

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF NASHVILLE

BROWN COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
07/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brenda K. Young	01-01-12 to 12-31-19
President of the Town Council	Robert D. Kirlin Charles B. King	01-01-12 to 12-31-14 01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF NASHVILLE, BROWN COUNTY, INDIANA

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

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

May 31, 2016

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	
General	\$ 395,178	\$ 498,773	\$ 460,332	\$ 433,619	\$ 530,230	\$ 627,882	\$ 335,967
Motor Vehicle Highway	70,871	196,456	204,173	63,154	246,334	230,407	79,081
Local Road And Street	18,887	4,900	-	23,787	4,853	13,795	14,845
Law Enforcement Continuing Ed	3,986	4,031	2,902	5,115	880	2,771	3,224
Riverboat	10,582	6,394	16,107	869	4,757	2,000	3,626
Rainy Day	48,743	-	-	48,743	-	7,642	41,101
Cumulative Capl Imprv Cigarette Tax	8,082	3,767	7,477	4,372	2,156	-	6,528
Cumulative Capital Development	119,641	-	70,000	49,641	-	10,000	39,641
Cedit Capital Projects	228,470	52,865	173,267	108,068	56,495	53,012	111,551
Flag Donation Fund	-	776	-	776	-	776	-
Perf Voluntary Contribution	-	1,127	1,127	-	2,419	2,419	-
Garnishment	-	-	-	-	1,718	1,718	-
OCRA PL-11-019-1	-	28,000	28,000	-	20,000	20,000	-
Nashville Arts & Entertainment Commission	-	-	-	-	10,000	787	9,213
RDP Partnership Grant	-	-	-	-	-	2,648	-
Loit- Public Safety	107,878	96,772	86,312	118,338	54,206	70,547	101,997
Npd Drug	2,497	-	2,094	403	-	-	403
Parking Violations	3,790	5,415	4,612	4,593	6,650	6,156	5,087
Dog License	389	105	58	436	80	53	463
Main Street	675	-	107	568	-	15	553
Food And Beverage Tax Fund	246,013	174,379	261,847	158,545	155,690	131,313	182,922
Operation Pullover Fund	-	3,905	3,849	56	6,814	6,765	105
Health Insurance Fund	55	421	74	402	633	1,003	32
Disability Insurance	583	2,987	3,074	496	3,082	3,089	489
Life Aft Insurance	208	61	180	89	61	142	8
Deferred Compensation Fund	-	2,051	2,051	-	1,573	1,573	-
Child Support	-	6,383	6,383	-	2,823	2,823	-
Employers Share Fica/Medicare	-	54,955	54,955	-	58,599	58,599	-
Federal Withholding	-	76,533	76,533	-	77,575	77,575	-
Fica & Medicare Withholding	-	40,588	40,588	-	58,599	58,599	-
State Withholding	-	26,493	26,493	-	27,836	27,836	-
County Withholding	-	14,596	14,596	-	15,418	15,418	-
125 Cancer Insurance	116	1,039	1,061	94	1,344	1,306	132
125 Health Insurance	11,973	2,763	13,775	961	5,260	6,091	130
125 Accident Insurance	232	2,219	2,255	196	2,714	2,672	238
125 Specified Health Event	9	-	-	9	186	171	24
Patricia Millay Memorial	2,459	-	311	2,148	-	79	2,069
Police Gas Donation	400	-	-	400	-	-	400
Aflac Life Insurance	233	1,485	1,556	162	1,481	1,474	169
Payroll	23	-	-	23	-	23	-
Wastewater Utility-Operating	104,459	991,251	1,011,527	84,183	1,086,325	1,011,111	159,397
Wastewater Util-Bond And Interest	56,446	254,926	148,890	162,482	200,790	201,351	161,921
Wastewater Utility-Deprec/Improve	21,000	250	21,000	250	3,000	-	3,250
Wastewater Utility-Construction	161,771	-	161,771	-	-	-	-
Wastewater Utility-Debt Service Reserve	70,964	20,296	-	91,260	20,064	-	111,324
Wastewater Asset Mgmt Reserve	81,525	145,220	106,162	120,583	65,220	135,230	50,573
Water Utility-Operating	74,194	1,128,863	1,116,960	86,097	1,075,752	1,123,815	38,034
Water Utility-Bond And Interest	66,150	65,223	65,223	66,150	64,920	64,920	66,150
Water Utility-Depreciation/Improve	12,968	500	-	13,468	16,000	10,000	19,468
Water Utility-Customer Deposit	75,712	9,975	5,824	79,863	51,250	48,075	83,038
Water Utility-Debt Service Reserve	73,644	-	-	73,644	-	-	73,644
Totals	\$ 2,080,806	\$ 3,926,743	\$ 4,203,506	\$ 1,804,043	\$ 3,946,435	\$ 4,043,681	\$ 1,706,797

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General	\$ 335,966	\$ 598,682	\$ 624,913	\$ 309,735	\$ 632,800	\$ 654,271	\$ 288,264
Motor Vehicle Highway	79,080	176,271	152,200	103,151	180,262	129,568	153,845
Local Road And Street	14,845	4,884	-	19,729	5,678	9,471	15,936
Law Enforcement Continuing Ed	3,224	670	477	3,417	768	933	3,252
Riverboat	3,627	4,757	3,300	5,084	4,757	3,100	6,741
Rainy Day	41,100	-	3,221	37,879	-	-	37,879
Cumulative Capl Imprv Cigarette Tax	6,527	2,124	-	8,651	2,017	-	10,668
Cumulative Capital Development	39,641	65,628	15,416	89,853	71,569	6,258	155,164
Cedit Capital Projects	111,552	64,116	64,271	111,397	60,453	37,925	133,925
Perf Voluntary Contribution	-	2,626	2,626	-	77	77	-
Garnishment	-	1,120	1,120	-	-	-	-
OCRA PL-12-020	-	49,500	49,500	-	-	-	-
Nashville Arts & Entertainment Commission	9,213	-	7,727	1,486	5,000	-	6,486
Rural Business Enterprise Grant	-	1	-	1	10,584	10,585	-
Reserve Police Department	-	-	-	-	31,073	21,866	9,207
Reserve Police Training	-	-	-	-	6,261	3,053	3,208
Village Green Pavilion Rental	-	-	-	-	882	700	182
RDBG Revolving Loan	-	-	-	-	1,000	-	1,000
Loit- Public Safety	101,997	62,085	84,732	79,350	66,277	85,712	59,915
Npd Drug	403	-	300	103	11,527	5,396	6,234
Parking Violations	5,087	6,405	7,254	4,238	19,904	19,432	4,710
Dog License	464	25	40	449	75	77	447
Main Street	553	26,250	24,240	2,563	-	1,694	869
Food And Beverage Tax Fund	182,920	155,294	118,164	220,050	179,833	223,552	176,331
Operation Pullover Fund	105	8,447	8,553	(1)	7,792	7,621	170
Health Insurance Fund	33	249	-	282	235	-	517
Disability Insurance	489	3,082	3,082	489	2,942	3,001	430
Life Aft Insurance	8	5	-	13	-	-	13
Deferred Compensation Fund	-	1,459	1,459	-	1,263	1,263	-
Child Support	-	4,980	4,980	-	10,249	10,249	-
Employers Share Fica/Medicare	-	66,000	66,000	-	63,921	63,921	-
Federal Withholding	-	85,406	85,406	-	83,014	83,014	-
Fica & Medicare Withholding	-	66,000	66,000	-	63,921	63,921	-
State Withholding	-	30,914	30,914	-	29,051	29,051	-
County Withholding	-	20,099	20,099	-	18,783	18,783	-
125 Cancer Insurance	131	1,512	1,512	131	1,650	1,704	77
125 Health Insurance	130	890	-	1,020	390	-	1,410
125 Accident Insurance	239	3,408	3,342	305	3,091	3,236	160
125 Specified Health Event	25	441	416	50	543	593	-
Patricia Millay Memorial	2,068	-	692	1,376	-	-	1,376
Police Gas Donation	400	-	-	400	-	400	-
Aflac Life Insurance	170	1,621	1,626	165	1,411	1,482	94
Wastewater Utility-Operating	159,397	1,049,579	1,048,123	160,853	1,046,510	940,471	266,892
Wastewater Util-Bond And Interest	161,920	202,195	200,968	163,147	202,555	201,450	164,252
Wastewater Utility-Deprec/Improve	3,250	3,000	-	6,250	3,000	-	9,250
Wastewater Utility-Debt Service Reserve	111,324	19,728	-	131,052	19,728	-	150,780
Wastewater Asset Mgmt Reserve	50,573	65,220	83,286	32,507	65,220	30,057	67,670
Water Utility-Operating	38,032	1,258,599	1,174,160	122,471	1,284,947	1,078,989	328,429
Water Utility-Bond And Interest	66,151	65,568	65,568	66,151	674,501	738,965	1,687
Water Utility-Depreciation/Improve	19,468	27,000	21,000	25,468	6,000	-	31,468
Water Utility-Customer Deposit	83,039	59,675	57,453	85,261	11,925	7,991	89,195
Water Utility-Debt Service Reserve	73,644	-	-	73,644	44,740	73,644	44,740
Totals	\$ 1,706,795	\$ 4,265,515	\$ 4,104,140	\$ 1,868,170	\$ 4,938,179	\$ 4,573,476	\$ 2,232,873

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

TOWN OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TOWN OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees, which are comprised mostly of charges for current services.

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

E. Disbursements

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

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

Supplies, which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

TOWN OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Pension Plan*

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

TOWN OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

OTHER INFORMATION - UNEXAMINED

The Town's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

	General	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Riverboat	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Cedit Capital Projects
Cash and investments - beginning	\$ 395,178	\$ 70,871	\$ 18,887	\$ 3,986	\$ 10,582	\$ 48,743	\$ 8,082	\$ 119,641	\$ 228,470
Receipts:									
Taxes	231,214	155,615	-	-	-	-	-	-	-
Licenses and permits	14,292	305	-	340	-	-	-	-	-
Intergovernmental	240,774	40,237	4,900	-	4,757	-	2,130	-	52,865
Charges for services	5,807	-	-	430	-	-	-	-	-
Fines and forfeits	705	-	-	3,101	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,981	299	-	160	1,637	-	1,637	-	-
Total receipts	498,773	196,456	4,900	4,031	6,394	-	3,767	-	52,865
Disbursements:									
Personal services	236,154	50,984	-	-	-	-	5,425	-	-
Supplies	30,755	24,355	-	1,757	-	-	-	-	-
Other services and charges	156,276	74,246	-	1,145	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	10,652	51,122	-	-	-	-	-	70,000	153,814
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	26,495	3,466	-	-	16,107	-	2,052	-	19,453
Total disbursements	460,332	204,173	-	2,902	16,107	-	7,477	70,000	173,267
Excess (deficiency) of receipts over disbursements	38,441	(7,717)	4,900	1,129	(9,713)	-	(3,710)	(70,000)	(120,402)
Cash and investments - ending	\$ 433,619	\$ 63,154	\$ 23,787	\$ 5,115	\$ 869	\$ 48,743	\$ 4,372	\$ 49,641	\$ 108,068

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

	Flag Donation Fund	Perf Voluntary Contribution	Garnishment	OCRA PL-11-019-1	Nashville Arts & Entertainment Commission	RDP Partnership Grant	Loit- Public Safety	Npd Drug	Parking Violations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,878	\$ 2,497	\$ 3,790
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	28,000	-	-	96,772	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	5,040
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	776	1,127	-	-	-	-	-	-	375
Total receipts	776	1,127	-	28,000	-	-	96,772	-	5,415
Disbursements:									
Personal services	-	-	-	-	-	-	29,502	-	-
Supplies	-	-	-	-	-	-	4,660	144	-
Other services and charges	-	-	-	28,000	-	-	24,348	700	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	25,635	1,250	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,127	-	-	-	-	2,167	-	4,612
Total disbursements	-	1,127	-	28,000	-	-	86,312	2,094	4,612
Excess (deficiency) of receipts over disbursements	776	-	-	-	-	-	10,460	(2,094)	803
Cash and investments - ending	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,338	\$ 403	\$ 4,593

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

	Dog License	Main Street	Food And Beverage Tax Fund	Operation Pullover Fund	Health Insurance Fund	Disability Insurance	Life Aft Insurance	Deferred Compensation Fund	Child Support
Cash and investments - beginning	\$ 389	\$ 675	\$ 246,013	\$ -	\$ 55	\$ 583	\$ 208	\$ -	\$ -
Receipts:									
Taxes	-	-	174,371	-	-	-	-	-	-
Licenses and permits	105	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	3,513	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	8	392	421	2,987	61	2,051	6,383
Total receipts	105	-	174,379	3,905	421	2,987	61	2,051	6,383
Disbursements:									
Personal services	-	-	6,585	2,427	-	-	-	-	-
Supplies	-	107	19,670	-	-	-	-	-	-
Other services and charges	-	-	234,070	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	58	-	1,522	1,422	74	3,074	180	2,051	6,383
Total disbursements	58	107	261,847	3,849	74	3,074	180	2,051	6,383
Excess (deficiency) of receipts over disbursements	47	(107)	(87,468)	56	347	(87)	(119)	-	-
Cash and investments - ending	\$ 436	\$ 568	\$ 158,545	\$ 56	\$ 402	\$ 496	\$ 89	\$ -	\$ -

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

	Employers Share Fica/Medicare	Federal Withholding	Fica & Medicare Withholding	State Withholding	County Withholding	125 Cancer Insurance	125 Health Insurance	125 Accident Insurance	125 Specified Health Event
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116	\$ 11,973	\$ 232	\$ 9
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	54,955	76,533	40,588	26,493	14,596	1,039	2,763	2,219	-
Total receipts	54,955	76,533	40,588	26,493	14,596	1,039	2,763	2,219	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	54,955	76,533	40,588	26,493	14,596	1,061	13,775	2,255	-
Total disbursements	54,955	76,533	40,588	26,493	14,596	1,061	13,775	2,255	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(22)	(11,012)	(36)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94	\$ 961	\$ 196	\$ 9

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

	Patricia Millay Memorial	Police Gas Donation	Aflac Life Insurance	Payroll	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve	Wastewater Utility-Construction
Cash and investments - beginning	\$ 2,459	\$ 400	\$ 233	\$ 23	\$ 104,459	\$ 56,446	\$ 21,000	\$ 161,771
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	919,877	-	-	-
Other receipts	-	-	1,485	-	71,374	254,926	250	-
Total receipts	-	-	1,485	-	991,251	254,926	250	-
Disbursements:								
Personal services	-	-	-	-	188,064	-	-	-
Supplies	311	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	57,731	-	-	-
Debt service - principal and interest	-	-	-	-	32,983	148,890	-	-
Capital outlay	-	-	-	-	18,663	-	-	161,771
Utility operating expenses	-	-	-	-	312,706	-	-	-
Other disbursements	-	-	1,556	-	401,380	-	21,000	-
Total disbursements	311	-	1,556	-	1,011,527	148,890	21,000	161,771
Excess (deficiency) of receipts over disbursements	(311)	-	(71)	-	(20,276)	106,036	(20,750)	(161,771)
Cash and investments - ending	\$ 2,148	\$ 400	\$ 162	\$ 23	\$ 84,183	\$ 162,482	\$ 250	\$ -

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

	Wastewater Utility-Debt Service Reserve	Wastewater Asset Mgmt Reserve	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Service Reserve	Totals
Cash and investments - beginning	\$ 70,964	\$ 81,525	\$ 74,194	\$ 66,150	\$ 12,968	\$ 75,712	\$ 73,644	\$ 2,080,806
Receipts:								
Taxes	-	-	-	-	-	-	-	561,200
Licenses and permits	-	-	-	-	-	-	-	15,042
Intergovernmental	-	-	-	-	-	-	-	473,948
Charges for services	-	-	-	-	-	-	-	6,237
Fines and forfeits	-	-	-	-	-	-	-	8,846
Utility fees	-	-	1,090,387	-	-	-	-	2,010,264
Other receipts	20,296	145,220	38,476	65,223	500	9,975	-	851,206
Total receipts	20,296	145,220	1,128,863	65,223	500	9,975	-	3,926,743
Disbursements:								
Personal services	-	-	226,697	-	-	-	-	745,838
Supplies	-	-	-	-	-	-	-	81,759
Other services and charges	-	-	61,874	-	-	-	-	638,390
Debt service - principal and interest	-	-	62,479	65,223	-	-	-	309,575
Capital outlay	-	12,363	34,159	-	-	-	-	539,429
Utility operating expenses	-	13,799	666,028	-	-	-	-	992,533
Other disbursements	-	80,000	65,723	-	-	5,824	-	895,982
Total disbursements	-	106,162	1,116,960	65,223	-	5,824	-	4,203,506
Excess (deficiency) of receipts over disbursements	20,296	39,058	11,903	-	500	4,151	-	(276,763)
Cash and investments - ending	\$ 91,260	\$ 120,583	\$ 86,097	\$ 66,150	\$ 13,468	\$ 79,863	\$ 73,644	\$ 1,804,043

TOWN OF NASHVILLE
 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	Law Enforcement Continuing Ed	Riverboat	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Cedit Capital Projects
Cash and investments - beginning	\$ 433,619	\$ 63,154	\$ 23,787	\$ 5,115	\$ 869	\$ 48,743	\$ 4,372	\$ 49,641	\$ 108,068
Receipts:									
Taxes	213,798	183,536	-	-	-	-	-	-	-
Licenses and permits	11,297	150	-	400	-	-	-	-	-
Intergovernmental	287,460	47,648	4,853	-	4,757	-	2,156	-	56,495
Charges for services	8,640	-	-	480	-	-	-	-	-
Fines and forfeits	3,575	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,460	15,000	-	-	-	-	-	-	-
Total receipts	530,230	246,334	4,853	880	4,757	-	2,156	-	56,495
Disbursements:									
Personal services	281,753	52,356	-	-	-	-	-	-	-
Supplies	31,377	38,779	-	-	-	-	-	-	-
Other services and charges	261,904	104,392	13,795	695	-	7,642	-	10,000	28,577
Debt service - principal and interest	-	-	-	-	-	-	-	-	18,935
Capital outlay	34,354	16,370	-	2,026	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	18,494	18,510	-	50	2,000	-	-	-	5,500
Total disbursements	627,882	230,407	13,795	2,771	2,000	7,642	-	10,000	53,012
Excess (deficiency) of receipts over disbursements	(97,652)	15,927	(8,942)	(1,891)	2,757	(7,642)	2,156	(10,000)	3,483
Cash and investments - ending	\$ 335,967	\$ 79,081	\$ 14,845	\$ 3,224	\$ 3,626	\$ 41,101	\$ 6,528	\$ 39,641	\$ 111,551

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

	Flag Donation Fund	Perf Voluntary Contribution	Garnishment	OCRA PL-11-019-1	Nashville Arts & Entertainment Commission	RDP Partnership Grant	Loit- Public Safety	Npd Drug	Parking Violations
Cash and investments - beginning	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,338	\$ 403	\$ 4,593
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	20,000	-	2,648	54,206	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	4,190
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	2,419	1,718	-	10,000	-	-	-	2,460
Total receipts	-	2,419	1,718	20,000	10,000	2,648	54,206	-	6,650
Disbursements:									
Personal services	-	-	-	-	-	761	30,759	-	-
Supplies	742	-	-	-	-	-	4,726	-	-
Other services and charges	-	-	-	20,000	787	-	9,996	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	22,960	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	34	2,419	1,718	-	-	1,887	2,106	-	6,156
Total disbursements	776	2,419	1,718	20,000	787	2,648	70,547	-	6,156
Excess (deficiency) of receipts over disbursements	(776)	-	-	-	9,213	-	(16,341)	-	494
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 9,213	\$ -	\$ 101,997	\$ 403	\$ 5,087

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

	Dog License	Main Street	Food And Beverage Tax Fund	Operation Pullover Fund	Health Insurance Fund	Disability Insurance	Life Aft Insurance	Deferred Compensation Fund	Child Support
Cash and investments - beginning	\$ 436	\$ 568	\$ 158,545	\$ 56	\$ 402	\$ 496	\$ 89	\$ -	\$ -
Receipts:									
Taxes	-	-	155,594	-	-	-	-	-	-
Licenses and permits	80	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	5,116	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	96	1,698	633	3,082	61	1,573	2,823
Total receipts	80	-	155,690	6,814	633	3,082	61	1,573	2,823
Disbursements:									
Personal services	-	-	5,902	1,954	-	-	-	-	-
Supplies	-	-	9,410	-	-	-	-	-	-
Other services and charges	-	-	115,597	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	53	15	404	4,811	1,003	3,089	142	1,573	2,823
Total disbursements	53	15	131,313	6,765	1,003	3,089	142	1,573	2,823
Excess (deficiency) of receipts over disbursements	27	(15)	24,377	49	(370)	(7)	(81)	-	-
Cash and investments - ending	\$ 463	\$ 553	\$ 182,922	\$ 105	\$ 32	\$ 489	\$ 8	\$ -	\$ -

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

	Employers Share Fica/Medicare	Federal Withholding	Fica & Medicare Withholding	State Withholding	County Withholding	125 Cancer Insurance	125 Health Insurance	125 Accident Insurance	125 Specified Health Event
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94	\$ 961	\$ 196	\$ 9
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	58,599	77,575	58,599	27,836	15,418	1,344	5,260	2,714	186
Total receipts	58,599	77,575	58,599	27,836	15,418	1,344	5,260	2,714	186
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	58,599	77,575	58,599	27,836	15,418	1,306	6,091	2,672	171
Total disbursements	58,599	77,575	58,599	27,836	15,418	1,306	6,091	2,672	171
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	38	(831)	42	15
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132	\$ 130	\$ 238	\$ 24

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

	Patricia Millay Memorial	Police Gas Donation	Aflac Life Insurance	Payroll	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve	Wastewater Utility-Construction
Cash and investments - beginning	\$ 2,148	\$ 400	\$ 162	\$ 23	\$ 84,183	\$ 162,482	\$ 250	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,071,325	-	-	-
Other receipts	-	-	1,481	-	15,000	200,790	3,000	-
Total receipts	-	-	1,481	-	1,086,325	200,790	3,000	-
Disbursements:								
Personal services	-	-	-	-	207,488	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	79	-	-	-	60,714	-	-	-
Debt service - principal and interest	-	-	-	-	-	201,351	-	-
Capital outlay	-	-	-	-	46,433	-	-	-
Utility operating expenses	-	-	-	-	377,013	-	-	-
Other disbursements	-	-	1,474	23	319,463	-	-	-
Total disbursements	79	-	1,474	23	1,011,111	201,351	-	-
Excess (deficiency) of receipts over disbursements	(79)	-	7	(23)	75,214	(561)	3,000	-
Cash and investments - ending	\$ 2,069	\$ 400	\$ 169	\$ -	\$ 159,397	\$ 161,921	\$ 3,250	\$ -

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

	Wastewater Utility-Debt Service Reserve	Wastewater Asset Mgmt Reserve	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Service Reserve	Totals
Cash and investments - beginning	\$ 91,260	\$ 120,583	\$ 86,097	\$ 66,150	\$ 13,468	\$ 79,863	\$ 73,644	\$ 1,804,043
Receipts:								
Taxes	-	-	-	-	-	-	-	552,928
Licenses and permits	-	-	-	-	-	-	-	11,927
Intergovernmental	-	-	-	-	-	-	-	485,339
Charges for services	-	-	-	-	-	-	-	9,120
Fines and forfeits	-	-	-	-	-	-	-	7,765
Utility fees	-	-	1,011,049	-	-	-	-	2,082,374
Other receipts	20,064	65,220	64,703	64,920	16,000	51,250	-	796,982
Total receipts	20,064	65,220	1,075,752	64,920	16,000	51,250	-	3,946,435
Disbursements:								
Personal services	-	-	233,303	-	-	-	-	814,276
Supplies	-	-	-	-	-	-	-	85,034
Other services and charges	-	-	66,823	-	-	-	-	701,001
Debt service - principal and interest	-	-	32,479	64,920	-	-	-	317,685
Capital outlay	-	127,555	26,716	-	-	-	-	276,414
Utility operating expenses	-	7,675	638,874	-	-	-	-	1,023,562
Other disbursements	-	-	125,620	-	10,000	48,075	-	825,709
Total disbursements	-	135,230	1,123,815	64,920	10,000	48,075	-	4,043,681
Excess (deficiency) of receipts over disbursements	20,064	(70,010)	(48,063)	-	6,000	3,175	-	(97,246)
Cash and investments - ending	\$ 111,324	\$ 50,573	\$ 38,034	\$ 66,150	\$ 19,468	\$ 83,038	\$ 73,644	\$ 1,706,797

TOWN OF NASHVILLE
 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	Law Enforcement Continuing Ed	Riverboat	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Cedit Capital Projects
Cash and investments - beginning	\$ 335,966	\$ 79,080	\$ 14,845	\$ 3,224	\$ 3,627	\$ 41,100	\$ 6,527	\$ 39,641	\$ 111,552
Receipts:									
Taxes	261,254	127,150	-	-	-	-	-	62,085	-
Licenses and permits	11,175	220	-	300	-	-	-	-	-
Intergovernmental	307,028	48,513	4,884	-	4,757	-	2,124	3,543	64,116
Charges for services	8,690	-	-	370	-	-	-	-	-
Fines and forfeits	4,949	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,586	388	-	-	-	-	-	-	-
Total receipts	598,682	176,271	4,884	670	4,757	-	2,124	65,628	64,116
Disbursements:									
Personal services	305,075	56,518	-	-	-	-	-	-	14,285
Supplies	36,989	41,351	-	477	-	3,221	-	9,416	4,360
Other services and charges	228,635	33,453	-	-	-	-	-	6,000	19,492
Debt service - principal and interest	767	-	-	-	-	-	-	-	5,000
Capital outlay	21,580	15,989	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	31,867	4,889	-	-	3,300	-	-	-	21,134
Total disbursements	624,913	152,200	-	477	3,300	3,221	-	15,416	64,271
Excess (deficiency) of receipts over disbursements	(26,231)	24,071	4,884	193	1,457	(3,221)	2,124	50,212	(155)
Cash and investments - ending	\$ 309,735	\$ 103,151	\$ 19,729	\$ 3,417	\$ 5,084	\$ 37,879	\$ 8,651	\$ 89,853	\$ 111,397

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

	Perf Voluntary Contribution	Garnishment	OCRA PL-12-020	Nashville Arts & Entertainment Commission	Rural Business Enterprise Grant	Reserve Police Department	Reserve Police Training	Village Green Pavilion Rental	RDBG Revolving Loan
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,213	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	49,500	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,626	1,120	-	-	1	-	-	-	-
Total receipts	2,626	1,120	49,500	-	1	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	126	-	-	-	-	-
Other services and charges	-	-	49,500	7,500	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,626	1,120	-	101	-	-	-	-	-
Total disbursements	2,626	1,120	49,500	7,727	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(7,727)	1	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,486	\$ 1	\$ -	\$ -	\$ -	\$ -

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

	Loit- Public Safety	Npd Drug	Parking Violations	Dog License	Main Street	Food And Beverage Tax Fund	Operation Pullover Fund	Health Insurance Fund	Disability Insurance
Cash and investments - beginning	\$ 101,997	\$ 403	\$ 5,087	\$ 464	\$ 553	\$ 182,920	\$ 105	\$ 33	\$ 489
Receipts:									
Taxes	-	-	-	-	-	155,285	-	-	-
Licenses and permits	-	-	-	25	-	-	-	-	-
Intergovernmental	62,085	-	-	-	10,000	-	5,927	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,540	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,865	-	16,250	9	2,520	249	3,082
Total receipts	62,085	-	6,405	25	26,250	155,294	8,447	249	3,082
Disbursements:									
Personal services	35,804	-	-	-	-	10,945	2,838	-	-
Supplies	4,906	-	-	-	134	9,201	-	-	-
Other services and charges	24,334	-	-	-	24,106	97,235	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	17,278	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,410	300	7,254	40	-	783	5,715	-	3,082
Total disbursements	84,732	300	7,254	40	24,240	118,164	8,553	-	3,082
Excess (deficiency) of receipts over disbursements	(22,647)	(300)	(849)	(15)	2,010	37,130	(106)	249	-
Cash and investments - ending	\$ 79,350	\$ 103	\$ 4,238	\$ 449	\$ 2,563	\$ 220,050	\$ (1)	\$ 282	\$ 489

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

	Life Aft Insurance	Deferred Compensation Fund	Child Support	Employers Share Fica/Medicare	Federal Withholding	Fica & Medicare Withholding	State Withholding	County Withholding	125 Cancer Insurance
Cash and investments - beginning	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5	1,459	4,980	66,000	85,406	66,000	30,914	20,099	1,512
Total receipts	5	1,459	4,980	66,000	85,406	66,000	30,914	20,099	1,512
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,459	4,980	66,000	85,406	66,000	30,914	20,099	1,512
Total disbursements	-	1,459	4,980	66,000	85,406	66,000	30,914	20,099	1,512
Excess (deficiency) of receipts over disbursements	5	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131

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

	125 Health Insurance	125 Accident Insurance	125 Specified Health Event	Patricia Millay Memorial	Police Gas Donation	Aflac Life Insurance	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve
Cash and investments - beginning	\$ 130	\$ 239	\$ 25	\$ 2,068	\$ 400	\$ 170	\$ 159,397	\$ 161,920	\$ 3,250
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,049,523	-	-
Other receipts	890	3,408	441	-	-	1,621	56	202,195	3,000
Total receipts	<u>890</u>	<u>3,408</u>	<u>441</u>	<u>-</u>	<u>-</u>	<u>1,621</u>	<u>1,049,579</u>	<u>202,195</u>	<u>3,000</u>
Disbursements:									
Personal services	-	-	-	-	-	-	234,473	-	-
Supplies	-	-	-	692	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	106,104	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	200,968	-
Capital outlay	-	-	-	-	-	-	20,298	-	-
Utility operating expenses	-	-	-	-	-	-	381,907	-	-
Other disbursements	-	3,342	416	-	-	1,626	305,341	-	-
Total disbursements	<u>-</u>	<u>3,342</u>	<u>416</u>	<u>692</u>	<u>-</u>	<u>1,626</u>	<u>1,048,123</u>	<u>200,968</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>890</u>	<u>66</u>	<u>25</u>	<u>(692)</u>	<u>-</u>	<u>(5)</u>	<u>1,456</u>	<u>1,227</u>	<u>3,000</u>
Cash and investments - ending	<u>\$ 1,020</u>	<u>\$ 305</u>	<u>\$ 50</u>	<u>\$ 1,376</u>	<u>\$ 400</u>	<u>\$ 165</u>	<u>\$ 160,853</u>	<u>\$ 163,147</u>	<u>\$ 6,250</u>

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

	Wastewater Utility-Debt Service Reserve	Wastewater Asset Mgmt Reserve	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Service Reserve	Totals
Cash and investments - beginning	\$ 111,324	\$ 50,573	\$ 38,032	\$ 66,151	\$ 19,468	\$ 83,039	\$ 73,644	\$ 1,706,795
Receipts:								
Taxes	-	-	-	-	-	-	-	605,774
Licenses and permits	-	-	-	-	-	-	-	11,720
Intergovernmental	-	-	-	-	-	-	-	562,477
Charges for services	-	-	-	-	-	-	-	9,060
Fines and forfeits	-	-	-	-	-	-	-	9,489
Utility fees	-	-	1,170,720	-	-	-	-	2,220,243
Other receipts	19,728	65,220	87,879	65,568	27,000	59,675	-	846,752
Total receipts	19,728	65,220	1,258,599	65,568	27,000	59,675	-	4,265,515
Disbursements:								
Personal services	-	-	249,344	-	-	-	-	909,282
Supplies	-	-	-	-	-	-	-	110,873
Other services and charges	-	-	95,999	-	-	-	-	692,358
Debt service - principal and interest	-	-	25,573	65,568	-	-	-	297,876
Capital outlay	-	55,180	20,399	-	-	-	-	150,724
Utility operating expenses	-	28,106	540,275	-	-	-	-	950,288
Other disbursements	-	-	242,570	-	21,000	57,453	-	992,739
Total disbursements	-	83,286	1,174,160	65,568	21,000	57,453	-	4,104,140
Excess (deficiency) of receipts over disbursements	19,728	(18,066)	84,439	-	6,000	2,222	-	161,375
Cash and investments - ending	\$ 131,052	\$ 32,507	\$ 122,471	\$ 66,151	\$ 25,468	\$ 85,261	\$ 73,644	\$ 1,868,170

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

	General	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Riverboat	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Cedit Capital Projects
Cash and investments - beginning	\$ 309,735	\$ 103,151	\$ 19,729	\$ 3,417	\$ 5,084	\$ 37,879	\$ 8,651	\$ 89,853	\$ 111,397
Receipts:									
Taxes	263,871	130,525	-	-	-	-	-	65,526	-
Licenses and permits	12,207	340	-	320	-	-	-	-	-
Intergovernmental	337,774	49,017	5,678	-	4,757	-	2,017	6,043	60,453
Charges for services	8,640	-	-	448	-	-	-	-	-
Fines and forfeits	8,685	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,623	380	-	-	-	-	-	-	-
Total receipts	632,800	180,262	5,678	768	4,757	-	2,017	71,569	60,453
Disbursements:									
Personal services	333,755	39,948	-	-	-	-	-	-	22,708
Supplies	14,768	15,496	-	-	-	-	-	-	-
Other services and charges	240,121	50,950	6,729	-	-	-	-	-	-
Debt service - principal and interest	657	-	-	-	-	-	-	-	-
Capital outlay	11,170	15,486	2,742	-	-	-	-	1,258	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	53,800	7,688	-	933	3,100	-	-	5,000	15,217
Total disbursements	654,271	129,568	9,471	933	3,100	-	-	6,258	37,925
Excess (deficiency) of receipts over disbursements	(21,471)	50,694	(3,793)	(165)	1,657	-	2,017	65,311	22,528
Cash and investments - ending	\$ 288,264	\$ 153,845	\$ 15,936	\$ 3,252	\$ 6,741	\$ 37,879	\$ 10,668	\$ 155,164	\$ 133,925

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

	Perf Voluntary Contribution	Garnishment	OCRA PL-12-020	Nashville Arts & Entertainment Commission	Rural Business Enterprise Grant	Reserve Police Department	Reserve Police Training	Village Green Pavilion Rental	RDBG Revolving Loan
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,486	\$ 1	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,584	-	-	-	-
Charges for services	-	-	-	-	-	-	-	182	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	77	-	-	5,000	-	31,073	6,261	700	1,000
Total receipts	77	-	-	5,000	10,584	31,073	6,261	882	1,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	700	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,053	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	77	-	-	-	10,585	21,866	-	-	-
Total disbursements	77	-	-	-	10,585	21,866	3,053	700	-
Excess (deficiency) of receipts over disbursements	-	-	-	5,000	(1)	9,207	3,208	182	1,000
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 6,486	\$ -	\$ 9,207	\$ 3,208	\$ 182	\$ 1,000

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

	Loit- Public Safety	Npd Drug	Parking Violations	Dog License	Main Street	Food And Beverage Tax Fund	Operation Pullover Fund	Health Insurance Fund	Disability Insurance
Cash and investments - beginning	\$ 79,350	\$ 103	\$ 4,238	\$ 449	\$ 2,563	\$ 220,050	\$ (1)	\$ 282	\$ 489
Receipts:									
Taxes	-	-	-	-	-	178,208	-	-	-
Licenses and permits	-	-	-	75	-	-	-	-	-
Intergovernmental	66,277	-	-	-	-	-	5,773	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	17,230	-	-	438	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	11,527	2,674	-	-	1,187	2,019	235	2,942
Total receipts	66,277	11,527	19,904	75	-	179,833	7,792	235	2,942
Disbursements:									
Personal services	37,330	-	-	-	-	13,222	-	-	-
Supplies	5,000	-	-	-	-	8,635	-	-	-
Other services and charges	23,974	680	-	-	-	128,818	-	-	-
Debt service - principal and interest	-	-	-	-	-	10,327	-	-	-
Capital outlay	16,928	400	-	-	-	61,592	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,480	4,316	19,432	77	1,694	958	7,621	-	3,001
Total disbursements	85,712	5,396	19,432	77	1,694	223,552	7,621	-	3,001
Excess (deficiency) of receipts over disbursements	(19,435)	6,131	472	(2)	(1,694)	(43,719)	171	235	(59)
Cash and investments - ending	\$ 59,915	\$ 6,234	\$ 4,710	\$ 447	\$ 869	\$ 176,331	\$ 170	\$ 517	\$ 430

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

	Life Aft Insurance	Deferred Compensation Fund	Child Support	Employers Share Fica/Medicare	Federal Withholding	Fica & Medicare Withholding	State Withholding	County Withholding	125 Cancer Insurance
Cash and investments - beginning	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	1,263	10,249	63,921	83,014	63,921	29,051	18,783	1,650
Total receipts	-	1,263	10,249	63,921	83,014	63,921	29,051	18,783	1,650
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,263	10,249	63,921	83,014	63,921	29,051	18,783	1,704
Total disbursements	-	1,263	10,249	63,921	83,014	63,921	29,051	18,783	1,704
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(54)
Cash and investments - ending	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77

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

	125 Health Insurance	125 Accident Insurance	125 Specified Health Event	Patricia Millay Memorial	Police Gas Donation	Aflac Life Insurance	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve
Cash and investments - beginning	\$ 1,020	\$ 305	\$ 50	\$ 1,376	\$ 400	\$ 165	\$ 160,853	\$ 163,147	\$ 6,250
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,045,012	-	-
Other receipts	390	3,091	543	-	-	1,411	1,498	202,555	3,000
Total receipts	390	3,091	543	-	-	1,411	1,046,510	202,555	3,000
Disbursements:									
Personal services	-	-	-	-	-	-	232,570	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	94,045	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	201,450	-
Capital outlay	-	-	-	-	-	-	12,560	-	-
Utility operating expenses	-	-	-	-	-	-	273,869	-	-
Other disbursements	-	3,236	593	-	400	1,482	327,427	-	-
Total disbursements	-	3,236	593	-	400	1,482	940,471	201,450	-
Excess (deficiency) of receipts over disbursements	390	(145)	(50)	-	(400)	(71)	106,039	1,105	3,000
Cash and investments - ending	\$ 1,410	\$ 160	\$ -	\$ 1,376	\$ -	\$ 94	\$ 266,892	\$ 164,252	\$ 9,250

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

	Wastewater Utility-Debt Service Reserve	Wastewater Asset Mgmt Reserve	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Service Reserve	Totals
Cash and investments - beginning	\$ 131,052	\$ 32,507	\$ 122,471	\$ 66,151	\$ 25,468	\$ 85,261	\$ 73,644	\$ 1,868,170
Receipts:								
Taxes	-	-	-	-	-	-	-	638,130
Licenses and permits	-	-	-	-	-	-	-	12,942
Intergovernmental	-	-	-	-	-	-	-	548,373
Charges for services	-	-	-	-	-	-	-	9,270
Fines and forfeits	-	-	-	-	-	-	-	26,353
Utility fees	-	-	1,235,937	-	-	-	-	2,280,949
Other receipts	19,728	65,220	49,010	674,501	6,000	11,925	44,740	1,422,162
Total receipts	19,728	65,220	1,284,947	674,501	6,000	11,925	44,740	4,938,179
Disbursements:								
Personal services	-	-	213,145	-	-	-	-	892,678
Supplies	-	-	-	-	-	-	-	43,899
Other services and charges	-	-	100,059	-	-	-	-	646,076
Debt service - principal and interest	-	-	16,112	738,965	-	-	-	967,511
Capital outlay	-	28,201	8,350	-	-	-	-	161,740
Utility operating expenses	-	1,856	542,838	-	-	7,991	-	826,554
Other disbursements	-	-	198,485	-	-	-	73,644	1,035,018
Total disbursements	-	30,057	1,078,989	738,965	-	7,991	73,644	4,573,476
Excess (deficiency) of receipts over disbursements	19,728	35,163	205,958	(64,464)	6,000	3,934	(28,904)	364,703
Cash and investments - ending	\$ 150,780	\$ 67,670	\$ 328,429	\$ 1,687	\$ 31,468	\$ 89,195	\$ 44,740	\$ 2,232,873

TOWN OF NASHVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2015

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 9,444	\$ 5,167
Water	1,503	17,160
Governmental activities	10,819	-
Totals	\$ 21,766	\$ 22,327

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ford Motor Credit	2014 Ford Escape	\$ 900	11/6/2013	11/6/2016
Ford Motor Credit	2014 Police Interceptor Vehicle	7,657	4/24/2014	4/24/2017
TCF Equipment Finance Inc.	2010 Isuzu NQR & Street Sweeper	<u>12,013</u>	6/29/2013	12/29/2019
Total governmental activities		<u>20,570</u>		
Wastewater:				
Ford Motor Credit	2014 Ford Escape	3,159	11/6/2013	11/6/2016
TCF Equipment Finance Inc.	Jetter	<u>12,013</u>	5/17/2013	5/17/2016
Total Wastewater		<u>15,172</u>		
Water:				
Ford Motor Credit	2014 Ford Escape	<u>3,157</u>	11/6/2013	11/6/2016
Total of annual lease payments		<u>\$ 38,899</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Nashville Police Station	\$ 241,914	\$ 18,935
Notes and loans payable	Tonw of Nashville Public Restrooms - Village Green	<u>194,600</u>	<u>13,770</u>
Total governmental activities		<u>436,514</u>	<u>32,705</u>
Wastewater:			
General obligation bonds	Wastewater Facility Improvement 1989 Ridgeway	3,000	1,075
General obligation bonds	Wastewater Expansion Project 2010	2,399,000	72,989
General obligation bonds	Wastewater Expansion Project 2010	999,000	30,239
General obligation bonds	Wastewater Facility Improvement 1987	<u>279,000</u>	<u>59,950</u>
Total Wastewater		<u>3,680,000</u>	<u>164,253</u>
Water:			
General obligation bonds	Water Distribution Improvement 1977	-	-
General obligation bonds	Water Distribution Improvement 1995	-	-
General obligation bonds	Refinance USDA Bonds - 1977 & 1995	616,000	24,159
Notes and loans payable	Freeman Ridge/Kelley Hill Water Main Extension	<u>279,173</u>	<u>16,112</u>
Total Water		<u>895,173</u>	<u>40,271</u>
Totals		<u>\$ 5,011,687</u>	<u>\$ 237,229</u>

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TOWN OF NASHVILLE
 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	\$ 674,395
Infrastructure	347,766
Buildings	812,169
Improvements other than buildings	27,468
Machinery, equipment, and vehicles	454,987
Total governmental activities	2,316,785
Wastewater:	
Land	22,500
Infrastructure	63,290
Buildings	128,584
Improvements other than buildings	4,610,633
Machinery, equipment, and vehicles	121,236
Total Wastewater	4,946,243
Water:	
Land	2,000
Infrastructure	5,618
Buildings	5,500
Improvements other than buildings	2,507,747
Machinery, equipment, and vehicles	472,889
Total Water	2,993,754
Total capital assets	\$ 10,256,782

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/>.