

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF GRIFFITH

LAKE COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
11/01/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	George Jerome John Volkmann	03-14-12 to 08-31-16 09-01-16 to 12-31-19
President of the Town Council	Glen Gaby Rick Ryfa	01-01-13 to 12-31-13 01-01-14 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 GRIFFITH, LAKE COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Griffith (Town), for the period of January 1, 2013 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, 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 Town.

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 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

September 14, 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.

TOWN OF GRIFFITH  
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	12-31-14
OKTOBERFEST	\$ -	\$ -	\$ -	\$ -	\$ 7,537	\$ -	\$ 7,537
AVE H Project Share	-	-	-	-	137,360	22,463	114,897
MAIN ST PROJECT	-	-	-	-	675,261	626,859	48,402
2014 ROAD PROJECT	-	-	-	-	281,464	281,464	-
GRANT Enbridge Enviro	-	-	-	-	25,000	-	25,000
General Fund	700,518	6,456,912	5,823,087	1,334,343	6,518,073	6,041,103	1,811,313
Motor Vehicle Highway	234,717	513,729	665,030	83,416	921,784	792,664	212,536
Local Road & Street	264,438	161,119	179,488	246,069	163,005	236,639	172,435
PD ANIMAL CNTL DONATIONS	-	756	-	756	2,038	540	2,254
PD BULLET PR VEST GRT	-	550	7,705	(7,155)	-	1,841	(8,996)
DARE PROGRAM	-	-	-	-	1,000	-	1,000
Law Enforce Cont Ed	56,932	19,392	43,636	32,688	17,613	43,008	7,293
Casino Gaming	465,943	206,509	203,367	469,085	320,769	414,541	375,313
Park & Recreation	65,803	231,620	243,215	54,208	235,741	246,568	43,381
Rainy Day Fund	250,000	-	-	250,000	-	-	250,000
CEDIT	-	-	-	-	396,940	213,825	183,115
Federal Asset Seizures	1,033	-	1,011	22	196	-	218
Excess Welfare Distributi	29,450	-	7,547	21,903	-	-	21,903
CCI	159,773	51,230	32,054	178,949	62,301	94,558	146,692
FIRE GRT CN Detectors	-	-	-	-	1,000	-	1,000
PD EQUIP	6,720	6,547	5,076	8,191	43,101	2,352	48,940
FIRE GRANT Mittal	-	-	-	-	7,500	-	7,500
CUM BLDG & EQUIP	442,422	115,793	96,672	461,543	115,564	158,885	418,222
General Improvement	102,466	819,887	251,113	671,240	-	583,614	87,626
Pay Ind Police Pension 25	220,334	457,263	475,191	202,406	545,908	558,350	189,964
CAGIT Public Safety	-	-	-	-	401,555	307,045	94,510
Recycling Grant	30,169	95,873	78,999	47,043	95,907	77,550	65,400
Moving Violations Bureau	1,790	7,933	8,806	917	10,287	8,451	2,753
State Asset Seizures	957	-	936	21	-	-	21
Vandalism Reward	500	-	-	500	-	-	500
2% Engineer Review Fee	15,441	2,268	1,197	16,512	-	-	16,512
Tourism Innkeeper Tax	9,236	4,725	2,414	11,547	4,725	4,414	11,858
Infraction Deferral	3,470	28,827	31,562	735	26,240	22,571	4,404
Unsafe Building NR	28,114	10,117	19,817	18,414	28,113	19,012	27,515
Redevelopment NR	24,602	29,833	41,479	12,956	14,031	60	26,927
Building Escrow	24,610	3,250	6,250	21,610	3,135	1,450	23,295
BLDG Inspection Escrow	-	7,284	-	7,284	16,948	7,400	16,832
2009 GO BOND	62,232	155,668	158,980	58,920	170,225	161,630	67,515
2010 GO BOND	59,513	183,148	191,984	50,677	219,073	193,879	75,871

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

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

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-13			12-31-13			12-31-14
BLG CORP	136,712	159,731	149,235	147,208	102,803	153,510	96,501
SEWER BOND	195,305	406,738	404,523	197,520	391,700	410,820	178,400
Park District Sinking	(1,129)	1,129	-	-	-	-	-
STORM BOND	329,511	539,908	585,489	283,930	601,735	598,024	287,641
PARK CAP	5,764	-	-	5,764	-	5,764	-
GUN RNG INTERLOCAL	5,534	40,045	20,032	25,547	50,020	25,292	50,275
FIRE DONATION	68,625	18,234	14,167	72,692	4,065	36,500	40,257
K-9 UNIT DONATION	49,881	19,555	51,413	18,023	7,552	12,759	12,816
VEST DONATION	325	980	2,007	(702)	38,450	30,121	7,627
SR CENTER	2,126	15,234	15,245	2,115	14,353	17,004	(536)
Redevlp Brochure Donation	500	-	500	-	-	-	-
SWAT DONATION	1,558	750	1,220	1,088	-	145	943
EMPLOYER DONATION	6,035	1,250	582	6,703	4,203	9,951	955
PD DONATION GEN	-	6,207	3,156	3,051	1,155	536	3,670
4PD JOINT CRIME CNTL GRT	-	6,340	6,408	(68)	-	-	(68)
PD GRT D3-13-7324 SEAT BL	-	5,820	6,939	(1,119)	1,430	5,728	(5,417)
PD GRT D3-13- 7255 DUI	-	4,877	2,483	2,394	-	-	2,394
AGG Grant Agress Drv/ OSS	-	-	369	(369)	-	612	(981)
PD Grant Child Seat Ins	-	3,055	1,673	1,382	60	1,178	264
PD LCSAC GRT BPT	-	4,408	4,408	-	6,806	6,806	-
PD Grt Enbridge Tasers	-	1,000	-	1,000	-	1,000	-
PD Pedigree Grant	-	1,000	-	1,000	-	835	165
PD Shelter Donation	-	37,119	15,654	21,465	22,084	19,198	24,351
FUEL INTERLOCAL	28,515	54,330	63,456	19,389	55,951	56,059	19,281
PET SMART GRANT	569	-	-	569	-	-	569
CN Mitigation	1,246,650	-	921,941	324,709	-	324,709	-
DRC	30,842	3,320	7,580	26,582	10,650	10,547	26,685
Cash Drawer #2	200	-	-	200	-	-	200
Cash Drawer #1	200	-	-	200	-	-	200
Rock n Rails	26,775	84,674	69,531	41,918	98,526	104,536	35,908
FRANKLIN CTR	65,430	273,663	288,009	51,084	197,539	149,276	99,347
CRIME PREVENTION	(2,816)	45,235	5,422	36,997	19,656	9,441	47,212
GSEC	12,124	10,354	12,876	9,602	11,294	12,411	8,485
CENTRAL MARKET	-	41,065	17,679	23,386	34,154	36,430	21,110
TIFMall Area	622,679	434,417	415,386	641,710	425,615	239,434	827,891
Payroll Net Warrants	-	324	324	-	1,144	1,144	-
Payroll Direct Dep Net	-	3,167,139	3,167,139	-	3,348,119	3,348,119	-
Payroll Federal w/h	-	529,681	529,681	-	565,074	565,074	-
Payroll FICA	-	258,412	258,412	-	276,337	276,337	-

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Payroll Medicare	-	107,801	107,801	-	116,558	116,558	-
Payroll State w/h	-	140,894	140,894	-	151,526	151,526	-
PAYROLL COUNTY W/H	-	14,619	14,619	-	65,064	65,064	-
Payroll PERF	-	229,245	229,245	-	253,610	253,610	-
Payroll Police PERF 1977	559	374,965	374,965	559	453,953	453,953	559
Payroll Vol PERF	-	4,542	4,542	-	4,805	4,805	-
Payroll Self Insurance	642,909	1,038,386	1,083,329	597,966	964,583	1,325,804	236,745
Payroll Teamster Insuranc	-	234,505	234,504	1	233,204	233,205	-
Payroll Colonial Insuranc	-	276	276	-	276	276	-
Payroll AFLAC Ins	-	7,936	7,936	-	6,062	6,062	-
Payroll Unum Ins	-	3,819	3,819	-	3,647	3,647	-
Payroll Union Dues	-	9,428	9,428	-	9,418	9,418	-
Payroll Humana Ins	-	4,786	4,786	-	5,032	5,032	-
Payroll FOP Dues	-	3,290	3,290	-	3,145	3,145	-
Payroll Deferred Comp 457	-	39,794	39,794	-	40,021	40,021	-
Pay Vehicle Assess	-	875	875	-	3,250	3,250	-
Payroll Child Support	-	43,889	43,889	-	42,753	42,753	-
Pay Gam St Catherine's H	-	-	-	-	313	313	-
Pay Gam LVNV funding LLC	-	2,036	2,036	-	274	274	-
Pay Gam US Dept of Educa	-	1,122	1,122	-	3,942	3,942	-
Pay Gam St Marys Medical	-	1,074	1,074	-	-	-	-
Pay Gam Asset Accept	-	3,250	3,250	-	3,250	3,250	-
Pay Gam Atlantic Credit	-	838	838	-	-	-	-
Pay Garnish Olena	-	266	266	-	-	-	-
Pay Gam Chapter 13	-	15,420	15,420	-	15,420	15,420	-
Health Benefit Claims	18,034	860,009	807,327	70,716	1,108,365	1,127,489	51,592
STORM OPERATING	228,872	558,400	348,550	438,722	645,022	783,620	300,124
STORM Capital Reserve	1,611,992	90,000	105,370	1,596,622	-	585,094	1,011,528
SEWER OPERATING	163,677	2,116,238	2,365,029	(85,114)	2,238,698	2,014,067	139,517
SEWER DEPOSITS REF/RET	97,149	12,500	5,903	103,746	16,400	7,096	113,050
Sewer Utility Capital	28,222	15,100	-	43,322	10,800	4,738	49,384
WATER DEPT OPERATING	(263,738)	1,570,795	1,761,911	(454,854)	2,059,773	1,979,942	(375,023)
WATER DEPOSITS REF/RET	101,970	11,350	8,129	105,191	16,750	9,557	112,384
WATER CAPITAL RESERVE	(42,166)	19,500	-	(22,666)	22,842	-	176
WATER 2003 BOND	334,907	401,000	713,276	22,631	-	22,631	-
WATER DEPT RESERVE	406,998	-	-	406,998	-	-	406,998
Water Utility 2010 Loan	-	10,000	-	10,000	-	10,000	-
<b>Totals</b>	<b>\$ 9,422,483</b>	<b>\$ 23,694,175</b>	<b>\$ 24,063,048</b>	<b>\$ 9,053,610</b>	<b>\$ 26,258,625</b>	<b>\$ 26,885,098</b>	<b>\$ 8,427,137</b>

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

TOWN OF GRIFFITH  
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	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Community Crossing Grant	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000
SWAT INTERLOCAL	-	-	-	-	29,159	5,722	23,437
OKTOBERFEST	7,537	18,176	22,243	3,470	-	3,470	-
MAIN ST PROJECT	48,402	20,585	68,987	-	-	-	-
GRANT Enbridge Enviro	25,000	-	17,742	7,258	100	-	7,358
SIGN MODERNIZATION	-	40,000	-	40,000	37,380	45,300	32,080
FLASHING BEACON ON MAIN	-	30,000	-	30,000	35,800	52,300	13,500
EVENTS	-	-	-	-	369,235	367,591	1,644
WINTERFEST	-	17,173	11,196	5,977	-	5,977	-
General Fund	1,811,313	6,391,698	6,445,858	1,757,153	6,416,277	6,550,864	1,622,566
Motor Vehicle Highway	212,536	897,799	801,462	308,873	877,304	845,844	340,333
Local Road & Street	172,435	165,985	257,344	81,076	164,281	57,837	187,520
PD ANIMAL CNTL DONATIONS	2,254	5,023	2,114	5,163	1,971	1,276	5,858
PD BULLET PR VEST GRT	(8,996)	2,567	9,734	(16,163)	8,330	7,773	(15,606)
UTILITY Trash Escrow Operating	-	514,941	514,941	-	1,071,141	1,071,123	18
DARE PROGRAM	1,000	-	470	530	6,945	3,222	4,253
Law Enforce Cont Ed	7,293	23,365	23,066	7,592	26,845	27,155	7,282
Casino Gaming	375,313	174,876	387,125	163,064	176,798	166,511	173,351
Park & Recreation	43,381	275,326	281,188	37,519	947,257	349,550	635,226
Rainy Day Fund	250,000	-	-	250,000	50,000	60,000	240,000
CEDIT	183,115	409,670	507,321	85,464	405,955	369,692	121,727
LOIT	-	-	-	-	320,807	60,000	260,807
Federal Asset Seizures	218	-	-	218	-	-	218
Levy Excess Fund	-	566	-	566	-	-	566
Excess Welfare Distributi	21,903	-	-	21,903	-	21,903	-
CCI	146,692	51,693	137,168	61,217	53,287	45,700	68,804
FIRE GRT CN Detectors	1,000	1,000	1,000	1,000	-	-	1,000
HIDTA/DHE	-	481	2,082	(1,601)	-	-	(1,601)
PD EQUIP	48,940	19,476	10,602	57,814	28,212	72,760	13,266
CUM BLDG & EQUIP	418,222	123,808	118,242	423,788	127,592	245,097	306,283
General Improvement	87,626	335,000	350,718	71,908	77,787	65,451	84,244
Payroll Self Insurance	-	-	-	-	537,953	477,173	60,780
Pay Ind Police Pension 25	189,964	595,925	597,044	188,845	652,280	588,939	252,186
CAGIT Public Safety	94,510	423,877	469,018	49,369	395,418	341,630	103,157
Recycling Grant	65,400	95,928	99,146	62,182	95,857	9,876	148,163
Moving Violations Bureau	2,753	868	3,621	-	-	-	-
State Asset Seizures	21	3,969	-	3,990	5,869	9,476	383
Vandalism Reward	500	-	-	500	-	-	500
2% Engineer Review Fee	16,512	-	-	16,512	-	-	16,512
Tourism Innkeeper Tax	11,858	4,725	10,981	5,602	4,725	3,288	7,039
Infraction Deferral	4,404	4,037	8,441	-	-	-	-
Unsafe Building NR	27,515	439	3,374	24,580	-	-	24,580

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Redevelopment NR	26,927	4,200	15,490	15,637	48,519	6,204	57,952
Building Escrow	23,295	5,900	3,446	25,749	4,800	3,700	26,849
BLDG Inspection Escrow	16,832	23,416	7,460	32,788	24,778	7,800	49,766
2009 GO BOND	67,515	173,721	164,854	76,382	162,794	166,774	72,402
2010 GO BOND	75,871	182,234	185,254	72,851	199,672	191,346	81,177
BLG CORP	96,501	105,520	153,650	48,371	190,294	153,975	84,690
BUILDING CORP Debt Reserve	-	-	-	-	87,426	-	87,426
SEWER BOND	178,400	517,030	406,440	288,990	177,590	466,580	-
STORM BOND	287,641	524,657	559,106	253,192	480,255	545,606	187,841
GUN RNG INTERLOCAL	50,275	40,113	21,359	69,029	41,175	26,142	84,062
FIRE DONATION	40,257	70	22,006	18,321	17	7,869	10,469
K-9 UNIT DONATION	12,816	3,228	2,859	13,185	1,035	421	13,799
VEST DONATION	7,627	2,800	968	9,459	7,980	8,295	9,144
SR CENTER	(536)	17,717	14,340	2,841	21,189	19,306	4,724
SWAT DONATION	943	-	318	625	1,525	691	1,459
EMPLOYER DONATION	955	200	-	1,155	250	-	1,405
PD DONATION GEN	3,670	6,270	3,478	6,462	3,698	4,646	5,514
PD BULLET PR VEST GRT	-	-	-	-	1,721	800	921
4PD JOINT CRIME CNTL GRT	(68)	-	-	(68)	-	-	(68)
PD GRT D3-13-7324 SEAT BL	(5,417)	11,892	9,616	(3,141)	17,235	19,145	(5,051)
PD GRT D3-13- 7255 DUI	2,394	8,650	3,282	7,762	10,925	14,547	4,140
AGG Grant Agress Drv/ OSS	(981)	981	-	-	-	-	-
PD Grant Child Seat Ins	264	1,580	650	1,194	-	-	1,194
PD Pedigree Grant	165	-	31	134	-	69	65
PD LCSAC Cloud Solution GRT	-	-	-	-	7,500	7,500	-
PD Shelter Donation	24,351	12,086	14,034	22,403	50,152	57,376	15,179
FUEL INTERLOCAL	19,281	41,979	40,709	20,551	22,867	37,934	5,484
PET SMART GRANT	569	-	569	-	-	-	-
DRC	26,685	350	21,674	5,361	6,509	11,870	-
Cash Drawer #2	200	-	-	200	-	-	200
Cash Drawer #1	200	-	-	200	-	-	200
Rock n Rails	35,908	124,079	145,193	14,794	-	-	14,794
FRANKLIN CTR	99,347	86,989	163,602	22,734	138,002	160,735	1
CRIME PREVENTION	47,212	-	9,944	37,268	-	1,000	36,268
GSEC	8,485	11,365	12,740	7,110	18,371	15,418	10,063
CENTRAL MARKET	21,110	49,211	39,143	31,178	-	31,178	-
TIF Mall Area	827,891	279,489	631,420	475,960	319,810	588,170	207,600
TIF Downtown Area	-	102,681	-	102,681	10,087	31,296	81,472
TIF #3	-	30	-	30	-	-	30
AVE H Project Share	114,897	121,853	50,116	186,634	1,012	9,755	177,891
CONNECTION PROJECT	-	53,240	49,735	3,505	46,556	59,818	(9,757)
Payroll Net Warrants	-	2,108	2,108	-	423	423	-

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
Payroll Direct Dep Net	-	3,420,590	3,420,590	-	3,481,305	3,481,305	-
Payroll Federal w/h	-	574,229	574,229	-	575,871	575,871	-
Payroll FICA	-	255,157	257,266	(2,109)	268,259	266,150	-
Payroll Medicare	-	117,362	117,362	-	121,792	121,792	-
Payroll State w/h	-	148,750	148,750	-	153,529	153,529	-
PAYROLL COUNTY W/H	-	65,553	65,553	-	66,912	66,912	-
Payroll PERF	-	230,349	230,349	-	242,809	242,809	-
Payroll Police PERF 1977	559	538,575	538,575	559	544,631	544,631	559
Payroll Vol PERF	-	4,893	4,893	-	4,977	4,977	-
Payroll Self Insurance	236,745	1,515,742	1,440,322	312,165	-	-	312,165
Payroll Teamster Insuranc	-	249,164	249,164	-	277,720	277,720	-
Payroll Colonial Insuranc	-	276	276	-	276	276	-
Payroll AFLAC Ins	-	5,646	5,646	-	5,949	5,949	-
Payroll Unum Ins	-	3,284	3,284	-	3,155	3,155	-
Payroll Union Dues	-	9,504	9,504	-	10,213	10,213	-
Payroll Humana Ins	-	4,417	4,417	-	3,240	3,240	-
Payroll FOP Dues	-	3,745	3,745	-	4,575	4,575	-
Payroll Deferred Comp 457	-	42,523	42,523	-	34,706	34,706	-
Pay Vehicle Assess	-	3,300	3,300	-	4,150	4,150	-
Payroll Child Support	-	33,051	33,051	-	34,073	34,073	-
Pay Garn Office of the Standing Trustee C	-	-	-	-	12,846	12,846	-
Pay Garn Crown Point Com. Schools	-	888	888	-	-	-	-
Pay Garn St Catherine's H	-	775	775	-	-	-	-
Pay Garn Munster Medical Research	-	930	930	-	1,305	1,305	-
Pay Garn IN Dept of Reven	-	2,009	2,009	-	-	-	-
Pay Garn Asset Accept	-	1,454	1,454	-	-	-	-
Pay Garn Chapter 13	-	16,013	16,013	-	10,082	10,082	-
Pay Garn Calumet College of St Joe	-	-	-	-	1,275	1,275	-
Pay Garn Munster Radiology Group	-	-	-	-	913	913	-
Pay Garn Community Care Network	-	-	-	-	936	936	-
Health Benefit Claims	51,592	1,350,008	1,314,571	87,029	450,004	532,391	4,642
STORM OPERATING	300,124	707,041	887,504	119,661	846,886	939,280	27,267
STORM Capital Reserve	1,011,528	-	420,379	591,149	199,817	408,260	382,706
SEWER OPERATING	139,517	2,198,142	2,001,238	336,421	2,190,034	2,209,986	316,469
SEWER DEPOSITS REF/RET	113,050	17,175	9,250	120,975	20,500	11,667	129,808
SEWER Capital Reserve	49,384	10,850	-	60,234	51,758	20,000	91,992
WATER DEPT OPERATING	(375,023)	2,013,247	2,139,942	(501,718)	2,041,288	2,020,942	(481,372)
WATER DEPOSITS REF/RET	112,384	17,675	10,510	119,549	21,050	11,399	129,200
WATER CAPITAL RESERVE	176	12,701	-	12,877	15,719	4,650	23,946
WATER DEBT RESERVE	406,998	-	-	406,998	-	-	406,998
Totals	<u>\$ 8,427,137</u>	<u>\$ 26,739,633</u>	<u>\$ 27,876,084</u>	<u>\$ 7,290,686</u>	<u>\$ 27,531,287</u>	<u>\$ 26,610,854</u>	<u>\$ 8,211,119</u>

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

TOWN OF GRIFFITH  
NOTES TO FINANCIAL STATEMENTS

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

TOWN OF GRIFFITH  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

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

*E. Disbursements*

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

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

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

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

*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 GRIFFITH  
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 GRIFFITH  
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 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 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 GRIFFITH  
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. 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 Town are established by the Board of Trustees of INPRS.

TOWN OF GRIFFITH  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. For some of the funds, including PD BULLET PR VEST GRT, 4PD JOINT CRIME CNTL GRT, PD GRT D3-13-7324 SEAT BL, AGG Grant Agress Drv/ OSS, HIDTA/DHE, and CONNECTION PROJECT, this is the result of having to disburse the money to receive a grant reimbursement.

For the WATER DEPT OPERATING fund, there were not sufficient cash collections to cover the operating disbursements.

**Note 8. Holding Corporation**

The Town has entered into a capital lease with Griffith Public Works Building Corp (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 Town. The lessor has been determined to be a related-party of the Town. Lease payments during the years 2013, 2014, 2015, and 2016 totaled \$153,412.50, \$153,510, \$153,150, and \$152,475, respectively.

**Note 9. Subsequent Events**

In 2016, the Town entered into a Park Bond in the amount of \$605,000, which was not reported in the Schedule of Leases and Debt, as no payments were due until 2017. The Town also entered into a Sanitary Bond in 2017 in the amount of \$9,750,000 the first payment will be made in 2017. The Town has invested some of the proceeds of the Sanitary Bond because the bulk of the work to be done will not occur until late 2017. The Town invested \$2,000,000 in a money market account and \$4,000,000 in a 6-month Certificate of Deposit.

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#### 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.

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

	OKTOBERFEST	AVE H Project Share	MAIN ST PROJECT	2014 ROAD PROJECT	GRANT Enbridge Enviro	General Fund	Motor Vehicle Highway	Local Road & Street	PD ANIMAL CNTL DONATIONS	PD BULLET PR VEST GRT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	700,518	234,717	264,438	-	-
Receipts:										
Taxes	-	-	-	-	-	4,078,014	-	-	-	-
Licenses and permits	-	-	-	-	-	481,456	3,400	-	-	-
Intergovernmental receipts	-	-	-	-	-	450,096	500,850	160,945	-	550
Charges for services	-	-	-	-	-	1,184,459	1,125	-	-	-
Fines and forfeits	-	-	-	-	-	81,443	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	181,444	8,354	174	756	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,456,912</b>	<b>513,729</b>	<b>161,119</b>	<b>756</b>	<b>550</b>
Disbursements:										
Personal services	-	-	-	-	-	3,894,589	310,541	-	-	-
Supplies	-	-	-	-	-	235,385	130,684	58,458	-	-
Other services and charges	-	-	-	-	-	1,663,074	222,567	121,030	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	30,039	1,238	-	-	7,705
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,823,087</b>	<b>665,030</b>	<b>179,488</b>	<b>-</b>	<b>7,705</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	633,825	(151,301)	(18,369)	756	(7,155)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	1,334,343	83,416	246,069	756	(7,155)

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

	DARE PROGRAM	Law Enforce Cont Ed	Casino Gaming	Park & Recreation	Rainy Day Fund	CEDIT	Federal Asset Seizures	Excess Welfare Distributi	CCI	FIRE GRT CN Detectors
Cash and investments - beginning	\$ -	\$ 56,932	\$ 465,943	\$ 65,803	\$ 250,000	\$ -	\$ 1,033	\$ 29,450	\$ 159,773	\$ -
Receipts:										
Taxes	-	-	-	159,911	-	-	-	-	-	-
Licenses and permits	-	9,495	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	206,101	16,732	-	-	-	-	45,349	-
Charges for services	-	5,939	-	50,583	-	-	-	-	5,594	-
Fines and forfeits	-	3,958	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	408	4,394	-	-	-	-	287	-
Total receipts	-	19,392	206,509	231,620	-	-	-	-	51,230	-
Disbursements:										
Personal services	-	26,766	-	108,734	-	-	-	638	-	-
Supplies	-	-	-	35,763	-	-	1,011	-	-	-
Other services and charges	-	14,055	125,367	55,039	-	-	-	2,000	-	-
Debt service - principal and interest	-	-	-	1,094	-	-	-	-	-	-
Capital outlay	-	2,815	78,000	42,585	-	-	-	4,909	32,054	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	43,636	203,367	243,215	-	-	1,011	7,547	32,054	-
Excess (deficiency) of receipts over disbursements	-	(24,244)	3,142	(11,595)	-	-	(1,011)	(7,547)	19,176	-
Cash and investments - ending	\$ -	\$ 32,688	\$ 469,085	\$ 54,208	\$ 250,000	\$ -	\$ 22	\$ 21,903	\$ 178,949	\$ -

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

	PD EQUIP	FIRE GRANT Mittal	CUM BLDG & EQUIP	General Improvement	Pay Ind Police Pension 25	CAGIT Public Safety	Recycling Grant	Moving Violations Bureau	State Asset Seizures	Vandalism Reward
Cash and investments - beginning	\$ 6,720	\$ -	\$ 442,422	\$ 102,466	\$ 220,334	\$ -	\$ 30,169	\$ 1,790	\$ 957	\$ 500
Receipts:										
Taxes	-	-	104,644	-	-	-	95,796	-	-	-
Licenses and permits	240	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,949	-	457,263	-	-	-	-	-
Charges for services	6,307	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	7,933	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	200	819,887	-	-	77	-	-	-
Total receipts	6,547	-	115,793	819,887	457,263	-	95,873	7,933	-	-
Disbursements:										
Personal services	-	-	-	-	475,191	-	-	-	-	-
Supplies	5,076	-	-	-	-	-	477	-	936	-
Other services and charges	-	-	26,784	-	-	-	74,203	8,806	-	-
Debt service - principal and interest	-	-	69,888	-	-	-	-	-	-	-
Capital outlay	-	-	-	251,113	-	-	4,319	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,076	-	96,672	251,113	475,191	-	78,999	8,806	936	-
Excess (deficiency) of receipts over disbursements	1,471	-	19,121	568,774	(17,928)	-	16,874	(873)	(936)	-
Cash and investments - ending	\$ 8,191	\$ -	\$ 461,543	\$ 671,240	\$ 202,406	\$ -	\$ 47,043	\$ 917	\$ 21	\$ 500

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

	2% Engineer Review Fee	Tourism Innkeeper Tax	Infraction Deferral	Unsafe Building NR	Redevelopment NR	Building Escrow	BLDG Inspection Escrow	2009 GO BOND	2010 GO BOND	BLG CORP
Cash and investments - beginning	\$ 15,441	\$ 9,236	\$ 3,470	\$ 28,114	\$ 24,602	\$ 24,610	\$ -	\$ 62,232	\$ 59,513	\$ 136,712
Receipts:										
Taxes	-	4,725	-	-	-	-	-	140,885	165,800	145,369
Licenses and permits	-	-	-	10,117	2,094	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	14,741	17,348	14,362
Charges for services	2,268	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	28,827	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	27,739	3,250	7,284	42	-	-
Total receipts	2,268	4,725	28,827	10,117	29,833	3,250	7,284	155,668	183,148	159,731
Disbursements:										
Personal services	-	-	-	-	3,460	-	-	-	-	-
Supplies	-	-	-	22	-	-	-	-	-	-
Other services and charges	1,197	2,414	31,562	17,245	36,611	6,250	-	-	500	675
Debt service - principal and interest	-	-	-	-	-	-	-	158,980	191,484	148,560
Capital outlay	-	-	-	2,550	1,408	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,197	2,414	31,562	19,817	41,479	6,250	-	158,980	191,984	149,235
Excess (deficiency) of receipts over disbursements	1,071	2,311	(2,735)	(9,700)	(11,646)	(3,000)	7,284	(3,312)	(8,836)	10,496
Cash and investments - ending	\$ 16,512	\$ 11,547	\$ 735	\$ 18,414	\$ 12,956	\$ 21,610	\$ 7,284	\$ 58,920	\$ 50,677	\$ 147,208

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

	SEWER BOND	Park District Sinking	STORM BOND	PARK CAP	GUN RNG INTERLOCAL	FIRE DONATION	K-9 UNIT DONATION	VEST DONATION	SR CENTER	Redevelop Brochure Donation
Cash and investments - beginning	\$ 195,305	\$ (1,129)	\$ 329,511	\$ 5,764	\$ 5,534	\$ 68,625	\$ 49,881	\$ 325	\$ 2,126	\$ 500
Receipts:										
Taxes	369,692	-	445,533	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	36,497	-	43,985	-	-	-	-	-	-	-
Charges for services	-	-	50,000	-	40,000	-	-	-	11,190	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	549	1,129	390	-	45	18,234	19,555	980	4,044	-
Total receipts	406,738	1,129	539,908	-	40,045	18,234	19,555	980	15,234	-
Disbursements:										
Personal services	-	-	-	-	2,435	-	-	-	-	-
Supplies	-	-	-	-	4,971	4,538	3,684	2,007	13,206	-
Other services and charges	-	-	500	-	8,383	4,587	35,979	-	1,983	500
Debt service - principal and interest	404,523	-	584,989	-	-	-	7,638	-	-	-
Capital outlay	-	-	-	-	4,243	5,042	4,112	-	56	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	404,523	-	585,489	-	20,032	14,167	51,413	2,007	15,245	500
Excess (deficiency) of receipts over disbursements	2,215	1,129	(45,581)	-	20,013	4,067	(31,858)	(1,027)	(11)	(500)
Cash and investments - ending	\$ 197,520	\$ -	\$ 283,930	\$ 5,764	\$ 25,547	\$ 72,692	\$ 18,023	\$ (702)	\$ 2,115	\$ -

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

	SWAT DONATION	EMPLOYER DONATION	PD DONATION GEN	4PD JOINT CRIME CNTL GRT	PD GRT D3-13-7324 SEAT BL	PD GRT D3-13- 7255 DUI	AGG Grant Agress Drv/ OSS	PD Grant Child Seat Ins	PD LCSAC GRT BPT	PD Grt Enbridge Tasers
Cash and investments - beginning	\$ 1,558	\$ 6,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,340	-	-	-	-	-	-
Charges for services	-	-	-	-	5,820	4,877	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	750	1,250	6,207	-	-	-	-	3,055	4,408	1,000
Total receipts	750	1,250	6,207	6,340	5,820	4,877	-	3,055	4,408	1,000
Disbursements:										
Personal services	-	-	-	6,408	6,939	2,483	369	-	-	-
Supplies	276	582	1,488	-	-	-	-	1,673	4,408	-
Other services and charges	-	-	1,668	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	944	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,220	582	3,156	6,408	6,939	2,483	369	1,673	4,408	-
Excess (deficiency) of receipts over disbursements	(470)	668	3,051	(68)	(1,119)	2,394	(369)	1,382	-	1,000
Cash and investments - ending	\$ 1,088	\$ 6,703	\$ 3,051	\$ (68)	\$ (1,119)	\$ 2,394	\$ (369)	\$ 1,382	\$ -	\$ 1,000

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

	PD Pedigree Grant	PD Shelter Donation	FUEL INTERLOCAL	PET SMART GRANT	CN Mitigation	DRC	Cash Drawer #2	Cash Drawer #1	Rock n Rails	FRANKLIN CTR
Cash and investments - beginning	\$ -	\$ -	\$ 28,515	\$ 569	\$ 1,246,650	\$ 30,842	\$ 200	\$ 200	\$ 26,775	\$ 65,430
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	54,330	-	-	-	-	-	35,782	253,272
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	1,000	37,119	-	-	-	3,320	-	-	48,892	20,391
Total receipts	1,000	37,119	54,330	-	-	3,320	-	-	84,674	273,663
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	1,118	3,068
Supplies	-	840	63,349	-	-	1,458	-	-	19,028	38,951
Other services and charges	-	14,814	-	-	143,743	5,122	-	-	49,385	135,101
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	107	-	778,198	1,000	-	-	-	110,889
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	15,654	63,456	-	921,941	7,580	-	-	69,531	288,009
Excess (deficiency) of receipts over disbursements	1,000	21,465	(9,126)	-	(921,941)	(4,260)	-	-	15,143	(14,346)
Cash and investments - ending	\$ 1,000	\$ 21,465	\$ 19,389	\$ 569	\$ 324,709	\$ 26,582	\$ 200	\$ 200	\$ 41,918	\$ 51,084

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

	CRIME PREVENTION	GSEC	CENTRAL MARKET	TIFMall Area	Payroll Net Warrants	Payroll Direct Dep Net	Payroll Federal w/h	Payroll FICA	Payroll Medicare	Payroll State w/h
Cash and investments - beginning	\$ (2,816)	\$ 12,124	\$ -	\$ 622,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	433,304	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	16,340	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	45,235	10,354	24,725	1,113	324	3,167,139	529,681	258,412	107,801	140,894
Total receipts	45,235	10,354	41,065	434,417	324	3,167,139	529,681	258,412	107,801	140,894
Disbursements:										
Personal services	3,259	-	-	-	-	-	-	-	-	-
Supplies	-	960	6,100	-	-	-	-	-	-	-
Other services and charges	-	11,916	11,579	45,864	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	2,163	-	-	369,522	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	324	3,167,139	529,681	258,412	107,801	140,894
Total disbursements	5,422	12,876	17,679	415,386	324	3,167,139	529,681	258,412	107,801	140,894
Excess (deficiency) of receipts over disbursements	39,813	(2,522)	23,386	19,031	-	-	-	-	-	-
Cash and investments - ending	\$ 36,997	\$ 9,602	\$ 23,386	\$ 641,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL COUNTY W/H	Payroll PERF	Payroll Police PERF 1977	Payroll Vol PERF	Payroll Self Insurance	Payroll Teamster Insuranc	Payroll Colonial Insuranc	Payroll AFLAC Ins	Payroll Unum Ins
Cash and investments - beginning	\$ -	\$ -	\$ 559	\$ -	\$ 642,909	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	14,619	229,245	374,965	4,542	1,038,386	234,505	276	7,936	3,819
Total receipts	14,619	229,245	374,965	4,542	1,038,386	234,505	276	7,936	3,819
Disbursements:									
Personal services	-	-	-	-	1,083,329	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	14,619	229,245	374,965	4,542	-	234,504	276	7,936	3,819
Total disbursements	14,619	229,245	374,965	4,542	1,083,329	234,504	276	7,936	3,819
Excess (deficiency) of receipts over disbursements	-	-	-	-	(44,943)	1	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 559	\$ -	\$ 597,966	\$ 1	\$ -	\$ -	\$ -

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

	Payroll Union Dues	Payroll Humana Ins	Payroll FOP Dues	Payroll Deferred Comp 457	Pay Vehicle Assess	Payroll Child Support	Pay Garn St Catherine's H	Pay Garn LVNV funding LLC	Pay Garn US Dept of Educa
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	9,428	4,786	3,290	39,794	875	43,889	-	2,036	1,122
Total receipts	9,428	4,786	3,290	39,794	875	43,889	-	2,036	1,122
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	9,428	4,786	3,290	39,794	875	43,889	-	2,036	1,122
Total disbursements	9,428	4,786	3,290	39,794	875	43,889	-	2,036	1,122
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Pay Garn St Marys Medical	Pay Garn Asset Accept	Pay Garn Atlantic Credit	Pay Garnish Olena	Pay Garn Chapter 13	Health Benefit Claims	STORM OPERATING	STORM Capital Reserve	SEWER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,034	\$ 228,872	\$ 1,611,992	\$ 163,677
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	540,784	90,000	2,065,385
Penalties	-	-	-	-	-	-	16,635	-	49,067
Other receipts	1,074	3,250	838	266	15,420	860,009	981	-	1,786
Total receipts	1,074	3,250	838	266	15,420	860,009	558,400	90,000	2,116,238
Disbursements:									
Personal services	-	-	-	-	-	-	46,244	-	360,726
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	14,003	-	20,700
Debt service - principal and interest	-	-	-	-	-	-	-	-	17,626
Capital outlay	-	-	-	-	-	-	112,562	105,370	3,366
Utility operating expenses	-	-	-	-	-	-	175,499	-	1,962,611
Other disbursements	1,074	3,250	838	266	15,420	807,327	242	-	-
Total disbursements	1,074	3,250	838	266	15,420	807,327	348,550	105,370	2,365,029
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	52,682	209,850	(15,370)	(248,791)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,716	\$ 438,722	\$ 1,596,622	\$ (85,114)

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

	SEWER DEPOSITS REF/RET	Sewer Utility Capital	WATER DEPT OPERATING	WATER DEPOSITS REF/RET	WATER CAPITAL RESERVE	WATER 2003 BOND	WATER DEPT RESERVE	Water Utility 2010 Loan	Totals
Cash and investments - beginning	\$ 97,149	\$ 28,222	\$ (263,738)	\$ 101,970	\$ (42,166)	\$ 334,907	\$ 406,998	\$ -	\$ 9,422,483
Receipts:									
Taxes	-	-	-	-	-	-	-	-	6,143,673
Licenses and permits	-	-	-	-	-	-	-	-	506,802
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,982,108
Charges for services	-	-	-	-	-	-	-	-	1,727,886
Fines and forfeits	-	-	-	-	-	-	-	-	122,161
Utility fees	-	15,100	1,541,320	-	19,500	401,000	-	10,000	4,683,089
Penalties	-	-	21,707	-	-	-	-	-	87,409
Other receipts	12,500	-	7,768	11,350	-	-	-	-	8,441,047
Total receipts	12,500	15,100	1,570,795	11,350	19,500	401,000	-	10,000	23,694,175
Disbursements:									
Personal services	-	-	768,860	-	-	-	-	-	7,105,157
Supplies	-	-	-	-	-	-	-	-	635,331
Other services and charges	-	-	14,838	-	-	-	-	-	2,930,044
Debt service - principal and interest	-	-	55,354	-	-	712,776	-	-	2,352,912
Capital outlay	-	-	188,837	-	-	-	-	-	2,145,146
Utility operating expenses	5,903	-	583,271	-	-	500	-	-	2,727,784
Other disbursements	-	-	150,751	8,129	-	-	-	-	6,166,674
Total disbursements	5,903	-	1,761,911	8,129	-	713,276	-	-	24,063,048
Excess (deficiency) of receipts over disbursements	6,597	15,100	(191,116)	3,221	19,500	(312,276)	-	10,000	(368,873)
Cash and investments - ending	\$ 103,746	\$ 43,322	\$ (454,854)	\$ 105,191	\$ (22,666)	\$ 22,631	\$ 406,998	\$ 10,000	\$ 9,053,610

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

	OKTOBERFEST	AVE H Project Share	MAIN ST PROJECT	2014 ROAD PROJECT	GRANT Enbridge Enviro	General Fund	Motor Vehicle Highway	Local Road & Street	PD ANIMAL CNTL DONATIONS	PD BULLET PR VEST GRT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,334,343	\$ 83,416	\$ 246,069	\$ 756	\$ (7,155)
Receipts:										
Taxes	-	-	-	-	-	4,211,744	240,765	-	-	-
Licenses and permits	-	-	-	-	-	396,502	3,541	-	-	-
Intergovernmental receipts	-	37,360	-	-	-	595,112	635,125	162,859	-	-
Charges for services	7,537	-	-	-	-	1,169,335	2,725	-	-	-
Fines and forfeits	-	-	-	-	-	54,510	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	100,000	675,261	281,464	25,000	90,870	39,628	146	2,038	-
Total receipts	7,537	137,360	675,261	281,464	25,000	6,518,073	921,784	163,005	2,038	-
Disbursements:										
Personal services	-	-	-	-	-	4,091,614	340,727	-	-	-
Supplies	-	-	-	-	-	262,740	204,996	12,737	540	-
Other services and charges	-	22,463	530,235	68,345	-	1,618,384	246,941	223,902	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	96,624	213,119	-	68,365	-	-	-	1,841
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	22,463	626,859	281,464	-	6,041,103	792,664	236,639	540	1,841
Excess (deficiency) of receipts over disbursements	7,537	114,897	48,402	-	25,000	476,970	129,120	(73,634)	1,498	(1,841)
Cash and investments - ending	\$ 7,537	\$ 114,897	\$ 48,402	\$ -	\$ 25,000	\$ 1,811,313	\$ 212,536	\$ 172,435	\$ 2,254	\$ (8,996)

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

	DARE PROGRAM	Law Enforce Cont Ed	Casino Gaming	Park & Recreation	Rainy Day Fund	CEDIT	Federal Asset Seizures	Excess Welfare Distributi	CCI	FIRE GRT CN Detectors
Cash and investments - beginning	\$ -	\$ 32,688	\$ 469,085	\$ 54,208	\$ 250,000	\$ -	\$ 22	\$ 21,903	\$ 178,949	\$ -
Receipts:										
Taxes	-	-	-	172,179	-	-	-	-	-	-
Licenses and permits	-	6,450	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	320,476	15,352	-	396,940	-	-	44,684	-
Charges for services	-	7,991	-	45,173	-	-	-	-	4,808	-
Fines and forfeits	-	2,639	-	-	-	-	196	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	1,000	533	293	3,037	-	-	-	-	12,809	1,000
Total receipts	1,000	17,613	320,769	235,741	-	396,940	196	-	62,301	1,000
Disbursements:										
Personal services	-	26,174	-	125,694	-	-	-	-	-	-
Supplies	-	-	-	52,914	-	-	-	-	-	-
Other services and charges	-	11,405	164,541	67,960	-	150,401	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	5,429	-	-	-	63,424	-	-	94,558	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	250,000	-	-	-	-	-	-	-
Total disbursements	-	43,008	414,541	246,568	-	213,825	-	-	94,558	-
Excess (deficiency) of receipts over disbursements	1,000	(25,395)	(93,772)	(10,827)	-	183,115	196	-	(32,257)	1,000
Cash and investments - ending	\$ 1,000	\$ 7,293	\$ 375,313	\$ 43,381	\$ 250,000	\$ 183,115	\$ 218	\$ 21,903	\$ 146,692	\$ 1,000

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

	PD EQUIP	FIRE GRANT Mittal	CUM BLDG & EQUIP	General Improvement	Pay Ind Police Pension 25	CAGIT Public Safety	Recycling Grant	Moving Violations Bureau	State Asset Seizures	Vandalism Reward
Cash and investments - beginning	\$ 8,191	\$ -	\$ 461,543	\$ 671,240	\$ 202,406	\$ -	\$ 47,043	\$ 917	\$ 21	\$ 500
Receipts:										
Taxes	-	-	105,895	-	-	-	95,796	-	-	-
Licenses and permits	550	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,457	-	545,908	401,555	-	-	-	-
Charges for services	16,936	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	10,287	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	25,615	7,500	212	-	-	-	111	-	-	-
Total receipts	43,101	7,500	115,564	-	545,908	401,555	95,907	10,287	-	-
Disbursements:										
Personal services	-	-	-	-	558,350	1,000	-	-	-	-
Supplies	2,352	7,500	-	-	-	956	-	-	-	-
Other services and charges	-	-	37,637	130,638	-	5,870	77,550	8,451	-	-
Debt service - principal and interest	-	-	88,304	-	-	70,494	-	-	-	-
Capital outlay	-	-	32,944	417,976	-	228,725	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	35,000	-	-	-	-	-	-
Total disbursements	2,352	7,500	158,885	583,614	558,350	307,045	77,550	8,451	-	-
Excess (deficiency) of receipts over disbursements	40,749	-	(43,321)	(583,614)	(12,442)	94,510	18,357	1,836	-	-
Cash and investments - ending	\$ 48,940	\$ -	\$ 418,222	\$ 87,626	\$ 189,964	\$ 94,510	\$ 65,400	\$ 2,753	\$ 21	\$ 500

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

	2% Engineer Review Fee	Tourism Innkeeper Tax	Infraction Deferral	Unsafe Building NR	Redevelopment NR	Building Escrow	BLDG Inspection Escrow	2009 GO BOND	2010 GO BOND	BLG CORP
Cash and investments - beginning	\$ 16,512	\$ 11,547	\$ 735	\$ 18,414	\$ 12,956	\$ 21,610	\$ 7,284	\$ 58,920	\$ 50,677	\$ 147,208
Receipts:										
Taxes	-	4,725	-	-	-	-	-	156,700	201,714	94,655
Licenses and permits	-	-	-	9,830	9,830	-	16,708	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	13,510	17,359	8,148
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	26,240	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	18,283	4,201	3,135	240	15	-	-
Total receipts	-	4,725	26,240	28,113	14,031	3,135	16,948	170,225	219,073	102,803
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	44	45	-	-	-	-	-
Other services and charges	-	4,414	22,571	18,968	15	1,450	7,400	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	161,630	193,879	153,510
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,414	22,571	19,012	60	1,450	7,400	161,630	193,879	153,510
Excess (deficiency) of receipts over disbursements	-	311	3,669	9,101	13,971	1,685	9,548	8,595	25,194	(50,707)
Cash and investments - ending	\$ 16,512	\$ 11,858	\$ 4,404	\$ 27,515	\$ 26,927	\$ 23,295	\$ 16,832	\$ 67,515	\$ 75,871	\$ 96,501

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

	SEWER BOND	Park District Sinking	STORM BOND	PARK CAP	GUN RNG INTERLOCAL	FIRE DONATION	K-9 UNIT DONATION	VEST DONATION	SR CENTER	Redevelop Brochure Donation
Cash and investments - beginning	\$ 197,520	\$ -	\$ 283,930	\$ 5,764	\$ 25,547	\$ 72,692	\$ 18,023	\$ (702)	\$ 2,115	\$ -
Receipts:										
Taxes	360,256	-	477,878	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,032	-	41,144	-	-	-	-	-	-	-
Charges for services	-	-	50,000	-	50,000	-	-	-	11,843	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	412	-	32,713	-	20	4,065	7,552	38,450	2,510	-
Total receipts	391,700	-	601,735	-	50,020	4,065	7,552	38,450	14,353	-
Disbursements:										
Personal services	-	-	-	-	2,435	-	-	-	-	-
Supplies	-	-	-	-	10,515	4,870	486	17,152	12,920	-
Other services and charges	-	-	12,446	-	10,042	7,150	768	1,320	2,408	-
Debt service - principal and interest	410,820	-	585,578	-	-	-	2,479	-	-	-
Capital outlay	-	-	-	5,764	2,300	24,480	9,026	11,649	1,676	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	410,820	-	598,024	5,764	25,292	36,500	12,759	30,121	17,004	-
Excess (deficiency) of receipts over disbursements	(19,120)	-	3,711	(5,764)	24,728	(32,435)	(5,207)	8,329	(2,651)	-
Cash and investments - ending	\$ 178,400	\$ -	\$ 287,641	\$ -	\$ 50,275	\$ 40,257	\$ 12,816	\$ 7,627	\$ (536)	\$ -

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

	SWAT DONATION	EMPLOYER DONATION	PD DONATION GEN	4PD JOINT CRIME CNTL GRT	PD GRT D3-13-7324 SEAT BL	PD GRT D3-13- 7255 DUI	AGG Grant Agress Drv/ OSS	PD Grant Child Seat Ins	PD LCSAC GRT BPT	PD Grt Enbridge Tasers
Cash and investments - beginning	\$ 1,088	\$ 6,703	\$ 3,051	\$ (68)	\$ (1,119)	\$ 2,394	\$ (369)	\$ 1,382	\$ -	\$ 1,000
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,430	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	4,203	1,155	-	-	-	-	60	6,806	-
Total receipts	-	4,203	1,155	-	1,430	-	-	60	6,806	-
Disbursements:										
Personal services	-	-	-	-	5,728	-	612	-	-	-
Supplies	145	9,951	20	-	-	-	-	1,178	6,806	-
Other services and charges	-	-	516	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	1,000
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	145	9,951	536	-	5,728	-	612	1,178	6,806	1,000
Excess (deficiency) of receipts over disbursements	(145)	(5,748)	619	-	(4,298)	-	(612)	(1,118)	-	(1,000)
Cash and investments - ending	\$ 943	\$ 955	\$ 3,670	\$ (68)	\$ (5,417)	\$ 2,394	\$ (981)	\$ 264	\$ -	\$ -

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

	PD Pedigree Grant	PD Shelter Donation	FUEL INTERLOCAL	PET SMART GRANT	CN Mitigation	DRC	Cash Drawer #2	Cash Drawer #1	Rock n Rails	FRANKLIN CTR
Cash and investments - beginning	\$ 1,000	\$ 21,465	\$ 19,389	\$ 569	\$ 324,709	\$ 26,582	\$ 200	\$ 200	\$ 41,918	\$ 51,084
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	55,951	-	-	-	-	-	63,842	196,539
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	22,084	-	-	-	10,650	-	-	34,684	1,000
Total receipts	-	22,084	55,951	-	-	10,650	-	-	98,526	197,539
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	932	1,669
Supplies	835	-	56,059	-	-	1,939	-	-	35,507	30,010
Other services and charges	-	19,198	-	-	72,471	8,608	-	-	68,097	117,597
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	232,238	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	20,000	-	-	-	-	-
Total disbursements	835	19,198	56,059	-	324,709	10,547	-	-	104,536	149,276
Excess (deficiency) of receipts over disbursements	(835)	2,886	(108)	-	(324,709)	103	-	-	(6,010)	48,263
Cash and investments - ending	\$ 165	\$ 24,351	\$ 19,281	\$ 569	\$ -	\$ 26,685	\$ 200	\$ 200	\$ 35,908	\$ 99,347

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

	CRIME PREVENTION	GSEC	CENTRAL MARKET	TIFMall Area	Payroll Net Warrants	Payroll Direct Dep Net	Payroll Federal w/h	Payroll FICA	Payroll Medicare	Payroll State w/h
Cash and investments - beginning	\$ 36,997	\$ 9,602	\$ 23,386	\$ 641,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	399,206	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,034	-	-	-	-	-	-
Charges for services	-	-	25,494	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	19,656	11,294	8,660	375	1,144	3,348,119	565,074	276,337	116,558	151,526
Total receipts	19,656	11,294	34,154	425,615	1,144	3,348,119	565,074	276,337	116,558	151,526
Disbursements:										
Personal services	8,322	-	-	-	1,144	-	-	-	-	-
Supplies	1,089	1,156	15,625	268	-	-	-	-	-	-
Other services and charges	30	11,255	20,805	33,743	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	205,423	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,348,119	565,074	276,337	116,558	151,526
Total disbursements	9,441	12,411	36,430	239,434	1,144	3,348,119	565,074	276,337	116,558	151,526
Excess (deficiency) of receipts over disbursements	10,215	(1,117)	(2,276)	186,181	-	-	-	-	-	-
Cash and investments - ending	\$ 47,212	\$ 8,485	\$ 21,110	\$ 827,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL COUNTY W/H	Payroll PERF	Payroll Police PERF 1977	Payroll Vol PERF	Payroll Self Insurance	Payroll Teamster Insuranc	Payroll Colonial Insuranc	Payroll AFLAC Ins	Payroll Unum Ins
Cash and investments - beginning	\$ -	\$ -	\$ 559	\$ -	\$ 597,966	\$ 1	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	65,064	253,610	453,953	4,805	964,583	233,204	276	6,062	3,647
Total receipts	65,064	253,610	453,953	4,805	964,583	233,204	276	6,062	3,647
Disbursements:									
Personal services	-	-	-	-	1,325,804	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	65,064	253,610	453,953	4,805	-	233,205	276	6,062	3,647
Total disbursements	65,064	253,610	453,953	4,805	1,325,804	233,205	276	6,062	3,647
Excess (deficiency) of receipts over disbursements	-	-	-	-	(361,221)	(1)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 559	\$ -	\$ 236,745	\$ -	\$ -	\$ -	\$ -

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

	Payroll Union Dues	Payroll Humana Ins	Payroll FOP Dues	Payroll Deferred Comp 457	Pay Vehicle Assess	Payroll Child Support	Pay Garn St Catherine's H	Pay Garn LVNV funding LLC	Pay Garn US Dept of Educa
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	9,418	5,032	3,145	40,021	3,250	42,753	313	274	3,942
Total receipts	9,418	5,032	3,145	40,021	3,250	42,753	313	274	3,942
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	9,418	5,032	3,145	40,021	3,250	42,753	313	274	3,942
Total disbursements	9,418	5,032	3,145	40,021	3,250	42,753	313	274	3,942
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Pay Garn St Marys Medical	Pay Garn Asset Accept	Pay Garn Atlantic Credit	Pay Garnish Olena	Pay Garn Chapter 13	Health Benefit Claims	STORM OPERATING	STORM Capital Reserve	SEWER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,716	\$ 438,722	\$ 1,596,622	\$ (85,114)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	626,605	-	2,185,020
Penalties	-	-	-	-	-	-	16,451	-	53,462
Other receipts	-	3,250	-	-	15,420	1,108,365	1,966	-	216
Total receipts	-	3,250	-	-	15,420	1,108,365	645,022	-	2,238,698
Disbursements:									
Personal services	-	-	-	-	-	-	146,247	-	337,599
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	14,236	-	85,240
Debt service - principal and interest	-	-	-	-	-	-	34,479	-	34,479
Capital outlay	-	-	-	-	-	-	177,571	555,640	17,387
Utility operating expenses	-	-	-	-	-	-	411,087	29,454	1,539,362
Other disbursements	-	3,250	-	-	15,420	1,127,489	-	-	-
Total disbursements	-	3,250	-	-	15,420	1,127,489	783,620	585,094	2,014,067
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(19,124)	(138,598)	(585,094)	224,631
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,592	\$ 300,124	\$ 1,011,528	\$ 139,517

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

	SEWER DEPOSITS REF/RET	Sewer Utility Capital	WATER DEPT OPERATING	WATER DEPOSITS REF/RET	WATER CAPITAL RESERVE	WATER 2003 BOND	WATER DEPT RESERVE	Water Utility 2010 Loan	Totals
Cash and investments - beginning	\$ 103,746	\$ 43,322	\$ (454,854)	\$ 105,191	\$ (22,666)	\$ 22,631	\$ 406,998	\$ 10,000	\$ 9,053,610
Receipts:									
Taxes	-	-	-	-	-	-	-	-	6,521,513
Licenses and permits	-	-	-	-	-	-	-	-	443,411
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,302,055
Charges for services	-	-	-	-	-	-	-	-	1,709,604
Fines and forfeits	-	-	-	-	-	-	-	-	93,872
Utility fees	-	10,800	1,996,299	-	12,842	-	-	-	4,831,566
Penalties	-	-	34,479	-	-	-	-	-	104,392
Other receipts	16,400	-	28,995	16,750	10,000	-	-	-	9,252,212
Total receipts	16,400	10,800	2,059,773	16,750	22,842	-	-	-	26,258,625
Disbursements:									
Personal services	-	-	589,837	-	-	-	-	-	7,563,888
Supplies	-	-	-	-	-	-	-	-	751,355
Other services and charges	-	-	16,130	-	-	-	-	-	3,921,601
Debt service - principal and interest	-	-	458,510	-	-	-	-	-	2,194,162
Capital outlay	-	4,738	31,946	-	-	-	-	-	2,503,843
Utility operating expenses	-	-	728,316	-	-	-	-	10,000	2,718,219
Other disbursements	7,096	-	155,203	9,557	-	22,631	-	-	7,232,030
Total disbursements	7,096	4,738	1,979,942	9,557	-	22,631	-	10,000	26,885,098
Excess (deficiency) of receipts over disbursements	9,304	6,062	79,831	7,193	22,842	(22,631)	-	(10,000)	(626,473)
Cash and investments - ending	\$ 113,050	\$ 49,384	\$ (375,023)	\$ 112,384	\$ 176	\$ -	\$ 406,998	\$ -	\$ 8,427,137

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

	Community Crossing Grant	SWAT INTERLOCAL	OKTOBERFEST	MAIN ST PROJECT	GRANT Enbridge Enviro	SIGN MODERNIZATION	FLASHING BEACON ON MAIN	EVENTS	WINTERFEST	General Fund
Cash and investments - beginning	\$ -	\$ -	\$ 7,537	\$ 48,402	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 1,811,313
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	4,088,255
Licenses and permits	-	-	-	-	-	-	-	-	-	383,013
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	610,524
Charges for services	-	-	13,176	-	-	-	-	9,173	-	1,209,303
Fines and forfeits	-	-	-	-	-	-	-	-	-	43,795
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	5,000	20,585	-	40,000	30,000	-	8,000	56,808
Total receipts	-	-	18,176	20,585	-	40,000	30,000	-	17,173	6,391,698
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	301	4,419,315
Supplies	-	-	4,192	-	12,442	-	-	-	5,860	213,515
Other services and charges	-	-	18,051	56,290	5,300	-	-	-	5,035	1,803,201
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	12,697	-	-	-	-	-	9,827
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	22,243	68,987	17,742	-	-	-	11,196	6,445,858
Excess (deficiency) of receipts over disbursements	-	-	(4,067)	(48,402)	(17,742)	40,000	30,000	-	5,977	(54,160)
Cash and investments - ending	\$ -	\$ -	\$ 3,470	\$ -	\$ 7,258	\$ 40,000	\$ 30,000	\$ -	\$ 5,977	\$ 1,757,153

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

	Motor Vehicle Highway	Local Road & Street	PD ANIMAL CNTL DONATIONS	PD BULLET PR VEST GRT	UTILITY Trash Escrow Operating	DARE PROGRAM	Law Enforce Cont Ed	Casino Gaming	Park & Recreation	Rainy Day Fund
Cash and investments - beginning	\$ 212,536	\$ 172,435	\$ 2,254	\$ (8,996)	\$ -	\$ 1,000	\$ 7,293	\$ 375,313	\$ 43,381	\$ 250,000
Receipts:										
Taxes	244,742	-	-	-	-	-	-	-	192,095	-
Licenses and permits	1,500	-	-	-	-	-	8,475	-	-	-
Intergovernmental receipts	636,658	165,908	-	2,335	-	-	-	174,662	18,741	-
Charges for services	-	-	-	-	-	-	10,903	-	51,498	-
Fines and forfeits	-	-	-	-	-	-	3,157	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	14,899	77	5,023	232	514,941	-	830	214	12,992	-
Total receipts	897,799	165,985	5,023	2,567	514,941	-	23,365	174,876	275,326	-
Disbursements:										
Personal services	300,354	-	-	-	514,941	-	8,772	-	146,177	-
Supplies	223,917	19,757	1,538	-	-	470	2,467	-	57,510	-
Other services and charges	218,331	237,587	-	-	-	-	11,332	239,905	69,700	-
Debt service - principal and interest	51,790	-	-	-	-	-	-	-	7,731	-
Capital outlay	7,070	-	576	9,734	-	-	495	16,635	70	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	130,585	-	-
Total disbursements	801,462	257,344	2,114	9,734	514,941	470	23,066	387,125	281,188	-
Excess (deficiency) of receipts over disbursements	96,337	(91,359)	2,909	(7,167)	-	(470)	299	(212,249)	(5,862)	-
Cash and investments - ending	\$ 308,873	\$ 81,076	\$ 5,163	\$ (16,163)	\$ -	\$ 530	\$ 7,592	\$ 163,064	\$ 37,519	\$ 250,000

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

	CEDIT	LOIT	Federal Asset Seizures	Levy Excess Fund	Excess Welfare Distributi	CCI	FIRE GRT CN Detectors	HIDTA/DHE	PD EQUIP	CUM BLDG & EQUIP
Cash and investments - beginning	\$ 183,115	\$ -	\$ 218	\$ -	\$ 21,903	\$ 146,692	\$ 1,000	\$ -	\$ 48,940	\$ 418,222
Receipts:										
Taxes	-	-	-	566	-	-	-	-	-	112,606
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	409,670	-	-	-	-	42,431	-	-	-	10,960
Charges for services	-	-	-	-	-	7,860	-	481	16,726	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,402	1,000	-	2,750	242
Total receipts	409,670	-	-	566	-	51,693	1,000	481	19,476	123,808
Disbursements:										
Personal services	4,689	-	-	-	-	-	-	2,082	-	-
Supplies	-	-	-	-	-	-	1,000	-	9,320	497
Other services and charges	194,573	-	-	-	-	120,225	-	-	-	-
Debt service - principal and interest	190,726	-	-	-	-	-	-	-	-	59,633
Capital outlay	117,333	-	-	-	-	16,943	-	-	1,282	58,112
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	507,321	-	-	-	-	137,168	1,000	2,082	10,602	118,242
Excess (deficiency) of receipts over disbursements	(97,651)	-	-	566	-	(85,475)	-	(1,601)	8,874	5,566
Cash and investments - ending	\$ 85,464	\$ -	\$ 218	\$ 566	\$ 21,903	\$ 61,217	\$ 1,000	\$ (1,601)	\$ 57,814	\$ 423,788

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

	General Improvement	Payroll Self Insurance	Pay Ind Police Pension 25	CAGIT Public Safety	Recycling Grant	Moving Violations Bureau	State Asset Seizures	Vandalism Reward	2% Engineer Review Fee	Tourism Innkeeper Tax
Cash and investments - beginning	\$ 87,626	\$ -	\$ 189,964	\$ 94,510	\$ 65,400	\$ 2,753	\$ 21	\$ 500	\$ 16,512	\$ 11,858
Receipts:										
Taxes	-	-	-	-	95,796	-	-	-	-	4,725
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	595,925	423,877	-	-	3,969	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	868	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	335,000	-	-	-	132	-	-	-	-	-
Total receipts	335,000	-	595,925	423,877	95,928	868	3,969	-	-	4,725
Disbursements:										
Personal services	-	-	597,044	16,345	-	-	-	-	-	-
Supplies	-	-	-	37,005	9,064	-	-	-	-	-
Other services and charges	21,917	-	-	17,993	83,082	3,621	-	-	-	10,981
Debt service - principal and interest	-	-	-	53,573	-	-	-	-	-	-
Capital outlay	273,801	-	-	344,102	7,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	55,000	-	-	-	-	-	-	-	-	-
Total disbursements	350,718	-	597,044	469,018	99,146	3,621	-	-	-	10,981
Excess (deficiency) of receipts over disbursements	(15,718)	-	(1,119)	(45,141)	(3,218)	(2,753)	3,969	-	-	(6,256)
Cash and investments - ending	\$ 71,908	\$ -	\$ 188,845	\$ 49,369	\$ 62,182	\$ -	\$ 3,990	\$ 500	\$ 16,512	\$ 5,602

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

	Infraction Deferral	Unsafe Building NR	Redevelopment NR	Building Escrow	BLDG Inspection Escrow	2009 GO BOND	2010 GO BOND	BLG CORP	BUILDING CORP Debt Reserve	SEWER BOND
Cash and investments - beginning	\$ 4,404	\$ 27,515	\$ 26,927	\$ 23,295	\$ 16,832	\$ 67,515	\$ 75,871	\$ 96,501	\$ -	\$ 178,400
Receipts:										
Taxes	-	-	-	-	-	158,634	166,434	96,363	-	422,047
Licenses and permits	-	-	-	-	23,086	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,040	15,800	9,157	-	39,636
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	4,037	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	439	4,200	5,900	330	47	-	-	-	55,347
Total receipts	4,037	439	4,200	5,900	23,416	173,721	182,234	105,520	-	517,030
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	8,441	3,374	15,490	3,446	7,460	750	-	500	-	-
Debt service - principal and interest	-	-	-	-	-	164,104	185,254	153,150	-	406,440
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,441	3,374	15,490	3,446	7,460	164,854	185,254	153,650	-	406,440
Excess (deficiency) of receipts over disbursements	(4,404)	(2,935)	(11,290)	2,454	15,956	8,867	(3,020)	(48,130)	-	110,590
Cash and investments - ending	\$ -	\$ 24,580	\$ 15,637	\$ 25,749	\$ 32,788	\$ 76,382	\$ 72,851	\$ 48,371	\$ -	\$ 288,990

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

	STORM BOND	GUN RNG INTERLOCAL	FIRE DONATION	K-9 UNIT DONATION	VEST DONATION	SR CENTER	SWAT DONATION	EMPLOYER DONATION	PD DONATION GEN	PD BULLET PR VEST GRT
Cash and investments - beginning	\$ 287,641	\$ 50,275	\$ 40,257	\$ 12,816	\$ 7,627	\$ (536)	\$ 943	\$ 955	\$ 3,670	\$ -
Receipts:										
Taxes	432,939	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	41,449	-	-	-	-	-	-	-	-	-
Charges for services	50,000	40,000	-	-	-	13,856	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	269	113	70	3,228	2,800	3,861	-	200	6,270	-
Total receipts	524,657	40,113	70	3,228	2,800	17,717	-	200	6,270	-
Disbursements:										
Personal services	-	2,435	-	-	-	-	-	-	-	-
Supplies	-	7,506	12,516	-	25	13,565	318	-	556	-
Other services and charges	350	10,745	4,777	791	943	775	-	-	2,922	-
Debt service - principal and interest	558,756	-	-	-	-	-	-	-	-	-
Capital outlay	-	673	4,713	2,068	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	559,106	21,359	22,006	2,859	968	14,340	318	-	3,478	-
Excess (deficiency) of receipts over disbursements	(34,449)	18,754	(21,936)	369	1,832	3,377	(318)	200	2,792	-
Cash and investments - ending	\$ 253,192	\$ 69,029	\$ 18,321	\$ 13,185	\$ 9,459	\$ 2,841	\$ 625	\$ 1,155	\$ 6,462	\$ -

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

	4PD JOINT CRIME CNTL GRT	PD GRT D3-13-7324 SEAT BL	PD GRT D3-13- 7255 DUI	AGG Grant Agress Drv/ OSS	PD Grant Child Seat Ins	PD Pedigree Grant	PD LCSAC Cloud Solution GRT	PD Shelter Donation	FUEL INTERLOCAL	PET SMART GRANT
Cash and investments - beginning	\$ (68)	\$ (5,417)	\$ 2,394	\$ (981)	\$ 264	\$ 165	\$ -	\$ 24,351	\$ 19,281	\$ 569
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	11,892	8,650	981	-	-	-	-	41,979	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,580	-	-	12,086	-	-
Total receipts	-	11,892	8,650	981	1,580	-	-	12,086	41,979	-
Disbursements:										
Personal services	-	9,616	3,282	-	-	-	-	-	-	-
Supplies	-	-	-	-	650	31	-	-	40,659	569
Other services and charges	-	-	-	-	-	-	-	9,034	50	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	5,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,616	3,282	-	650	31	-	14,034	40,709	569
Excess (deficiency) of receipts over disbursements	-	2,276	5,368	981	930	(31)	-	(1,948)	1,270	(569)
Cash and investments - ending	\$ (68)	\$ (3,141)	\$ 7,762	\$ -	\$ 1,194	\$ 134	\$ -	\$ 22,403	\$ 20,551	\$ -

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

	DRC	Cash Drawer #2	Cash Drawer #1	Rock n Rails	FRANKLIN CTR	CRIME PREVENTION	GSEC	CENTRAL MARKET	TIF Mall Area	TIF Downtown Area
Cash and investments - beginning	\$ 26,685	\$ 200	\$ 200	\$ 35,908	\$ 99,347	\$ 47,212	\$ 8,485	\$ 21,110	\$ 827,891	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	279,094	102,681
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	96,579	85,614	-	-	40,191	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	350	-	-	27,500	1,375	-	11,365	9,020	395	-
Total receipts	350	-	-	124,079	86,989	-	11,365	49,211	279,489	102,681
Disbursements:										
Personal services	4,537	-	-	1,622	10,393	4,640	-	-	-	-
Supplies	1,804	-	-	42,592	20,425	-	-	20,305	4,887	-
Other services and charges	15,333	-	-	100,979	117,236	5,304	12,740	18,838	218,120	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	198,475	-
Capital outlay	-	-	-	-	15,548	-	-	-	209,938	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	21,674	-	-	145,193	163,602	9,944	12,740	39,143	631,420	-
Excess (deficiency) of receipts over disbursements	(21,324)	-	-	(21,114)	(76,613)	(9,944)	(1,375)	10,068	(351,931)	102,681
Cash and investments - ending	\$ 5,361	\$ 200	\$ 200	\$ 14,794	\$ 22,734	\$ 37,268	\$ 7,110	\$ 31,178	\$ 475,960	\$ 102,681

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

	TIF #3	AVE H Project Share	CONNECTION PROJECT	Payroll Net Warrants	Payroll Direct Dep Net	Payroll Federal w/h	Payroll FICA	Payroll Medicare	Payroll State w/h
Cash and investments - beginning	\$ -	\$ 114,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	30	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	121,853	13,240	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	40,000	2,108	3,420,590	574,229	255,157	117,362	148,750
Total receipts	30	121,853	53,240	2,108	3,420,590	574,229	255,157	117,362	148,750
Disbursements:									
Personal services	-	-	-	2,108	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	50,116	49,735	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,420,590	574,229	257,266	117,362	148,750
Total disbursements	-	50,116	49,735	2,108	3,420,590	574,229	257,266	117,362	148,750
Excess (deficiency) of receipts over disbursements	30	71,737	3,505	-	-	-	(2,109)	-	-
Cash and investments - ending	\$ 30	\$ 186,634	\$ 3,505	\$ -	\$ -	\$ -	\$ (2,109)	\$ -	\$ -

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

	PAYROLL COUNTY W/H	Payroll PERF	Payroll Police PERF 1977	Payroll Vol PERF	Payroll Self Insurance	Payroll Teamster Insuranc	Payroll Colonial Insuranc	Payroll AFLAC Ins	Payroll Unum Ins
Cash and investments - beginning	\$ -	\$ -	\$ 559	\$ -	\$ 236,745	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	65,553	230,349	538,575	4,893	1,515,742	249,164	276	5,646	3,284
Total receipts	<u>65,553</u>	<u>230,349</u>	<u>538,575</u>	<u>4,893</u>	<u>1,515,742</u>	<u>249,164</u>	<u>276</u>	<u>5,646</u>	<u>3,284</u>
Disbursements:									
Personal services	-	-	-	-	1,440,322	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	65,553	230,349	538,575	4,893	-	249,164	276	5,646	3,284
Total disbursements	<u>65,553</u>	<u>230,349</u>	<u>538,575</u>	<u>4,893</u>	<u>1,440,322</u>	<u>249,164</u>	<u>276</u>	<u>5,646</u>	<u>3,284</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	75,420	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 559</u>	<u>\$ -</u>	<u>\$ 312,165</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll Union Dues	Payroll Humana Ins	Payroll FOP Dues	Payroll Deferred Comp 457	Pay Vehicle Assess	Payroll Child Support	Pay Garn Office of the Standing Trustee Chap 13	Pay Garn Crown Point Com. Schools	Pay Garn St Catherine's H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	9,504	4,417	3,745	42,523	3,300	33,051	-	888	775
Total receipts	9,504	4,417	3,745	42,523	3,300	33,051	-	888	775
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	9,504	4,417	3,745	42,523	3,300	33,051	-	888	775
Total disbursements	9,504	4,417	3,745	42,523	3,300	33,051	-	888	775
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Pay Garn Munster Medical Research	Pay Garn IN Dept of Reven	Pay Garn Asset Accept	Pay Garn Chapter 13	Pay Garn Calumet College of St Joe	Pay Garn Munster Radiology Group	Pay Garn Community Care Network	Health Benefit Claims	STORM OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,592	\$ 300,124
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	687,107
Penalties	-	-	-	-	-	-	-	-	16,778
Other receipts	930	2,009	1,454	16,013	-	-	-	1,350,008	3,156
Total receipts	930	2,009	1,454	16,013	-	-	-	1,350,008	707,041
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	165,780
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	12,072
Debt service - principal and interest	-	-	-	-	-	-	-	-	352,039
Capital outlay	-	-	-	-	-	-	-	-	15,074
Utility operating expenses	-	-	-	-	-	-	-	-	339,071
Other disbursements	930	2,009	1,454	16,013	-	-	-	1,314,571	3,468
Total disbursements	930	2,009	1,454	16,013	-	-	-	1,314,571	887,504
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	35,437	(180,463)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,029	\$ 119,661

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

	STORM Capital Reserve	SEWER OPERATING	SEWER DEPOSITS REF/RET	SEWER Capital Reserve	WATER DEPT OPERATING	WATER DEPOSITS REF/RET	WATER CAPITAL RESERVE	WATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 1,011,528	\$ 139,517	\$ 113,050	\$ 49,384	\$ (375,023)	\$ 112,384	\$ 176	\$ 406,998	\$ 8,427,137
Receipts:									
Taxes	-	-	-	-	-	-	-	-	6,397,007
Licenses and permits	-	-	-	-	-	-	-	-	416,074
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,351,835
Charges for services	-	-	-	-	-	-	-	-	1,708,862
Fines and forfeits	-	-	-	-	-	-	-	-	51,857
Utility fees	-	2,144,036	-	10,850	1,975,622	-	12,701	-	4,830,316
Penalties	-	50,302	-	-	29,911	-	-	-	96,991
Other receipts	-	3,804	17,175	-	7,714	17,675	-	-	9,886,691
Total receipts	-	2,198,142	17,175	10,850	2,013,247	17,675	12,701	-	26,739,633
Disbursements:									
Personal services	-	351,755	-	-	741,956	-	-	-	8,748,466
Supplies	-	-	-	-	-	-	-	-	764,962
Other services and charges	-	91,697	-	-	14,308	-	-	-	3,893,450
Debt service - principal and interest	-	65,552	-	-	438,173	-	-	-	2,885,396
Capital outlay	371,075	44,644	-	-	160,470	-	-	-	1,704,880
Utility operating expenses	45,454	1,445,536	-	-	634,100	-	-	-	2,464,161
Other disbursements	3,850	2,054	9,250	-	150,935	10,510	-	-	7,414,769
Total disbursements	420,379	2,001,238	9,250	-	2,139,942	10,510	-	-	27,876,084
Excess (deficiency) of receipts over disbursements	(420,379)	196,904	7,925	10,850	(126,695)	7,165	12,701	-	(1,136,451)
Cash and investments - ending	\$ 591,149	\$ 336,421	\$ 120,975	\$ 60,234	\$ (501,718)	\$ 119,549	\$ 12,877	\$ 406,998	\$ 7,290,686

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

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	Community Crossing Grant	SWAT INTERLOCAL	OKTOBERFEST	MAIN ST PROJECT	GRANT Enbridge Enviro	SIGN MODERNIZATION	FLASHING BEACON ON MAIN	EVENTS	WINTERFEST	General Fund
Cash and investments - beginning	\$ -	\$ -	\$ 3,470	\$ -	\$ 7,258	\$ 40,000	\$ 30,000	\$ -	\$ 5,977	\$ 1,757,153
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	4,099,299
Licenses and permits	-	-	-	-	-	-	-	-	-	368,030
Intergovernmental receipts	800,000	-	-	-	-	37,380	35,800	24,000	-	557,787
Charges for services	-	29,113	-	-	-	-	-	251,688	-	1,239,918
Fines and forfeits	-	-	-	-	-	-	-	-	-	34,679
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	46	-	-	100	-	-	93,547	-	116,564
Total receipts	800,000	29,159	-	-	100	37,380	35,800	369,235	-	6,416,277
Disbursements:										
Personal services	-	-	-	-	-	-	-	18,427	-	4,458,068
Supplies	-	2,322	3,470	-	-	-	-	146,359	5,977	220,791
Other services and charges	-	3,400	-	-	-	45,000	52,300	202,805	-	1,830,617
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	300	-	-	-	41,388
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	5,722	3,470	-	-	45,300	52,300	367,591	5,977	6,550,864
Excess (deficiency) of receipts over disbursements	800,000	23,437	(3,470)	-	100	(7,920)	(16,500)	1,644	(5,977)	(134,587)
Cash and investments - ending	\$ 800,000	\$ 23,437	\$ -	\$ -	\$ 7,358	\$ 32,080	\$ 13,500	\$ 1,644	\$ -	\$ 1,622,566

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

	Motor Vehicle Highway	Local Road & Street	PD ANIMAL CNTL DONATIONS	PD BULLET PR VEST GRT	UTILITY Trash Escrow Operating	DARE PROGRAM	Law Enforce Cont Ed	Casino Gaming	Park & Recreation	Rainy Day Fund
Cash and investments - beginning	\$ 308,873	\$ 81,076	\$ 5,163	\$ (16,163)	\$ -	\$ 530	\$ 7,592	\$ 163,064	\$ 37,519	\$ 250,000
Receipts:										
Taxes	213,990	-	-	-	-	-	-	-	210,491	-
Licenses and permits	750	-	-	-	-	-	12,000	-	-	-
Intergovernmental receipts	628,149	164,220	-	-	-	-	-	138,665	21,840	-
Charges for services	150	-	-	6,452	-	-	10,781	-	47,890	-
Fines and forfeits	-	-	-	-	-	-	2,608	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	34,265	61	1,971	1,878	1,071,141	6,945	1,456	38,133	667,036	50,000
Total receipts	877,304	164,281	1,971	8,330	1,071,141	6,945	26,845	176,798	947,257	50,000
Disbursements:										
Personal services	349,159	-	-	5,895	1,071,123	-	6,399	-	123,300	-
Supplies	179,646	47,837	1,083	1,878	-	3,222	350	-	40,250	-
Other services and charges	255,433	10,000	116	-	-	-	18,590	166,511	117,890	10,000
Debt service - principal and interest	51,790	-	-	-	-	-	-	-	10,308	-
Capital outlay	9,816	-	77	-	-	-	1,816	-	7,802	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	50,000	50,000
Total disbursements	845,844	57,837	1,276	7,773	1,071,123	3,222	27,155	166,511	349,550	60,000
Excess (deficiency) of receipts over disbursements	31,460	106,444	695	557	18	3,723	(310)	10,287	597,707	(10,000)
Cash and investments - ending	\$ 340,333	\$ 187,520	\$ 5,858	\$ (15,606)	\$ 18	\$ 4,253	\$ 7,282	\$ 173,351	\$ 635,226	\$ 240,000

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

	CEDIT	LOIT	Federal Asset Seizures	Levy Excess Fund	Excess Welfare Distributi	CCI	FIRE GRT CN Detectors	HIDTA/DHE	PD EQUIP	CUM BLDG & EQUIP
Cash and investments - beginning	\$ 85,464	\$ -	\$ 218	\$ 566	\$ 21,903	\$ 61,217	\$ 1,000	\$ (1,601)	\$ 57,814	\$ 423,788
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	115,478
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	405,955	320,807	-	-	-	43,056	-	-	-	11,955
Charges for services	-	-	-	-	-	8,600	-	-	22,713	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,631	-	-	5,499	159
Total receipts	405,955	320,807	-	-	-	53,287	-	-	28,212	127,592
Disbursements:										
Personal services	7,118	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	10,876	11,555
Other services and charges	62,298	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	259,976	-	-	-	-	-	-	-	-	195,836
Capital outlay	40,300	60,000	-	-	21,903	45,700	-	-	61,884	37,706
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	369,692	60,000	-	-	21,903	45,700	-	-	72,760	245,097
Excess (deficiency) of receipts over disbursements	36,263	260,807	-	-	(21,903)	7,587	-	-	(44,548)	(117,505)
Cash and investments - ending	\$ 121,727	\$ 260,807	\$ 218	\$ 566	\$ -	\$ 68,804	\$ 1,000	\$ (1,601)	\$ 13,266	\$ 306,283

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

	General Improvement	Payroll Self Insurance	Pay Ind Police Pension 25	CAGIT Public Safety	Recycling Grant	Moving Violations Bureau	State Asset Seizures	Vandalism Reward	2% Engineer Review Fee	Tourism Innkeeper Tax
Cash and investments - beginning	\$ 71,908	\$ -	\$ 188,845	\$ 49,369	\$ 62,182	\$ -	\$ 3,990	\$ 500	\$ 16,512	\$ 5,602
Receipts:										
Taxes	-	-	-	-	95,796	-	-	-	-	4,725
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,787	-	652,280	395,418	-	-	5,869	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	55,000	537,953	-	-	61	-	-	-	-	-
Total receipts	77,787	537,953	652,280	395,418	95,857	-	5,869	-	-	4,725
Disbursements:										
Personal services	-	477,173	588,939	1,718	-	-	-	-	-	-
Supplies	-	-	-	3,783	-	-	-	-	-	-
Other services and charges	6,451	-	-	14,450	5,876	-	3,969	-	-	3,288
Debt service - principal and interest	-	-	-	53,573	-	-	-	-	-	-
Capital outlay	59,000	-	-	268,106	4,000	-	5,507	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	65,451	477,173	588,939	341,630	9,876	-	9,476	-	-	3,288
Excess (deficiency) of receipts over disbursements	12,336	60,780	63,341	53,788	85,981	-	(3,607)	-	-	1,437
Cash and investments - ending	\$ 84,244	\$ 60,780	\$ 252,186	\$ 103,157	\$ 148,163	\$ -	\$ 383	\$ 500	\$ 16,512	\$ 7,039

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

	Infraction Deferral	Unsafe Building NR	Redevelopment NR	Building Escrow	BLDG Inspection Escrow	2009 GO BOND	2010 GO BOND	BLG CORP	BUILDING CORP Debt Reserve	SEWER BOND
Cash and investments - beginning	\$ -	\$ 24,580	\$ 15,637	\$ 25,749	\$ 32,788	\$ 76,382	\$ 72,851	\$ 48,371	\$ -	\$ 288,990
Receipts:										
Taxes	-	-	-	-	-	147,785	181,247	172,749	-	155,283
Licenses and permits	-	-	-	-	24,628	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,009	18,425	17,545	-	15,785
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	48,519	4,800	150	-	-	-	87,426	6,522
Total receipts	-	-	48,519	4,800	24,778	162,794	199,672	190,294	87,426	177,590
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	6,204	3,700	7,800	750	-	1,500	-	-
Debt service - principal and interest	-	-	-	-	-	166,024	191,346	152,475	-	466,580
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	6,204	3,700	7,800	166,774	191,346	153,975	-	466,580
Excess (deficiency) of receipts over disbursements	-	-	42,315	1,100	16,978	(3,980)	8,326	36,319	87,426	(288,990)
Cash and investments - ending	\$ -	\$ 24,580	\$ 57,952	\$ 26,849	\$ 49,766	\$ 72,402	\$ 81,177	\$ 84,690	\$ 87,426	\$ -

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

	STORM BOND	GUN RNG INTERLOCAL	FIRE DONATION	K-9 UNIT DONATION	VEST DONATION	SR CENTER	SWAT DONATION	EMPLOYER DONATION	PD DONATION GEN	PD BULLET PR VEST GRT
Cash and investments - beginning	\$ 253,192	\$ 69,029	\$ 18,321	\$ 13,185	\$ 9,459	\$ 2,841	\$ 625	\$ 1,155	\$ 6,462	\$ -
Receipts:										
Taxes	435,886	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	44,302	-	-	-	-	-	-	-	-	1,721
Charges for services	-	30,000	-	-	-	11,715	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	67	11,175	17	1,035	7,980	9,474	1,525	250	3,698	-
Total receipts	480,255	41,175	17	1,035	7,980	21,189	1,525	250	3,698	1,721
Disbursements:										
Personal services	-	2,435	-	-	-	-	-	-	-	-
Supplies	-	3,941	3,286	82	1,924	13,500	135	-	3,112	-
Other services and charges	350	15,546	1,013	339	594	125	-	-	1,534	-
Debt service - principal and interest	545,256	-	-	-	-	-	-	-	-	-
Capital outlay	-	4,220	3,570	-	5,777	5,681	556	-	-	800
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	545,606	26,142	7,869	421	8,295	19,306	691	-	4,646	800
Excess (deficiency) of receipts over disbursements	(65,351)	15,033	(7,852)	614	(315)	1,883	834	250	(948)	921
Cash and investments - ending	\$ 187,841	\$ 84,062	\$ 10,469	\$ 13,799	\$ 9,144	\$ 4,724	\$ 1,459	\$ 1,405	\$ 5,514	\$ 921

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

	4PD JOINT CRIME CNTL GRT	PD GRT D3-13-7324 SEAT BL	PD GRT D3-13- 7255 DUI	AGG Grant Agress Drv/ OSS	PD Grant Child Seat Ins	PD Pedigree Grant	PD LCSAC Cloud Solution GRT	PD Shelter Donation	FUEL INTERLOCAL	PET SMART GRANT
Cash and investments - beginning	\$ (68)	\$ (3,141)	\$ 7,762	\$ -	\$ 1,194	\$ 134	\$ -	\$ 22,403	\$ 20,551	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	25,000	-	-
Charges for services	-	17,235	10,925	-	-	-	-	-	22,867	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,500	25,152	-	-
Total receipts	-	17,235	10,925	-	-	-	7,500	50,152	22,867	-
Disbursements:										
Personal services	-	19,145	14,547	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	69	-	187	37,934	-
Other services and charges	-	-	-	-	-	-	7,500	22,814	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	34,375	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	19,145	14,547	-	-	69	7,500	57,376	37,934	-
Excess (deficiency) of receipts over disbursements	-	(1,910)	(3,622)	-	-	(69)	-	(7,224)	(15,067)	-
Cash and investments - ending	\$ (68)	\$ (5,051)	\$ 4,140	\$ -	\$ 1,194	\$ 65	\$ -	\$ 15,179	\$ 5,484	\$ -

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

	DRC	Cash Drawer #2	Cash Drawer #1	Rock n Rails	FRANKLIN CTR	CRIME PREVENTION	GSEC	CENTRAL MARKET	TIF Mall Area	TIF Downtown Area
Cash and investments - beginning	\$ 5,361	\$ 200	\$ 200	\$ 14,794	\$ 22,734	\$ 37,268	\$ 7,110	\$ 31,178	\$ 475,960	\$ 102,681
Receipts:										
Taxes	-	-	-	-	-	-	-	-	319,532	10,087
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	35,149	-	-	-	-	-
Charges for services	-	-	-	-	51,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	6,509	-	-	-	51,853	-	18,371	-	278	-
Total receipts	6,509	-	-	-	138,002	-	18,371	-	319,810	10,087
Disbursements:										
Personal services	-	-	-	-	1,514	-	-	-	-	-
Supplies	3,562	-	-	-	36,149	1,000	1,185	31,178	-	-
Other services and charges	8,308	-	-	-	109,952	-	14,233	-	197,824	31,296
Debt service - principal and interest	-	-	-	-	-	-	-	-	274,610	-
Capital outlay	-	-	-	-	13,120	-	-	-	115,736	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	11,870	-	-	-	160,735	1,000	15,418	31,178	588,170	31,296
Excess (deficiency) of receipts over disbursements	(5,361)	-	-	-	(22,733)	(1,000)	2,953	(31,178)	(268,360)	(21,209)
Cash and investments - ending	\$ -	\$ 200	\$ 200	\$ 14,794	\$ 1	\$ 36,268	\$ 10,063	\$ -	\$ 207,600	\$ 81,472

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

	TIF #3	AVE H Project Share	CONNECTION PROJECT	Payroll Net Warrants	Payroll Direct Dep Net	Payroll Federal w/h	Payroll FICA	Payroll Medicare	Payroll State w/h
Cash and investments - beginning	\$ 30	\$ 186,634	\$ 3,505	\$ -	\$ -	\$ -	\$ (2,109)	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,012	46,556	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	423	3,481,305	575,871	268,259	121,792	153,529
Total receipts	-	1,012	46,556	423	3,481,305	575,871	268,259	121,792	153,529
Disbursements:									
Personal services	-	-	-	423	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	9,755	53,418	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	6,400	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,481,305	575,871	266,150	121,792	153,529
Total disbursements	-	9,755	59,818	423	3,481,305	575,871	266,150	121,792	153,529
Excess (deficiency) of receipts over disbursements	-	(8,743)	(13,262)	-	-	-	2,109	-	-
Cash and investments - ending	\$ 30	\$ 177,891	\$ (9,757)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL COUNTY W/H	Payroll PERF	Payroll Police PERF 1977	Payroll Vol PERF	Payroll Self Insurance	Payroll Teamster Insuranc	Payroll Colonial Insuranc	Payroll AFLAC Ins	Payroll Unum Ins
Cash and investments - beginning	\$ -	\$ -	\$ 559	\$ -	\$ 312,165	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	66,912	242,809	544,631	4,977	-	277,720	276	5,949	3,155
Total receipts	66,912	242,809	544,631	4,977	-	277,720	276	5,949	3,155
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	66,912	242,809	544,631	4,977	-	277,720	276	5,949	3,155
Total disbursements	66,912	242,809	544,631	4,977	-	277,720	276	5,949	3,155
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 559	\$ -	\$ 312,165	\$ -	\$ -	\$ -	\$ -

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

	Payroll Union Dues	Payroll Humana Ins	Payroll FOP Dues	Payroll Deferred Comp 457	Pay Vehicle Assess	Payroll Child Support	Pay Garn Office of the Standing Trustee Chap 13	Pay Garn Crown Point Com. Schools	Pay Garn St Catherine's H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	10,213	3,240	4,575	34,706	4,150	34,073	12,846	-	-
Total receipts	10,213	3,240	4,575	34,706	4,150	34,073	12,846	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	10,213	3,240	4,575	34,706	4,150	34,073	12,846	-	-
Total disbursements	10,213	3,240	4,575	34,706	4,150	34,073	12,846	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Pay Garn Munster Medical Research	Pay Garn IN Dept of Reven	Pay Garn Asset Accept	Pay Garn Chapter 13	Pay Garn Calumet College of St Joe	Pay Garn Munster Radiology Group	Pay Garn Community Care Network	Health Benefit Claims	STORM OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	87,029	\$ 119,661
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	639,126
Penalties	-	-	-	-	-	-	-	-	17,406
Other receipts	1,305	-	-	10,082	1,275	913	936	450,004	190,354
Total receipts	1,305	-	-	10,082	1,275	913	936	450,004	846,886
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	168,609
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	12,492
Debt service - principal and interest	-	-	-	-	-	-	-	-	473,459
Capital outlay	-	-	-	-	-	-	-	-	15,425
Utility operating expenses	-	-	-	-	-	-	-	-	268,797
Other disbursements	1,305	-	-	10,082	1,275	913	936	532,391	498
Total disbursements	1,305	-	-	10,082	1,275	913	936	532,391	939,280
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(82,387)	(92,394)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,642	\$ 27,267

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

	STORM Capital Reserve	SEWER OPERATING	SEWER DEPOSITS REF/RET	SEWER Capital Reserve	WATER DEPT OPERATING	WATER DEPOSITS REF/RET	WATER CAPITAL RESERVE	WATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 591,149	\$ 336,421	\$ 120,975	\$ 60,234	\$ (501,718)	\$ 119,549	\$ 12,877	\$ 406,998	\$ 7,290,686
Receipts:									
Taxes	-	-	-	-	-	-	-	-	6,162,348
Licenses and permits	-	-	-	-	-	-	-	-	405,408
Intergovernmental receipts	-	-	-	-	-	-	-	-	4,486,472
Charges for services	-	-	-	-	-	-	-	-	1,761,047
Fines and forfeits	-	-	-	-	-	-	-	-	37,287
Utility fees	-	2,120,479	-	31,563	2,003,522	-	15,719	-	4,810,409
Penalties	-	51,210	-	-	30,785	-	-	-	99,401
Other receipts	199,817	18,345	20,500	20,195	6,981	21,050	-	-	9,768,915
Total receipts	199,817	2,190,034	20,500	51,758	2,041,288	21,050	15,719	-	27,531,287
Disbursements:									
Personal services	-	390,517	-	-	623,895	-	-	-	8,328,404
Supplies	-	-	-	-	-	-	-	-	816,643
Other services and charges	-	135,377	-	-	13,658	-	-	-	3,465,076
Debt service - principal and interest	-	65,552	-	-	408,926	-	-	-	3,315,711
Capital outlay	362,881	8,519	-	20,000	39,523	-	4,650	-	1,306,538
Utility operating expenses	45,379	1,606,636	-	-	760,935	-	-	-	2,681,747
Other disbursements	-	3,385	11,667	-	174,005	11,399	-	-	6,696,735
Total disbursements	408,260	2,209,986	11,667	20,000	2,020,942	11,399	4,650	-	26,610,854
Excess (deficiency) of receipts over disbursements	(208,443)	(19,952)	8,833	31,758	20,346	9,651	11,069	-	920,433
Cash and investments - ending	\$ 382,706	\$ 316,469	\$ 129,808	\$ 91,992	\$ (481,372)	\$ 129,200	\$ 23,946	\$ 406,998	\$ 8,211,119

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ 41,390	\$ 57,058
Wastewater	36,287	113,882
Water	12,137	93,894
Governmental activities	168,541	95,725
Totals	\$ 258,355	\$ 360,559

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Capital Financial Services	E-911 Communications Equipment	\$ 113,206	12/14/2014	9/1/2018
Griffith Public Works Building Corp	Public works building & property senior center remodel	151,445	8/1/1999	2/1/2019
Griffith Redevelopment Authority	Road & Alley Project 2014	965,500	7/31/2014	1/15/2034
Mainsource Bank Equipment Finance	Purchase 4 Snow Plow Dump Trucks	103,579	11/20/2014	11/20/2019
United Federal Credit Union	Pierce Fire Pumper	<u>136,203</u>	8/4/2015	8/4/2020
Total governmental activities		<u>1,469,933</u>		
Storm Water:				
Mainsource Bank	2013 Vactor Truck	<u>34,479</u>	8/30/2013	5/30/2018
Wastewater:				
Mainsource Bank	2013 Vactor Truck	<u>34,479</u>	8/30/2013	5/30/2018
Total of annual lease payments		<u>\$ 1,538,891</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GO Bond 2009 Road projects	\$ 1,545,000	\$ 167,558
General obligation bonds	GO Bond 2010 Road projects	<u>1,325,000</u>	<u>186,378</u>
Total governmental activities		<u>2,870,000</u>	<u>353,936</u>
Storm Water:			
General obligation bonds	Stormwater Improvements - tunnel project	<u>4,085,000</u>	<u>545,631</u>
Water:			
Revenue bonds	Water Improvements Refunding Bond	<u>385,000</u>	<u>8,663</u>
Totals		<u>\$ 7,340,000</u>	<u>\$ 908,230</u>

TOWN OF GRIFFITH  
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	\$ 1,249,591
Infrastructure	5,316,313
Buildings	9,809,329
Improvements other than buildings	1,791,862
Machinery, equipment, and vehicles	7,880,900
 Total governmental activities	 26,047,995
Storm Water:	
Land	35,994
Infrastructure	2,500,000
Machinery, equipment, and vehicles	93,000
 Total Storm Water	 2,628,994
Wastewater:	
Land	65,000
Infrastructure	11,832,210
Buildings	251,948
Improvements other than buildings	1,179,366
Machinery, equipment, and vehicles	313,658
 Total Wastewater	 13,642,182
Water:	
Land	9,750
Infrastructure	2,871,022
Buildings	1,694,438
Improvements other than buildings	621,292
Machinery, equipment, and vehicles	298,233
 Total Water	 5,494,735
 Total capital assets	 \$ 47,813,906

#### 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/>.