304	555	-	(95,583)	-	-
Cash and investments - ending	\$ -	\$ 21,637	\$ 481,883	\$ 13,281	\$ -	\$ -	\$ 87,706	\$ 38,144

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

	SEWAGE UTILITY OPERATIN	SEWAGE MD	SEWAGE UTL DEPRECIATION	TRASH & GARBAGE PICKUP	SEWAGE BOND & INT	SEWER PROJECT - SRF	SEWER PROJECT - EPA	Totals
Cash and investments - beginning	\$ 217,157	\$ 15,124	\$ 97,560	\$ 777	\$ -	\$ 270,632	\$ 30,736	\$ 3,088,119
Receipts:								
Taxes	-	-	-	-	-	-	-	549,557
Licenses and permits	-	-	-	-	-	-	-	37,348
Intergovernmental receipts	-	-	-	-	-	-	-	449,934
Charges for services	-	-	-	-	-	-	-	4,219,719
Fines and forfeits	-	-	-	-	-	-	-	10,142
Utility fees	867,273	6,100	-	61,738	-	-	-	4,002,227
Penalties	15,080	-	-	-	-	-	-	20,055
Other receipts	55,741	-	-	1,366	-	-	-	1,952,450
Total receipts	<u>938,094</u>	<u>6,100</u>	<u>-</u>	<u>63,104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,241,432</u>
Disbursements:								
Personal services	172,011	-	-	49,489	-	-	-	664,191
Supplies	-	-	-	-	-	-	-	155,338
Other services and charges	35,139	-	-	-	-	-	-	413,650
Debt service - principal and interest	29,291	-	-	-	-	270,963	-	581,341
Capital outlay	-	-	-	-	-	-	-	216,782
Utility operating expenses	368,909	-	-	82,991	-	-	-	3,136,417
Other disbursements	85,515	5,430	-	-	-	-	-	5,732,992
Total disbursements	<u>690,865</u>	<u>5,430</u>	<u>-</u>	<u>132,480</u>	<u>-</u>	<u>270,963</u>	<u>-</u>	<u>10,900,711</u>
Excess (deficiency) of receipts over disbursements	<u>247,229</u>	<u>670</u>	<u>-</u>	<u>(69,376)</u>	<u>-</u>	<u>(270,963)</u>	<u>-</u>	<u>340,721</u>
Cash and investments - ending	<u>\$ 464,386</u>	<u>\$ 15,794</u>	<u>\$ 97,560</u>	<u>\$ (68,599)</u>	<u>\$ -</u>	<u>\$ (331)</u>	<u>\$ 30,736</u>	<u>\$ 3,428,840</u>

TOWN OF CENTERVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

Government or Enterprise	Accounts Payable	Accounts Receivable
Centerville Stormwater	\$ 247	\$ 7,196
Centerville Electric	163,165	82,428
Centerville Water	4,341	13,166
Centerville Wastewater	10,286	34,326
Governmental activities	5,538	4,885
Totals	\$ 183,577	\$ 142,001

TOWN OF CENTERVILLE
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Centerville Stormwater: RICOH USA Inc.	Copier Lease	\$ 567	1/10/2017	1/9/2022
Centerville Electric: RICOH USA Inc.	Copier Lease	567	1/10/2017	1/9/2022
Centerville Water: RICOH USA Inc.	Copier Lease	567	1/10/2017	1/9/2022
U.S Bancorp Government Leasing & Finance Inc.	Water Utility Service truck	10,104	1/1/2017	12/1/2020
Total Centerville Water		<u>10,671</u>		
Centerville Wastewater: RICOH USA Inc.	Copier Lease	567	1/10/2017	1/9/2022
U.S. Bancorp Government Leasing & Finance Inc.	Wastewater Utility Service truck	10,104	1/1/2017	12/1/2020
Total Centerville Wastewater		<u>10,671</u>		
Total of annual lease payments		<u>\$ 22,476</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds		Fire truck	\$ 19,428	\$ 19,428
Centerville Stormwater: Revenue bonds		Install stormwater system	605,000	81,518
Centerville Water: Revenue bonds		Updatewater system 2010	268,828	25,042
Revenue bonds		Water tower 2002	434,000	69,398
Total Centerville Water			<u>702,828</u>	<u>94,440</u>
Centerville Wastewater: Revenue bonds		Update wastewater system 2007	522,000	49,503
Revenue bonds		Rural Development - WW bond	506,000	28,984
Revenue bonds		Update wastewater system 2006	2,083,000	220,907
Total Centerville Wastewater			<u>3,111,000</u>	<u>299,394</u>
Totals			<u>\$ 4,438,256</u>	<u>\$ 494,780</u>

TOWN OF CENTERVILLE
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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	\$ 627,109
Buildings	291,966
Improvements other than buildings	104,244
Machinery, equipment, and vehicles	21,250
Books and other	4,662
Total governmental activities	1,049,231
Centerville Stormwater:	
Infrastructure	1,263,695
Improvements other than buildings	105,113
Machinery, equipment, and vehicles	16,500
Total Centerville Stormwater	1,385,308
Centerville Electric:	
Infrastructure	149,072
Machinery, equipment, and vehicles	4,500
Total Centerville Electric	153,572
Centerville Water:	
Buildings	739,035
Improvements other than buildings	125,556
Total Centerville Water	864,591
Centerville Wastewater:	
Infrastructure	4,802,890
Buildings	1,973,436
Improvements other than buildings	250,433
Machinery, equipment, and vehicles	523,802
Total Centerville Wastewater	7,550,561
Total capital assets	\$ 11,003,263

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/>.