

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF MONROEVILLE

ALLEN COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
09/08/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kevin G. Wenger	01-01-12 to 12-31-19
President of the Town Council	Donald Gerardot	01-01-12 to 12-31-17
Superintendent of Utilities	Larry Oberley	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF MONROEVILLE, ALLEN COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Monroeville (Town), for the period of January 1, 2012 to December 31, 2016. The Town's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the Town based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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, CPA  
State Examiner

July 19, 2017

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.

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

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 121,122	\$ 267,433	\$ 251,969	\$ 136,586	\$ 290,537	\$ 286,132	\$ 140,991
Motor Vehicle Highway	120,982	55,583	58,738	117,827	55,340	50,150	123,017
Local Road and Street	31,390	13,227	15,000	29,617	16,245	-	45,862
Park and Recreation	10,536	26,835	28,015	9,356	25,182	23,232	11,306
CEDIT	730,932	109,355	245,310	594,977	107,087	166,691	535,373
Levy Excess	628	-	-	628	-	-	628
CCIF	95,265	3,276	-	98,541	3,315	-	101,856
Park Deposit	810	2,500	2,725	585	4,175	4,000	760
CCIF Savings	67,906	112	-	68,018	112	-	68,130
Water Savings	70,894	117	-	71,011	116	-	71,127
Park Donations Savings	1,381	13,810	15,150	41	58,847	25,000	33,888
Park Donation	453	15,150	15,552	51	25,000	21,374	3,677
Police Continuing Education	7,765	4,075	2,043	9,797	5,525	3,692	11,630
Tax Incremental Financing (TIF)	1,313,779	208,455	179,670	1,342,564	335,299	272,991	1,404,872
Sanitation (Trash Pickup)	10,480	71,617	80,401	1,696	74,614	65,303	11,007
Wastewater Utility Operating	152,771	123,841	158,784	117,828	189,444	182,850	124,422
Wastewater Bond and Interest	17,482	76,549	60,636	33,395	27,663	60,675	383
Wastewater Depreciation	127,333	12,370	-	139,703	575	5,796	134,482
Wastewater Customer Deposit	3,820	-	-	3,820	-	-	3,820
Water Utility Operating	11,272	140,613	136,593	15,292	142,559	117,873	39,978
Water Bond and Interest	40,263	17,409	26,750	30,922	13,973	26,700	18,195
Water Depreciation	83,198	2,816	-	86,014	3,945	4,653	85,306
Water Meter Deposits	16,724	385	795	16,314	590	475	16,429
Sewage - Bank of New York Bond and Interest	4,241	50,432	25,336	29,337	50,092	49,572	29,857
Sewage - Bank of New York Debt Service Reserve	31,466	10,203	-	41,669	10,203	-	51,872
Sewage - Bank of New York Construction	922	-	-	922	-	-	922
<b>Totals</b>	<b>\$ 3,073,815</b>	<b>\$ 1,226,163</b>	<b>\$ 1,303,467</b>	<b>\$ 2,996,511</b>	<b>\$ 1,440,438</b>	<b>\$ 1,367,159</b>	<b>\$ 3,069,790</b>

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 140,991	\$ 264,837	\$ 275,352	\$ 130,476	\$ 295,133	\$ 283,326	\$ 142,283
Motor Vehicle Highway	123,017	67,782	62,441	128,358	68,182	79,600	116,940
Local Road and Street	45,862	13,239	12,000	47,101	13,602	-	60,703
Park and Recreation	11,306	47,661	18,180	40,787	46,974	37,575	50,186
CEDIT	535,373	113,952	381,604	267,721	112,144	116,700	263,165
Levy Excess	628	19	-	647	-	-	647
CCIF	101,856	3,267	-	105,123	3,102	-	108,225
Park Deposit	760	3,300	3,900	160	2,925	2,875	210
CCIF Savings	68,130	112	-	68,242	105	-	68,347
Water Savings	71,127	132	-	71,259	128	-	71,387
Park Donations Savings	33,888	11,078	35,500	9,466	5,785	2,000	13,251
Park Donation	3,677	35,851	38,420	1,108	2,162	2,568	702
Police Continuing Education	11,630	4,453	3,280	12,803	3,710	8,497	8,016
Tax Incremental Financing (TIF)	1,404,872	282,653	293,135	1,394,390	307,378	575,140	1,126,628
Sanitation (Trash Pickup)	11,007	58,404	58,686	10,725	56,872	58,621	8,976
Wastewater Utility Operating	124,422	130,051	229,310	25,163	184,731	202,885	7,009
Wastewater Bond and Interest	383	85,484	67,194	18,673	37,254	50,431	5,496
Wastewater Depreciation	134,482	-	-	134,482	-	44,399	90,083
Wastewater Customer Deposit	3,820	-	-	3,820	-	-	3,820
Water Utility Operating	39,978	140,438	132,711	47,705	117,222	129,682	35,245
Water Bond and Interest	18,195	15,186	26,600	6,781	37,345	26,450	17,676
Water Depreciation	85,306	-	1,596	83,710	-	27,175	56,535
Water Meter Deposits	16,429	745	325	16,849	1,215	560	17,504
Sewage - Bank of New York Bond and Interest	29,857	67,194	50,974	46,077	51,353	49,945	47,485
Sewage - Bank of New York Debt Service Reserve	51,872	-	855	51,017	-	-	51,017
Sewage - Bank of New York Construction	922	-	-	922	-	922	-
Storm Water	-	16,856	-	16,856	18,902	-	35,758
Public Safety - COIT	-	10,115	-	10,115	8,714	-	18,829
<b>Totals</b>	<b>\$ 3,069,790</b>	<b>\$ 1,372,809</b>	<b>\$ 1,692,063</b>	<b>\$ 2,750,536</b>	<b>\$ 1,374,938</b>	<b>\$ 1,699,351</b>	<b>\$ 2,426,123</b>

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

TOWN OF MONROEVILLE  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 142,283	\$ 334,367	\$ 361,631	\$ 115,019
Motor Vehicle Highway	116,940	67,801	75,545	109,196
Local Road and Street	60,703	13,596	2,059	72,240
Park and Recreation	50,186	12,680	40,049	22,817
CEDIT	263,165	115,559	5,181	373,543
Levy Excess	647	-	-	647
CCIF	108,225	3,147	-	111,372
Park Deposit	210	2,475	2,200	485
CCIF Savings	68,347	177	-	68,524
Water Savings	71,387	184	-	71,571
Park Donations Savings	13,251	4,133	10,000	7,384
Park Donation	702	10,000	900	9,802
Police Continuing Education	8,016	2,790	3,823	6,983
Tax Incremental Financing (TIF)	1,126,628	299,020	78,783	1,346,865
Sanitation (Trash Pickup)	8,976	59,016	61,153	6,839
Wastewater Utility Operating	7,009	175,042	167,637	14,414
Wastewater Bond and Interest	5,496	42,000	42,095	5,401
Wastewater Depreciation	90,083	-	15,733	74,350
Wastewater Customer Deposit	3,820	-	-	3,820
Water Utility Operating	35,245	171,581	199,368	7,458
Water Bond and Interest	17,676	8,584	26,260	-
Water Depreciation	56,535	-	30,806	25,729
Water Meter Deposits	17,504	775	535	17,744
Sewage - Bank of New York Bond and Interest	47,485	42,153	50,900	38,738
Sewage - Bank of New York Debt Service Reserve	51,017	88	-	51,105
Storm Water	35,758	20,486	-	56,244
Public Safety - COIT	18,829	10,073	2,548	26,354
LOIT - Restricted Dist	-	25,806	-	25,806
Totals	<u>\$ 2,426,123</u>	<u>\$ 1,421,533</u>	<u>\$ 1,177,206</u>	<u>\$ 2,670,450</u>

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

TOWN OF MONROEVILLE  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, 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 may 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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF MONROEVILLE  
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.

*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 may include the following uses:

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

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

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

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

TOWN OF MONROEVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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. 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 MONROEVILLE  
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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

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

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

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

TOWN OF MONROEVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**Note 7. Restatements**

For the year ended December 31, 2011, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

Balance as of December 31, 2011	New Fund	Balance as of January 1, 2012
\$	- Sewage - Bank of New York Bond and Interest	\$ 4,241
	- Sewage - Bank of New York Debt Service Reserve	31,466
	- Sewage - Bank of New York Construction	922

#### OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Reports 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 Reports 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 MONROEVILLE  
 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	Park and Recreation	CEDIT	Levy Excess	CCIF	Park Deposit	CCIF Savings
Cash and investments - beginning	\$ 121,122	\$ 120,982	\$ 31,390	\$ 10,536	\$ 730,932	\$ 628	\$ 95,265	\$ 810	\$ 67,906
Receipts:									
Taxes	186,884	26,380	-	16,305	11,105	-	-	-	-
Licenses and permits	1,594	-	-	-	-	-	-	-	-
Intergovernmental receipts	74,384	29,203	13,227	3,005	98,250	-	3,276	-	-
Charges for services	-	-	-	7,525	-	-	-	-	-
Fines and forfeits	831	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,740	-	-	-	-	-	-	2,500	112
Total receipts	<u>267,433</u>	<u>55,583</u>	<u>13,227</u>	<u>26,835</u>	<u>109,355</u>	<u>-</u>	<u>3,276</u>	<u>2,500</u>	<u>112</u>
Disbursements:									
Personal services	39,074	40,963	-	14,484	-	-	-	-	-
Supplies	25,653	10,917	-	2,513	40,738	-	-	-	-
Other services and charges	186,059	-	-	11,018	84,477	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	6,858	15,000	-	120,095	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,183	-	-	-	-	-	-	2,725	-
Total disbursements	<u>251,969</u>	<u>58,738</u>	<u>15,000</u>	<u>28,015</u>	<u>245,310</u>	<u>-</u>	<u>-</u>	<u>2,725</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>15,464</u>	<u>(3,155)</u>	<u>(1,773)</u>	<u>(1,180)</u>	<u>(135,955)</u>	<u>-</u>	<u>3,276</u>	<u>(225)</u>	<u>112</u>
Cash and investments - ending	<u>\$ 136,586</u>	<u>\$ 117,827</u>	<u>\$ 29,617</u>	<u>\$ 9,356</u>	<u>\$ 594,977</u>	<u>\$ 628</u>	<u>\$ 98,541</u>	<u>\$ 585</u>	<u>\$ 68,018</u>

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

	Water Savings	Park Donations Savings	Park Donation	Police Continuing Education	Tax Incremental Financing (TIF)	Sanitation (Trash Pickup)	Wastewater Utility Operating	Wastewater Bond and Interest	Wastewater Depreciation
Cash and investments - beginning	\$ 70,894	\$ 1,381	\$ 453	\$ 7,765	\$ 1,313,779	\$ 10,480	\$ 152,771	\$ 17,482	\$ 127,333
Receipts:									
Taxes	-	-	-	-	205,419	-	-	-	-
Licenses and permits	-	-	-	4,075	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	71,617	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	123,832	76,549	12,370
Other receipts	117	13,810	15,150	-	3,036	-	9	-	-
Total receipts	117	13,810	15,150	4,075	208,455	71,617	123,841	76,549	12,370
Disbursements:									
Personal services	-	-	-	-	-	-	100,463	-	-
Supplies	-	-	-	2,043	-	-	-	-	-
Other services and charges	-	-	-	-	51,210	80,401	-	-	-
Debt service - principal and interest	-	-	-	-	96,843	-	-	60,636	-
Capital outlay	-	-	-	-	31,617	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	58,321	-	-
Other disbursements	-	15,150	15,552	-	-	-	-	-	-
Total disbursements	-	15,150	15,552	2,043	179,670	80,401	158,784	60,636	-
Excess (deficiency) of receipts over disbursements	117	(1,340)	(402)	2,032	28,785	(8,784)	(34,943)	15,913	12,370
Cash and investments - ending	\$ 71,011	\$ 41	\$ 51	\$ 9,797	\$ 1,342,564	\$ 1,696	\$ 117,828	\$ 33,395	\$ 139,703

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

	Wastewater Customer Deposit	Water Utility Operating	Water Bond and Interest	Water Depreciation	Water Meter Deposits	Sewage - Bank of New York Bond and Interest	Sewage - Bank of New York Debt Service Reserve	Sewage - Bank of New York Construction	Totals
Cash and investments - beginning	\$ 3,820	\$ 11,272	\$ 40,263	\$ 83,198	\$ 16,724	\$ 4,241	\$ 31,466	\$ 922	\$ 3,073,815
Receipts:									
Taxes	-	-	-	-	-	-	-	-	446,093
Licenses and permits	-	-	-	-	-	-	-	-	5,669
Intergovernmental receipts	-	-	-	-	-	-	-	-	221,345
Charges for services	-	-	-	-	-	-	-	-	79,142
Fines and forfeits	-	-	-	-	-	-	-	-	831
Utility fees	-	140,510	17,409	2,816	385	-	-	-	373,871
Other receipts	-	103	-	-	-	50,432	10,203	-	99,212
Total receipts	-	140,613	17,409	2,816	385	50,432	10,203	-	1,226,163
Disbursements:									
Personal services	-	30,979	-	-	-	-	-	-	225,963
Supplies	-	-	-	-	-	-	-	-	81,864
Other services and charges	-	-	-	-	-	-	-	-	413,165
Debt service - principal and interest	-	-	26,750	-	-	-	-	-	184,229
Capital outlay	-	-	-	-	-	-	-	-	173,570
Utility operating expenses	-	105,614	-	-	-	25,336	-	-	189,271
Other disbursements	-	-	-	-	795	-	-	-	35,405
Total disbursements	-	136,593	26,750	-	795	25,336	-	-	1,303,467
Excess (deficiency) of receipts over disbursements	-	4,020	(9,341)	2,816	(410)	25,096	10,203	-	(77,304)
Cash and investments - ending	\$ 3,820	\$ 15,292	\$ 30,922	\$ 86,014	\$ 16,314	\$ 29,337	\$ 41,669	\$ 922	\$ 2,996,511

TOWN OF MONROEVILLE  
 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	Park and Recreation	CEDIT	Levy Excess	CCIF	Park Deposit	CCIF Savings
Cash and investments - beginning	\$ 136,586	\$ 117,827	\$ 29,617	\$ 9,356	\$ 594,977	\$ 628	\$ 98,541	\$ 585	\$ 68,018
Receipts:									
Taxes	200,798	4,208	-	11,947	-	-	-	-	-
Licenses and permits	1,262	-	-	-	-	-	-	-	-
Intergovernmental receipts	78,686	51,132	16,245	2,185	105,087	-	3,315	-	-
Charges for services	-	-	-	9,400	-	-	-	-	-
Fines and forfeits	844	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	8,947	-	-	1,650	2,000	-	-	4,175	112
Total receipts	<u>290,537</u>	<u>55,340</u>	<u>16,245</u>	<u>25,182</u>	<u>107,087</u>	<u>-</u>	<u>3,315</u>	<u>4,175</u>	<u>112</u>
Disbursements:									
Personal services	57,163	31,356	-	12,240	-	-	-	-	-
Supplies	19,488	11,936	-	3,197	-	-	-	-	-
Other services and charges	202,481	-	-	7,795	50,871	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	5,400	6,858	-	-	115,820	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,600	-	-	-	-	-	-	4,000	-
Total disbursements	<u>286,132</u>	<u>50,150</u>	<u>-</u>	<u>23,232</u>	<u>166,691</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,405</u>	<u>5,190</u>	<u>16,245</u>	<u>1,950</u>	<u>(59,604)</u>	<u>-</u>	<u>3,315</u>	<u>175</u>	<u>112</u>
Cash and investments - ending	<u>\$ 140,991</u>	<u>\$ 123,017</u>	<u>\$ 45,862</u>	<u>\$ 11,306</u>	<u>\$ 535,373</u>	<u>\$ 628</u>	<u>\$ 101,856</u>	<u>\$ 760</u>	<u>\$ 68,130</u>

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

	Water Savings	Park Donations Savings	Park Donation	Police Continuing Education	Tax Incremental Financing (TIF)	Sanitation (Trash Pickup)	Wastewater Utility Operating	Wastewater Bond and Interest	Wastewater Depreciation
Cash and investments - beginning	\$ 71,011	\$ 41	\$ 51	\$ 9,797	\$ 1,342,564	\$ 1,696	\$ 117,828	\$ 33,395	\$ 139,703
Receipts:									
Taxes	-	-	-	-	332,371	-	-	-	-
Licenses and permits	-	-	-	5,525	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	74,614	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	186,079	27,663	575
Other receipts	116	58,847	25,000	-	2,928	-	3,365	-	-
Total receipts	116	58,847	25,000	5,525	335,299	74,614	189,444	27,663	575
Disbursements:									
Personal services	-	-	-	-	-	-	54,127	-	-
Supplies	-	-	2,263	3,692	-	-	-	-	-
Other services and charges	-	-	19,111	-	4,553	65,303	-	-	-
Debt service - principal and interest	-	-	-	-	96,911	-	-	60,675	-
Capital outlay	-	-	-	-	171,527	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	65,633	-	5,796
Other disbursements	-	25,000	-	-	-	-	63,090	-	-
Total disbursements	-	25,000	21,374	3,692	272,991	65,303	182,850	60,675	5,796
Excess (deficiency) of receipts over disbursements	116	33,847	3,626	1,833	62,308	9,311	6,594	(33,012)	(5,221)
Cash and investments - ending	\$ 71,127	\$ 33,888	\$ 3,677	\$ 11,630	\$ 1,404,872	\$ 11,007	\$ 124,422	\$ 383	\$ 134,482

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

	Wastewater Customer Deposit	Water Utility Operating	Water Bond and Interest	Water Depreciation	Water Meter Deposits	Sewage - Bank of New York Bond and Interest	Sewage - Bank of New York Debt Service Reserve	Sewage - Bank of New York Construction	Totals
Cash and investments - beginning	\$ 3,820	\$ 15,292	\$ 30,922	\$ 86,014	\$ 16,314	\$ 29,337	\$ 41,669	\$ 922	\$ 2,996,511
Receipts:									
Taxes	-	-	-	-	-	-	-	-	549,324
Licenses and permits	-	-	-	-	-	-	-	-	6,787
Intergovernmental receipts	-	-	-	-	-	-	-	-	256,650
Charges for services	-	-	-	-	-	-	-	-	84,014
Fines and forfeits	-	-	-	-	-	-	-	-	844
Utility fees	-	137,422	13,973	3,945	-	-	-	-	369,657
Other receipts	-	5,137	-	-	590	50,092	10,203	-	173,162
Total receipts	-	142,559	13,973	3,945	590	50,092	10,203	-	1,440,438
Disbursements:									
Personal services	-	28,834	-	-	-	-	-	-	183,720
Supplies	-	-	-	-	-	-	-	-	40,576
Other services and charges	-	-	-	-	-	-	-	-	350,114
Debt service - principal and interest	-	-	26,700	-	-	-	-	-	184,286
Capital outlay	-	-	-	-	-	-	-	-	299,605
Utility operating expenses	-	89,039	-	-	-	49,572	-	-	210,040
Other disbursements	-	-	-	4,653	475	-	-	-	98,818
Total disbursements	-	117,873	26,700	4,653	475	49,572	-	-	1,367,159
Excess (deficiency) of receipts over disbursements	-	24,686	(12,727)	(708)	115	520	10,203	-	73,279
Cash and investments - ending	\$ 3,820	\$ 39,978	\$ 18,195	\$ 85,306	\$ 16,429	\$ 29,857	\$ 51,872	\$ 922	\$ 3,069,790

TOWN OF MONROEVILLE  
 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	Park and Recreation	CEDIT	Levy Excess	CCIF	Park Deposit	CCIF Savings	Water Savings
Cash and investments - beginning	\$ 140,991	\$ 123,017	\$ 45,862	\$ 11,306	\$ 535,373	\$ 628	\$ 101,856	\$ 760	\$ 68,130	\$ 71,127
Receipts:										
Taxes	179,137	4,231	-	31,807	-	19	-	-	-	-
Licenses and permits	151	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	72,670	63,551	13,239	5,004	113,952	-	3,267	-	-	-
Charges for services	-	-	-	10,850	-	-	-	-	-	-
Fines and forfeits	525	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	12,354	-	-	-	-	-	-	3,300	112	132
Total receipts	264,837	67,782	13,239	47,661	113,952	19	3,267	3,300	112	132
Disbursements:										
Personal services	55,185	31,914	-	1,530	-	-	-	-	-	-
Supplies	29,101	11,887	-	3,678	-	-	-	-	-	-
Other services and charges	182,804	-	-	5,972	32,979	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	8,262	11,782	12,000	-	348,625	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	6,858	-	7,000	-	-	-	3,900	-	-
Total disbursements	275,352	62,441	12,000	18,180	381,604	-	-	3,900	-	-
Excess (deficiency) of receipts over disbursements	(10,515)	5,341	1,239	29,481	(267,652)	19	3,267	(600)	112	132
Cash and investments - ending	\$ 130,476	\$ 128,358	\$ 47,101	\$ 40,787	\$ 267,721	\$ 647	\$ 105,123	\$ 160	\$ 68,242	\$ 71,259

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

	Park Donations Savings	Park Donation	Police Continuing Education	Tax Incremental Financing (TIF)	Sanitation (Trash Pickup)	Wastewater Utility Operating	Wastewater Bond and Interest	Wastewater Depreciation	Wastewater Customer Deposit	Water Utility Operating
Cash and investments - beginning	\$ 33,888	\$ 3,677	\$ 11,630	\$ 1,404,872	\$ 11,007	\$ 124,422	\$ 383	\$ 134,482	\$ 3,820	\$ 39,978
Receipts:										
Taxes	-	-	-	279,534	-	-	-	-	-	-
Licenses and permits	-	-	4,453	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	58,404	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	130,046	84,629	-	-	140,425
Other receipts	11,078	35,851	-	3,119	-	5	855	-	-	13
Total receipts	11,078	35,851	4,453	282,653	58,404	130,051	85,484	-	-	140,438
Disbursements:										
Personal services	-	-	-	-	-	71,759	-	-	-	34,270
Supplies	-	38,420	2,084	-	-	-	-	-	-	-
Other services and charges	-	-	1,196	34,570	58,686	-	-	-	-	-
Debt service - principal and interest	-	-	-	192,538	-	-	67,194	-	-	-
Capital outlay	-	-	-	66,027	-	8,895	-	-	-	-
Utility operating expenses	-	-	-	-	-	148,656	-	-	-	98,441
Other disbursements	35,500	-	-	-	-	-	-	-	-	-
Total disbursements	35,500	38,420	3,280	293,135	58,686	229,310	67,194	-	-	132,711
Excess (deficiency) of receipts over disbursements	(24,422)	(2,569)	1,173	(10,482)	(282)	(99,259)	18,290	-	-	7,727
Cash and investments - ending	\$ 9,466	\$ 1,108	\$ 12,803	\$ 1,394,390	\$ 10,725	\$ 25,163	\$ 18,673	\$ 134,482	\$ 3,820	\$ 47,705

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

	Water Bond and Interest	Water Depreciation	Water Meter Deposits	Sewage - Bank of New York Bond and Interest	Sewage - Bank of New York Debt Service Reserve	Sewage - Bank of New York Construction	Storm Water	Public Safety - COIT	Totals
Cash and investments - beginning	\$ 18,195	\$ 85,306	\$ 16,429	\$ 29,857	\$ 51,872	\$ 922	\$ -	\$ -	\$ 3,069,790
Receipts:									
Taxes	-	-	-	-	-	-	-	-	494,728
Licenses and permits	-	-	-	-	-	-	-	-	4,604
Intergovernmental receipts	-	-	-	-	-	-	-	10,115	281,798
Charges for services	-	-	-	-	-	-	-	-	69,254
Fines and forfeits	-	-	-	-	-	-	-	-	525
Utility fees	15,186	-	-	-	-	-	16,856	-	387,142
Other receipts	-	-	745	67,194	-	-	-	-	134,758
Total receipts	15,186	-	745	67,194	-	-	16,856	10,115	1,372,809
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	194,658
Supplies	-	-	-	-	-	-	-	-	85,170
Other services and charges	-	-	-	-	-	-	-	-	316,207
Debt service - principal and interest	26,600	-	-	-	-	-	-	-	286,332
Capital outlay	-	-	-	-	-	-	-	-	455,591
Utility operating expenses	-	-	-	50,974	855	-	-	-	298,926
Other disbursements	-	1,596	325	-	-	-	-	-	55,179
Total disbursements	26,600	1,596	325	50,974	855	-	-	-	1,692,063
Excess (deficiency) of receipts over disbursements	(11,414)	(1,596)	420	16,220	(855)	-	16,856	10,115	(319,254)
Cash and investments - ending	\$ 6,781	\$ 83,710	\$ 16,849	\$ 46,077	\$ 51,017	\$ 922	\$ 16,856	\$ 10,115	\$ 2,750,536

TOWN OF MONROEVILLE  
 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	Park and Recreation	CEDIT	Levy Excess	CCIF	Park Deposit	CCIF Savings	Water Savings
Cash and investments - beginning	\$ 130,476	\$ 128,358	\$ 47,101	\$ 40,787	\$ 267,721	\$ 647	\$ 105,123	\$ 160	\$ 68,242	\$ 71,259
Receipts:										
Taxes	200,257	4,228	-	33,262	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	79,184	63,954	13,602	5,637	112,144	-	3,102	-	-	-
Charges for services	-	-	-	8,050	-	-	-	-	-	-
Fines and forfeits	822	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	14,870	-	-	25	-	-	-	2,925	105	128
Total receipts	295,133	68,182	13,602	46,974	112,144	-	3,102	2,925	105	128
Disbursements:										
Personal services	62,535	49,335	-	-	-	-	-	-	-	-
Supplies	29,983	23,407	-	24,529	-	-	-	-	-	-
Other services and charges	190,808	-	-	6,046	116,700	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	6,858	-	7,000	-	-	-	2,875	-	-
Total disbursements	283,326	79,600	-	37,575	116,700	-	-	2,875	-	-
Excess (deficiency) of receipts over disbursements	11,807	(11,418)	13,602	9,399	(4,556)	-	3,102	50	105	128
Cash and investments - ending	\$ 142,283	\$ 116,940	\$ 60,703	\$ 50,186	\$ 263,165	\$ 647	\$ 108,225	\$ 210	\$ 68,347	\$ 71,387

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

	Park Donations Savings	Park Donation	Police Continuing Education	Tax Incremental Financing (TIF)	Sanitation (Trash Pickup)	Wastewater Utility Operating	Wastewater Bond and Interest	Wastewater Depreciation	Wastewater Customer Deposit	Water Utility Operating
Cash and investments - beginning	\$ 9,466	\$ 1,108	\$ 12,803	\$ 1,394,390	\$ 10,725	\$ 25,163	\$ 18,673	\$ 134,482	\$ 3,820	\$ 47,705
Receipts:										
Taxes	-	-	-	302,766	-	-	-	-	-	-
Licenses and permits	-	-	3,710	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	56,872	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	173,282	37,254	-	-	115,860
Other receipts	5,785	2,162	-	4,612	-	11,449	-	-	-	1,362
Total receipts	5,785	2,162	3,710	307,378	56,872	184,731	37,254	-	-	117,222
Disbursements:										
Personal services	-	-	-	2,758	-	68,359	-	-	-	47,093
Supplies	-	2,568	2,505	3,206	-	-	-	-	-	-
Other services and charges	-	-	1,324	8,772	58,621	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	50,431	-	-	-
Capital outlay	-	-	2,201	560,404	-	-	-	16,115	-	-
Utility operating expenses	-	-	-	-	-	134,526	-	18,284	-	82,589
Other disbursements	2,000	-	2,467	-	-	-	-	10,000	-	-
Total disbursements	2,000	2,568	8,497	575,140	58,621	202,885	50,431	44,399	-	129,682
Excess (deficiency) of receipts over disbursements	3,785	(406)	(4,787)	(267,762)	(1,749)	(18,154)	(13,177)	(44,399)	-	(12,460)
Cash and investments - ending	\$ 13,251	\$ 702	\$ 8,016	\$ 1,126,628	\$ 8,976	\$ 7,009	\$ 5,496	\$ 90,083	\$ 3,820	\$ 35,245

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

	Water Bond and Interest	Water Depreciation	Water Meter Deposits	Sewage - Bank of New York Bond and Interest	Sewage - Bank of New York Debt Service Reserve	Sewage - Bank of New York Construction	Storm Water	Public Safety - COIT	Totals
Cash and investments - beginning	\$ 6,781	\$ 83,710	\$ 16,849	\$ 46,077	\$ 51,017	\$ 922	\$ 16,856	\$ 10,115	\$ 2,750,536
Receipts:									
Taxes	-	-	-	-	-	-	-	-	540,513
Licenses and permits	-	-	-	-	-	-	-	-	3,710
Intergovernmental receipts	-	-	-	-	-	-	-	8,714	286,337
Charges for services	-	-	-	-	-	-	-	-	64,922
Fines and forfeits	-	-	-	-	-	-	-	-	822
Utility fees	37,345	-	-	-	-	-	18,902	-	382,643
Other receipts	-	-	1,215	51,353	-	-	-	-	95,991
Total receipts	37,345	-	1,215	51,353	-	-	18,902	8,714	1,374,938
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	230,080
Supplies	-	-	-	-	-	-	-	-	86,198
Other services and charges	-	-	-	-	-	-	-	-	382,271
Debt service - principal and interest	26,450	-	-	-	-	-	-	-	76,881
Capital outlay	-	-	-	-	-	-	-	-	578,720
Utility operating expenses	-	27,175	-	49,945	-	922	-	-	313,441
Other disbursements	-	-	560	-	-	-	-	-	31,760
Total disbursements	26,450	27,175	560	49,945	-	922	-	-	1,699,351
Excess (deficiency) of receipts over disbursements	10,895	(27,175)	655	1,408	-	(922)	18,902	8,714	(324,413)
Cash and investments - ending	\$ 17,676	\$ 56,535	\$ 17,504	\$ 47,485	\$ 51,017	\$ -	\$ 35,758	\$ 18,829	\$ 2,426,123

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

	General	Motor Vehicle Highway	Local Road and Street	Park and Recreation	CEDIT	Levy Excess	CCIF	Park Deposit	CCIF Savings	Water Savings
Cash and investments - beginning	\$ 142,283	\$ 116,940	\$ 60,703	\$ 50,186	\$ 263,165	\$ 647	\$ 108,225	\$ 210	\$ 68,347	\$ 71,387
Receipts:										
Taxes	222,296	-	-	4,358	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	85,914	63,572	13,596	772	115,559	-	3,147	-	-	-
Charges for services	-	-	-	7,550	-	-	-	-	-	-
Fines and forfeits	985	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	25,172	4,229	-	-	-	-	-	2,475	177	184
Total receipts	334,367	67,801	13,596	12,680	115,559	-	3,147	2,475	177	184
Disbursements:										
Personal services	64,278	49,635	-	-	-	-	-	-	-	-
Supplies	46,099	19,052	2,059	26,545	-	-	-	-	-	-
Other services and charges	177,084	-	-	6,329	5,181	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	74,170	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	6,858	-	7,175	-	-	-	2,200	-	-
Total disbursements	361,631	75,545	2,059	40,049	5,181	-	-	2,200	-	-
Excess (deficiency) of receipts over disbursements	(27,264)	(7,744)	11,537	(27,369)	110,378	-	3,147	275	177	184
Cash and investments - ending	\$ 115,019	\$ 109,196	\$ 72,240	\$ 22,817	\$ 373,543	\$ 647	\$ 111,372	\$ 485	\$ 68,524	\$ 71,571

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

	Park Donations Savings	Park Donation	Police Continuing Education	Tax Incremental Financing (TIF)	Sanitation (Trash Pickup)	Wastewater Utility Operating	Wastewater Bond and Interest	Wastewater Depreciation	Wastewater Customer Deposit	Water Utility Operating
Cash and investments - beginning	\$ 13,251	\$ 702	\$ 8,016	\$ 1,126,628	\$ 8,976	\$ 7,009	\$ 5,496	\$ 90,083	\$ 3,820	\$ 35,245
Receipts:										
Taxes	-	-	-	286,923	-	-	-	-	-	-
Licenses and permits	-	-	2,790	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	59,016	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	175,004	42,000	-	-	146,665
Other receipts	4,133	10,000	-	12,097	-	38	-	-	-	24,916
Total receipts	4,133	10,000	2,790	299,020	59,016	175,042	42,000	-	-	171,581
Disbursements:										
Personal services	-	-	-	-	-	49,560	-	-	-	72,741
Supplies	-	900	3,311	10,240	360	-	-	-	-	-
Other services and charges	-	-	512	8,394	60,793	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	42,095	8,346	-	-
Capital outlay	-	-	-	60,149	-	-	-	6,000	-	-
Utility operating expenses	-	-	-	-	-	118,077	-	1,387	-	126,627
Other disbursements	10,000	-	-	-	-	-	-	-	-	-
Total disbursements	10,000	900	3,823	78,783	61,153	167,637	42,095	15,733	-	199,368
Excess (deficiency) of receipts over disbursements	(5,867)	9,100	(1,033)	220,237	(2,137)	7,405	(95)	(15,733)	-	(27,787)
Cash and investments - ending	\$ 7,384	\$ 9,802	\$ 6,983	\$ 1,346,865	\$ 6,839	\$ 14,414	\$ 5,401	\$ 74,350	\$ 3,820	\$ 7,458

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

	Water Bond and Interest	Water Depreciation	Water Meter Deposits	Sewage - Bank of New York Bond and Interest	Sewage - Bank of New York Debt Service Reserve	Storm Water	Public Safety - COIT	LOIT - Restricted Dist	Totals
Cash and investments - beginning	\$ 17,676	\$ 56,535	\$ 17,504	\$ 47,485	\$ 51,017	\$ 35,758	\$ 18,829	\$ -	\$ 2,426,123
Receipts:									
Taxes	-	-	-	-	-	-	-	-	513,577
Licenses and permits	-	-	-	-	-	-	-	-	2,790
Intergovernmental receipts	-	-	-	-	-	-	10,073	25,806	318,439
Charges for services	-	-	-	-	-	-	-	-	66,566
Fines and forfeits	-	-	-	-	-	-	-	-	985
Utility fees	8,584	-	-	-	-	20,486	-	-	392,739
Other receipts	-	-	775	42,153	88	-	-	-	126,437
Total receipts	8,584	-	775	42,153	88	20,486	10,073	25,806	1,421,533
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	236,214
Supplies	-	-	-	-	-	-	2,548	-	111,114
Other services and charges	-	-	-	-	-	-	-	-	258,293
Debt service - principal and interest	26,250	-	-	-	-	-	-	-	76,691
Capital outlay	-	4,196	-	-	-	-	-	-	144,515
Utility operating expenses	10	6,610	-	50,900	-	-	-	-	303,611
Other disbursements	-	20,000	535	-	-	-	-	-	46,768
Total disbursements	26,260	30,806	535	50,900	-	-	2,548	-	1,177,206
Excess (deficiency) of receipts over disbursements	(17,676)	(30,806)	240	(8,747)	88	20,486	7,525	25,806	244,327
Cash and investments - ending	\$ -	\$ 25,729	\$ 17,744	\$ 38,738	\$ 51,105	\$ 56,244	\$ 26,354	\$ 25,806	\$ 2,670,450

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

Enterprise	Accounts Payable	Accounts Receivable
Sanitation (Trash Pickup)	\$ -	\$ 2,504
Wastewater	-	10,579
Water	-	1,885
Storm Water	-	2,531
Totals	<u>\$ -</u>	<u>\$ 17,499</u>

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater: General obligation bonds	Reline and refurbish sewer lines	<u>\$ 527,000</u>	<u>\$ 50,802</u>

TOWN OF MONROEVILLE  
 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	\$ 589,342
Buildings	570,821
Improvements other than buildings	592,118
Machinery, equipment, and vehicles	297,579
Books and other	38,338
Total governmental activities	2,088,198
Wastewater:	
Land	76,482
Buildings	36,011
Improvements other than buildings	2,459,970
Machinery, equipment, and vehicles	288,781
Books and other	9,800
Total Wastewater	2,871,044
Water:	
Land	6,500
Buildings	9,110
Improvements other than buildings	2,069,802
Machinery, equipment, and vehicles	171,054
Books and other	7,000
Total Water	2,263,466
Total capital assets	\$ 7,222,708

#### 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/>.