

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF BOONVILLE

WARRICK COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
09/29/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Nancy Brill (deceased)	01-01-12 to 01-31-15
	(Vacant)	02-01-15 to 02-18-15
	Tamelia L. Boruff (interim)	02-19-15 to 12-31-15
	Tamelia L. Boruff	01-01-16 to 12-31-19
Mayor	Pamela Hendrickson	01-01-12 to 12-31-15
	Charles R. Wyatt	01-01-16 to 12-31-19
President of the Board of Public Works	Pamela R. Hendrickson	01-01-12 to 12-31-15
	Charles R. Wyatt	01-01-16 to 12-31-19
President of the Common Council	Ronald Tubbs	01-01-13 to 12-31-13
	Mike Webb	01-01-14 to 12-31-15
	Larry Lacer	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF BOONVILLE, WARRICK COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Boonville (City), for the period of January 1, 2013 to December 31, 2016. The City'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 judgment, 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 City 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, 2013 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 City.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, present the financial position and results of operations of the City 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 City'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 20, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
GENERAL	\$ 732,331	\$ 2,416,662	\$ 2,847,221	\$ 301,772	\$ 2,771,541	\$ 2,494,713	\$ 578,800
MVH STREETS	109,055	255,329	237,423	126,961	303,463	240,864	189,560
LR&S	108,312	55,240	134,835	28,717	56,111	75,000	9,828
PARKING METER FUND	66,442	17,973	16,738	67,677	11,268	9,475	69,470
POLICE CONT. EDUCATION	11,334	6,225	7,427	10,132	19,689	5,683	24,138
PARK FUND	104,775	143,795	164,961	83,609	131,273	144,913	69,969
RAINY DAY FUND	9,300	-	-	9,300	-	-	9,300
EDIT EXCESS	2,479,948	2,223,340	3,315,028	1,388,260	2,508,254	3,253,795	642,719
FIRE TERRITORY FUND	142,883	1,701,948	1,773,086	71,745	2,058,598	1,676,146	454,197
CUMULATIVE CAPITAL IMP.	14,965	16,767	13,874	17,858	20,421	17,277	21,002
CUMULATIVE CAPITAL DEV	-	-	-	-	16,351	14,440	1,911
CITY HALL IMPROVEMENT FUND	-	7,504	1,891	5,613	10,179	6,716	9,076
FIRE TERRITORY REPLAC FUND	367,629	220,548	422,889	165,288	229,501	150,816	243,973
POLICE PENSION	334,360	116,816	110,202	340,974	83,417	88,848	335,543
FIREMEN PENSION	223,307	241,930	240,392	224,845	213,837	216,319	222,363
CODE ENFORCEMENT FUND	18,730	29,361	15,538	32,553	13,701	20,441	25,813
GEN REV BOND - SER. A 2012	-	72,602	33,654	38,948	76,202	113,888	1,262
GEN REV BOND - SER. B 2012	-	37,201	18,322	18,879	37,201	54,066	2,014
DEBT SER RES - GEN REV BOND	111,671	168	-	111,839	167	-	112,006
COST INSURANCE-GEN REV BOND	27,234	3	25,380	1,857	1	700	1,158
EDIT EXCESS -RESERVE	-	1,520,354	-	1,520,354	-	350,000	1,170,354
PLEDGE REV. FUND-LR BOND	-	984,476	604,000	380,476	984,476	936,975	427,977
GENERAL - INSURANCE REIMBURSEMENT	-	-	-	-	4,250	4,250	-
SPRAY PARK - DONATIONS	656	7,000	5,678	1,978	1,659	315	3,322
FIRE PENSION-MARKET MONITOR	150,970	113	-	151,083	91	-	151,174
POLICE PEN-MARKET MONITOR	157,553	118	-	157,671	95	-	157,766
PAYROLL FUND	8,988	1,807,218	1,808,340	7,866	1,849,994	1,851,193	6,667
PAYROLL FED/FICAMED/ TAX	-	359,727	359,727	-	364,010	364,010	-
POL PUB RELAT/DRUG FREE	93	-	-	93	-	-	93
POLICE DON FUND/INS REIMB	8,411	20,364	16,180	12,595	9,613	13,157	9,051
DEPT JUSTICE-GR# SF269 04	12	776	274	514	-	514	-
POL SEIZURES & FORFITURES	2,640	-	-	2,640	-	1,664	976
BUILD INDIANA FUND	1,673	-	-	1,673	-	1,673	-
HAZ MAT FUND - FIRE DEPT.	7,563	-	298	7,265	5,831	5,531	7,565
FIRE DEPT TRNG-REPTS-PREV	527	104	-	631	65	-	696
GENERAL-FIRE DON/INS REIM	2,815	6,722	7,797	1,740	1,300	85	2,955
FIRE GRANTS/DONATION SMOK	405	1,250	-	1,655	-	-	1,655
FIRE GRANT DR2 -09 DEMOLI	-	20,950	20,950	-	-	-	-
FIRE SFTWR/HOMELAND SEGRA	798	-	-	798	-	-	798
LEASE RENTAL RESERVE	875,427	2,888	303,070	575,245	2,883	-	578,128
ELECTRIC OPERATING/MAINTENANCE	74,861	791,812	792,710	73,963	466,846	466,596	74,213
ELECTRIC CASH RESERVE	756,164	987,681	984,476	759,369	463,465	459,476	763,358
SEWAGE OPERATING AND MAINTENANCE	168,562	1,586,809	1,608,731	146,640	2,086,717	1,758,012	475,345
SEWAGE BONDS AND INTEREST	4,183	220,859	220,835	4,207	226,309	226,298	4,218
SEWAGE DEBT SERVICE RESERVE	17,605	27	-	17,632	2	-	17,634
SEWAGE REPLACEMENT	77,272	6,000	-	83,272	6,000	-	89,272
SEWAGE CONSTRUCTION	10,940	55	-	10,995	7,190	-	18,185
SEWER BOND AND INTEREST 2010 SRF	126,054	102,870	102,507	126,417	102,828	154,227	75,018
SEWER DSR 2010	555,826	-	-	555,826	-	-	555,826
SEWER CONST SRF 2010	-	13,512	13,512	-	-	-	-
WATER OPERATING AND MAINTENANCE	245,176	1,730,351	1,678,713	296,814	1,804,287	1,690,549	410,552
WATER BONDS AND INTEREST	-	422,324	393,003	29,321	236,281	263,924	1,678
WATER BOND AND INTEREST RESERVE	53,997	29,465	83,462	-	79,702	51,082	28,620
WATER CUSTOMER DEPOSITS	138,234	22,060	16,002	144,292	18,720	10,986	152,026
WATER DEBT SERVICE RESERVE	5,815	26	5,841	-	-	-	-
WATER 2009 DEBT SERV. RESERVE	395,811	47,580	4,931	438,460	-	-	438,460
WATER 2009 BOND TRANSFERS	123,215	124,712	122,911	125,016	124,800	220,717	29,099
Totals	\$ 8,834,522	\$ 18,381,615	\$ 18,532,809	\$ 8,683,328	\$ 17,408,589	\$ 17,415,334	\$ 8,676,583

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

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

Fund	Cash and Investments 01-01-15			Cash and Investments 12-31-15			Cash and Investments 12-31-16
	Receipts	Disbursements		Receipts	Disbursements		
GENERAL	\$ 578,600	\$ 2,249,569	\$ 1,956,506	\$ 871,663	\$ 2,026,962	\$ 2,427,365	\$ 471,260
MVH STREETS	189,560	304,679	272,635	221,604	326,508	423,221	124,891
LR&S	9,828	57,182	53,839	13,171	57,144	-	70,315
PARKING METER FUND	69,470	6,735	15,154	61,051	270	16	61,305
POLICE CONT. EDUCATION	24,138	7,023	5,921	25,240	7,665	13,755	19,150
PARK FUND	69,969	138,662	127,723	80,908	129,382	143,205	67,085
RAINY DAY FUND	9,300	-	-	9,300	116,446	-	125,746
EDIT EXCESS	642,719	1,969,504	1,864,058	748,165	1,300,617	1,407,822	640,960
LOIT SPEC DISTRIBUTION	-	-	-	-	349,339	-	349,339
LEVY EXCESS FUND	-	339	-	339	-	339	-
FIRE TERRITORY FUND	454,197	1,776,347	2,136,629	93,915	2,024,419	1,811,424	306,910
CUMULATIVE CAPITAL IMP.	21,002	15,688	13,713	22,977	15,920	8,154	30,743
CUMULATIVE CAPITAL DEV	1,911	43,240	31,839	13,312	37,965	-	51,277
CITY HALL IMPROVEMENT FUND	9,076	6,728	5,353	10,451	-	9,133	1,318
FIRE TERRITORY REPLAC FUND	243,973	223,870	130,594	337,249	261,192	252,726	345,715
POLICE PENSION	335,543	100,847	98,341	338,049	103,443	89,438	352,054
FIREMEN PENSION	222,363	235,793	234,516	223,640	237,252	249,443	211,449
CODE ENFORCEMENT FUND	25,813	47,461	13,541	59,733	82,355	89,855	52,233
GEN REV BOND - SER. A 2012	1,262	75,002	37,363	38,901	73,204	73,750	38,355
GEN REV BOND - SER. B 2012	2,014	37,201	18,022	21,193	37,202	36,044	22,351
DEBT SER RES - GEN REV BOND	112,006	168	-	112,174	168	-	112,342
COST INSUANCE-GEN REV BOND	1,158	-	750	408	-	408	-
EDIT EXCESS -RESERVE	1,170,354	400,000	400,000	1,170,354	-	-	1,170,354
PLEDGE REV. FUND-LR BOND	427,977	984,476	983,975	428,478	984,476	982,475	430,479
BD WKS GRANT DOWNTWN REV	-	250,000	250,000	-	-	-	-
RDC CONST FUND	-	863,930	72,900	791,030	75	115,619	675,486
GEN OBLIG IMPRO/CONST FUN	-	851,402	72,900	778,502	75	85,925	692,652
EVENT FUND/DONATIONS	-	-	-	-	6,806	3,378	3,428
GENERAL OBLIGATION BOND DEBT SERVICE	-	-	-	-	339,329	289,425	49,904
RDC DEBT SERVICE	-	-	-	-	346,770	296,182	50,588
LOCAL/STATE OPERATING GRANT	-	-	-	-	679,445	-	679,445
SPRAY PARK - DONATIONS	3,322	200	1,098	2,424	256	2,606	74
FIRE PENSION-MARKET MONITOR	151,174	91	-	151,265	90	-	151,355
POLICE PEN-MARKET MONITOR	157,766	78	32,000	125,844	76	-	125,920
PAYROLL FUND	6,667	1,842,158	1,839,204	9,621	1,903,651	1,904,629	8,643
PAYROLL FED/FICA/MEDI TAX	-	359,790	359,790	-	371,359	-	-
POL PUB RELAT/DRUG FREE	93	-	-	93	-	-	93
POLICE DON FUND/INS REIMB	9,051	12,378	12,861	8,568	6,482	6,439	8,611
DEPT JUSTICE-GR# SF269 04	-	-	-	-	-	-	-
POL SEIZURES & FORFITURES	976	-	-	976	-	-	976
HAZ MAT FUND - FIRE DEPT.	7,565	3,061	4,784	5,842	2,740	2,140	6,442
FIRE DEPT TRNG-REPTS-PREV	696	35	-	731	20	571	180
GENERAL-FIRE DON/INS REIM	2,955	2,600	1,209	4,346	150	3,687	809
FIRE GRANTS/ DONATION SMOK	1,655	-	319	1,336	4,500	4,582	1,254
FIRE SFTWR/ HOMELAND SEGRA	798	-	-	798	-	-	798
LEASE RENTAL RESERVE	578,128	2,898	-	581,026	2,884	8,626	575,284
ELECTRIC OPERATING/ MAINTENANCE	74,213	466,404	466,625	73,992	467,139	469,144	71,987
ELECTRIC CASH RESERVE	763,358	463,397	459,476	767,279	861,471	859,476	769,274
SEWAGE OPERATING AND MAINTENANCE	475,345	2,087,156	2,101,794	460,707	2,063,823	1,975,424	549,106
SEWAGE BONDS AND INTEREST	4,218	230,642	230,632	4,228	238,925	238,913	4,240
SEWAGE DEBT SERVICE RESERVE	17,634	2	-	17,636	1	-	17,637
SEWAGE REPLACEMENT	89,272	6,000	-	95,272	6,000	-	101,272
SEWAGE CONSTRUCTION	18,185	6,604	-	24,789	8,787,780	396,957	8,415,612
SEWER BOND AND INT 2010 SRF	75,018	102,804	51,387	126,435	102,886	102,740	126,581
SEWER DSR 2010	555,826	-	-	555,826	955	-	556,781
WATER OPERATING AND MAINTENANCE	410,552	1,860,006	2,046,786	223,772	2,168,995	2,059,708	333,059
WATER BONDS AND INTEREST	1,678	315,658	315,597	1,739	315,134	286,486	30,387
WATER BOND AND INTEREST RESERVE	28,620	4	-	28,624	556,281	312,334	272,571
WATER CUSTOMER DEPOSITS	152,026	18,244	18,290	151,980	17,850	14,186	155,644
WATER 2009 DEBT SERV. RES	438,460	-	-	438,460	753	-	439,213
WATER 2009 BOND TRANSFERS	29,099	123,600	23,939	128,760	122,474	121,610	129,624
Totals	\$ 8,676,583	\$ 18,549,656	\$ 16,762,063	\$ 10,464,176	\$ 27,547,104	\$ 17,950,719	\$ 20,060,561

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

CITY OF BOONVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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 City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

CITY OF BOONVILLE
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 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 City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF BOONVILLE
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 City 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 City. 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 City. 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 City 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 City 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 City 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.

CITY OF BOONVILLE
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 City 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 City 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 City 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 Plans

A. 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 City 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

CITY OF BOONVILLE
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.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

CITY OF BOONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

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

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

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

Note 7. Holding Corporation

The City has entered into a capital lease with the Boonville Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2013, 2014, 2015, and 2016 totaled \$604,000, \$588,000, \$587,000, and \$582,500, respectively.

Note 8. Other Postemployment Benefit

The City provides to eligible retirees and their spouses the following benefit: health insurance. This benefit poses a liability to the City for this year and in future years. Information regarding the benefit can be obtained by contacting the City.

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OTHER INFORMATION - UNEXAMINED

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

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the City'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 City. It is presented as intended by the City.

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

	GENERAL	MVH STREETS	LR&S	PARKING METER FUND	POLICE CONT. EDUCATION	PARK FUND	RAINY DAY FUND	EDIT EXCESS
Cash and investments - beginning	\$ 732,331	\$ 109,055	\$ 108,312	\$ 66,442	\$ 11,334	\$ 104,775	\$ 9,300	\$ 2,479,948
Receipts:								
Taxes	1,387,650	-	-	-	-	107,108	-	-
Licenses and permits	82,565	2,064	-	-	5,660	-	-	-
Intergovernmental receipts	246,862	253,265	55,240	-	-	13,403	-	1,147,235
Charges for services	150	-	-	17,973	345	21,263	-	-
Fines and forfeits	75	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	699,360	-	-	-	220	2,021	-	1,076,105
Total receipts	<u>2,416,662</u>	<u>255,329</u>	<u>55,240</u>	<u>17,973</u>	<u>6,225</u>	<u>143,795</u>	<u>-</u>	<u>2,223,340</u>
Disbursements:								
Personal services	1,392,357	-	-	14,492	-	77,997	-	-
Supplies	63,916	-	-	1,834	-	16,572	-	-
Other services and charges	613,392	237,423	134,835	412	7,427	62,398	-	324,977
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	134,986	-	-	-	-	7,700	-	284,897
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	642,570	-	-	-	-	294	-	2,705,154
Total disbursements	<u>2,847,221</u>	<u>237,423</u>	<u>134,835</u>	<u>16,738</u>	<u>7,427</u>	<u>164,961</u>	<u>-</u>	<u>3,315,028</u>
Excess (deficiency) of receipts over disbursements	<u>(430,559)</u>	<u>17,906</u>	<u>(79,595)</u>	<u>1,235</u>	<u>(1,202)</u>	<u>(21,166)</u>	<u>-</u>	<u>(1,091,688)</u>
Cash and investments - ending	<u>\$ 301,772</u>	<u>\$ 126,961</u>	<u>\$ 28,717</u>	<u>\$ 67,677</u>	<u>\$ 10,132</u>	<u>\$ 83,609</u>	<u>\$ 9,300</u>	<u>\$ 1,388,260</u>

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

	FIRE TERRITORY FUND	CUMULATIVE CAPITAL IMP.	CUMULATIVE CAPITAL DEV	CITY HALL IMPROVEMENT FUND	FIRE TERRITORY REPLAC FUND	POLICE PENSION	FIREMEN PENSION	CODE ENFORCEMENT FUND
Cash and investments - beginning	\$ 142,883	\$ 14,965	\$ -	\$ -	\$ 367,629	\$ 334,360	\$ 223,307	\$ 18,730
Receipts:								
Taxes	1,127,880	-	-	-	145,470	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	123,668	16,767	-	-	15,992	110,172	131,737	-
Charges for services	-	-	-	7,504	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	29,361
Utility fees	-	-	-	-	-	-	-	-
Other receipts	450,400	-	-	-	59,086	6,644	110,193	-
Total receipts	<u>1,701,948</u>	<u>16,767</u>	<u>-</u>	<u>7,504</u>	<u>220,548</u>	<u>116,816</u>	<u>241,930</u>	<u>29,361</u>
Disbursements:								
Personal services	1,129,507	-	-	-	-	103,537	130,167	-
Supplies	27,992	-	-	-	-	-	-	929
Other services and charges	106,501	-	-	-	-	53	53	2,930
Debt service - principal and interest	-	-	-	-	65,884	-	-	-
Capital outlay	-	13,874	-	1,891	157,005	-	-	11,679
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	509,086	-	-	-	200,000	6,612	110,172	-
Total disbursements	<u>1,773,086</u>	<u>13,874</u>	<u>-</u>	<u>1,891</u>	<u>422,889</u>	<u>110,202</u>	<u>240,392</u>	<u>15,538</u>
Excess (deficiency) of receipts over disbursements	<u>(71,138)</u>	<u>2,893</u>	<u>-</u>	<u>5,613</u>	<u>(202,341)</u>	<u>6,614</u>	<u>1,538</u>	<u>13,823</u>
Cash and investments - ending	<u>\$ 71,745</u>	<u>\$ 17,858</u>	<u>\$ -</u>	<u>\$ 5,613</u>	<u>\$ 165,288</u>	<u>\$ 340,974</u>	<u>\$ 224,845</u>	<u>\$ 32,553</u>

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

	GEN REV BOND - SER. A 2012	GEN REV BOND - SER. B 2012	DEBT SER RES - GEN REV BOND	COST INSUANCE-GEN REV BOND	EDIT EXCESS -RESERVE	PLEDGE REV. FUND-LR BOND	GENERAL - INSURANCE REIMBURSEMENT
Cash and investments - beginning	\$ -	\$ -	\$ 111,671	\$ 27,234	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	72,602	37,201	168	3	1,520,354	984,476	-
Total receipts	72,602	37,201	168	3	1,520,354	984,476	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	25,380	-	-	-
Debt service - principal and interest	33,654	18,322	-	-	-	604,000	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	33,654	18,322	-	25,380	-	604,000	-
Excess (deficiency) of receipts over disbursements	38,948	18,879	168	(25,377)	1,520,354	380,476	-
Cash and investments - ending	\$ 38,948	\$ 18,879	\$ 111,839	\$ 1,857	\$ 1,520,354	\$ 380,476	\$ -

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

	SPRAY PARK - DONATIONS	FIRE PENSION-MARKET MONITOR	POLICE PEN-MARKET MONITOR	PAYROLL FUND	PAYROLL FED/FICA/MEDI TAX	POL PUB RELAT/DRUG FREE	POLICE DON FUND/INS REIMB
Cash and investments - beginning	\$ 656	\$ 150,970	\$ 157,553	\$ 8,988	\$ -	\$ 93	\$ 8,411
Receipts:							
Taxes	7,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	113	118	1,807,218	359,727	-	20,364
Total receipts	<u>7,000</u>	<u>113</u>	<u>118</u>	<u>1,807,218</u>	<u>359,727</u>	<u>-</u>	<u>20,364</u>
Disbursements:							
Personal services	-	-	-	1,270,091	-	-	-
Supplies	-	-	-	-	46	-	-
Other services and charges	-	-	-	-	-	-	16,180
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,678	-	-	538,249	359,681	-	-
Total disbursements	<u>5,678</u>	<u>-</u>	<u>-</u>	<u>1,808,340</u>	<u>359,727</u>	<u>-</u>	<u>16,180</u>
Excess (deficiency) of receipts over disbursements	<u>1,322</u>	<u>113</u>	<u>118</u>	<u>(1,122)</u>	<u>-</u>	<u>-</u>	<u>4,184</u>
Cash and investments - ending	<u>\$ 1,978</u>	<u>\$ 151,083</u>	<u>\$ 157,671</u>	<u>\$ 7,866</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 12,595</u>

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

	DEPT JUSTICE-GR# SF269 04	POL SEIZURES & FORFITURES	BUILD INDIANA FUND	HAZ MAT FUND - FIRE DEPT.	FIRE DEPT TRNG-REPTS- PREV	GENERAL-FIRE DON/INS REIM	FIRE GRANTS/ DONATION SMOK
Cash and investments - beginning	\$ 12	\$ 2,640	\$ 1,673	\$ 7,563	\$ 527	\$ 2,815	\$ 405
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,250
Charges for services	-	-	-	-	104	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	776	-	-	-	-	6,722	-
Total receipts	776	-	-	-	104	6,722	1,250
Disbursements:							
Personal services	274	-	-	-	-	-	-
Supplies	-	-	-	216	-	-	-
Other services and charges	-	-	-	82	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	7,797	-
Total disbursements	274	-	-	298	-	7,797	-
Excess (deficiency) of receipts over disbursements	502	-	-	(298)	104	(1,075)	1,250
Cash and investments - ending	\$ 514	\$ 2,640	\$ 1,673	\$ 7,265	\$ 631	\$ 1,740	\$ 1,655

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

	FIRE GRANT DR2 -09 DEMOLI	FIRE SFTWR/ HOMELAND SEGRA	LEASE RENTAL RESERVE	ELECTRIC OPERATING/ MAINTENANCE	ELECTRIC CASH RESERVE	SEWAGE OPERATING AND MAINTENANCE	SEWAGE BONDS AND INTEREST
Cash and investments - beginning	\$ -	\$ 798	\$ 875,427	\$ 74,861	\$ 756,164	\$ 168,562	\$ 4,183
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	20,950	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	791,000	-	1,562,194	-
Other receipts	-	-	2,888	812	987,681	24,615	220,859
Total receipts	<u>20,950</u>	<u>-</u>	<u>2,888</u>	<u>791,812</u>	<u>987,681</u>	<u>1,586,809</u>	<u>220,859</u>
Disbursements:							
Personal services	-	-	-	-	-	142,065	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	220,835
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	8,234	-	1,136,929	-
Other disbursements	20,950	-	303,070	784,476	984,476	329,737	-
Total disbursements	<u>20,950</u>	<u>-</u>	<u>303,070</u>	<u>792,710</u>	<u>984,476</u>	<u>1,608,731</u>	<u>220,835</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(300,182)</u>	<u>(898)</u>	<u>3,205</u>	<u>(21,922)</u>	<u>24</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 798</u>	<u>\$ 575,245</u>	<u>\$ 73,963</u>	<u>\$ 759,369</u>	<u>\$ 146,640</u>	<u>\$ 4,207</u>

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

	SEWAGE DEBT SERVICE RESERVE	SEWAGE REPLACEMENT	SEWAGE CONSTRUCTION	SEWER BOND AND INTEREST 2010 SRF	SEWER DSR 2010	SEWER CONST SRF 2010	WATER OPERATING AND MAINTENANCE
Cash and investments - beginning	\$ 17,605	\$ 77,272	\$ 10,940	\$ 126,054	\$ 555,826	\$ -	\$ 245,176
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,668,458
Other receipts	27	6,000	55	102,870	-	13,512	61,893
Total receipts	27	6,000	55	102,870	-	13,512	1,730,351
Disbursements:							
Personal services	-	-	-	-	-	-	147,175
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	102,507	-	-	-
Capital outlay	-	-	-	-	-	13,512	-
Utility operating expenses	-	-	-	-	-	-	971,823
Other disbursements	-	-	-	-	-	-	559,715
Total disbursements	-	-	-	102,507	-	13,512	1,678,713
Excess (deficiency) of receipts over disbursements	27	6,000	55	363	-	-	51,638
Cash and investments - ending	\$ 17,632	\$ 83,272	\$ 10,995	\$ 126,417	\$ 555,826	\$ -	\$ 296,814

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

	WATER BONDS AND INTEREST	WATER BOND AND INTEREST RESERVE	WATER CUSTOMER DEPOSITS	WATER DEBT SERVICE RESERVE	WATER 2009 DEBT SERV. RESERVE	WATER 2009 BOND TRANSFERS	Totals
Cash and investments - beginning	\$ -	\$ 53,997	\$ 138,234	\$ 5,815	\$ 395,811	\$ 123,215	\$ 8,834,522
Receipts:							
Taxes	-	-	-	-	-	-	2,775,108
Licenses and permits	-	-	-	-	-	-	90,289
Intergovernmental receipts	-	-	-	-	-	-	2,136,541
Charges for services	-	-	-	-	-	-	47,339
Fines and forfeits	-	-	-	-	-	-	29,436
Utility fees	-	-	-	-	-	-	4,021,652
Other receipts	422,324	29,465	22,060	26	47,580	124,712	9,281,250
Total receipts	422,324	29,465	22,060	26	47,580	124,712	18,381,615
Disbursements:							
Personal services	-	-	-	-	-	-	4,407,662
Supplies	-	-	-	-	-	-	111,505
Other services and charges	-	-	-	-	-	-	1,532,043
Debt service - principal and interest	393,003	-	-	-	-	122,911	1,561,116
Capital outlay	-	-	-	-	-	-	625,544
Utility operating expenses	-	-	-	-	-	-	2,116,986
Other disbursements	-	83,462	16,002	5,841	4,931	-	8,177,953
Total disbursements	393,003	83,462	16,002	5,841	4,931	122,911	18,532,809
Excess (deficiency) of receipts over disbursements	29,321	(53,997)	6,058	(5,815)	42,649	1,801	(151,194)
Cash and investments - ending	\$ 29,321	\$ -	\$ 144,292	\$ -	\$ 438,460	\$ 125,016	\$ 8,683,328

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

	GENERAL	MVH STREETS	LR&S	PARKING METER FUND	POLICE CONT. EDUCATION	PARK FUND	RAINY DAY FUND	EDIT EXCESS
Cash and investments - beginning	\$ 301,772	\$ 126,961	\$ 28,717	\$ 67,677	\$ 10,132	\$ 83,609	\$ 9,300	\$ 1,388,260
Receipts:								
Taxes	1,413,381	15,474	-	-	-	88,463	-	-
Licenses and permits	71,470	-	-	-	4,290	-	-	-
Intergovernmental receipts	246,670	285,512	56,111	-	-	10,699	-	1,197,771
Charges for services	3,031	2,477	-	10,781	-	27,661	-	-
Fines and forfeits	700	-	-	-	14,934	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,036,289	-	-	487	465	4,450	-	1,310,483
Total receipts	<u>2,771,541</u>	<u>303,463</u>	<u>56,111</u>	<u>11,268</u>	<u>19,689</u>	<u>131,273</u>	<u>-</u>	<u>2,508,254</u>
Disbursements:								
Personal services	1,361,803	-	-	9,475	-	73,529	-	-
Supplies	69,389	-	-	-	-	12,352	-	-
Other services and charges	496,241	240,864	75,000	-	5,683	51,076	-	371,405
Debt service - principal and interest	2,250	-	-	-	-	-	-	-
Capital outlay	49,626	-	-	-	-	7,870	-	443,990
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	515,404	-	-	-	-	86	-	2,438,400
Total disbursements	<u>2,494,713</u>	<u>240,864</u>	<u>75,000</u>	<u>9,475</u>	<u>5,683</u>	<u>144,913</u>	<u>-</u>	<u>3,253,795</u>
Excess (deficiency) of receipts over disbursements	<u>276,828</u>	<u>62,599</u>	<u>(18,889)</u>	<u>1,793</u>	<u>14,006</u>	<u>(13,640)</u>	<u>-</u>	<u>(745,541)</u>
Cash and investments - ending	<u>\$ 578,600</u>	<u>\$ 189,560</u>	<u>\$ 9,828</u>	<u>\$ 69,470</u>	<u>\$ 24,138</u>	<u>\$ 69,969</u>	<u>\$ 9,300</u>	<u>\$ 642,719</u>

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

	FIRE TERRITORY FUND	CUMULATIVE CAPITAL IMP.	CUMULATIVE CAPITAL DEV	CITY HALL IMPROVEMENT FUND	FIRE TERRITORY REPLAC FUND	POLICE PENSION	FIREMEN PENSION	CODE ENFORCEMENT FUND
Cash and investments - beginning	\$ 71,745	\$ 17,858	\$ -	\$ 5,613	\$ 165,288	\$ 340,974	\$ 224,845	\$ 32,553
Receipts:								
Taxes	1,139,145	-	14,425	-	145,644	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	119,443	16,522	1,926	-	23,213	83,385	130,431	-
Charges for services	-	-	-	10,179	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	13,701
Utility fees	-	-	-	-	-	-	-	-
Other receipts	800,010	3,899	-	-	60,644	32	83,406	-
Total receipts	<u>2,058,598</u>	<u>20,421</u>	<u>16,351</u>	<u>10,179</u>	<u>229,501</u>	<u>83,417</u>	<u>213,837</u>	<u>13,701</u>
Disbursements:								
Personal services	1,088,579	-	-	-	-	88,795	132,645	-
Supplies	28,775	-	-	-	-	-	-	161
Other services and charges	98,148	-	14,440	-	-	53	289	16,280
Debt service - principal and interest	-	-	-	-	65,484	-	-	-
Capital outlay	-	17,277	-	4,000	85,332	-	-	4,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	460,644	-	-	2,716	-	-	83,385	-
Total disbursements	<u>1,676,146</u>	<u>17,277</u>	<u>14,440</u>	<u>6,716</u>	<u>150,816</u>	<u>88,848</u>	<u>216,319</u>	<u>20,441</u>
Excess (deficiency) of receipts over disbursements	<u>382,452</u>	<u>3,144</u>	<u>1,911</u>	<u>3,463</u>	<u>78,685</u>	<u>(5,431)</u>	<u>(2,482)</u>	<u>(6,740)</u>
Cash and investments - ending	<u>\$ 454,197</u>	<u>\$ 21,002</u>	<u>\$ 1,911</u>	<u>\$ 9,076</u>	<u>\$ 243,973</u>	<u>\$ 335,543</u>	<u>\$ 222,363</u>	<u>\$ 25,813</u>

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

	GEN REV BOND - SER. A 2012	GEN REV BOND - SER. B 2012	DEBT SER RES - GEN REV BOND	COST INSUANCE-GEN REV BOND	EDIT EXCESS -RESERVE	PLEDGE REV. FUND-LR BOND	GENERAL - INSURANCE REIMBURSEMENT
Cash and investments - beginning	\$ 38,948	\$ 18,879	\$ 111,839	\$ 1,857	\$ 1,520,354	\$ 380,476	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	76,202	37,201	167	1	-	984,476	4,250
Total receipts	<u>76,202</u>	<u>37,201</u>	<u>167</u>	<u>1</u>	<u>-</u>	<u>984,476</u>	<u>4,250</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	113,888	54,066	-	-	-	588,000	-
Capital outlay	-	-	-	-	-	-	4,250
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	700	350,000	348,975	-
Total disbursements	<u>113,888</u>	<u>54,066</u>	<u>-</u>	<u>700</u>	<u>350,000</u>	<u>936,975</u>	<u>4,250</u>
Excess (deficiency) of receipts over disbursements	<u>(37,686)</u>	<u>(16,865)</u>	<u>167</u>	<u>(699)</u>	<u>(350,000)</u>	<u>47,501</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,262</u>	<u>\$ 2,014</u>	<u>\$ 112,006</u>	<u>\$ 1,158</u>	<u>\$ 1,170,354</u>	<u>\$ 427,977</u>	<u>\$ -</u>

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

	SPRAY PARK - DONATIONS	FIRE PENSION-MARKET MONITOR	POLICE PEN-MARKET MONITOR	PAYROLL FUND	PAYROLL FED/FICA/MEDI TAX	POL PUB RELAT/DRUG FREE	POLICE DON FUND/INS REIMB
Cash and investments - beginning	\$ 1,978	\$ 151,083	\$ 157,671	\$ 7,866	\$ -	\$ 93	\$ 12,595
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,659	91	95	1,849,994	364,010	-	9,613
Total receipts	<u>1,659</u>	<u>91</u>	<u>95</u>	<u>1,849,994</u>	<u>364,010</u>	<u>-</u>	<u>9,613</u>
Disbursements:							
Personal services	-	-	-	1,298,417	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	690
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	315	-	-	552,776	364,010	-	12,467
Total disbursements	<u>315</u>	<u>-</u>	<u>-</u>	<u>1,851,193</u>	<u>364,010</u>	<u>-</u>	<u>13,157</u>
Excess (deficiency) of receipts over disbursements	<u>1,344</u>	<u>91</u>	<u>95</u>	<u>(1,199)</u>	<u>-</u>	<u>-</u>	<u>(3,544)</u>
Cash and investments - ending	<u>\$ 3,322</u>	<u>\$ 151,174</u>	<u>\$ 157,766</u>	<u>\$ 6,667</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 9,051</u>

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

	DEPT JUSTICE-GR# SF269 04	POL SEIZURES & FORFITURES	BUILD INDIANA FUND	HAZ MAT FUND - FIRE DEPT.	FIRE DEPT TRNG-REPTS- PREV	GENERAL-FIRE DON/INS REIM	FIRE GRANTS/ DONATION SMOK
Cash and investments - beginning	\$ 514	\$ 2,640	\$ 1,673	\$ 7,265	\$ 631	\$ 1,740	\$ 1,655
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	65	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	5,831	-	1,300	-
Total receipts	-	-	-	5,831	65	1,300	-
Disbursements:							
Personal services	514	-	-	-	-	-	-
Supplies	-	-	-	4,728	-	-	-
Other services and charges	-	1,664	1,673	803	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	85	-
Total disbursements	514	1,664	1,673	5,531	-	85	-
Excess (deficiency) of receipts over disbursements	(514)	(1,664)	(1,673)	300	65	1,215	-
Cash and investments - ending	\$ -	\$ 976	\$ -	\$ 7,565	\$ 696	\$ 2,955	\$ 1,655

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

	FIRE GRANT DR2 -09 DEMOLI	FIRE SFTWR/ HOMELAND SEGRA	LEASE RENTAL RESERVE	ELECTRIC OPERATING/ MAINTENANCE	ELECTRIC CASH RESERVE	SEWAGE OPERATING AND MAINTENANCE	SEWAGE BONDS AND INTEREST
Cash and investments - beginning	\$ -	\$ 798	\$ 575,245	\$ 73,963	\$ 759,369	\$ 146,640	\$ 4,207
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,613,990	-
Other receipts	-	-	2,883	466,846	463,465	472,727	226,309
Total receipts	-	-	2,883	466,846	463,465	2,086,717	226,309
Disbursements:							
Personal services	-	-	-	-	-	148,190	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	226,298
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	7,120	-	1,274,692	-
Other disbursements	-	-	-	459,476	459,476	335,130	-
Total disbursements	-	-	-	466,596	459,476	1,758,012	226,298
Excess (deficiency) of receipts over disbursements	-	-	2,883	250	3,989	328,705	11
Cash and investments - ending	\$ -	\$ 798	\$ 578,128	\$ 74,213	\$ 763,358	\$ 475,345	\$ 4,218

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

	SEWAGE DEBT SERVICE RESERVE	SEWAGE REPLACEMENT	SEWAGE CONSTRUCTION	SEWER BOND AND INTEREST 2010 SRF	SEWER DSR 2010	SEWER CONST SRF 2010	WATER OPERATING AND MAINTENANCE
Cash and investments - beginning	\$ 17,632	\$ 83,272	\$ 10,995	\$ 126,417	\$ 555,826	\$ -	\$ 296,814
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,710,603
Other receipts	2	6,000	7,190	102,828	-	-	93,684
Total receipts	<u>2</u>	<u>6,000</u>	<u>7,190</u>	<u>102,828</u>	<u>-</u>	<u>-</u>	<u>1,804,287</u>
Disbursements:							
Personal services	-	-	-	-	-	-	151,749
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	154,227	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	1,099,009
Other disbursements	-	-	-	-	-	-	439,791
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,227</u>	<u>-</u>	<u>-</u>	<u>1,690,549</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>6,000</u>	<u>7,190</u>	<u>(51,399)</u>	<u>-</u>	<u>-</u>	<u>113,738</u>
Cash and investments - ending	<u>\$ 17,634</u>	<u>\$ 89,272</u>	<u>\$ 18,185</u>	<u>\$ 75,018</u>	<u>\$ 555,826</u>	<u>\$ -</u>	<u>\$ 410,552</u>

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

	WATER BONDS AND INTEREST	WATER BOND AND INTEREST RESERVE	WATER CUSTOMER DEPOSITS	WATER DEBT SERVICE RESERVE	WATER 2009 DEBT SERV. RESERVE	WATER 2009 BOND TRANSFERS	Totals
Cash and investments - beginning	\$ 29,321	\$ -	\$ 144,292	\$ -	\$ 438,460	\$ 125,016	\$ 8,683,328
Receipts:							
Taxes	-	-	-	-	-	-	2,816,532
Licenses and permits	-	-	-	-	-	-	75,760
Intergovernmental receipts	-	-	-	-	-	-	2,171,683
Charges for services	-	-	-	-	-	-	54,194
Fines and forfeits	-	-	-	-	-	-	29,335
Utility fees	-	-	-	-	-	-	3,324,593
Other receipts	236,281	79,702	18,720	-	-	124,800	8,936,492
Total receipts	<u>236,281</u>	<u>79,702</u>	<u>18,720</u>	<u>-</u>	<u>-</u>	<u>124,800</u>	<u>17,408,589</u>
Disbursements:							
Personal services	-	-	-	-	-	-	4,353,696
Supplies	-	-	-	-	-	-	115,405
Other services and charges	-	-	-	-	-	-	1,374,309
Debt service - principal and interest	263,909	51,082	-	-	-	220,717	1,739,921
Capital outlay	-	-	-	-	-	-	616,345
Utility operating expenses	-	-	-	-	-	-	2,380,821
Other disbursements	15	-	10,986	-	-	-	6,834,837
Total disbursements	<u>263,924</u>	<u>51,082</u>	<u>10,986</u>	<u>-</u>	<u>-</u>	<u>220,717</u>	<u>17,415,334</u>
Excess (deficiency) of receipts over disbursements	<u>(27,643)</u>	<u>28,620</u>	<u>7,734</u>	<u>-</u>	<u>-</u>	<u>(95,917)</u>	<u>(6,745)</u>
Cash and investments - ending	<u>\$ 1,678</u>	<u>\$ 28,620</u>	<u>\$ 152,026</u>	<u>\$ -</u>	<u>\$ 438,460</u>	<u>\$ 29,099</u>	<u>\$ 8,676,583</u>

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

	GENERAL	MVH STREETS	LR&S	PARKING METER FUND	POLICE CONT. EDUCATION	PARK FUND	RAINY DAY FUND	EDIT EXCESS
Cash and investments - beginning	\$ 578,600	\$ 189,560	\$ 9,828	\$ 69,470	\$ 24,138	\$ 69,969	\$ 9,300	\$ 642,719
Receipts:								
Taxes	1,454,353	-	-	-	-	89,145	-	-
Licenses and permits	76,479	-	-	-	3,485	-	-	-
Intergovernmental receipts	461,793	302,203	57,182	-	-	12,404	-	1,044,971
Charges for services	1	2,476	-	6,390	2,993	30,819	-	-
Fines and forfeits	400	-	-	345	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	256,543	-	-	-	545	6,294	-	924,533
Total receipts	2,249,569	304,679	57,182	6,735	7,023	138,662	-	1,969,504
Disbursements:								
Personal services	1,290,871	-	-	15,154	-	70,352	-	-
Supplies	72,149	-	-	-	-	12,056	-	-
Other services and charges	364,878	272,635	53,839	-	5,921	45,315	-	658,453
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	28,275	-	-	-	-	-	-	368,405
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	200,333	-	-	-	-	-	-	837,200
Total disbursements	1,956,506	272,635	53,839	15,154	5,921	127,723	-	1,864,058
Excess (deficiency) of receipts over disbursements	293,063	32,044	3,343	(8,419)	1,102	10,939	-	105,446
Cash and investments - ending	\$ 871,663	\$ 221,604	\$ 13,171	\$ 61,051	\$ 25,240	\$ 80,908	\$ 9,300	\$ 748,165

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

	LOIT SPEC DISTRIBUTION	LEVY EXCESS FUND	FIRE TERRITORY FUND	CUMULATIVE CAPITAL IMP.	CUMULATIVE CAPITAL DEV	CITY HALL IMPROVEMENT FUND	FIRE TERRITORY REPLAC FUND	POLICE PENSION
Cash and investments - beginning	\$ -	\$ -	\$ 454,197	\$ 21,002	\$ 1,911	\$ 9,076	\$ 243,973	\$ 335,543
Receipts:								
Taxes	-	-	1,205,882	-	28,781	-	146,062	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	169,124	15,688	4,005	-	15,542	-
Charges for services	-	-	-	-	-	6,728	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	339	401,341	-	10,454	-	62,266	100,847
Total receipts	-	339	1,776,347	15,688	43,240	6,728	223,870	100,847
Disbursements:								
Personal services	-	-	1,139,331	-	-	-	-	88,983
Supplies	-	-	31,354	-	-	-	-	-
Other services and charges	-	-	103,678	5,500	21,385	-	60,837	-
Debt service - principal and interest	-	-	-	-	-	-	4,647	-
Capital outlay	-	-	-	8,213	10,454	5,353	65,110	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	862,266	-	-	-	-	9,358
Total disbursements	-	-	2,136,629	13,713	31,839	5,353	130,594	98,341
Excess (deficiency) of receipts over disbursements	-	339	(360,282)	1,975	11,401	1,375	93,276	2,506
Cash and investments - ending	\$ -	\$ 339	\$ 93,915	\$ 22,977	\$ 13,312	\$ 10,451	\$ 337,249	\$ 338,049

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

	FIREMEN PENSION	CODE ENFORCEMENT FUND	GEN REV BOND - SER. A 2012	GEN REV BOND - SER. B 2012	DEBT SER RES - GEN REV BOND	COST INSUANCE-GEN REV BOND	EDIT EXCESS -RESERVE	PLEDGE REV. FUND-LR BOND
Cash and investments - beginning	\$ 222,363	\$ 25,813	\$ 1,262	\$ 2,014	\$ 112,006	\$ 1,158	\$ 1,170,354	\$ 427,977
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	180,686	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	47,461	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	55,107	-	75,002	37,201	168	-	400,000	984,476
Total receipts	<u>235,793</u>	<u>47,461</u>	<u>75,002</u>	<u>37,201</u>	<u>168</u>	<u>-</u>	<u>400,000</u>	<u>984,476</u>
Disbursements:								
Personal services	133,396	-	-	-	-	-	-	-
Supplies	28	1,853	-	-	-	-	-	-
Other services and charges	277	11,688	-	-	-	750	-	-
Debt service - principal and interest	-	-	37,363	18,022	-	-	-	587,000
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	100,815	-	-	-	-	-	400,000	396,975
Total disbursements	<u>234,516</u>	<u>13,541</u>	<u>37,363</u>	<u>18,022</u>	<u>-</u>	<u>750</u>	<u>400,000</u>	<u>983,975</u>
Excess (deficiency) of receipts over disbursements	<u>1,277</u>	<u>33,920</u>	<u>37,639</u>	<u>19,179</u>	<u>168</u>	<u>(750)</u>	<u>-</u>	<u>501</u>
Cash and investments - ending	<u>\$ 223,640</u>	<u>\$ 59,733</u>	<u>\$ 38,901</u>	<u>\$ 21,193</u>	<u>\$ 112,174</u>	<u>\$ 408</u>	<u>\$ 1,170,354</u>	<u>\$ 428,478</u>

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

	BD WKS GRANT DOWNTWN REV	RDC CONST FUND	GEN OBLIG IMPRO/CONST FUN	EVENT FUND/DONATIONS	GENERAL OBLIGATION BOND DEBT SERVICE	RDC DEBT SERVICE	LOCAL/STATE OPERATING GRANT	SPRAY PARK - DONATIONS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,322
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	250,000	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	863,930	851,402	-	-	-	-	200
Total receipts	250,000	863,930	851,402	-	-	-	-	200
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	250,000	72,900	72,900	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,098
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	250,000	72,900	72,900	-	-	-	-	1,098
Excess (deficiency) of receipts over disbursements	-	791,030	778,502	-	-	-	-	(898)
Cash and investments - ending	\$ -	\$ 791,030	\$ 778,502	\$ -	\$ -	\$ -	\$ -	\$ 2,424

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

	FIRE PENSION-MARKET MONITOR	POLICE PEN-MARKET MONITOR	PAYROLL FUND	PAYROLL FED/FICA/MEDI TAX	POL PUB RELAT/DRUG FREE	POLICE DON FUND/INS REIMB	DEPT JUSTICE-GR# SF269 04	POL SEIZURES & FORFITURES
Cash and investments - beginning	\$ 151,174	\$ 157,766	\$ 6,667	\$ -	\$ 93	\$ 9,051	\$ -	\$ 976
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	91	78	1,842,158	359,790	-	12,378	-	-
Total receipts	91	78	1,842,158	359,790	-	12,378	-	-
Disbursements:								
Personal services	-	-	1,256,405	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	12,861	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	32,000	582,799	359,790	-	-	-	-
Total disbursements	-	32,000	1,839,204	359,790	-	12,861	-	-
Excess (deficiency) of receipts over disbursements	91	(31,922)	2,954	-	-	(483)	-	-
Cash and investments - ending	\$ 151,265	\$ 125,844	\$ 9,621	\$ -	\$ 93	\$ 8,568	\$ -	\$ 976

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

	HAZ MAT FUND - FIRE DEPT.	FIRE DEPT TRNG-REPTS- PREV	GENERAL-FIRE DON/INS REIM	FIRE GRANTS/ DONATION SMOK	FIRE SFTWR/ HOMELAND SEGRA	LEASE RENTAL RESERVE	ELECTRIC OPERATING/ MAINTENANCE	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ 7,565	\$ 696	\$ 2,955	\$ 1,655	\$ 798	\$ 578,128	\$ 74,213	\$ 763,358
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	35	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,061	-	2,600	-	-	2,898	466,404	463,397
Total receipts	3,061	35	2,600	-	-	2,898	466,404	463,397
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,486	-	-	-	-	-	-	-
Other services and charges	3,298	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,209	319	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	7,149	-
Other disbursements	-	-	-	-	-	-	459,476	459,476
Total disbursements	4,784	-	1,209	319	-	-	466,625	459,476
Excess (deficiency) of receipts over disbursements	(1,723)	35	1,391	(319)	-	2,898	(221)	3,921
Cash and investments - ending	\$ 5,842	\$ 731	\$ 4,346	\$ 1,336	\$ 798	\$ 581,026	\$ 73,992	\$ 767,279

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

	SEWAGE OPERATING AND MAINTENANCE	SEWAGE BONDS AND INTEREST	SEWAGE DEBT SERVICE RESERVE	SEWAGE REPLACEMENT	SEWAGE CONSTRUCTION	SEWER BOND AND INT 2010 SRF	SEWER DSR 2010
Cash and investments - beginning	\$ 475,345	\$ 4,218	\$ 17,634	\$ 89,272	\$ 18,185	\$ 75,018	\$ 555,826
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	1,641,637	-	-	-	-	-	-
Other receipts	445,519	230,642	2	6,000	6,604	102,804	-
Total receipts	<u>2,087,156</u>	<u>230,642</u>	<u>2</u>	<u>6,000</u>	<u>6,604</u>	<u>102,804</u>	<u>-</u>
Disbursements:							
Personal services	169,841	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	230,632	-	-	-	51,387	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	1,592,451	-	-	-	-	-	-
Other disbursements	339,502	-	-	-	-	-	-
Total disbursements	<u>2,101,794</u>	<u>230,632</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,387</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,638)</u>	<u>10</u>	<u>2</u>	<u>6,000</u>	<u>6,604</u>	<u>51,417</u>	<u>-</u>
Cash and investments - ending	<u>\$ 460,707</u>	<u>\$ 4,228</u>	<u>\$ 17,636</u>	<u>\$ 95,272</u>	<u>\$ 24,789</u>	<u>\$ 126,435</u>	<u>\$ 555,826</u>

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

	WATER OPERATING AND MAINTENANCE	WATER BONDS AND INTEREST	WATER BOND AND INTEREST RESERVE	WATER CUSTOMER DEPOSITS	WATER 2009 DEBT SERV. RES	WATER 2009 BOND TRANSFERS	Totals
Cash and investments - beginning	\$ 410,552	\$ 1,678	\$ 28,620	\$ 152,026	\$ 438,460	\$ 29,099	\$ 8,676,583
Receipts:							
Taxes	-	-	-	-	-	-	2,924,223
Licenses and permits	-	-	-	-	-	-	79,964
Intergovernmental receipts	-	-	-	-	-	-	2,513,598
Charges for services	-	-	-	-	-	-	49,442
Fines and forfeits	-	-	-	-	-	-	48,206
Utility fees	1,754,908	-	-	-	-	-	3,396,545
Other receipts	105,098	315,658	4	18,244	-	123,600	9,537,678
Total receipts	<u>1,860,006</u>	<u>315,658</u>	<u>4</u>	<u>18,244</u>	<u>-</u>	<u>123,600</u>	<u>18,549,656</u>
Disbursements:							
Personal services	176,702	-	-	-	-	-	4,341,035
Supplies	-	-	-	-	-	-	118,926
Other services and charges	-	-	-	-	-	-	2,017,115
Debt service - principal and interest	-	315,582	-	-	-	23,939	1,268,572
Capital outlay	-	-	-	-	-	-	488,436
Utility operating expenses	1,430,874	-	-	-	-	-	3,030,474
Other disbursements	439,210	15	-	18,290	-	-	5,497,505
Total disbursements	<u>2,046,786</u>	<u>315,597</u>	<u>-</u>	<u>18,290</u>	<u>-</u>	<u>23,939</u>	<u>16,762,063</u>
Excess (deficiency) of receipts over disbursements	<u>(186,780)</u>	<u>61</u>	<u>4</u>	<u>(46)</u>	<u>-</u>	<u>99,661</u>	<u>1,787,593</u>
Cash and investments - ending	<u>\$ 223,772</u>	<u>\$ 1,739</u>	<u>\$ 28,624</u>	<u>\$ 151,980</u>	<u>\$ 438,460</u>	<u>\$ 128,760</u>	<u>\$ 10,464,176</u>

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

	GENERAL	MVH STREETS	LR&S	PARKING METER FUND	POLICE CONT. EDUCATION	PARK FUND	RAINY DAY FUND	EDIT EXCESS
Cash and investments - beginning	\$ 871,663	\$ 221,604	\$ 13,171	\$ 61,051	\$ 25,240	\$ 80,908	\$ 9,300	\$ 748,165
Receipts:								
Taxes	1,093,345	-	-	-	-	82,413	-	-
Licenses and permits	80,754	-	-	-	6,035	-	-	-
Intergovernmental receipts	550,972	326,508	57,144	-	-	12,915	116,446	974,837
Charges for services	3,031	-	-	-	-	30,607	-	-
Fines and forfeits	975	-	-	270	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	297,885	-	-	-	1,630	3,447	-	325,780
Total receipts	<u>2,026,962</u>	<u>326,508</u>	<u>57,144</u>	<u>270</u>	<u>7,665</u>	<u>129,382</u>	<u>116,446</u>	<u>1,300,617</u>
Disbursements:								
Personal services	1,304,299	-	-	-	-	78,906	-	-
Supplies	58,901	-	-	-	-	16,330	-	-
Other services and charges	465,364	423,221	-	16	13,755	45,587	-	384,138
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	27,240	-	-	-	-	1,519	-	188,284
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	571,561	-	-	-	-	863	-	835,400
Total disbursements	<u>2,427,365</u>	<u>423,221</u>	<u>-</u>	<u>16</u>	<u>13,755</u>	<u>143,205</u>	<u>-</u>	<u>1,407,822</u>
Excess (deficiency) of receipts over disbursements	<u>(400,403)</u>	<u>(96,713)</u>	<u>57,144</u>	<u>254</u>	<u>(6,090)</u>	<u>(13,823)</u>	<u>116,446</u>	<u>(107,205)</u>
Cash and investments - ending	<u>\$ 471,260</u>	<u>\$ 124,891</u>	<u>\$ 70,315</u>	<u>\$ 61,305</u>	<u>\$ 19,150</u>	<u>\$ 67,085</u>	<u>\$ 125,746</u>	<u>\$ 640,960</u>

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

	LOIT SPEC DISTRIBUTION	LEVY EXCESS FUND	FIRE TERRITORY FUND	CUMULATIVE CAPITAL IMP.	CUMULATIVE CAPITAL DEV	CITY HALL IMPROVEMENT FUND	FIRE TERRITORY REPLAC FUND	POLICE PENSION
Cash and investments - beginning	\$ -	\$ 339	\$ 93,915	\$ 22,977	\$ 13,312	\$ 10,451	\$ 337,249	\$ 338,049
Receipts:								
Taxes	-	-	1,189,931	-	32,820	-	141,897	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	349,339	-	128,226	15,920	5,145	-	15,295	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	706,262	-	-	-	104,000	103,443
Total receipts	349,339	-	2,024,419	15,920	37,965	-	261,192	103,443
Disbursements:								
Personal services	-	-	1,172,898	-	-	-	-	88,983
Supplies	-	-	35,482	-	-	-	-	-
Other services and charges	-	-	103,044	1,800	-	-	-	455
Debt service - principal and interest	-	-	-	-	-	-	65,484	-
Capital outlay	-	-	-	6,354	-	9,133	87,242	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	339	500,000	-	-	-	100,000	-
Total disbursements	-	339	1,811,424	8,154	-	9,133	252,726	89,438
Excess (deficiency) of receipts over disbursements	349,339	(339)	212,995	7,766	37,965	(9,133)	8,466	14,005
Cash and investments - ending	\$ 349,339	\$ -	\$ 306,910	\$ 30,743	\$ 51,277	\$ 1,318	\$ 345,715	\$ 352,054

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

	FIREMEN PENSION	CODE ENFORCEMENT FUND	GEN REV BOND - SER. A 2012	GEN REV BOND - SER. B 2012	DEBT SER RES - GEN REV BOND	COST INSUANCE-GEN REV BOND	EDIT EXCESS -RESERVE	PLEDGE REV. FUND-LR BOND
Cash and investments - beginning	\$ 223,640	\$ 59,733	\$ 38,901	\$ 21,193	\$ 112,174	\$ 408	\$ 1,170,354	\$ 428,478
Receipts:								
Taxes	-	71,449	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	133,820	8,606	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	2,300	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	103,432	-	73,204	37,202	168	-	-	984,476
Total receipts	<u>237,252</u>	<u>82,355</u>	<u>73,204</u>	<u>37,202</u>	<u>168</u>	<u>-</u>	<u>-</u>	<u>984,476</u>
Disbursements:								
Personal services	145,758	77,183	-	-	-	-	-	-
Supplies	-	600	-	-	-	-	-	-
Other services and charges	274	12,001	-	-	-	-	-	-
Debt service - principal and interest	-	-	73,750	36,044	-	-	-	582,500
Capital outlay	-	71	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	103,411	-	-	-	-	408	-	399,975
Total disbursements	<u>249,443</u>	<u>89,855</u>	<u>73,750</u>	<u>36,044</u>	<u>-</u>	<u>408</u>	<u>-</u>	<u>982,475</u>
Excess (deficiency) of receipts over disbursements	<u>(12,191)</u>	<u>(7,500)</u>	<u>(546)</u>	<u>1,158</u>	<u>168</u>	<u>(408)</u>	<u>-</u>	<u>2,001</u>
Cash and investments - ending	<u>\$ 211,449</u>	<u>\$ 52,233</u>	<u>\$ 38,355</u>	<u>\$ 22,351</u>	<u>\$ 112,342</u>	<u>\$ -</u>	<u>\$ 1,170,354</u>	<u>\$ 430,479</u>

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

	BD WKS GRANT DOWNTWN REV	RDC CONST FUND	GEN OBLIG IMPRO/CONST FUN	EVENT FUND/DONATIONS	GENERAL OBLIGATION BOND DEBT SERVICE	RDC DEBT SERVICE	LOCAL/STATE OPERATING GRANT	SPRAY PARK - DONATIONS
Cash and investments - beginning	\$ -	\$ 791,030	\$ 778,502	\$ -	\$ -	\$ -	\$ -	\$ 2,424
Receipts:								
Taxes	-	-	-	-	307,591	314,338	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	31,735	32,429	679,445	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	75	75	6,806	3	3	-	256
Total receipts	-	75	75	6,806	339,329	346,770	679,445	256
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,433	-	-	-	-
Other services and charges	-	81,119	16,947	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	289,425	296,182	-	-
Capital outlay	-	34,500	68,978	-	-	-	-	2,606
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,945	-	-	-	-
Total disbursements	-	115,619	85,925	3,378	289,425	296,182	-	2,606
Excess (deficiency) of receipts over disbursements	-	(115,544)	(85,850)	3,428	49,904	50,588	679,445	(2,350)
Cash and investments - ending	\$ -	\$ 675,486	\$ 692,652	\$ 3,428	\$ 49,904	\$ 50,588	\$ 679,445	\$ 74

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

	FIRE PENSION-MARKET MONITOR	POLICE PEN-MARKET MONITOR	PAYROLL FUND	PAYROLL FED/FICA/MEDI TAX	POL PUB RELAT/DRUG FREE	POLICE DON FUND/INS REIMB	DEPT JUSTICE-GR# SF269 04	POL SEIZURES & FORFITURES
Cash and investments - beginning	\$ 151,265	\$ 125,844	\$ 9,621	\$ -	\$ 93	\$ 8,568	\$ -	\$ 976
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	90	76	1,903,651	371,359	-	6,482	-	-
Total receipts	<u>90</u>	<u>76</u>	<u>1,903,651</u>	<u>371,359</u>	<u>-</u>	<u>6,482</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	1,387,379	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,439	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	517,250	371,359	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>1,904,629</u>	<u>371,359</u>	<u>-</u>	<u>6,439</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>90</u>	<u>76</u>	<u>(978)</u>	<u>-</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 151,355</u>	<u>\$ 125,920</u>	<u>\$ 8,643</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 8,611</u>	<u>\$ -</u>	<u>\$ 976</u>

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

	HAZ MAT FUND - FIRE DEPT.	FIRE DEPT TRNG-REPTS- PREV	GENERAL-FIRE DON/INS REIM	FIRE GRANTS/ DONATION SMOK	FIRE SFTWR/ HOMELAND SEGRA	LEASE RENTAL RESERVE	ELECTRIC OPERATING/ MAINTENANCE	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ 5,842	\$ 731	\$ 4,346	\$ 1,336	\$ 798	\$ 581,026	\$ 73,992	\$ 767,279
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	20	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,740	-	150	4,500	-	2,884	467,139	861,471
Total receipts	2,740	20	150	4,500	-	2,884	467,139	861,471
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	18	-	464	-	-	-	-	-
Other services and charges	500	571	723	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,622	-	2,500	4,582	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	9,668	-
Other disbursements	-	-	-	-	-	8,626	459,476	859,476
Total disbursements	2,140	571	3,687	4,582	-	8,626	469,144	859,476
Excess (deficiency) of receipts over disbursements	600	(551)	(3,537)	(82)	-	(5,742)	(2,005)	1,995
Cash and investments - ending	\$ 6,442	\$ 180	\$ 809	\$ 1,254	\$ 798	\$ 575,284	\$ 71,987	\$ 769,274

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

	SEWAGE OPERATING AND MAINTENANCE	SEWAGE BONDS AND INTEREST	SEWAGE DEBT SERVICE RESERVE	SEWAGE REPLACEMENT	SEWAGE CONSTRUCTION	SEWER BOND AND INT 2010 SRF	SEWER DSR 2010
Cash and investments - beginning	\$ 460,707	\$ 4,228	\$ 17,636	\$ 95,272	\$ 24,789	\$ 126,435	\$ 555,826
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	1,615,046	-	-	-	-	-	-
Other receipts	448,777	238,925	1	6,000	8,787,780	102,886	955
Total receipts	<u>2,063,823</u>	<u>238,925</u>	<u>1</u>	<u>6,000</u>	<u>8,787,780</u>	<u>102,886</u>	<u>955</u>
Disbursements:							
Personal services	210,062	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	238,913	-	-	-	102,740	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	1,417,731	-	-	-	-	-	-
Other disbursements	347,631	-	-	-	396,957	-	-
Total disbursements	<u>1,975,424</u>	<u>238,913</u>	<u>-</u>	<u>-</u>	<u>396,957</u>	<u>102,740</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>88,399</u>	<u>12</u>	<u>1</u>	<u>6,000</u>	<u>8,390,823</u>	<u>146</u>	<u>955</u>
Cash and investments - ending	<u>\$ 549,106</u>	<u>\$ 4,240</u>	<u>\$ 17,637</u>	<u>\$ 101,272</u>	<u>\$ 8,415,612</u>	<u>\$ 126,581</u>	<u>\$ 556,781</u>

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

	WATER OPERATING AND MAINTENANCE	WATER BONDS AND INTEREST	WATER BOND AND INTEREST RESERVE	WATER CUSTOMER DEPOSITS	WATER 2009 DEBT SERV. RES	WATER 2009 BOND TRANSFERS	Totals
Cash and investments - beginning	\$ 223,772	\$ 1,739	\$ 28,624	\$ 151,980	\$ 438,460	\$ 128,760	\$ 10,464,176
Receipts:							
Taxes	-	-	-	-	-	-	3,233,784
Licenses and permits	-	-	-	-	-	-	86,789
Intergovernmental receipts	-	-	-	-	-	-	3,438,782
Charges for services	-	-	-	-	-	-	33,658
Fines and forfeits	-	-	-	-	-	-	3,545
Utility fees	1,704,603	-	-	-	-	-	3,319,649
Other receipts	464,392	315,134	556,281	17,850	753	122,474	17,430,897
Total receipts	2,168,995	315,134	556,281	17,850	753	122,474	27,547,104
Disbursements:							
Personal services	211,571	-	-	-	-	-	4,677,039
Supplies	-	-	-	-	-	-	113,228
Other services and charges	-	-	-	-	-	-	1,555,954
Debt service - principal and interest	-	-	42,543	-	-	121,610	1,849,191
Capital outlay	-	-	-	-	-	-	434,631
Utility operating expenses	1,410,708	-	-	-	-	-	2,838,107
Other disbursements	437,429	286,486	269,791	14,186	-	-	6,482,569
Total disbursements	2,059,708	286,486	312,334	14,186	-	121,610	17,950,719
Excess (deficiency) of receipts over disbursements	109,287	28,648	243,947	3,664	753	864	9,596,385
Cash and investments - ending	\$ 333,059	\$ 30,387	\$ 272,571	\$ 155,644	\$ 439,213	\$ 129,624	\$ 20,060,561

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CITY OF BOONVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ -	\$ -
Wastewater	51,517	85,394
Water	52,361	112,700
Governmental activities	<u>63,935</u>	<u>-</u>
Totals	<u>\$ 167,813</u>	<u>\$ 198,094</u>

CITY OF BOONVILLE
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Boonville Building Corporation	Lease Agreement dated September 13 2001 amended by Amendment No. 1 to Lease dated November 26 2012	\$ 581,000	1/1/2003	1/1/2023
Pitney Bowes	Postage Machine	<u>1,370</u>	12/19/2016	12/18/2020
Total governmental activities		<u>582,370</u>		
Total of annual lease payments		<u>\$ 582,370</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds Series 2015	\$ 580,000	\$ 296,380
General obligation bonds	Redevelopment District Bonds Series 2015	580,000	300,150
Revenue bonds	Annual Appropriation General Revenue Bonds of 2012 Series A	395,000	72,250
Revenue bonds	General Revenue Bonds of 2012 Series B	895,000	36,044
Notes and loans payable	Fire Truck Loan	<u>63,897</u>	<u>65,484</u>
Total governmental activities		<u>2,513,897</u>	<u>770,308</u>
Wastewater:			
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2010 Series B	660,000	236,000
Revenue bonds	Sewage Works Revenue Bonds of 2010 Series A	4,516,000	102,696
Notes and loans payable	Sewage Works Bond Anticipation Notes Series 2016	<u>8,780,000</u>	<u>269,985</u>
Total Wastewater		<u>13,956,000</u>	<u>608,681</u>
Water:			
Revenue bonds	Waterworks Revenue Bonds of 2009 (SRF)	1,341,500	121,041
Revenue bonds	Waterworks Refunding Revenue Bonds of 2013	<u>2,934,000</u>	<u>311,751</u>
Total Water		<u>4,275,500</u>	<u>432,792</u>
Totals		<u>\$ 20,745,397</u>	<u>\$ 1,811,781</u>

CITY OF BOONVILLE
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	\$ 884,761
Infrastructure	4,113,587
Buildings	31,623,935
Improvements other than buildings	13,624,468
Machinery, equipment, and vehicles	6,736,534
Total governmental activities	56,983,285
Electric:	
Land	43,094
Infrastructure	672,780
Buildings	1,802,999
Improvements other than buildings	168,233
Machinery, equipment, and vehicles	621,947
Books and other	132,164
Total Electric	3,441,217
Wastewater:	
Land	398,740
Infrastructure	11,197,333
Buildings	9,896,462
Improvements other than buildings	251,226
Machinery, equipment, and vehicles	1,959,934
Total Wastewater	23,703,695
Water:	
Land	164,305
Infrastructure	6,426,159
Buildings	6,715,699
Improvements other than buildings	1,015,509
Machinery, equipment, and vehicles	930,103
Total Water	15,251,775
Total capital assets	\$ 99,379,972

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.