

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF RENSSELAER

JASPER COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
11/30/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Frieda Bretzinger	01-01-12 to 12-31-19
Mayor	Stephen A. Wood	01-01-12 to 12-31-19
President Pro Tempore of the Common Council	George Cover	01-01-13 to 12-31-17
Utility Office Manager	Heather Smart	01-01-13 to 12-31-17



**STATE OF INDIANA**  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF RENSSELAER, JASPER COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Rensselaer (City), for the period of January 1, 2013 to December 31, 2016. The City's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, do not present fairly in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, present fairly the financial position and results of operations of the City based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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

  
Paul D. Joyce, CPA  
State Examiner

November 14, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
General	\$ 867,424	\$ 2,578,796	\$ 2,707,012	\$ 739,208	\$ 2,675,543	\$ 2,778,871	\$ 635,880
Motor Vehicle Highway	98,916	477,892	448,710	128,098	467,078	393,792	201,384
Local Road And Street	17,716	24,569	36,967	5,318	26,005	24,077	7,246
Local Law Enforcement Continuing Education	4,196	5,112	4,558	4,750	6,762	4,826	6,686
Riverboat Distribution	43,986	34,708	25,315	53,379	34,708	63,852	24,235
Drug Free Jasper County	1,547	3,000	2,809	1,738	4,000	2,716	3,022
Rainy Day	76,812	-	7,918	68,894	-	-	68,894
Police Drug	3,373	7,156	7,156	3,373	7,137	8,625	1,885
Levy Excess	49,675	48,912	98,587	-	93	-	93
Tif Allocation	929,593	697,132	103,806	1,522,919	547,467	534,197	1,536,189
Cumulative Capital Development	126,607	66,550	16,732	176,425	72,474	135,905	112,994
Redevelopment Commission	17,737	2,783	912	19,608	-	-	3,863
Economic Development	363,593	211,486	263,254	311,825	222,278	119,562	414,541
Cumulative Capital Improvement	8,220	15,728	14,543	9,405	15,498	16,564	8,339
Contractor Registration	19,560	11,190	-	30,750	10,500	-	41,250
Tif Construction	257,572	-	1,280	256,292	-	38,895	217,397
Payroll	-	14,628	14,628	-	206	-	206
PR - Fed W/H	-	445,967	445,990	(23)	463,771	463,748	-
PR - FICA W/H	-	403,783	404,653	(870)	414,853	413,983	-
PR - MEDI W/H	-	107,240	107,466	(226)	111,937	111,711	-
PR - State W/H	-	125,309	149,601	(24,292)	154,407	130,115	-
PR - Local W/H	-	111,701	133,679	(21,978)	134,317	112,339	-
PR - INPRS W/H	-	377,891	377,891	-	483,833	483,833	-
PR - IPP W/H	-	102,248	102,898	(650)	135,256	134,606	-
PR-Garnishment #6	-	-	-	-	2,764	2,764	-
PR - AF HSA	-	13,590	13,590	-	17,860	17,860	-
PR - AFLAC	-	54,839	54,517	322	58,174	58,418	78
PR - AMFED	-	21,807	21,824	(17)	19,269	19,252	-
PR - Anthem	-	459,888	460,749	(861)	861	-	-
PR - Dental	-	22,219	22,288	(69)	69	-	-
PR - HSA PreTax	-	5,080	5,080	-	5,720	5,720	-
PR - ING Hoosier Start	-	5,590	5,590	-	6,420	6,420	-
PR - LibNat	-	2,516	2,426	90	8,977	9,067	-
PR - Vision	-	7,407	7,447	(40)	40	-	-
PR - \$1 E"ee Premium	-	77	-	77	-	77	-
PR - Child Support	-	19,912	19,912	-	24,508	24,508	-
PR - Credit Union	-	29,908	29,908	-	36,633	36,633	-
PR - Garnishment #1 JC	-	3,598	3,588	10	-	10	-
PR - Garnishment #2 TC	-	440	440	-	1,666	1,666	-
PR - Uniforms	-	2,238	2,238	-	1,967	1,965	2
PR - E"er Pd Life Ins	-	14,330	14,360	(30)	8,028	7,998	-
PR - Garnishment #3 DR	-	15,372	15,372	-	19,032	19,032	-
PR - Garnishment JSC	-	1,229	1,229	-	-	-	-
PR - Dir Dep	-	2,494,121	2,494,121	-	2,619,847	2,619,847	-
PR - Combined Ins	-	1,849	1,847	2	1,334	1,336	-
PR - Garnishment #4 JCC	-	4,042	4,042	-	5,838	5,838	-
PR - Child Support Fee	-	165	165	-	220	220	-
PR - UHC	-	288,502	287,957	545	868,910	869,455	-
PR - Cigna Dental	-	11,080	11,061	19	32,986	33,005	-
PR - Cigna Vision	-	2,392	2,396	(4)	7,150	7,146	-
PR - Cigna Life	-	959	959	-	3,640	3,640	-
All Funds Clearing	-	4,000,000	4,000,000	-	-	-	-
Future Development	9,025	9,660	-	18,685	9,660	960	27,385

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

CITY OF RENSSELAER  
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
Business Registration	4,525	1,250	-	5,775	875	-	6,650
Attendance Officer	1,734	-	120	1,614	-	-	1,614
Weston Cem Extension Donation	-	27,920	27,920	-	-	-	-
Aerial Fire Truck Donation	5,822	-	-	5,822	-	-	5,822
Criminal Justice Traffic Safety	(340)	6,312	5,063	909	3,487	3,457	939
Urban Forestry Council Grant	11,608	4,500	4,500	11,608	-	-	11,608
Downtown Revitalization Grant	2,029	-	-	2,029	50,620	50,620	2,029
Recycling Grant	16,549	8,602	5,947	19,204	-	12,859	6,345
Tif Surplus Reserve	416,043	1,912	289	417,666	-	-	417,666
Community Alliance	1,529	100	412	1,217	-	-	1,217
Alarm Contract	3,296	4,044	6,064	1,276	5,860	4,778	2,358
Public Safety Loit	329,159	194,507	125,154	398,512	240,251	186,871	451,892
Child Safety Seat Grant	3,081	77	1,871	1,287	1,049	1,046	1,290
Tax Abatement	960	500	-	1,460	1,000	-	2,460
Sidewalk Maintenance	35,536	6,600	8,191	33,945	7,200	8,130	33,015
Public Relations	15,348	9,595	8,526	16,417	9,300	19,180	6,537
Safe Kids	989	1,000	1,492	497	-	-	497
Debt Service	74,293	45,294	98,688	20,899	142,942	113,675	50,166
Weston Cem Perpetual Care	125,054	1,520	-	126,574	1,600	-	128,174
Old Payroll	31,208	-	-	31,208	-	894	30,525
Telephone Clearing	-	47,582	47,582	-	47,243	47,243	-
Tax Clearing	-	821,488	821,488	-	849,810	849,810	-
Electric Operating	3,655,952	12,248,189	13,225,712	2,678,429	12,266,748	12,137,968	2,807,209
Electric Bond And Interest	920,436	1,004,739	891,826	1,033,349	996,060	1,030,438	998,971
Electric Improvement	168,386	1,101,612	792,583	477,415	1,093,375	1,469,183	101,607
Electric Meter Deposit	213,040	45,576	32,350	226,266	50,029	34,627	241,668
Electric Construction	1,834,469	521,159	2,352,039	3,589	547	45	4,091
Electric Cash Reserve	216,767	24,844	147	241,464	24,358	124	265,698
Wastewater EPA Grant	59,028	7,958	66,986	-	-	-	-
WW SRF Rensselaer Construction	103,156	-	47,338	55,818	-	-	55,818
WW SRF Rensselaer Jr DSR	43,803	37,545	-	81,348	34,417	-	115,765
WW SRF Rensselaer B & I	58,797	219,844	218,281	60,360	218,776	239,471	39,665
WW SRF Rensselaer Sr DSR	385,818	37,620	-	423,438	18,635	3,145	438,928
Sewage Construction	-	-	-	-	206,300	206,300	-
Wastewater Operating	165,369	1,477,221	1,510,734	131,856	1,598,980	1,405,494	325,342
Wastewater Bond And Interest	71,208	246,987	246,268	71,927	237,234	239,049	70,112
Wastewater Improvement	176,332	34,200	116,588	93,944	3,502	5,364	92,082
Wastewater Meter Deposit	80,690	26,225	17,035	89,880	29,217	16,761	102,336
Water EPA Grant	-	-	-	-	97,854	97,854	-
DW SRF Rensselaer B & I	76,493	339,418	268,306	147,605	278,175	302,899	122,881
DW SRF Rensselaer DSR	72,113	-	-	72,113	-	-	72,113
Water Construction Grant	-	913,317	913,317	-	-	-	-
Water Operating	602,342	1,577,124	1,554,485	624,981	1,682,786	1,547,094	760,673
Water Bond And Interest	80,491	51,840	67	132,264	51,394	-	183,658
Water Improvement	146,936	45,600	24,897	167,639	45,600	61,067	152,172
Water Meter Deposit	145,123	25,461	20,771	149,813	28,895	20,183	158,525
On-Account	70,690	11,430	15,676	66,444	11,448	10,229	67,663
Gas Operating	1,246,090	3,805,923	3,571,245	1,480,768	4,066,491	4,456,893	1,090,366
Gas Improvement	182,984	35,383	16,500	201,867	33,353	152,087	83,133
Gas Meter Deposit	179,884	32,627	23,785	188,726	40,554	24,538	204,742
Gas Cash Reserve	539,896	50,451	429	589,918	48,812	206,621	432,109
<b>Totals</b>	<b>\$ 15,470,268</b>	<b>\$ 38,471,687</b>	<b>\$ 40,050,143</b>	<b>\$ 13,891,812</b>	<b>\$ 34,274,684</b>	<b>\$ 34,695,120</b>	<b>\$ 13,471,376</b>

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
General	\$ 635,880	\$ 2,839,166	\$ 2,734,296	\$ 740,750	\$ 2,966,239	\$ 2,981,532	\$ 725,457
Motor Vehicle Highway	201,384	388,467	460,616	129,235	398,418	380,037	147,616
Local Road And Street	7,246	27,334	26,399	8,181	27,181	-	35,362
Local Law Enforcement Continuing Educa	6,686	6,618	4,995	8,309	7,450	4,820	10,939
Riverboat Distribution	24,235	34,708	31,578	27,365	34,707	-	62,072
Drug Free Jasper County	3,022	4,114	3,360	3,776	2,350	2,240	3,886
Rainy Day	68,894	-	49,765	19,129	1,030,083	1,030,083	19,129
LOIT Special Distribution	-	-	-	-	1,030,083	521,767	508,316
Police Drug	1,885	2,312	3,235	962	1,834	2,610	186
Levy Excess	93	-	-	93	12,452	-	12,545
Tif Allocation	1,536,189	694,448	1,212,794	1,017,843	649,155	104,079	1,562,919
Cumulataive Capital Development	112,994	73,368	108,029	78,333	67,027	529	144,831
Redevelopment Commission	15,745	8,120	600	23,265	5,299	59	28,505
Economic Development	414,541	228,377	220,974	421,944	290,698	231,314	481,328
Cumulative Capital Improvement	8,339	14,716	14,824	8,231	14,933	-	23,164
Contractor Registration	41,250	10,220	82	51,388	10,960	6,992	55,356
Tif Construction	217,397	-	-	217,397	2,157	-	219,554
PR - Fed W/H	-	470,249	470,249	-	537,556	537,556	-
PR - FICA W/H	-	422,202	422,202	-	466,283	466,283	-
PR - MEDI W/H	-	113,956	113,956	-	124,579	124,579	-
PR - State W/H	-	128,736	128,736	-	142,617	142,617	-
PR - Local W/H	-	114,592	114,592	-	122,542	122,542	-
PR - INPRS W/H	-	489,558	489,558	-	530,467	530,467	-
PR - IPP W/H	-	134,865	134,865	-	139,533	139,533	-
PR-Garnishment #6	-	3,422	3,422	-	3,422	3,422	-
PR - AF HSA	-	19,310	19,310	-	22,593	22,593	-
PR - AFLAC	78	57,916	57,994	-	64,802	64,802	-
PR - AMFED	-	18,898	18,898	-	17,226	17,226	-
PR - HSA PreTax	-	5,720	5,720	-	7,290	7,290	-
PR - ING Hoosier Start	-	6,890	6,890	-	7,155	7,155	-
PR - LibNat	-	8,183	8,183	-	8,715	8,715	-
PR - Child Support	-	21,554	21,554	-	24,849	24,849	-
PR - Credit Union	-	30,860	30,860	-	22,255	22,255	-
PR - Garnishment #1 JC	-	3,392	3,392	-	6,845	6,845	-
PR-Garnishment #7-PFC	-	5,020	5,020	-	1,772	1,772	-
PR - Uniforms	2	2,096	2,098	-	228	228	-
PR - E'er Pd Life Ins	-	8,015	8,015	-	8,393	8,393	-
PR - Garnishment #3 DR	-	19,032	19,032	-	732	732	-
PR - Dir Dep	-	2,664,516	2,664,516	-	2,168,924	2,168,924	-
PR - Combined Ins	-	1,336	1,336	-	1,336	1,336	-
PR - Garnishment #4 JCC	-	6,384	6,384	-	776	776	-
PR - Child Support Fee	-	275	275	-	275	275	-
PR - UHC	-	882,778	882,778	-	903,381	903,381	-
PR - Cigna Dental	-	38,943	38,943	-	38,807	38,807	-
PR - Cigna Vision	-	9,364	9,364	-	9,096	9,096	-
PR - Cigna Life	-	3,636	3,636	-	3,694	3,690	4
Pay Pal	-	-	-	-	5	-	5
PR - \$1 Fee Premium	-	-	-	-	81	81	-
PR - Garnishment #8 PS SCDU	-	-	-	-	197	197	-
Future Development	27,385	9,555	1,200	35,740	9,660	9,656	35,744
Business Registration	6,650	625	-	7,275	750	-	8,025
Attendance Officer	1,614	-	1,614	-	-	-	-

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

CITY OF RENSSELAER  
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
Aerial Fire Truck Donation	5,822	-	4,209	1,613	-	631	982
Criminal Justice Traffic Safety	939	1,333	2,671	(399)	4,979	4,993	(413)
Urban Forestry Council Grant	11,608	-	-	11,608	-	771	10,837
Downtown Revitalization Grant	2,029	-	-	2,029	-	-	2,029
Recycling Grant	6,345	-	349	5,996	-	945	5,051
Tif Surplus Reserve	417,666	-	-	417,666	-	-	417,666
Community Alliance	1,217	25	-	1,242	-	-	1,242
Alarm Contract	2,358	6,181	3,856	4,683	7,149	8,643	3,189
Public Safety Loit	451,892	267,439	176,230	543,101	311,474	173,171	681,404
Child Safety Seat Grant	1,290	1,142	1,102	1,330	1,537	1,546	1,321
Tax Abatement	2,460	1,000	-	3,460	-	-	3,460
Sidewalk Maintenance	33,015	7,500	275	40,240	9,758	12,647	37,351
Public Relations	6,537	7,200	3,880	9,857	7,200	4,515	12,542
Safe Kids	497	-	463	34	-	-	34
Debt Service	50,166	82,069	91,514	40,721	81,864	84,935	37,650
Weston Cem Perpetual Care	128,174	2,200	-	130,374	4,260	-	134,634
Old Payroll	30,525	-	30,525	-	417	417	-
Telephone Clearing	-	55,866	55,866	-	36,586	36,586	-
Tax Clearing	-	805,904	805,904	-	770,052	770,052	-
Electric Operating	2,807,209	11,536,561	12,180,408	2,163,362	11,918,880	12,192,056	1,890,186
Electric Bond And Interest	998,971	990,180	877,820	1,111,331	898,630	880,930	1,129,031
Electric Improvement	101,607	600,575	504,802	197,380	155,601	286,881	66,100
Electric Meter Deposit	241,668	40,282	26,975	254,975	60,429	41,271	274,133
Electric Construction	4,091	-	-	4,091	-	-	4,091
Electric Cash Reserve	265,698	24,367	162	289,903	13,082	148	302,837
WW SRF Rensselaer Construction	55,818	-	24,801	31,017	11	24,420	6,608
WW SRF Rensselaer Jr DSR	115,765	37,545	-	153,310	6,260	159,570	-
WW SRF Rensselaer B & I	39,665	236,535	235,527	40,673	40,429	81,102	-
WW SRF Rensselaer Sr DSR	438,928	-	3,146	435,782	6	435,788	-
Sewage Construction	-	265,976	265,976	-	5,103	5,103	-
Sewage Construction 2	-	-	-	-	9,643,081	9,643,081	-
Wastewater Operating	325,342	1,921,140	1,583,932	662,550	2,091,019	1,732,868	1,020,701
Wastewater Bond And Interest	70,112	237,273	236,696	70,689	910,872	310,860	670,701
Wastewater Improvement	92,082	-	5,100	86,982	50,016	24,849	112,149
Wastewater Meter Deposit	102,336	28,230	15,525	115,041	35,845	23,202	127,684
DW SRF Rensselaer B & I	122,881	300,556	291,992	131,445	297,098	297,199	131,344
DW SRF Rensselaer DSR	72,113	171,314	-	243,427	51,811	-	295,238
Water Construction In Progress	-	1,991,440	369,330	1,622,110	84,468	830,102	876,476
WATER SRF RENSSELAER	-	72,706	72,706	-	-	-	-
Water Construction	-	100,000	15,532	84,468	-	84,468	-
Water Operating	760,673	1,786,245	1,960,416	586,502	1,856,604	1,613,291	829,815
Water Bond And Interest	183,658	12,849	95,933	100,574	-	-	100,574
Water Improvement	152,172	345,600	15,766	482,006	49,934	22,717	509,223
Water Meter Deposit	158,525	27,712	18,082	168,155	38,000	27,093	179,062
On-Account	67,663	6,859	16,564	57,958	83,593	113,378	28,173
Gas Operating	1,090,366	3,150,623	3,296,393	944,596	2,692,292	2,957,627	679,261
Gas Improvement	83,133	33,586	56,284	60,435	63,431	21,842	102,024
Gas Meter Deposit	204,742	35,110	22,644	217,208	44,511	30,555	231,164
Gas Cash Reserve	432,109	48,393	261,696	218,806	493,004	4,570	707,240
Rensselaer Water 15 BAN	-	2,000,539	1,991,440	9,099	25,000	21,597	12,502
<b>Totals</b>	<b>\$ 13,471,376</b>	<b>\$ 37,273,901</b>	<b>\$ 36,188,631</b>	<b>\$ 14,556,646</b>	<b>\$ 44,792,148</b>	<b>\$ 43,632,646</b>	<b>\$ 15,716,148</b>

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

CITY OF RENSSELAER  
NOTES TO FINANCIAL STATEMENTS

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

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

CITY OF RENSSELAER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

CITY OF RENSSELAER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

CITY OF RENSSELAER  
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. 1977 Police Officers' and Firefighters' Pension and Disability Fund**

*Plan Description*

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

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

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

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain a fund with a deficit in cash. This is a result of the fund being set up for a reimbursement grant. The reimbursement for expenditures made by the City was not received by December 31, 2016.

**Note 8. Related-Party Transaction**

The City has entered into a capital lease rental agreement with Rensselaer Redevelopment Authority (the lessor) for the construction of the fire station. The lessor has been determined to be a related-party of the City. Lease payments during the year 2016 totaled \$2,500.

CITY OF RENSSELAER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 9. Subsequent Events**

On March 27, 2017, the City approved Bond Ordinance 07-2017 for Refunding Bond for the 2011 Water Bond Issue totaling \$4,225,000.

On June 30, 2017, the Waterworks BAN of 2015 was refinanced for \$2,012,500.

On July 10, 2017, the City approved Bond Ordinance 10-2017 for an Electric Bond issue for a substation totaling \$2,805,000.

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#### OTHER INFORMATION - UNEXAMINED

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

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

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

	General	Motor Vehicle Highway	Local Road And Street	Local Law Enforcement Continuing Education	Riverboat Distribution	Drug Free Jasper County	Rainy Day
Cash and investments - beginning	\$ 867,424	\$ 98,916	\$ 17,716	\$ 4,196	\$ 43,986	\$ 1,547	\$ 76,812
Receipts:							
Taxes	964,884	281,502	-	-	-	-	-
Licenses and permits	21,624	-	-	2,535	-	-	-
Intergovernmental receipts	1,139,086	193,594	24,569	-	34,708	-	-
Charges for services	426,973	2,321	-	2,075	-	-	-
Fines and forfeits	2,265	75	-	502	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	23,964	400	-	-	-	3,000	-
Total receipts	<u>2,578,796</u>	<u>477,892</u>	<u>24,569</u>	<u>5,112</u>	<u>34,708</u>	<u>3,000</u>	<u>-</u>
Disbursements:							
Personal services	1,769,764	234,346	-	-	-	2,809	-
Supplies	163,348	60,935	-	212	-	-	-
Other services and charges	699,280	61,140	-	4,346	8,015	-	1,149
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	34,977	89,359	36,967	-	17,300	-	6,769
Other disbursements	39,643	2,930	-	-	-	-	-
Total disbursements	<u>2,707,012</u>	<u>448,710</u>	<u>36,967</u>	<u>4,558</u>	<u>25,315</u>	<u>2,809</u>	<u>7,918</u>
Excess (deficiency) of receipts over disbursements	<u>(128,216)</u>	<u>29,182</u>	<u>(12,398)</u>	<u>554</u>	<u>9,393</u>	<u>191</u>	<u>(7,918)</u>
Cash and investments - ending	<u>\$ 739,208</u>	<u>\$ 128,098</u>	<u>\$ 5,318</u>	<u>\$ 4,750</u>	<u>\$ 53,379</u>	<u>\$ 1,738</u>	<u>\$ 68,894</u>

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

	Police Drug	Levy Excess	Tif Allocation	Cumulative Capital Development	Redevelopment Commission	Economic Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 3,373	\$ 49,675	\$ 929,593	\$ 126,607	\$ 17,737	\$ 363,593	\$ 8,220
Receipts:							
Taxes	-	48,912	697,132	58,818	2,460	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,732	323	210,906	15,728
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	7,156	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	580	-
<b>Total receipts</b>	<b>7,156</b>	<b>48,912</b>	<b>697,132</b>	<b>66,550</b>	<b>2,783</b>	<b>211,486</b>	<b>15,728</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,156	-	20,282	-	513	16,384	-
Debt service - principal and interest	-	-	-	-	-	16,906	-
Capital outlay	-	-	-	14,630	-	229,964	14,543
Other disbursements	-	98,587	83,524	2,102	399	-	-
<b>Total disbursements</b>	<b>7,156</b>	<b>98,587</b>	<b>103,806</b>	<b>16,732</b>	<b>912</b>	<b>263,254</b>	<b>14,543</b>
Excess (deficiency) of receipts over disbursements	-	(49,675)	593,326	49,818	1,871	(51,768)	1,185
Cash and investments - ending	<u>\$ 3,373</u>	<u>\$ -</u>	<u>\$ 1,522,919</u>	<u>\$ 176,425</u>	<u>\$ 19,608</u>	<u>\$ 311,825</u>	<u>\$ 9,405</u>

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

	Contractor Registration	Tif Construction	Payroll	PR - Fed W/H	PR - FICA W/H	PR - MEDI W/H	PR - State W/H
Cash and investments - beginning	\$ 19,560	\$ 257,572	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	11,190	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	14,628	445,967	403,783	107,240	125,309
Total receipts	<u>11,190</u>	<u>-</u>	<u>14,628</u>	<u>445,967</u>	<u>403,783</u>	<u>107,240</u>	<u>125,309</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,280	-	-	-	-	-
Other disbursements	-	-	14,628	445,990	404,653	107,466	149,601
Total disbursements	<u>-</u>	<u>1,280</u>	<u>14,628</u>	<u>445,990</u>	<u>404,653</u>	<u>107,466</u>	<u>149,601</u>
Excess (deficiency) of receipts over disbursements	<u>11,190</u>	<u>(1,280)</u>	<u>-</u>	<u>(23)</u>	<u>(870)</u>	<u>(226)</u>	<u>(24,292)</u>
Cash and investments - ending	<u>\$ 30,750</u>	<u>\$ 256,292</u>	<u>\$ -</u>	<u>\$ (23)</u>	<u>\$ (870)</u>	<u>\$ (226)</u>	<u>\$ (24,292)</u>

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

	PR - Local W/H	PR - INPRS W/H	PR - IPP W/H	PR-Garnishment #6	PR - AF HSA	PR - AFLAC	PR - AMFED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	111,701	377,891	102,248	-	13,590	54,839	21,807
Total receipts	<u>111,701</u>	<u>377,891</u>	<u>102,248</u>	<u>-</u>	<u>13,590</u>	<u>54,839</u>	<u>21,807</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	133,679	377,891	102,898	-	13,590	54,517	21,824
Total disbursements	<u>133,679</u>	<u>377,891</u>	<u>102,898</u>	<u>-</u>	<u>13,590</u>	<u>54,517</u>	<u>21,824</u>
Excess (deficiency) of receipts over disbursements	<u>(21,978)</u>	<u>-</u>	<u>(650)</u>	<u>-</u>	<u>-</u>	<u>322</u>	<u>(17)</u>
Cash and investments - ending	<u>\$ (21,978)</u>	<u>\$ -</u>	<u>\$ (650)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 322</u>	<u>\$ (17)</u>

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

	PR - Anthem	PR - Dental	PR - HSA PreTax	PR - ING Hoosier Start	PR - LibNat	PR - Vision	PR - \$1 E"ee Premium
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	459,888	22,219	5,080	5,590	2,516	7,407	77
Total receipts	459,888	22,219	5,080	5,590	2,516	7,407	77
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	460,749	22,288	5,080	5,590	2,426	7,447	-
Total disbursements	460,749	22,288	5,080	5,590	2,426	7,447	-
Excess (deficiency) of receipts over disbursements	(861)	(69)	-	-	90	(40)	77
Cash and investments - ending	\$ (861)	\$ (69)	\$ -	\$ -	\$ 90	\$ (40)	\$ 77

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

	PR - Child Support	PR - Credit Union	PR - Garnishment #1 JC	PR - Garnishment #2 TC	PR - Uniforms	PR - E'er Pd Life Ins	PR - Garnishment #3 DR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	19,912	29,908	3,598	440	2,238	14,330	15,372
Total receipts	<u>19,912</u>	<u>29,908</u>	<u>3,598</u>	<u>440</u>	<u>2,238</u>	<u>14,330</u>	<u>15,372</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,912	29,908	3,588	440	2,238	14,360	15,372
Total disbursements	<u>19,912</u>	<u>29,908</u>	<u>3,588</u>	<u>440</u>	<u>2,238</u>	<u>14,360</u>	<u>15,372</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>(30)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30)</u>	<u>\$ -</u>

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

	PR - Garnishment JSC	PR - Dir Dep	PR - Combined Ins	PR - Garnishment #4 JCC	PR - Child Support Fee	PR - UHC	PR - Cigna Dental
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,229	2,494,121	1,849	4,042	165	288,502	11,080
Total receipts	<u>1,229</u>	<u>2,494,121</u>	<u>1,849</u>	<u>4,042</u>	<u>165</u>	<u>288,502</u>	<u>11,080</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,229	2,494,121	1,847	4,042	165	287,957	11,061
Total disbursements	<u>1,229</u>	<u>2,494,121</u>	<u>1,847</u>	<u>4,042</u>	<u>165</u>	<u>287,957</u>	<u>11,061</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>545</u>	<u>19</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 545</u>	<u>\$ 19</u>

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

	PR - Cigna Vision	PR - Cigna Life	All Funds Clearing	Future Development	Business Registration	Attendance Officer	Weston Cem Extension Donation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,025	\$ 4,525	\$ 1,734	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	9,660	-	-	-
Fines and forfeits	-	-	-	-	1,250	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,392	959	4,000,000	-	-	-	27,920
Total receipts	<u>2,392</u>	<u>959</u>	<u>4,000,000</u>	<u>9,660</u>	<u>1,250</u>	<u>-</u>	<u>27,920</u>
Disbursements:							
Personal services	-	-	-	-	-	120	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	27,920
Other disbursements	2,396	959	4,000,000	-	-	-	-
Total disbursements	<u>2,396</u>	<u>959</u>	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>27,920</u>
Excess (deficiency) of receipts over disbursements	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>9,660</u>	<u>1,250</u>	<u>(120)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,685</u>	<u>\$ 5,775</u>	<u>\$ 1,614</u>	<u>\$ -</u>

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

	Aerial Fire Truck Donation	Criminal Justice Traffic Safety	Urban Forestry Council Grant	Downtown Revitalization Grant	Recycling Grant	Tif Surplus Reserve	Community Alliance
Cash and investments - beginning	\$ 5,822	\$ (340)	\$ 11,608	\$ 2,029	\$ 16,549	\$ 416,043	\$ 1,529
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	6,312	4,500	-	8,602	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,912	100
Total receipts	<u>-</u>	<u>6,312</u>	<u>4,500</u>	<u>-</u>	<u>8,602</u>	<u>1,912</u>	<u>100</u>
Disbursements:							
Personal services	-	5,063	-	-	-	-	-
Supplies	-	-	-	-	-	-	137
Other services and charges	-	-	4,500	-	1,868	289	275
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,079	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>5,063</u>	<u>4,500</u>	<u>-</u>	<u>5,947</u>	<u>289</u>	<u>412</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,249</u>	<u>-</u>	<u>-</u>	<u>2,655</u>	<u>1,623</u>	<u>(312)</u>
Cash and investments - ending	<u>\$ 5,822</u>	<u>\$ 909</u>	<u>\$ 11,608</u>	<u>\$ 2,029</u>	<u>\$ 19,204</u>	<u>\$ 417,666</u>	<u>\$ 1,217</u>

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

	Alarm Contract	Public Safety Loit	Child Safety Seat Grant	Tax Abatement	Sidewalk Maintenance	Public Relations	Safe Kids
Cash and investments - beginning	\$ 3,296	\$ 329,159	\$ 3,081	\$ 960	\$ 35,536	\$ 15,348	\$ 989
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	193,627	-	-	-	-	-
Charges for services	4,044	-	-	-	6,600	8,750	-
Fines and forfeits	-	-	-	500	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	880	77	-	-	845	1,000
Total receipts	<u>4,044</u>	<u>194,507</u>	<u>77</u>	<u>500</u>	<u>6,600</u>	<u>9,595</u>	<u>1,000</u>
Disbursements:							
Personal services	-	112,193	312	-	-	-	-
Supplies	-	12,936	1,559	-	8,191	4,026	1,492
Other services and charges	6,064	25	-	-	-	4,500	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,064</u>	<u>125,154</u>	<u>1,871</u>	<u>-</u>	<u>8,191</u>	<u>8,526</u>	<u>1,492</u>
Excess (deficiency) of receipts over disbursements	<u>(2,020)</u>	<u>69,353</u>	<u>(1,794)</u>	<u>500</u>	<u>(1,591)</u>	<u>1,069</u>	<u>(492)</u>
Cash and investments - ending	<u>\$ 1,276</u>	<u>\$ 398,512</u>	<u>\$ 1,287</u>	<u>\$ 1,460</u>	<u>\$ 33,945</u>	<u>\$ 16,417</u>	<u>\$ 497</u>

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

	Debt Service	Weston Cem Perpetual Care	Old Payroll	Telephone Clearing	Tax Clearing	Electric Operating	Electric Bond And Interest
Cash and investments - beginning	\$ 74,293	\$ 125,054	\$ 31,208	\$ -	\$ -	\$ 3,655,952	\$ 920,436
Receipts:							
Taxes	40,032	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,262	-	-	-	-	-	-
Charges for services	-	1,520	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	11,644,997	-
Penalties	-	-	-	-	-	35,585	-
Other receipts	-	-	-	47,582	821,488	567,607	1,004,739
Total receipts	<u>45,294</u>	<u>1,520</u>	<u>-</u>	<u>47,582</u>	<u>821,488</u>	<u>12,248,189</u>	<u>1,004,739</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	94,500	-	-	-	-	-	891,250
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,188	-	-	47,582	821,488	13,225,712	576
Total disbursements	<u>98,688</u>	<u>-</u>	<u>-</u>	<u>47,582</u>	<u>821,488</u>	<u>13,225,712</u>	<u>891,826</u>
Excess (deficiency) of receipts over disbursements	<u>(53,394)</u>	<u>1,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(977,523)</u>	<u>112,913</u>
Cash and investments - ending	<u>\$ 20,899</u>	<u>\$ 126,574</u>	<u>\$ 31,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,678,429</u>	<u>\$ 1,033,349</u>

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

	Electric Improvement	Electric Meter Deposit	Electric Construction	Electric Cash Reserve	Wastewater EPA Grant	WW SRF Rensselaer Construction	WW SRF Rensselaer Jr DSR
Cash and investments - beginning	\$ 168,386	\$ 213,040	\$ 1,834,469	\$ 216,767	\$ 59,028	\$ 103,156	\$ 43,803
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,958	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	45,576	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,101,612	-	521,159	24,844	-	-	37,545
Total receipts	1,101,612	45,576	521,159	24,844	7,958	-	37,545
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,352,039	-	66,986	-	-
Other disbursements	792,583	32,350	-	147	-	47,338	-
Total disbursements	792,583	32,350	2,352,039	147	66,986	47,338	-
Excess (deficiency) of receipts over disbursements	309,029	13,226	(1,830,880)	24,697	(59,028)	(47,338)	37,545
Cash and investments - ending	\$ 477,415	\$ 226,266	\$ 3,589	\$ 241,464	\$ -	\$ 55,818	\$ 81,348

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

	WW SRF Rensselaer B & I	WW SRF Rensselaer Sr DSR	Sewage Construction	Wastewater Operating	Wastewater Bond And Interest	Wastewater Improvement	Wastewater Meter Deposit
Cash and investments - beginning	\$ 58,797	\$ 385,818	\$ -	\$ 165,369	\$ 71,208	\$ 176,332	\$ 80,690
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	1,277,612	-	-	26,225
Penalties	-	-	-	23,299	-	-	-
Other receipts	219,844	37,620	-	176,310	246,987	34,200	-
Total receipts	<u>219,844</u>	<u>37,620</u>	<u>-</u>	<u>1,477,221</u>	<u>246,987</u>	<u>34,200</u>	<u>26,225</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	246,268	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	218,281	-	-	1,510,734	-	116,588	17,035
Total disbursements	<u>218,281</u>	<u>-</u>	<u>-</u>	<u>1,510,734</u>	<u>246,268</u>	<u>116,588</u>	<u>17,035</u>
Excess (deficiency) of receipts over disbursements	<u>1,563</u>	<u>37,620</u>	<u>-</u>	<u>(33,513)</u>	<u>719</u>	<u>(82,388)</u>	<u>9,190</u>
Cash and investments - ending	<u>\$ 60,360</u>	<u>\$ 423,438</u>	<u>\$ -</u>	<u>\$ 131,856</u>	<u>\$ 71,927</u>	<u>\$ 93,944</u>	<u>\$ 89,880</u>

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

	Water EPA Grant	DW SRF Rensselaer B & I	DW SRF Rensselaer DSR	Water Construction Grant	Water Operating	Water Bond And Interest	Water Improvement
Cash and investments - beginning	\$ -	\$ 76,493	\$ 72,113	\$ -	\$ 602,342	\$ 80,491	\$ 146,936
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	913,317	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,441,968	-	-
Penalties	-	-	-	-	8,402	-	-
Other receipts	-	339,418	-	-	126,754	51,840	45,600
Total receipts	-	339,418	-	913,317	1,577,124	51,840	45,600
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	913,317	-	-	-
Other disbursements	-	268,306	-	-	1,554,485	67	24,897
Total disbursements	-	268,306	-	913,317	1,554,485	67	24,897
Excess (deficiency) of receipts over disbursements	-	71,112	-	-	22,639	51,773	20,703
Cash and investments - ending	\$ -	\$ 147,605	\$ 72,113	\$ -	\$ 624,981	\$ 132,264	\$ 167,639

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

	Water Meter Deposit	On-Account	Gas Operating	Gas Improvement	Gas Meter Deposit	Gas Cash Reserve	Totals
Cash and investments - beginning	\$ 145,123	\$ 70,690	\$ 1,246,090	\$ 182,984	\$ 179,884	\$ 539,896	\$ 15,470,268
Receipts:							
Taxes	-	-	-	-	-	-	2,093,740
Licenses and permits	-	-	-	-	-	-	24,159
Intergovernmental receipts	-	-	-	-	-	-	2,766,224
Charges for services	-	11,430	-	-	-	-	473,373
Fines and forfeits	-	-	-	-	-	-	22,938
Utility fees	25,461	-	3,697,342	-	32,627	-	18,191,808
Penalties	-	-	12,996	-	-	-	80,282
Other receipts	-	-	95,585	35,383	-	50,451	14,819,163
Total receipts	<u>25,461</u>	<u>11,430</u>	<u>3,805,923</u>	<u>35,383</u>	<u>32,627</u>	<u>50,451</u>	<u>38,471,687</u>
Disbursements:							
Personal services	-	-	-	-	-	-	2,124,607
Supplies	-	-	-	-	-	-	252,836
Other services and charges	-	-	-	-	-	-	835,786
Debt service - principal and interest	-	-	-	-	-	-	1,248,924
Capital outlay	-	-	-	-	-	-	3,810,130
Other disbursements	20,771	15,676	3,571,245	16,500	23,785	429	31,777,860
Total disbursements	<u>20,771</u>	<u>15,676</u>	<u>3,571,245</u>	<u>16,500</u>	<u>23,785</u>	<u>429</u>	<u>40,050,143</u>
Excess (deficiency) of receipts over disbursements	<u>4,690</u>	<u>(4,246)</u>	<u>234,678</u>	<u>18,883</u>	<u>8,842</u>	<u>50,022</u>	<u>(1,578,456)</u>
Cash and investments - ending	<u>\$ 149,813</u>	<u>\$ 66,444</u>	<u>\$ 1,480,768</u>	<u>\$ 201,867</u>	<u>\$ 188,726</u>	<u>\$ 589,918</u>	<u>\$ 13,891,812</u>

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

	General	Motor Vehicle Highway	Local Road And Street	Local Law Enforcement Continuing Education	Riverboat Distribution	Drug Free Jasper County	Rainy Day
Cash and investments - beginning	\$ 739,208	\$ 128,098	\$ 5,318	\$ 4,750	\$ 53,379	\$ 1,738	\$ 68,894
Receipts:							
Taxes	984,913	205,085	-	-	-	-	-
Licenses and permits	17,157	-	-	-	-	-	-
Intergovernmental receipts	1,134,243	258,408	26,005	-	34,708	-	-
Charges for services	487,389	-	-	5,150	-	-	-
Fines and forfeits	5,159	-	-	1,612	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	46,682	3,585	-	-	-	4,000	-
<b>Total receipts</b>	<b>2,675,543</b>	<b>467,078</b>	<b>26,005</b>	<b>6,762</b>	<b>34,708</b>	<b>4,000</b>	<b>-</b>
Disbursements:							
Personal services	1,883,265	182,307	-	-	-	2,716	-
Supplies	173,212	61,927	-	803	-	-	-
Other services and charges	678,302	65,212	-	4,023	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	44,092	84,346	24,077	-	63,852	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,778,871</b>	<b>393,792</b>	<b>24,077</b>	<b>4,826</b>	<b>63,852</b>	<b>2,716</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(103,328)	73,286	1,928	1,936	(29,144)	1,284	-
Cash and investments - ending	\$ 635,880	\$ 201,384	\$ 7,246	\$ 6,686	\$ 24,235	\$ 3,022	\$ 68,894

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

	Police Drug	Levy Excess	Tif Allocation	Cumulative Capital Development	Redevelopment Commission	Economic Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 3,373	\$ -	\$ 1,522,919	\$ 176,425	\$ 19,608	\$ 311,825	\$ 9,405
Receipts:							
Taxes	-	93	546,992	58,234	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,240	-	222,278	15,498
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	7,137	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	475	-	-	-	-
<b>Total receipts</b>	<b>7,137</b>	<b>93</b>	<b>547,467</b>	<b>72,474</b>	<b>-</b>	<b>222,278</b>	<b>15,498</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	6,497	-	-	-	-	24,266	-
Other services and charges	2,128	-	96,847	-	3,863	1,664	-
Debt service - principal and interest	-	-	249,370	-	-	-	-
Capital outlay	-	-	187,030	135,905	-	93,632	16,564
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	950	-	-	-	-
<b>Total disbursements</b>	<b>8,625</b>	<b>-</b>	<b>534,197</b>	<b>135,905</b>	<b>3,863</b>	<b>119,562</b>	<b>16,564</b>
Excess (deficiency) of receipts over disbursements	<u>(1,488)</u>	<u>93</u>	<u>13,270</u>	<u>(63,431)</u>	<u>(3,863)</u>	<u>102,716</u>	<u>(1,066)</u>
Cash and investments - ending	<u>\$ 1,885</u>	<u>\$ 93</u>	<u>\$ 1,536,189</u>	<u>\$ 112,994</u>	<u>\$ 15,745</u>	<u>\$ 414,541</u>	<u>\$ 8,339</u>

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

	Contractor Registration	Tif Construction	Payroll	PR - Fed W/H	PR - FICA W/H	PR - MEDI W/H	PR - State W/H
Cash and investments - beginning	\$ 30,750	\$ 256,292	\$ -	\$ (23)	\$ (870)	\$ (226)	\$ (24,292)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	10,500	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	206	463,771	414,853	111,937	154,407
Total receipts	<u>10,500</u>	<u>-</u>	<u>206</u>	<u>463,771</u>	<u>414,853</u>	<u>111,937</u>	<u>154,407</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	38,895	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	206	463,748	413,983	111,711	130,115
Total disbursements	<u>-</u>	<u>38,895</u>	<u>206</u>	<u>463,748</u>	<u>413,983</u>	<u>111,711</u>	<u>130,115</u>
Excess (deficiency) of receipts over disbursements	<u>10,500</u>	<u>(38,895)</u>	<u>-</u>	<u>23</u>	<u>870</u>	<u>226</u>	<u>24,292</u>
Cash and investments - ending	<u>\$ 41,250</u>	<u>\$ 217,397</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PR - Local W/H	PR - INPRS W/H	PR - IPP W/H	PR-Garnishment #6	PR - AF HSA	PR - AFLAC	PR - AMFED
Cash and investments - beginning	\$ (21,978)	\$ -	\$ (650)	\$ -	\$ -	\$ 322	\$ (17)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	134,317	483,833	135,256	2,764	17,860	58,174	19,269
Total receipts	134,317	483,833	135,256	2,764	17,860	58,174	19,269
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	112,339	483,833	134,606	2,764	17,860	58,418	19,252
Total disbursements	112,339	483,833	134,606	2,764	17,860	58,418	19,252
Excess (deficiency) of receipts over disbursements	21,978	-	650	-	-	(244)	17
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ -

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

	PR - Anthem	PR - Dental	PR - HSA PreTax	PR - ING Hoosier Start	PR - LibNat	PR - Vision	PR - \$1 E'ee Premium
Cash and investments - beginning	\$ (861)	\$ (69)	\$ -	\$ -	\$ 90	\$ (40)	\$ 77
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	861	69	5,720	6,420	8,977	40	-
Total receipts	861	69	5,720	6,420	8,977	40	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	5,720	6,420	9,067	-	77
Total disbursements	-	-	5,720	6,420	9,067	-	77
Excess (deficiency) of receipts over disbursements	861	69	-	-	(90)	40	(77)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - Child Support	PR - Credit Union	PR - Garnishment #1 JC	PR - Garnishment #2 TC	PR - Uniforms	PR - E'er Pd Life Ins	PR - Garnishment #3 DR
Cash and investments - beginning	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ (30)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	<u>24,508</u>	<u>36,633</u>	<u>-</u>	<u>1,666</u>	<u>1,967</u>	<u>8,028</u>	<u>19,032</u>
Total receipts	<u>24,508</u>	<u>36,633</u>	<u>-</u>	<u>1,666</u>	<u>1,967</u>	<u>8,028</u>	<u>19,032</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>24,508</u>	<u>36,633</u>	<u>10</u>	<u>1,666</u>	<u>1,965</u>	<u>7,998</u>	<u>19,032</u>
Total disbursements	<u>24,508</u>	<u>36,633</u>	<u>10</u>	<u>1,666</u>	<u>1,965</u>	<u>7,998</u>	<u>19,032</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>2</u>	<u>30</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PR - Garnishment JSC	PR - Dir Dep	PR - Combined Ins	PR - Garnishment #4 JCC	PR - Child Support Fee	PR - UHC	PR - Cigna Dental
Cash and investments - beginning	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 545	\$ 19
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	2,619,847	1,334	5,838	220	868,910	32,986
Total receipts	-	2,619,847	1,334	5,838	220	868,910	32,986
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,619,847	1,336	5,838	220	869,455	33,005
Total disbursements	-	2,619,847	1,336	5,838	220	869,455	33,005
Excess (deficiency) of receipts over disbursements	-	-	(2)	-	-	(545)	(19)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - Cigna Vision	PR - Cigna Life	All Funds Clearing	Future Development	Business Registration	Attendance Officer	Weston Cem Extension Donation
Cash and investments - beginning	\$ (4)	\$ -	\$ -	\$ 18,685	\$ 5,775	\$ 1,614	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	9,660	-	-	-
Fines and forfeits	-	-	-	-	875	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,150	3,640	-	-	-	-	-
Total receipts	<u>7,150</u>	<u>3,640</u>	<u>-</u>	<u>9,660</u>	<u>875</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	960	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,146	3,640	-	-	-	-	-
Total disbursements	<u>7,146</u>	<u>3,640</u>	<u>-</u>	<u>960</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4</u>	<u>-</u>	<u>-</u>	<u>8,700</u>	<u>875</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,385</u>	<u>\$ 6,650</u>	<u>\$ 1,614</u>	<u>\$ -</u>

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

	Aerial Fire Truck Donation	Criminal Justice Traffic Safety	Urban Forestry Council Grant	Downtown Revitalization Grant	Recycling Grant	Tif Surplus Reserve	Community Alliance
Cash and investments - beginning	\$ 5,822	\$ 909	\$ 11,608	\$ 2,029	\$ 19,204	\$ 417,666	\$ 1,217
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,487	-	50,620	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	3,487	-	50,620	-	-	-
Disbursements:							
Personal services	-	3,457	-	-	-	-	-
Supplies	-	-	-	-	8,691	-	-
Other services and charges	-	-	-	50,620	4,168	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,457	-	50,620	12,859	-	-
Excess (deficiency) of receipts over disbursements	-	30	-	-	(12,859)	-	-
Cash and investments - ending	\$ 5,822	\$ 939	\$ 11,608	\$ 2,029	\$ 6,345	\$ 417,666	\$ 1,217

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

	Alarm Contract	Public Safety Loit	Child Safety Seat Grant	Tax Abatement	Sidewalk Maintenance	Public Relations	Safe Kids
Cash and investments - beginning	\$ 1,276	\$ 398,512	\$ 1,287	\$ 1,460	\$ 33,945	\$ 16,417	\$ 497
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	214,069	-	-	-	-	-
Charges for services	5,860	26,182	-	-	7,200	7,200	-
Fines and forfeits	-	-	-	1,000	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	1,049	-	-	2,100	-
Total receipts	<u>5,860</u>	<u>240,251</u>	<u>1,049</u>	<u>1,000</u>	<u>7,200</u>	<u>9,300</u>	<u>-</u>
Disbursements:							
Personal services	-	169,824	269	-	-	-	-
Supplies	4,351	11,247	777	-	3,780	7,880	-
Other services and charges	427	-	-	-	-	11,300	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	5,800	-	-	4,350	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,778</u>	<u>186,871</u>	<u>1,046</u>	<u>-</u>	<u>8,130</u>	<u>19,180</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,082</u>	<u>53,380</u>	<u>3</u>	<u>1,000</u>	<u>(930)</u>	<u>(9,880)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,358</u>	<u>\$ 451,892</u>	<u>\$ 1,290</u>	<u>\$ 2,460</u>	<u>\$ 33,015</u>	<u>\$ 6,537</u>	<u>\$ 497</u>

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

	Debt Service	Weston Cem Perpetual Care	Old Payroll	Telephone Clearing	Tax Clearing	Electric Operating	Electric Bond And Interest
Cash and investments - beginning	\$ 20,899	\$ 126,574	\$ 31,208	\$ -	\$ -	\$ 2,678,429	\$ 1,033,349
Receipts:							
Taxes	114,857	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	28,085	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	11,392,960	-
Penalties	-	-	-	-	-	48,241	-
Other receipts	-	1,600	211	47,243	849,810	825,547	996,060
Total receipts	<u>142,942</u>	<u>1,600</u>	<u>211</u>	<u>47,243</u>	<u>849,810</u>	<u>12,266,748</u>	<u>996,060</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	113,675	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	894	47,243	849,810	12,137,968	1,030,438
Total disbursements	<u>113,675</u>	<u>-</u>	<u>894</u>	<u>47,243</u>	<u>849,810</u>	<u>12,137,968</u>	<u>1,030,438</u>
Excess (deficiency) of receipts over disbursements	<u>29,267</u>	<u>1,600</u>	<u>(683)</u>	<u>-</u>	<u>-</u>	<u>128,780</u>	<u>(34,378)</u>
Cash and investments - ending	<u>\$ 50,166</u>	<u>\$ 128,174</u>	<u>\$ 30,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,807,209</u>	<u>\$ 998,971</u>

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

	Electric Improvement	Electric Meter Deposit	Electric Construction	Electric Cash Reserve	Wastewater EPA Grant	WW SRF Rensselaer Construction	WW SRF Rensselaer Jr DSR
Cash and investments - beginning	\$ 477,415	\$ 226,266	\$ 3,589	\$ 241,464	\$ -	\$ 55,818	\$ 81,348
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,093,375	50,029	547	24,358	-	-	34,417
Total receipts	1,093,375	50,029	547	24,358	-	-	34,417
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,469,183	34,627	45	124	-	-	-
Total disbursements	1,469,183	34,627	45	124	-	-	-
Excess (deficiency) of receipts over disbursements	(375,808)	15,402	502	24,234	-	-	34,417
Cash and investments - ending	\$ 101,607	\$ 241,668	\$ 4,091	\$ 265,698	\$ -	\$ 55,818	\$ 115,765

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

	WW SRF Rensselaer B & I	WW SRF Rensselaer Sr DSR	Sewage Construction	Wastewater Operating	Wastewater Bond And Interest	Wastewater Improvement	Wastewater Meter Deposit
Cash and investments - beginning	\$ 60,360	\$ 423,438	\$ -	\$ 131,856	\$ 71,927	\$ 93,944	\$ 89,880
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	1,529,775	-	-	-
Penalties	-	-	-	31,597	-	-	-
Other receipts	218,776	18,635	206,300	37,608	237,234	3,502	29,217
Total receipts	218,776	18,635	206,300	1,598,980	237,234	3,502	29,217
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	239,049	-	-
Capital outlay	-	-	-	-	-	5,364	-
Utility operating expenses	-	-	206,300	-	-	-	-
Other disbursements	239,471	3,145	-	1,405,494	-	-	16,761
Total disbursements	239,471	3,145	206,300	1,405,494	239,049	5,364	16,761
Excess (deficiency) of receipts over disbursements	(20,695)	15,490	-	193,486	(1,815)	(1,862)	12,456
Cash and investments - ending	\$ 39,665	\$ 438,928	\$ -	\$ 325,342	\$ 70,112	\$ 92,082	\$ 102,336

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

	Water EPA Grant	DW SRF Rensselaer B & I	DW SRF Rensselaer DSR	Water Construction Grant	Water Operating	Water Bond And Interest	Water Improvement
Cash and investments - beginning	\$ -	\$ 147,605	\$ 72,113	\$ -	\$ 624,981	\$ 132,264	\$ 167,639
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	97,854	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,548,912	-	-
Penalties	-	-	-	-	9,776	-	-
Other receipts	-	278,175	-	-	124,098	51,394	45,600
Total receipts	<u>97,854</u>	<u>278,175</u>	<u>-</u>	<u>-</u>	<u>1,682,786</u>	<u>51,394</u>	<u>45,600</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	61,067
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	97,854	302,899	-	-	1,547,094	-	-
Total disbursements	<u>97,854</u>	<u>302,899</u>	<u>-</u>	<u>-</u>	<u>1,547,094</u>	<u>-</u>	<u>61,067</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(24,724)</u>	<u>-</u>	<u>-</u>	<u>135,692</u>	<u>51,394</u>	<u>(15,467)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 122,881</u>	<u>\$ 72,113</u>	<u>\$ -</u>	<u>\$ 760,673</u>	<u>\$ 183,658</u>	<u>\$ 152,172</u>

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

	Water Meter Deposit	On-Account	Gas Operating	Gas Improvement	Gas Meter Deposit	Gas Cash Reserve	Totals
Cash and investments - beginning	\$ 149,813	\$ 66,444	\$ 1,480,768	\$ 201,867	\$ 188,726	\$ 589,918	\$ 13,891,812
Receipts:							
Taxes	-	-	-	-	-	-	1,910,174
Licenses and permits	-	-	-	-	-	-	17,157
Intergovernmental receipts	-	-	-	-	-	-	2,099,495
Charges for services	-	11,448	-	-	-	-	560,089
Fines and forfeits	-	-	-	-	-	-	26,283
Utility fees	-	-	3,940,464	-	-	-	18,412,111
Penalties	-	-	16,339	-	-	-	105,953
Other receipts	28,895	-	109,688	33,353	40,554	48,812	11,143,422
Total receipts	28,895	11,448	4,066,491	33,353	40,554	48,812	34,274,684
Disbursements:							
Personal services	-	-	-	-	-	-	2,241,838
Supplies	-	-	-	-	-	-	303,431
Other services and charges	-	-	-	-	-	-	919,514
Debt service - principal and interest	-	-	-	-	-	-	602,094
Capital outlay	-	-	-	146,365	-	-	911,339
Utility operating expenses	-	-	-	-	24,538	-	230,838
Other disbursements	20,183	10,229	4,456,893	5,722	-	206,621	29,486,066
Total disbursements	20,183	10,229	4,456,893	152,087	24,538	206,621	34,695,120
Excess (deficiency) of receipts over disbursements	8,712	1,219	(390,402)	(118,734)	16,016	(157,809)	(420,436)
Cash and investments - ending	\$ 158,525	\$ 67,663	\$ 1,090,366	\$ 83,133	\$ 204,742	\$ 432,109	\$ 13,471,376

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

	General	Motor Vehicle Highway	Local Road And Street	Local Law Enforcement Continuing Education	Riverboat Distribution	Drug Free Jasper County	Rainy Day
Cash and investments - beginning	\$ 635,880	\$ 201,384	\$ 7,246	\$ 6,686	\$ 24,235	\$ 3,022	\$ 68,894
Receipts:							
Taxes	1,129,852	145,131	-	-	-	4,114	-
Licenses and permits	9,232	-	-	1,910	-	-	-
Intergovernmental receipts	1,144,862	242,612	27,334	-	34,708	-	-
Charges for services	529,879	375	-	2,845	-	-	-
Fines and forfeits	12,824	329	-	1,863	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	12,517	20	-	-	-	-	-
<b>Total receipts</b>	<b>2,839,166</b>	<b>388,467</b>	<b>27,334</b>	<b>6,618</b>	<b>34,708</b>	<b>4,114</b>	<b>-</b>
Disbursements:							
Personal services	1,825,871	197,529	-	-	-	3,360	-
Supplies	160,826	66,062	-	-	-	-	-
Other services and charges	718,862	64,715	-	4,995	1,620	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	28,017	132,310	26,399	-	29,958	-	49,765
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	720	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,734,296</b>	<b>460,616</b>	<b>26,399</b>	<b>4,995</b>	<b>31,578</b>	<b>3,360</b>	<b>49,765</b>
Excess (deficiency) of receipts over disbursements	104,870	(72,149)	935	1,623	3,130	754	(49,765)
Cash and investments - ending	\$ 740,750	\$ 129,235	\$ 8,181	\$ 8,309	\$ 27,365	\$ 3,776	\$ 19,129

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

	LOIT Special Distribution	Police Drug	Levy Excess	Tif Allocation	Cumulative Capital Development	Redevelopment Commission	Economic Development
Cash and investments - beginning	\$ -	\$ 1,885	\$ 93	\$ 1,536,189	\$ 112,994	\$ 15,745	\$ 414,541
Receipts:							
Taxes	-	-	-	609,177	59,318	6,565	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,050	1,555	228,377
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,312	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	85,271	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>2,312</b>	<b>-</b>	<b>694,448</b>	<b>73,368</b>	<b>8,120</b>	<b>228,377</b>
Disbursements:							
Personal services	-	-	-	-	-	-	147,909
Supplies	-	1,000	-	-	-	-	-
Other services and charges	-	2,235	-	174,982	-	600	6,272
Debt service - principal and interest	-	-	-	251,817	-	-	19,311
Capital outlay	-	-	-	785,995	108,029	-	47,482
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>3,235</b>	<b>-</b>	<b>1,212,794</b>	<b>108,029</b>	<b>600</b>	<b>220,974</b>
Excess (deficiency) of receipts over disbursements	-	(923)	-	(518,346)	(34,661)	7,520	7,403
Cash and investments - ending	\$ -	\$ 962	\$ 93	\$ 1,017,843	\$ 78,333	\$ 23,265	\$ 421,944

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

	Cumulative Capital Improvement	Contractor Registration	Tif Construction	PR - Fed W/H	PR - FICA W/H	PR - MEDI W/H	PR - State W/H
Cash and investments - beginning	\$ 8,339	\$ 41,250	\$ 217,397	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	14,716	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	10,220	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	470,249	422,202	113,956	128,736
Total receipts	14,716	10,220	-	470,249	422,202	113,956	128,736
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	82	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	14,824	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	470,249	422,202	113,956	128,736
Total disbursements	14,824	82	-	470,249	422,202	113,956	128,736
Excess (deficiency) of receipts over disbursements	(108)	10,138	-	-	-	-	-
Cash and investments - ending	\$ 8,231	\$ 51,388	\$ 217,397	\$ -	\$ -	\$ -	\$ -

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

	PR - Local W/H	PR - INPRS W/H	PR - IPP W/H	PR-Garnishment #6	PR - AF HSA	PR - AFLAC	PR - AMFED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	114,592	489,558	134,865	3,422	19,310	57,916	18,898
Total receipts	<u>114,592</u>	<u>489,558</u>	<u>134,865</u>	<u>3,422</u>	<u>19,310</u>	<u>57,916</u>	<u>18,898</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	114,592	489,558	134,865	3,422	19,310	57,994	18,898
Total disbursements	<u>114,592</u>	<u>489,558</u>	<u>134,865</u>	<u>3,422</u>	<u>19,310</u>	<u>57,994</u>	<u>18,898</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(78)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PR - HSA PreTax	PR - ING Hoosier Start	PR - LibNat	PR - Child Support	PR - Credit Union	PR - Garnishment #1 JC	PR-Garnishment #7-PFC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	5,720	6,890	8,183	21,554	30,860	3,392	5,020
<b>Total receipts</b>	<b>5,720</b>	<b>6,890</b>	<b>8,183</b>	<b>21,554</b>	<b>30,860</b>	<b>3,392</b>	<b>5,020</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,720	6,890	8,183	21,554	30,860	3,392	5,020
<b>Total disbursements</b>	<b>5,720</b>	<b>6,890</b>	<b>8,183</b>	<b>21,554</b>	<b>30,860</b>	<b>3,392</b>	<b>5,020</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - Uniforms	PR - E"er Pd Life Ins	PR - Garnishment #3 DR	PR - Dir Dep	PR - Combined Ins	PR - Garnishment #4 JCC	PR - Child Support Fee
Cash and investments - beginning	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,096	8,015	19,032	2,664,516	1,336	6,384	275
Total receipts	2,096	8,015	19,032	2,664,516	1,336	6,384	275
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,098	8,015	19,032	2,664,516	1,336	6,384	275
Total disbursements	2,098	8,015	19,032	2,664,516	1,336	6,384	275
Excess (deficiency) of receipts over disbursements	(2)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - UHC	PR - Cigna Dental	PR - Cigna Vision	PR - Cigna Life	Pay Pal	PR - \$1 Fee Premium	PR - Garnishment #8 PS SCDU
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	<u>882,778</u>	<u>38,943</u>	<u>9,364</u>	<u>3,636</u>	-	-	-
Total receipts	<u>882,778</u>	<u>38,943</u>	<u>9,364</u>	<u>3,636</u>	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>882,778</u>	<u>38,943</u>	<u>9,364</u>	<u>3,636</u>	-	-	-
Total disbursements	<u>882,778</u>	<u>38,943</u>	<u>9,364</u>	<u>3,636</u>	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Future Development	Business Registration	Attendance Officer	Aerial Fire Truck Donation	Criminal Justice Traffic Safety	Urban Forestry Council Grant	Downtown Revitalization Grant
Cash and investments - beginning	\$ 27,385	\$ 6,650	\$ 1,614	\$ 5,822	\$ 939	\$ 11,608	\$ 2,029
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,333	-	-
Charges for services	9,555	-	-	-	-	-	-
Fines and forfeits	-	625	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>9,555</b>	<b>625</b>	<b>-</b>	<b>-</b>	<b>1,333</b>	<b>-</b>	<b>-</b>
Disbursements:							
Personal services	-	-	-	-	2,671	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,200	-	1,614	4,209	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,200</b>	<b>-</b>	<b>1,614</b>	<b>4,209</b>	<b>2,671</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	<u>8,355</u>	<u>625</u>	<u>(1,614)</u>	<u>(4,209)</u>	<u>(1,338)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,740</u>	<u>\$ 7,275</u>	<u>\$ -</u>	<u>\$ 1,613</u>	<u>\$ (399)</u>	<u>\$ 11,608</u>	<u>\$ 2,029</u>

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

	Recycling Grant	Tif Surplus Reserve	Community Alliance	Alarm Contract	Public Safety Loit	Child Safety Seat Grant	Tax Abatement
Cash and investments - beginning	\$ 6,345	\$ 417,666	\$ 1,217	\$ 2,358	\$ 451,892	\$ 1,290	\$ 2,460
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	214,597	-	-
Charges for services	-	-	-	6,181	52,842	-	-
Fines and forfeits	-	-	-	-	-	-	1,000
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	25	-	-	1,142	-
Total receipts	-	-	25	6,181	267,439	1,142	1,000
Disbursements:							
Personal services	-	-	-	-	165,266	-	-
Supplies	349	-	-	3,301	10,964	1,102	-
Other services and charges	-	-	-	555	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	349	-	-	3,856	176,230	1,102	-
Excess (deficiency) of receipts over disbursements	(349)	-	25	2,325	91,209	40	1,000
Cash and investments - ending	\$ 5,996	\$ 417,666	\$ 1,242	\$ 4,683	\$ 543,101	\$ 1,330	\$ 3,460

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

	Sidewalk Maintenance	Public Relations	Safe Kids	Debt Service	Weston Cem Perpetual Care	Old Payroll	Telephone Clearing
Cash and investments - beginning	\$ 33,015	\$ 6,537	\$ 497	\$ 50,166	\$ 128,174	\$ 30,525	\$ -
Receipts:							
Taxes	-	-	-	66,352	-	-	-
Licenses and permits	300	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,717	-	-	-
Charges for services	7,200	7,200	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,200	-	55,866
Total receipts	<u>7,500</u>	<u>7,200</u>	<u>-</u>	<u>82,069</u>	<u>2,200</u>	<u>-</u>	<u>55,866</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	275	3,380	463	-	-	-	-
Other services and charges	-	500	-	-	-	-	55,866
Debt service - principal and interest	-	-	-	91,514	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	30,525	-
Total disbursements	<u>275</u>	<u>3,880</u>	<u>463</u>	<u>91,514</u>	<u>-</u>	<u>30,525</u>	<u>55,866</u>
Excess (deficiency) of receipts over disbursements	<u>7,225</u>	<u>3,320</u>	<u>(463)</u>	<u>(9,445)</u>	<u>2,200</u>	<u>(30,525)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,240</u>	<u>\$ 9,857</u>	<u>\$ 34</u>	<u>\$ 40,721</u>	<u>\$ 130,374</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Tax Clearing	Electric Operating	Electric Bond And Interest	Electric Improvement	Electric Meter Deposit	Electric Construction	Electric Cash Reserve
Cash and investments - beginning	\$ -	\$ 2,807,209	\$ 998,971	\$ 101,607	\$ 241,668	\$ 4,091	\$ 265,698
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	11,456,323	-	-	40,282	-	367
Penalties	-	43,123	-	-	-	-	-
Other receipts	805,904	37,115	990,180	600,575	-	-	24,000
Total receipts	805,904	11,536,561	990,180	600,575	40,282	-	24,367
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	877,820	-	-	-	-
Capital outlay	-	-	-	504,802	-	-	-
Utility operating expenses	-	12,180,408	-	-	26,975	-	-
Other disbursements	805,904	-	-	-	-	-	162
Total disbursements	805,904	12,180,408	877,820	504,802	26,975	-	162
Excess (deficiency) of receipts over disbursements	-	(643,847)	112,360	95,773	13,307	-	24,205
Cash and investments - ending	\$ -	\$ 2,163,362	\$ 1,111,331	\$ 197,380	\$ 254,975	\$ 4,091	\$ 289,903

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

	WW SRF Rensselaer Construction	WW SRF Rensselaer Jr DSR	WW SRF Rensselaer B & I	WW SRF Rensselaer Sr DSR	Sewage Construction	Sewage Construction 2	Wastewater Operating
Cash and investments - beginning	\$ 55,818	\$ 115,765	\$ 39,665	\$ 438,928	\$ -	\$ -	\$ 325,342
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,786,006
Penalties	-	-	-	-	-	-	33,334
Other receipts	-	37,545	236,535	-	265,976	-	101,800
Total receipts	-	37,545	236,535	-	265,976	-	1,921,140
Disbursements:							
Personal services	-	-	-	-	-	-	389,493
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	24,228
Debt service - principal and interest	24,801	-	235,527	3,146	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	265,888	-	584,782
Other disbursements	-	-	-	-	88	-	585,429
Total disbursements	24,801	-	235,527	3,146	265,976	-	1,583,932
Excess (deficiency) of receipts over disbursements	(24,801)	37,545	1,008	(3,146)	-	-	337,208
Cash and investments - ending	\$ 31,017	\$ 153,310	\$ 40,673	\$ 435,782	\$ -	\$ -	\$ 662,550

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

	Wastewater Bond And Interest	Wastewater Improvement	Wastewater Meter Deposit	DW SRF Rensselaer B & I	DW SRF Rensselaer DSR	Water Construction In Progress	WATER SRF RENSSELAER
Cash and investments - beginning	\$ 70,112	\$ 92,082	\$ 102,336	\$ 122,881	\$ 72,113	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	28,230	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	237,273	-	-	300,556	171,314	1,991,440	72,706
Total receipts	<u>237,273</u>	<u>-</u>	<u>28,230</u>	<u>300,556</u>	<u>171,314</u>	<u>1,991,440</u>	<u>72,706</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	236,696	-	-	291,992	-	-	72,706
Capital outlay	-	-	-	-	-	318,343	-
Utility operating expenses	-	-	-	-	-	50,987	-
Other disbursements	-	5,100	15,525	-	-	-	-
Total disbursements	<u>236,696</u>	<u>5,100</u>	<u>15,525</u>	<u>291,992</u>	<u>-</u>	<u>369,330</u>	<u>72,706</u>
Excess (deficiency) of receipts over disbursements	<u>577</u>	<u>(5,100)</u>	<u>12,705</u>	<u>8,564</u>	<u>171,314</u>	<u>1,622,110</u>	<u>-</u>
Cash and investments - ending	<u>\$ 70,689</u>	<u>\$ 86,982</u>	<u>\$ 115,041</u>	<u>\$ 131,445</u>	<u>\$ 243,427</u>	<u>\$ 1,622,110</u>	<u>\$ -</u>

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

	Water Construction	Water Operating	Water Bond And Interest	Water Improvement	Water Meter Deposit	On-Account
Cash and investments - beginning	\$ -	\$ 760,673	\$ 183,658	\$ 152,172	\$ 158,525	\$ 67,663
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	6,859
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	1,682,374	-	-	27,712	-
Penalties	-	9,699	-	-	-	-
Other receipts	100,000	94,172	12,849	345,600	-	-
<b>Total receipts</b>	<b>100,000</b>	<b>1,786,245</b>	<b>12,849</b>	<b>345,600</b>	<b>27,712</b>	<b>6,859</b>
Disbursements:						
Personal services	-	448,641	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	12,008	-	-	-	-
Debt service - principal and interest	-	-	95,933	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	449,495	-	-	-	-
Other disbursements	15,532	1,050,272	-	15,766	18,082	16,564
<b>Total disbursements</b>	<b>15,532</b>	<b>1,960,416</b>	<b>95,933</b>	<b>15,766</b>	<b>18,082</b>	<b>16,564</b>
Excess (deficiency) of receipts over disbursements	84,468	(174,171)	(83,084)	329,834	9,630	(9,705)
Cash and investments - ending	\$ 84,468	\$ 586,502	\$ 100,574	\$ 482,006	\$ 168,155	\$ 57,958

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

	Gas Operating	Gas Improvement	Gas Meter Deposit	Gas Cash Reserve	Rensselaer Water 15 BAN	Totals
Cash and investments - beginning	\$ 1,090,366	\$ 83,133	\$ 204,742	\$ 432,109	\$ -	\$ 13,471,376
Receipts:						
Taxes	-	-	-	-	-	2,020,509
Licenses and permits	-	-	-	-	-	11,442
Intergovernmental receipts	-	-	-	-	-	1,939,861
Charges for services	-	-	-	-	-	622,936
Fines and forfeits	-	-	-	-	-	29,173
Utility fees	3,108,647	-	35,110	393	-	18,165,444
Penalties	13,366	-	-	-	-	99,522
Other receipts	28,610	33,586	-	48,000	2,000,539	14,385,014
Total receipts	<u>3,150,623</u>	<u>33,586</u>	<u>35,110</u>	<u>48,393</u>	<u>2,000,539</u>	<u>37,273,901</u>
Disbursements:						
Personal services	-	-	-	-	-	3,180,740
Supplies	-	-	-	-	-	247,722
Other services and charges	-	-	-	-	-	1,074,543
Debt service - principal and interest	-	-	-	-	-	2,201,263
Capital outlay	-	56,284	-	-	-	2,102,208
Utility operating expenses	3,296,393	-	22,644	-	-	16,877,572
Other disbursements	-	-	-	261,696	1,991,440	10,504,583
Total disbursements	<u>3,296,393</u>	<u>56,284</u>	<u>22,644</u>	<u>261,696</u>	<u>1,991,440</u>	<u>36,188,631</u>
Excess (deficiency) of receipts over disbursements	<u>(145,770)</u>	<u>(22,698)</u>	<u>12,466</u>	<u>(213,303)</u>	<u>9,099</u>	<u>1,085,270</u>
Cash and investments - ending	<u>\$ 944,596</u>	<u>\$ 60,435</u>	<u>\$ 217,208</u>	<u>\$ 218,806</u>	<u>\$ 9,099</u>	<u>\$ 14,556,646</u>

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

	General	Motor Vehicle Highway	Local Road And Street	Local Law Enforcement Continuing Education	Riverboat Distribution	Drug Free Jasper County	Rainy Day
Cash and investments - beginning	\$ 740,750	\$ 129,235	\$ 8,181	\$ 8,309	\$ 27,365	\$ 3,776	\$ 19,129
Receipts:							
Taxes	1,113,854	173,801	-	-	-	2,350	-
Licenses and permits	9,597	-	-	3,700	-	-	-
Intergovernmental receipts	1,120,141	224,253	27,181	-	34,707	-	1,030,083
Charges for services	529,740	-	-	2,019	-	-	-
Fines and forfeits	2,153	-	-	1,731	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	190,754	364	-	-	-	-	-
<b>Total receipts</b>	<b>2,966,239</b>	<b>398,418</b>	<b>27,181</b>	<b>7,450</b>	<b>34,707</b>	<b>2,350</b>	<b>1,030,083</b>
Disbursements:							
Personal services	2,139,660	222,265	-	-	-	2,240	-
Supplies	160,124	48,854	-	-	-	-	-
Other services and charges	638,049	83,793	-	4,820	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	33,719	23,832	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,980	1,293	-	-	-	-	1,030,083
<b>Total disbursements</b>	<b>2,981,532</b>	<b>380,037</b>	<b>-</b>	<b>4,820</b>	<b>-</b>	<b>2,240</b>	<b>1,030,083</b>
Excess (deficiency) of receipts over disbursements	(15,293)	18,381	27,181	2,630	34,707	110	-
Cash and investments - ending	\$ 725,457	\$ 147,616	\$ 35,362	\$ 10,939	\$ 62,072	\$ 3,886	\$ 19,129

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

	LOIT Special Distribution	Police Drug	Levy Excess	Tif Allocation	Cumulative Capital Development	Redevelopment Commission	Economic Development
Cash and investments - beginning	\$ -	\$ 962	\$ 93	\$ 1,017,843	\$ 78,333	\$ 23,265	\$ 421,944
Receipts:							
Taxes	-	-	12,452	649,155	60,650	4,795	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,377	504	290,698
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	1,834	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,030,083	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,030,083</b>	<b>1,834</b>	<b>12,452</b>	<b>649,155</b>	<b>67,027</b>	<b>5,299</b>	<b>290,698</b>
Disbursements:							
Personal services	-	-	-	-	-	-	50,400
Supplies	-	2,610	-	-	-	-	-
Other services and charges	45,100	-	-	14,635	-	-	5,593
Debt service - principal and interest	-	-	-	82,469	-	-	23,631
Capital outlay	476,667	-	-	5,600	-	-	151,690
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,375	529	59	-
<b>Total disbursements</b>	<b>521,767</b>	<b>2,610</b>	<b>-</b>	<b>104,079</b>	<b>529</b>	<b>59</b>	<b>231,314</b>
Excess (deficiency) of receipts over disbursements	508,316	(776)	12,452	545,076	66,498	5,240	59,384
Cash and investments - ending	\$ 508,316	\$ 186	\$ 12,545	\$ 1,562,919	\$ 144,831	\$ 28,505	\$ 481,328

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

	Cumulative Capital Improvement	Contractor Registration	Tif Construction	PR - Fed W/H	PR - FICA W/H	PR - MEDI W/H	PR - State W/H
Cash and investments - beginning	\$ 8,231	\$ 51,388	\$ 217,397	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	14,933	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	10,960	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	2,157	537,556	466,283	124,579	142,617
Total receipts	14,933	10,960	2,157	537,556	466,283	124,579	142,617
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	492	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	6,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	537,556	466,283	124,579	142,617
Total disbursements	-	6,992	-	537,556	466,283	124,579	142,617
Excess (deficiency) of receipts over disbursements	14,933	3,968	2,157	-	-	-	-
Cash and investments - ending	\$ 23,164	\$ 55,356	\$ 219,554	\$ -	\$ -	\$ -	\$ -

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

	PR - Local W/H	PR - INPRS W/H	PR - IPP W/H	PR-Garnishment #6	PR - AF HSA	PR - AFLAC	PR - AMFED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	<u>122,542</u>	<u>530,467</u>	<u>139,533</u>	<u>3,422</u>	<u>22,593</u>	<u>64,802</u>	<u>17,226</u>
Total receipts	<u>122,542</u>	<u>530,467</u>	<u>139,533</u>	<u>3,422</u>	<u>22,593</u>	<u>64,802</u>	<u>17,226</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>122,542</u>	<u>530,467</u>	<u>139,533</u>	<u>3,422</u>	<u>22,593</u>	<u>64,802</u>	<u>17,226</u>
Total disbursements	<u>122,542</u>	<u>530,467</u>	<u>139,533</u>	<u>3,422</u>	<u>22,593</u>	<u>64,802</u>	<u>17,226</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PR - HSA PreTax	PR - ING Hoosier Start	PR - LibNat	PR - Child Support	PR - Credit Union	PR - Garnishment #1 JC	PR-Garnishment #7-PFC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,290	7,155	8,715	24,849	22,255	6,845	1,772
Total receipts	<u>7,290</u>	<u>7,155</u>	<u>8,715</u>	<u>24,849</u>	<u>22,255</u>	<u>6,845</u>	<u>1,772</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,290	7,155	8,715	24,849	22,255	6,845	1,772
Total disbursements	<u>7,290</u>	<u>7,155</u>	<u>8,715</u>	<u>24,849</u>	<u>22,255</u>	<u>6,845</u>	<u>1,772</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PR - Uniforms	PR - E"er Pd Life Ins	PR - Garnishment #3 DR	PR - Dir Dep	PR - Combined Ins	PR - Garnishment #4 JCC	PR - Child Support Fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	<u>228</u>	<u>8,393</u>	<u>732</u>	<u>2,168,924</u>	<u>1,336</u>	<u>776</u>	<u>275</u>
Total receipts	<u>228</u>	<u>8,393</u>	<u>732</u>	<u>2,168,924</u>	<u>1,336</u>	<u>776</u>	<u>275</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>228</u>	<u>8,393</u>	<u>732</u>	<u>2,168,924</u>	<u>1,336</u>	<u>776</u>	<u>275</u>
Total disbursements	<u>228</u>	<u>8,393</u>	<u>732</u>	<u>2,168,924</u>	<u>1,336</u>	<u>776</u>	<u>275</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PR - UHC	PR - Cigna Dental	PR - Cigna Vision	PR - Cigna Life	Pay Pal	PR - \$1 Fee Premium	PR - Garnishment #8 PS SCDU
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	903,381	38,807	9,096	3,694	5	81	197
Total receipts	903,381	38,807	9,096	3,694	5	81	197
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	903,381	38,807	9,096	3,690	-	81	197
Total disbursements	903,381	38,807	9,096	3,690	-	81	197
Excess (deficiency) of receipts over disbursements	-	-	-	4	5	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4	\$ 5	\$ -	\$ -

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

	Future Development	Business Registration	Attendance Officer	Aerial Fire Truck Donation	Criminal Justice Traffic Safety	Urban Forestry Council Grant	Downtown Revitalization Grant
Cash and investments - beginning	\$ 35,740	\$ 7,275	\$ -	\$ 1,613	\$ (399)	\$ 11,608	\$ 2,029
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,979	-	-
Charges for services	9,660	-	-	-	-	-	-
Fines and forfeits	-	750	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>9,660</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>4,979</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	4,993	-	-
Supplies	-	-	-	-	-	771	-
Other services and charges	9,656	-	-	631	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>9,656</u>	<u>-</u>	<u>-</u>	<u>631</u>	<u>4,993</u>	<u>771</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4</u>	<u>750</u>	<u>-</u>	<u>(631)</u>	<u>(14)</u>	<u>(771)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,744</u>	<u>\$ 8,025</u>	<u>\$ -</u>	<u>\$ 982</u>	<u>\$ (413)</u>	<u>\$ 10,837</u>	<u>\$ 2,029</u>

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

	Recycling Grant	Tif Surplus Reserve	Community Alliance	Alarm Contract	Public Safety Loit	Child Safety Seat Grant	Tax Abatement
Cash and investments - beginning	\$ 5,996	\$ 417,666	\$ 1,242	\$ 4,683	\$ 543,101	\$ 1,330	\$ 3,460
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	254,104	-	-
Charges for services	-	-	-	7,149	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	57,370	1,537	-
Total receipts	-	-	-	7,149	311,474	1,537	-
Disbursements:							
Personal services	-	-	-	-	173,171	-	-
Supplies	579	-	-	7,873	-	1,546	-
Other services and charges	-	-	-	770	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	366	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	945	-	-	8,643	173,171	1,546	-
Excess (deficiency) of receipts over disbursements	(945)	-	-	(1,494)	138,303	(9)	-
Cash and investments - ending	\$ 5,051	\$ 417,666	\$ 1,242	\$ 3,189	\$ 681,404	\$ 1,321	\$ 3,460

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

	Sidewalk Maintenance	Public Relations	Safe Kids	Debt Service	Weston Cem Perpetual Care	Old Payroll	Telephone Clearing
Cash and investments - beginning	\$ 40,240	\$ 9,857	\$ 34	\$ 40,721	\$ 130,374	\$ -	\$ -
Receipts:							
Taxes	-	-	-	74,075	-	-	-
Licenses and permits	150	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,789	-	-	-
Charges for services	9,608	7,200	-	-	4,260	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	417	36,586
Total receipts	<u>9,758</u>	<u>7,200</u>	<u>-</u>	<u>81,864</u>	<u>4,260</u>	<u>417</u>	<u>36,586</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	345	3,910	-	-	-	-	-
Other services and charges	168	605	-	-	-	-	36,586
Debt service - principal and interest	-	-	-	84,344	-	-	-
Capital outlay	12,134	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	591	-	417	-
Total disbursements	<u>12,647</u>	<u>4,515</u>	<u>-</u>	<u>84,935</u>	<u>-</u>	<u>417</u>	<u>36,586</u>
Excess (deficiency) of receipts over disbursements	<u>(2,889)</u>	<u>2,685</u>	<u>-</u>	<u>(3,071)</u>	<u>4,260</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 37,351</u>	<u>\$ 12,542</u>	<u>\$ 34</u>	<u>\$ 37,650</u>	<u>\$ 134,634</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Tax Clearing	Electric Operating	Electric Bond And Interest	Electric Improvement	Electric Meter Deposit	Electric Construction	Electric Cash Reserve
Cash and investments - beginning	\$ -	\$ 2,163,362	\$ 1,111,331	\$ 197,380	\$ 254,975	\$ 4,091	\$ 289,903
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	11,845,307	-	534	-	-	-
Penalties	-	6,473	-	-	-	-	-
Other receipts	770,052	67,100	898,630	155,067	60,429	-	13,082
Total receipts	770,052	11,918,880	898,630	155,601	60,429	-	13,082
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	880,930	-	-	-	-
Capital outlay	-	-	-	276,436	-	-	-
Utility operating expenses	-	11,974,640	-	10,445	41,271	-	148
Other disbursements	770,052	217,416	-	-	-	4,091	-
Total disbursements	770,052	12,192,056	880,930	286,881	41,271	4,091	148
Excess (deficiency) of receipts over disbursements	-	(273,176)	17,700	(131,280)	19,158	(4,091)	12,934
Cash and investments - ending	\$ -	\$ 1,890,186	\$ 1,129,031	\$ 66,100	\$ 274,133	\$ -	\$ 302,837

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

	WW SRF Rensselaer Construction	WW SRF Rensselaer Jr DSR	WW SRF Rensselaer B & I	WW SRF Rensselaer Sr DSR	Sewage Construction	Sewage Construction 2	Wastewater Operating
Cash and investments - beginning	\$ 31,017	\$ 153,310	\$ 40,673	\$ 435,782	\$ -	\$ -	\$ 662,550
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,866,154
Penalties	-	-	-	-	-	-	35,808
Other receipts	11	6,260	40,429	6	5,103	9,643,081	189,057
Total receipts	11	6,260	40,429	6	5,103	9,643,081	2,091,019
Disbursements:							
Personal services	-	-	-	-	-	-	393,016
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	19,751
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,424,963	-
Utility operating expenses	24,420	-	-	-	-	218,118	636,819
Other disbursements	-	159,570	81,102	435,788	5,103	-	683,282
Total disbursements	24,420	159,570	81,102	435,788	5,103	9,643,081	1,732,868
Excess (deficiency) of receipts over disbursements	(24,409)	(153,310)	(40,673)	(435,782)	-	-	358,151
Cash and investments - ending	\$ 6,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,020,701

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

	Wastewater Bond And Interest	Wastewater Improvement	Wastewater Meter Deposit	DW SRF Rensselaer B & I	DW SRF Rensselaer DSR	Water Construction In Progress	WATER SRF RENSELLEAER
Cash and investments - beginning	\$ 70,689	\$ 86,982	\$ 115,041	\$ 131,445	\$ 243,427	\$ 1,622,110	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	910,872	50,016	35,845	297,098	51,811	84,468	-
Total receipts	910,872	50,016	35,845	297,098	51,811	84,468	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	310,860	-	-	297,098	-	-	-
Capital outlay	-	19,271	-	-	-	713,885	-
Utility operating expenses	-	5,578	-	-	-	116,217	-
Other disbursements	-	-	23,202	101	-	-	-
Total disbursements	310,860	24,849	23,202	297,199	-	830,102	-
Excess (deficiency) of receipts over disbursements	600,012	25,167	12,643	(101)	51,811	(745,634)	-
Cash and investments - ending	\$ 670,701	\$ 112,149	\$ 127,684	\$ 131,344	\$ 295,238	\$ 876,476	\$ -

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

	Water Construction	Water Operating	Water Bond And Interest	Water Improvement	Water Meter Deposit	On-Account
Cash and investments - beginning	\$ 84,468	\$ 586,502	\$ 100,574	\$ 482,006	\$ 168,155	\$ 57,958
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	1,846,236	-	-	-	-
Penalties	-	1,605	-	-	-	-
Other receipts	-	8,763	-	49,934	38,000	83,593
Total receipts	-	1,856,604	-	49,934	38,000	83,593
Disbursements:						
Personal services	-	490,969	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	18,814	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	22,717	-	-
Utility operating expenses	-	684,757	-	-	27,093	-
Other disbursements	84,468	418,751	-	-	-	113,378
Total disbursements	84,468	1,613,291	-	22,717	27,093	113,378
Excess (deficiency) of receipts over disbursements	(84,468)	243,313	-	27,217	10,907	(29,785)
Cash and investments - ending	\$ -	\$ 829,815	\$ 100,574	\$ 509,223	\$ 179,062	\$ 28,173

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

	Gas Operating	Gas Improvement	Gas Meter Deposit	Gas Cash Reserve	Rensselaer Water 15 BAN	Totals
Cash and investments - beginning	\$ 944,596	\$ 60,435	\$ 217,208	\$ 218,806	\$ 9,099	\$ 14,556,646
Receipts:						
Taxes	-	-	-	-	-	2,091,132
Licenses and permits	-	-	-	-	-	13,447
Intergovernmental receipts	-	-	-	-	-	3,015,749
Charges for services	-	-	-	-	-	569,636
Fines and forfeits	-	-	-	-	-	17,428
Utility fees	2,680,111	534	-	-	-	18,238,876
Penalties	1,105	-	-	-	-	44,991
Other receipts	11,076	62,897	44,511	493,004	25,000	20,800,889
Total receipts	<u>2,692,292</u>	<u>63,431</u>	<u>44,511</u>	<u>493,004</u>	<u>25,000</u>	<u>44,792,148</u>
Disbursements:						
Personal services	-	-	-	-	-	3,476,714
Supplies	-	-	-	-	-	226,612
Other services and charges	-	-	-	-	-	879,463
Debt service - principal and interest	-	-	-	-	-	1,679,332
Capital outlay	-	21,842	-	-	-	11,189,622
Utility operating expenses	2,951,725	-	30,555	4,570	-	16,726,356
Other disbursements	5,902	-	-	-	21,597	9,454,547
Total disbursements	<u>2,957,627</u>	<u>21,842</u>	<u>30,555</u>	<u>4,570</u>	<u>21,597</u>	<u>43,632,646</u>
Excess (deficiency) of receipts over disbursements	<u>(265,335)</u>	<u>41,589</u>	<u>13,956</u>	<u>488,434</u>	<u>3,403</u>	<u>1,159,502</u>
Cash and investments - ending	<u>\$ 679,261</u>	<u>\$ 102,024</u>	<u>\$ 231,164</u>	<u>\$ 707,240</u>	<u>\$ 12,502</u>	<u>\$ 15,716,148</u>

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 953,360	\$ 308,558
Wastewater	339,591	103,549
Water	38,478	111,123
On-Account	-	-
Gas	24,882	206,495
Governmental activities	249,196	-
Totals	\$ 1,605,507	\$ 729,725

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

Lessor	Purpose	Lease Due Within One Year	Lease Beginning Date	Lease Ending Date
Governmental activities: Rensselaer Redevelopment Authority	Fire Station	\$ <u>210,000</u>	7/15/2016	1/15/2040
Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year	
Type	Purpose			
Governmental activities: General obligation bonds	2008 Melville Street Project	\$ 965,000	\$ 110,125	
Revenue bonds	2011 Melville Street Project Refinanced 1993 2000 Bond	<u>690,000</u>	<u>165,829</u>	
Total governmental activities		<u>1,655,000</u>	<u>275,954</u>	
Electric:				
Revenue bonds	2012 Electric Revenue Bonds	4,170,000	662,825	
Revenue bonds	2011 Electric Revenue Bonds	<u>3,985,000</u>	<u>217,005</u>	
Total Electric		<u>8,155,000</u>	<u>879,830</u>	
Wastewater:				
Revenue bonds	2016 High Rate Clarification System and Refunding Bonds	<u>9,597,962</u>	<u>618,371</u>	
Water:				
Revenue bonds	2001 Houston Water Project	177,000	42,133	
Revenue bonds	2011 Water Plant Upgrade	4,249,474	242,215	
Revenue bonds	2011 Jr Bond for Water Tower	<u>52,000</u>	<u>11,190</u>	
Total Water		<u>4,478,474</u>	<u>295,538</u>	
Totals		<u>\$ 23,886,436</u>	<u>\$ 2,069,693</u>	

CITY OF RENNELAER  
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	\$ 405,056
Buildings	6,052,572
Improvements other than buildings	4,735,618
Machinery, equipment, and vehicles	3,097,399
Total governmental activities	14,290,645
Electric:	
Land	322,858
Infrastructure	17,556,285
Buildings	501,098
Improvements other than buildings	157,912
Machinery, equipment, and vehicles	1,930,729
Construction in progress	5,366,193
Total Electric	25,835,075
Wastewater:	
Land	179,770
Infrastructure	8,364,446
Machinery, equipment, and vehicles	724,762
Construction in progress	3,044,937
Total Wastewater	12,313,915
Water:	
Infrastructure	1,368,513
Buildings	1,406,477
Machinery, equipment, and vehicles	1,712,083
Construction in progress	52,603,355
Total Water	57,090,428
Gas:	
Land	8,195
Infrastructure	2,131,194
Buildings	329,372
Machinery, equipment, and vehicles	485,860
Total Gas	2,954,621
Total capital assets	\$ 112,484,684

#### OTHER REPORTS

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