

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF DYER

LAKE COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
11/30/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-9
Notes to Financial Statements.....	10-15
Other Information - Unexamined:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-55
Schedule of Payables and Receivables	57
Schedule of Leases and Debt	58
Schedule of Capital Assets.....	59
Other Reports.....	60

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Patricia Hawrot	01-01-12 to 12-31-19
President of the Town Council	Joseph Cinko	01-01-13 to 12-31-14
	Mary Tanis	01-01-15 to 12-31-16
	Jeff Dekker	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DYER, LAKE COUNTY, INDIANA

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our 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 Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

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

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


Paul D. Joyce, CPA
State Examiner

November 21, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
GENERAL	\$ 855,440	\$ 4,023,218	\$ 3,784,977	\$ 1,093,681	\$ 4,269,375	\$ 3,755,138	\$ 1,607,918
MOTOR VEHICLE HIGHWAY	266,953	502,648	447,002	322,599	641,427	642,606	321,420
LOCAL ROAD & STREETS	75,916	166,567	157,617	84,866	165,340	185,997	64,209
PARK ACTIVITIES	105,297	143,457	135,056	113,698	133,801	150,095	97,404
ECONOMIC DEVELOPMENT REVITALIZATION	249,734	1	24,391	225,344	-	182,100	43,244
ANIMAL CONTROL	17,132	40,000	32,726	24,406	30,000	35,580	18,826
SOLID WASTE	743,135	1,125,507	1,239,311	629,331	1,134,470	1,111,046	652,755
LAW ENFORCEMENT TRAINING	142,521	30,894	45,251	128,164	26,370	40,349	114,185
POLICE DEPARTMENT SPECIAL REVENUE	71,002	70,912	49,547	92,367	53,385	50,658	95,094
CASINO GAMING REVENUE	367,725	332,672	137,722	562,675	184,230	271,322	475,583
PARKS & RECREATION	108,152	278,620	291,454	95,318	316,902	316,157	96,063
CEDIT	-	-	-	-	354,878	122,212	232,666
ASSET SEIZURE	148,751	6,208	6,901	148,058	1,427	24,348	125,137
CUMULATIVE CAPITAL IMPROVEMENT	121,646	44,121	-	165,767	43,501	11,750	197,518
CUMULATIVE CAPITAL DEVELOPMENT	155,046	337,361	246,500	245,907	337,621	227,556	355,972
PARKS NON-REVERTING CAPITAL	41,569	1,432	-	43,001	2,646	6,974	38,673
CUMULATIVE FIRE EQUIPMENT	271,731	45,908	20,822	296,817	46,043	127,177	215,683
REDEVELOPMENT COMMISSION TIF ALLOCATION	5,428,597	3,701,360	4,603,379	4,526,578	4,651,144	4,430,408	4,747,314
DYER POLICE PENSION	40,400	290,168	282,747	47,821	215,521	208,786	54,556
PUBLIC SAFETY	-	-	-	-	267,545	240,603	26,942
SALES TAX WITHHOLDING	114	2,493	2,537	70	2,761	2,723	108
ECONOMIC DEVELOPMENT REVENUE BONDS 2014 DEBT SERV	-	-	-	-	125,060	125,060	-
REDEVELOPMENT AUTHORITY 2007 BOND & INTEREST	220,946	433,500	432,389	222,057	434,500	431,174	225,383
REDEVELOPMENT COMMISSION REFUNDING BONDS OF 2005	396,012	444,751	444,750	396,013	441,000	441,000	396,013
REDEVELOPMENT AUTHORITY 2005 BOND & INTEREST	4,869,600	3,233,008	3,193,244	4,909,364	3,251,000	3,285,988	4,874,376
PARK BOND & INTEREST	272,434	586,571	576,443	282,562	582,941	575,875	289,628
GENERAL OBLIGATION BONDS OF 2012	1,526,593	1,507,747	2,665,690	368,650	483	366,108	3,025
AMTRAK	23,627	11,000	2,003	32,624	8,000	40,624	-
OPERATION PULLOVER	10	2,790	2,705	95	2,795	2,890	-
RENTAL HOUSING INSPECTION	11,705	13,575	-	25,280	12,645	-	37,925
PARK BONDS OF 2006	111,412	14,823	73,308	52,927	40	19,962	33,005
PARK DONATION	10,541	18,162	19,210	9,493	13,691	6,310	16,874
GIFT	12,205	1,605	3,185	10,625	2,933	3,302	10,256
POLICE GIFT	4,739	2,808	925	6,622	4,105	3,344	7,383
CN SCREENING PROJECT	-	-	-	-	198,667	138,618	60,049
SUBDIVISION PROFESSIONAL FEES	33,145	18,881	18,790	33,236	27,211	16,233	44,214
D.U.I. STATE GRANT	-	2,288	2,288	-	3,949	3,949	-
OPERATION SAFE SPEED	-	476	476	-	-	-	-
COMMUNITY EVENTS SPECIAL	18,363	58,779	54,336	22,806	65,438	50,745	37,499
REDEVELOPMENT CLEARING	-	534,440	534,440	-	524,057	524,057	-
NON-REVERTING TECHNOLOGY	-	178	-	178	-	-	178

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

TOWN OF DYER
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
REDEVELOPMENT COMMISSION GENERAL	19,405	22,464	23,128	18,741	15,624	24,416	9,949
REDEVELOPMENT COMMISSION DEBT SERVICE EXEMPT	380,409	3,824,076	4,111,250	93,235	4,125,175	4,126,500	91,910
OCCUPANCY PERMIT FEES ESCROW	82,198	9,250	8,250	83,198	82,500	13,500	152,198
PAYROLL	25,876	5,661,261	5,653,236	33,901	6,051,419	6,051,134	34,186
INSURANCE CLEARING	-	1,274,198	1,274,198	-	1,388,922	1,388,922	-
UNEMPLOYMENT COMPENSATION CLEARING	-	8,658	8,658	-	8,259	8,259	-
VIOLATION ESCROW	3,068	37,759	39,318	1,509	26,351	26,351	1,509
2014 ROAD PROJECT CLEARING FUND	-	-	-	-	1,145,680	1,145,680	-
GASOLINE CLEARING	1,593	167,645	169,237	1	191,147	191,148	-
TELEPHONE CLEARING	-	22,579	22,579	-	22,201	22,201	-
PARK ESCROW	3,010	13,250	13,200	3,060	12,200	12,170	3,090
INNKEEPERS TAX	18,863	4,725	-	23,588	4,725	-	28,313
DEBT SERVICE EXEMPT	92,882	29,472	122,354	-	-	-	-
DEBT SERVICE	207,034	1,057,043	773,088	490,989	1,058,209	1,038,575	510,623
2013 STATE LOAN REPAYMENT	-	26,952	26,952	-	-	-	-
STORMWATER OPERATING	95,375	525,932	534,307	87,000	645,438	670,065	62,373
STORMWATER IMPROVEMENT	521,083	670,169	663,263	527,989	319,638	219,642	627,985
STORMWATER REVENUE	-	1,081,523	1,081,523	-	1,104,780	1,104,780	-
STORMWATER BOND & INTEREST	67,620	157,826	156,940	68,506	163,391	164,596	67,301
STORMWATER DEBT SERVICE RESERVE	168,250	-	-	168,250	-	-	168,250
STORMWATER CONSTRUCTION	85,847	337,790	222,494	201,143	-	-	201,143
STORMWATER BERENS/PDM GRANT	650	-	-	650	-	-	650
WASTEWATER OPERATING	479,916	2,873,620	2,893,536	460,000	2,869,893	2,881,647	448,246
WASTEWATER IMPROVEMENT	439,188	427,306	576,964	289,530	485,041	152,874	621,697
WASTEWATER REVENUE	-	3,284,583	3,284,583	-	3,274,720	3,274,720	-
WASTEWATER TAP	345,003	20,624	18,387	347,240	4,649	100,000	251,889
WASTEWATER SANITARY DISTRICT BOND & INTEREST	350,225	37,009	387,234	-	-	-	-
WASTEWATER SANITARY DISTRICT OPERATING	326,108	307,549	224,499	409,158	314,552	233,213	490,497
WASTEWATER SANITARY DISTRICT WELFARE EXCESS	15,558	-	-	15,558	-	15,558	-
WASTEWATER SANITARY DISTRICT RETAINAGE	4,095	3	4,098	-	-	-	-
WATER OPERATING	419,036	2,352,381	2,396,574	374,843	2,424,871	2,430,245	369,469
WATER CUSTOMER DEPOSIT	185,920	14,540	11,440	189,020	14,640	12,963	190,697
WATER IMPROVEMENT	431,707	1,122,510	1,211,513	342,704	595,190	402,547	535,347
WATER DISTRICT BOND & INTEREST EXEMPT	172,762	43,378	216,140	-	-	-	-
WATER REVENUE	-	2,903,221	2,903,221	-	2,728,295	2,728,295	-
WATER PRIMECO	6,005	12	-	6,017	8	6,025	-
WATER DISTRICT WELFARE EXCESS	6,675	-	-	6,675	-	6,675	-
WATER CONSTRUCTION	373,863	259	98,786	275,336	278	4,473	271,141
WATER DISTRICT BOND & INTEREST	29,671	283,754	174,840	138,585	286,651	287,195	138,041
Totals	\$ 22,081,088	\$ 46,632,250	\$ 48,837,912	\$ 19,875,426	\$ 47,941,349	\$ 46,923,193	\$ 20,893,582

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

TOWN OF DYER
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	12-31-16		
GENERAL	\$ 1,607,918	\$ 3,985,964	\$ 3,818,080	\$ 1,775,802	\$ 4,102,002	\$ 4,037,541	\$ 1,840,263		
MOTOR VEHICLE HIGHWAY	321,420	655,385	519,568	457,237	651,978	663,485	445,730		
LOCAL ROAD & STREETS	64,209	168,922	172,287	60,844	166,764	157,697	69,911		
PARK ACTIVITIES	97,404	135,707	132,906	100,205	145,858	143,953	102,110		
ECONOMIC DEVELOPMENT REVITALIZATION	43,244	-	-	43,244	-	6,413	36,831		
ANIMAL CONTROL	18,826	50,000	49,910	18,916	55,000	51,312	22,604		
SOLID WASTE	652,755	1,183,320	1,470,717	365,358	1,203,009	1,072,264	496,103		
LAW ENFORCEMENT TRAINING	114,185	28,948	65,426	77,707	38,056	89,997	25,766		
POLICE DEPARTMENT SPECIAL REVENUE	95,094	33,450	53,728	74,816	58,616	56,651	76,781		
CASINO GAMING REVENUE	475,583	270,390	240,968	505,005	138,101	330,430	312,676		
PARKS & RECREATION	96,063	335,961	333,588	98,436	352,553	361,100	89,889		
RAINY DAY	-	-	-	-	91,185	91,185	-		
CEDIT	232,666	360,352	528,852	64,166	349,666	134,639	279,193		
LOIT SPECIAL DISTRIBUTION	-	-	-	-	248,308	30,000	218,308		
ASSET SEIZURE	125,137	7,469	2,995	129,611	6,132	3,873	131,870		
LEVY EXCESS	-	941	-	941	-	941	-		
CUMULATIVE CAPITAL IMPROVEMENT	197,518	41,167	165,293	73,392	41,774	10,030	105,136		
CUMULATIVE CAPITAL DEVELOPMENT	355,972	340,676	330,091	366,557	422,365	287,386	501,536		
PARKS NON-REVERTING CAPITAL	38,673	-	8,545	30,128	-	-	30,128		
CUMULATIVE FIRE EQUIPMENT	215,683	46,871	37,694	224,860	62,294	78,064	209,090		
REDEVELOPMENT COMMISSION TIF ALLOCATION	4,747,314	3,816,299	3,728,379	4,835,234	3,922,774	3,626,075	5,131,933		
DYER POLICE PENSION	54,556	190,644	196,257	48,943	195,718	196,357	48,304		
PUBLIC SAFETY	26,942	282,865	257,957	51,850	255,682	257,929	49,603		
SALES TAX WITHHOLDING	108	2,458	2,514	52	2,580	2,562	70		
REDEVELOPMENT AUTHORITY 2007 BOND & INTEREST	225,383	434,500	431,481	228,402	434,500	431,325	231,577		
REDEVELOPMENT COMMISSION REFUNDING BONDS OF 2005	396,013	441,502	441,500	396,015	441,005	220,625	616,395		
REDEVELOPMENT AUTHORITY 2005 BOND & INTEREST	4,874,376	2,779,613	4,130,699	3,523,290	2,870,758	2,876,151	3,517,897		
PARK BOND & INTEREST	289,628	587,403	579,813	297,218	284,829	582,047	-		
GENERAL OBLIGATION BONDS OF 2012	3,025	123,084	124,481	1,628	80,525	81,630	523		
GENERAL OBLIGATION BONDS OF 2015	-	1,997,721	1,951,106	46,615	15	46,625	5		
OPERATION PULLOVER	-	1,439	1,439	-	4,100	4,100	-		
RENTAL HOUSING INSPECTION	37,925	1,075	-	39,000	2,895	-	41,895		
GENERAL OBLIGATION BONDS OF 2016	-	-	-	-	2,000,000	1,914,009	85,991		
PARK BONDS OF 2016	-	-	-	-	1,130,000	16,447	1,113,553		
DYER PARKS SCHOLARSHIP PROGRAM	-	-	-	-	1,423	-	1,423		
PARK BONDS OF 2006	33,005	-	27,438	5,567	-	5,567	-		
PARK DONATION	16,874	38,548	10,756	44,666	40,745	6,524	78,887		
GIFT	10,256	2,870	2,213	10,913	2,609	3,786	9,736		
POLICE GIFT	7,383	3,569	3,711	7,241	3,760	5,254	5,747		
CN SCREENING PROJECT	60,049	165,374	225,423	-	-	-	-		
SUBDIVISION PROFESSIONAL FEES	44,214	62,527	46,466	60,275	122,569	87,088	95,756		
CEDIT PARK IMPROVEMENT	-	275,488	113,577	161,911	4,544	96,898	69,557		
CEDIT SOUTH SHORE	-	54,053	-	54,053	52,489	106,542	-		
D.U.I. STATE GRANT	-	1,877	1,877	-	1,257	1,257	-		
LOCAL ROAD & BRIDGE GRANT	-	-	-	-	217,838	217,838	-		

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
COMMUNITY EVENTS SPECIAL	37,499	63,839	64,256	37,082	77,030	74,410	39,702
REDEVELOPMENT CLEARING	-	498,090	498,090	-	485,803	485,803	-
NON-REVERTING TECHNOLOGY	178	-	-	178	-	-	178
REDEVELOPMENT COMMISSION GENERAL	9,949	30,653	24,375	16,227	35,168	14,687	36,708
REDEVELOPMENT COMMISSION DEBT SERVICE RESERVE	-	316,531	-	316,531	-	-	316,531
REDEVELOPMENT COMMISSION CAPITALIZED INTEREST	-	688,641	76,516	612,125	-	153,031	459,094
REDEVELOPMENT COMMISSION DEBT SERVICE EXEMPT	91,910	3,654,165	3,655,600	90,475	3,686,113	3,746,235	30,353
REDEVELOPMENT COMMISSION CAPITAL PROCEEDS	-	2,815,683	424,611	2,391,072	13,291	49,472	2,354,891
OCCUPANCY PERMIT FEES ESCROW	152,198	34,250	77,750	108,698	53,250	87,000	74,948
PAYROLL	34,186	6,025,054	6,023,921	35,319	6,034,990	6,027,515	42,794
INSURANCE CLEARING	-	1,451,600	1,451,600	-	1,646,633	1,646,633	-
UNEMPLOYMENT COMPENSATION CLEARING	-	6,039	6,039	-	5,696	5,696	-
BUILDING MAINTENANCE	-	-	-	-	100,000	10,765	89,235
VIOLATION ESCROW	1,509	17,488	17,955	1,042	22,156	21,900	1,298
2014 ROAD PROJECT CLEARING	-	394,267	394,267	-	-	-	-
LANDSCAPE MAINTENANCE CLEARING	-	138,073	138,073	-	103,555	103,555	-
GASOLINE CLEARING	-	106,711	106,711	-	92,788	92,788	-
TELEPHONE CLEARING	-	20,918	20,918	-	20,145	20,145	-
PARK ESCROW	3,090	10,750	11,680	2,160	11,600	11,000	2,760
INNKEEPERS TAX	28,313	4,725	4,603	28,435	4,725	1,023	32,137
DEBT SERVICE	510,623	1,054,500	1,041,925	523,198	1,118,712	1,315,270	326,640
STORMWATER OPERATING	62,373	815,772	766,147	111,998	736,259	720,259	127,998
STORMWATER IMPROVEMENT	627,985	318,307	139,413	806,879	275,554	99,817	982,616
STORMWATER REVENUE	-	1,164,337	1,164,337	-	1,159,565	1,159,565	-
STORMWATER BOND & INTEREST	67,301	160,714	161,878	66,137	158,778	158,853	66,062
STORMWATER DEBT SERVICE RESERVE	168,250	-	-	168,250	-	-	168,250
STORMWATER CONSTRUCTION	201,143	-	-	201,143	-	1,750	199,393
STORMWATER BERENS/PDM GRANT	650	-	-	650	-	-	650
WASTEWATER OPERATING	448,246	2,930,780	2,899,026	480,000	3,110,771	3,107,771	483,000
WASTEWATER IMPROVEMENT	621,697	303,960	435,518	490,139	184,321	101,891	572,569
WASTEWATER REVENUE	-	3,243,964	3,243,964	-	3,274,530	3,274,530	-
WASTEWATER TAP	251,889	6,535	-	258,424	11,622	-	270,046
WASTEWATER SANITARY DISTRICT OPERATING	490,497	326,420	232,844	584,073	326,114	245,324	664,863
WASTEWATER VEHICLE REPLACEMENT	-	60,000	-	60,000	60,000	-	120,000
SANITARY DISTRICT LEVY EXCESS	-	111	-	111	-	111	-
WATER OPERATING	369,469	2,451,313	2,415,782	405,000	2,463,589	2,463,589	405,000
WATER CUSTOMER DEPOSIT	190,697	16,260	15,556	191,401	17,740	12,744	196,397
WATER IMPROVEMENT	535,347	400,097	470,241	465,203	621,096	36,846	1,049,453
WATER REVENUE	-	2,687,217	2,687,217	-	2,895,176	2,895,176	-
WATER DISTRICT LEVY EXCESS	-	48	-	48	-	48	-
WATER CONSTRUCTION	271,141	-	100,928	170,213	-	93,919	76,294
WATER DISTRICT BOND & INTEREST	138,041	297,837	292,715	143,163	287,879	286,895	144,147
Totals	<u>\$ 20,893,582</u>	<u>\$ 51,424,081</u>	<u>\$ 49,272,191</u>	<u>\$ 23,045,472</u>	<u>\$ 49,300,925</u>	<u>\$ 46,919,613</u>	<u>\$ 25,426,784</u>

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

TOWN OF DYER
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

TOWN OF DYER
NOTES TO FINANCIAL STATEMENTS
(Continued)

received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

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

TOWN OF DYER
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF DYER
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

TOWN OF DYER
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

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

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

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

Funding Policy

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

TOWN OF DYER
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Subsequent Events

On August 29, 2017, the Town issued \$3,125,000 of Sanitary District Revenue Bonds that will be repaid from net revenues of the Wastewater Utility. The bonds were issued for the purpose of paying the costs of improvements to the sewage works, including various system upgrades and expansions.

On November 9, 2017, the Town passed a resolution approving the issuance of revenue bonds of the Storm Water District not to exceed \$2,875,000 for the construction of storm water drainage and storm water sewer improvements and also the refunding of the outstanding Storm Water District Revenue Bonds of 2009, Series A and Storm Water District Revenue Bonds of 2009, Series B. The sale of the bonds is anticipated to take place December 2017.

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OTHER INFORMATION - UNEXAMINED

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

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

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

TOWN OF DYER
 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 & STREETS	PARK ACTIVITIES	ECONOMIC DEVELOPMENT REVITALIZATION	ANIMAL CONTROL	SOLID WASTE	LAW ENFORCEMENT TRAINING	POLICE DEPARTMENT SPECIAL REVENUE
Cash and investments - beginning	\$ 855,440	\$ 266,953	\$ 75,916	\$ 105,297	\$ 249,734	\$ 17,132	\$ 743,135	\$ 142,521	\$ 71,002
Receipts:									
Taxes	2,735,793	-	-	-	-	-	-	-	-
Licenses and permits	215,852	-	-	-	-	-	-	8,350	-
Intergovernmental receipts	566,131	487,403	163,405	-	-	-	-	-	-
Charges for services	312,254	1,140	-	142,146	-	-	1,038,799	3,037	-
Fines and forfeits	64,705	-	-	-	-	-	-	19,347	70,912
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	128,483	14,105	3,162	1,311	1	40,000	86,708	160	-
Total receipts	<u>4,023,218</u>	<u>502,648</u>	<u>166,567</u>	<u>143,457</u>	<u>1</u>	<u>40,000</u>	<u>1,125,507</u>	<u>30,894</u>	<u>70,912</u>
Disbursements:									
Personal services	3,083,304	176,245	-	66,287	-	26,640	2,659	-	49,547
Supplies	143,284	121,421	20,000	79	-	3,357	11,570	10,408	-
Other services and charges	547,349	115,617	137,617	68,690	24,391	2,729	1,050,082	25,379	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	9,466	33,719	-	-	-	-	175,000	9,464	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,574	-	-	-	-	-	-	-	-
Total disbursements	<u>3,784,977</u>	<u>447,002</u>	<u>157,617</u>	<u>135,056</u>	<u>24,391</u>	<u>32,726</u>	<u>1,239,311</u>	<u>45,251</u>	<u>49,547</u>
Excess (deficiency) of receipts over disbursements	<u>238,241</u>	<u>55,646</u>	<u>8,950</u>	<u>8,401</u>	<u>(24,390)</u>	<u>7,274</u>	<u>(113,804)</u>	<u>(14,357)</u>	<u>21,365</u>
Cash and investments - ending	<u>\$ 1,093,681</u>	<u>\$ 322,599</u>	<u>\$ 84,866</u>	<u>\$ 113,698</u>	<u>\$ 225,344</u>	<u>\$ 24,406</u>	<u>\$ 629,331</u>	<u>\$ 128,164</u>	<u>\$ 92,367</u>

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

	CASINO GAMING REVENUE	PARKS & RECREATION	CREDIT	ASSET SEIZURE	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	PARKS NON-REVERTING CAPITAL	CUMULATIVE FIRE EQUIPMENT	REDEVELOPMENT COMMISSION TIF ALLOCATION
Cash and investments - beginning	\$ 367,725	\$ 108,152	\$ -	\$ 148,751	\$ 121,646	\$ 155,046	\$ 41,569	\$ 271,731	\$ 5,428,597
Receipts:									
Taxes	-	243,317	-	-	-	304,146	-	41,060	3,697,062
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	194,417	26,137	-	-	43,999	32,672	-	4,410	-
Charges for services	-	8,851	-	-	-	350	-	-	-
Fines and forfeits	-	165	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	138,255	150	-	6,208	122	193	1,432	438	4,298
Total receipts	<u>332,672</u>	<u>278,620</u>	<u>-</u>	<u>6,208</u>	<u>44,121</u>	<u>337,361</u>	<u>1,432</u>	<u>45,908</u>	<u>3,701,360</u>
Disbursements:									
Personal services	-	187,212	-	-	-	-	-	-	-
Supplies	-	11,213	-	2,653	-	-	-	-	-
Other services and charges	-	92,754	-	-	-	40,560	-	-	139,642
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	67,722	-	-	4,248	-	205,940	-	20,822	1,152,205
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	70,000	275	-	-	-	-	-	-	3,311,532
Total disbursements	<u>137,722</u>	<u>291,454</u>	<u>-</u>	<u>6,901</u>	<u>-</u>	<u>246,500</u>	<u>-</u>	<u>20,822</u>	<u>4,603,379</u>
Excess (deficiency) of receipts over disbursements	<u>194,950</u>	<u>(12,834)</u>	<u>-</u>	<u>(693)</u>	<u>44,121</u>	<u>90,861</u>	<u>1,432</u>	<u>25,086</u>	<u>(902,019)</u>
Cash and investments - ending	<u>\$ 562,675</u>	<u>\$ 95,318</u>	<u>\$ -</u>	<u>\$ 148,058</u>	<u>\$ 165,767</u>	<u>\$ 245,907</u>	<u>\$ 43,001</u>	<u>\$ 296,817</u>	<u>\$ 4,526,578</u>

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

	DYER POLICE PENSION	PUBLIC SAFETY	SALES TAX WITHHOLDING	ECONOMIC DEVELOPMENT REVENUE BONDS 2014 DEBT SERV	REDEVELOPMENT AUTHORITY 2007 BOND & INTEREST	REDEVELOPMENT COMMISSION REFUNDING BONDS OF 2005	REDEVELOPMENT AUTHORITY 2005 BOND & INTEREST	PARK BOND & INTEREST	GENERAL OBLIGATION BONDS OF 2012
Cash and investments - beginning	\$ 40,400	\$ -	\$ 114	\$ -	\$ 220,946	\$ 396,012	\$ 4,869,600	\$ 272,434	\$ 1,526,593
Receipts:									
Taxes	-	-	-	-	-	-	-	529,975	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	220,168	-	-	-	-	-	-	56,521	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	70,000	-	2,493	-	433,500	444,751	3,233,008	75	1,507,747
Total receipts	290,168	-	2,493	-	433,500	444,751	3,233,008	586,571	1,507,747
Disbursements:									
Personal services	212,647	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	100	-	-	-	2,000	-	-	-	2,173,266
Debt service - principal and interest	-	-	-	-	430,389	444,750	3,193,244	576,443	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	70,000	-	2,537	-	-	-	-	-	492,424
Total disbursements	282,747	-	2,537	-	432,389	444,750	3,193,244	576,443	2,665,690
Excess (deficiency) of receipts over disbursements	7,421	-	(44)	-	1,111	1	39,764	10,128	(1,157,943)
Cash and investments - ending	\$ 47,821	\$ -	\$ 70	\$ -	\$ 222,057	\$ 396,013	\$ 4,909,364	\$ 282,562	\$ 368,650

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

	AMTRAK	OPERATION PULLOVER	RENTAL HOUSING INSPECTION	PARK BONDS OF 2006	PARK DONATION	GIFT	POLICE GIFT	CN SCREENING PROJECT	SUBDIVISION PROFESSIONAL FEES
Cash and investments - beginning	\$ 23,627	\$ 10	\$ 11,705	\$ 111,412	\$ 10,541	\$ 12,205	\$ 4,739	\$ -	\$ 33,145
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	13,575	-	-	-	-	-	-
Intergovernmental receipts	-	2,790	-	-	-	-	-	-	-
Charges for services	11,000	-	-	-	-	-	-	-	18,881
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	14,823	18,162	1,605	2,808	-	-
Total receipts	11,000	2,790	13,575	14,823	18,162	1,605	2,808	-	18,881
Disbursements:									
Personal services	571	2,505	-	-	-	-	-	-	-
Supplies	799	-	-	-	-	-	-	-	-
Other services and charges	633	-	-	73,308	19,210	3,185	925	-	18,790
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	200	-	-	-	-	-	-	-
Total disbursements	2,003	2,705	-	73,308	19,210	3,185	925	-	18,790
Excess (deficiency) of receipts over disbursements	8,997	85	13,575	(58,485)	(1,048)	(1,580)	1,883	-	91
Cash and investments - ending	\$ 32,624	\$ 95	\$ 25,280	\$ 52,927	\$ 9,493	\$ 10,625	\$ 6,622	\$ -	\$ 33,236

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

	D.U.I. STATE GRANT	OPERATION SAFE SPEED	COMMUNITY EVENTS SPECIAL	REDEVELOPMENT CLEARING	NON-REVERTING TECHNOLOGY	REDEVELOPMENT COMMISSION GENERAL	REDEVELOPMENT COMMISSION DEBT SERVICE EXEMPT	OCCUPANCY PERMIT FEES ESCROW	PAYROLL
Cash and investments - beginning	\$ -	\$ -	\$ 18,363	\$ -	\$ -	\$ 19,405	\$ 380,409	\$ 82,198	\$ 25,876
Receipts:									
Taxes	-	-	-	-	-	19,770	463,062	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,288	476	-	-	-	2,315	49,416	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	58,779	534,440	178	379	3,311,598	9,250	5,661,261
Total receipts	<u>2,288</u>	<u>476</u>	<u>58,779</u>	<u>534,440</u>	<u>178</u>	<u>22,464</u>	<u>3,824,076</u>	<u>9,250</u>	<u>5,661,261</u>
Disbursements:									
Personal services	-	-	-	-	-	20,388	-	-	-
Supplies	-	-	-	-	-	140	-	-	-
Other services and charges	-	-	54,336	-	-	2,600	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	4,111,250	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,288	476	-	534,440	-	-	-	8,250	5,653,236
Total disbursements	<u>2,288</u>	<u>476</u>	<u>54,336</u>	<u>534,440</u>	<u>-</u>	<u>23,128</u>	<u>4,111,250</u>	<u>8,250</u>	<u>5,653,236</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>4,443</u>	<u>-</u>	<u>178</u>	<u>(664)</u>	<u>(287,174)</u>	<u>1,000</u>	<u>8,025</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,806</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 18,741</u>	<u>\$ 93,235</u>	<u>\$ 83,198</u>	<u>\$ 33,901</u>

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

	INSURANCE CLEARING	UNEMPLOYMENT COMPENSATION CLEARING	VIOLATION ESCROW	2014 ROAD PROJECT CLEARING FUND	GASOLINE CLEARING	TELEPHONE CLEARING	PARK ESCROW	INNKEEPERS TAX	DEBT SERVICE EXEMPT
Cash and investments - beginning	\$ -	\$ -	\$ 3,068	\$ -	\$ 1,593	\$ -	\$ 3,010	\$ 18,863	\$ 92,882
Receipts:									
Taxes	-	-	-	-	-	-	-	4,725	26,612
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	2,856
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	1,274,198	8,658	37,759	-	167,645	22,579	13,250	-	4
Total receipts	1,274,198	8,658	37,759	-	167,645	22,579	13,250	4,725	29,472
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	122,212
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,274,198	8,658	39,318	-	169,237	22,579	13,200	-	142
Total disbursements	1,274,198	8,658	39,318	-	169,237	22,579	13,200	-	122,354
Excess (deficiency) of receipts over disbursements	-	-	(1,559)	-	(1,592)	-	50	4,725	(92,882)
Cash and investments - ending	\$ -	\$ -	\$ 1,509	\$ -	\$ 1	\$ -	\$ 3,060	\$ 23,588	\$ -

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

	DEBT SERVICE	2013 STATE LOAN REPAYMENT	STORMWATER OPERATING	STORMWATER IMPROVEMENT	STORMWATER REVENUE	STORMWATER BOND & INTEREST	STORMWATER DEBT SERVICE RESERVE	STORMWATER CONSTRUCTION	STORMWATER BERENS/PDM GRANT
Cash and investments - beginning	\$ 207,034	\$ -	\$ 95,375	\$ 521,083	\$ -	\$ 67,620	\$ 168,250	\$ 85,847	\$ 650
Receipts:									
Taxes	954,258	24,332	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	102,507	2,617	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,065,073	-	-	-	-
Penalties	-	-	-	-	15,402	-	-	-	-
Other receipts	278	3	525,932	670,169	1,048	157,826	-	337,790	-
Total receipts	1,057,043	26,952	525,932	670,169	1,081,523	157,826	-	337,790	-
Disbursements:									
Personal services	-	-	140,511	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	19,601	-	-	-	-	-	-
Debt service - principal and interest	773,088	26,668	-	-	-	156,040	-	-	-
Capital outlay	-	-	26,648	526,636	-	-	-	-	-
Utility operating expenses	-	-	347,513	-	-	-	-	222,494	-
Other disbursements	-	284	34	136,627	1,081,523	900	-	-	-
Total disbursements	773,088	26,952	534,307	663,263	1,081,523	156,940	-	222,494	-
Excess (deficiency) of receipts over disbursements	283,955	-	(8,375)	6,906	-	886	-	115,296	-
Cash and investments - ending	\$ 490,989	\$ -	\$ 87,000	\$ 527,989	\$ -	\$ 68,506	\$ 168,250	\$ 201,143	\$ 650

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

	WASTEWATER OPERATING	WASTEWATER IMPROVEMENT	WASTEWATER REVENUE	WASTEWATER TAP	WASTEWATER SANITARY DISTRICT BOND & INTEREST	WASTEWATER SANITARY DISTRICT OPERATING	WASTEWATER SANITARY DISTRICT WELFARE EXCESS	WASTEWATER SANITARY DISTRICT RETAINAGE	WATER OPERATING
Cash and investments - beginning	\$ 479,916	\$ 439,188	\$ -	\$ 345,003	\$ 350,225	\$ 326,108	\$ 15,558	\$ 4,095	\$ 419,036
Receipts:									
Taxes	-	-	-	-	16,728	276,013	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,894	31,259	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	10,434	3,234,849	1,650	-	-	-	-	-
Penalties	-	-	49,275	-	-	-	-	-	-
Other receipts	2,873,620	416,872	459	18,974	18,387	277	-	3	2,352,381
Total receipts	2,873,620	427,306	3,284,583	20,624	37,009	307,549	-	3	2,352,381
Disbursements:									
Personal services	1,145,432	-	-	-	-	150,895	-	-	812,852
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	77,642	-	-	-	-	-	-	-	52,019
Debt service - principal and interest	-	-	-	-	368,009	-	-	-	-
Capital outlay	226,472	576,964	-	-	-	-	-	-	9,455
Utility operating expenses	1,308,965	-	-	-	-	73,604	-	4,098	1,428,051
Other disbursements	135,025	-	3,284,583	18,387	19,225	-	-	-	94,197
Total disbursements	2,893,536	576,964	3,284,583	18,387	387,234	224,499	-	4,098	2,396,574
Excess (deficiency) of receipts over disbursements	(19,916)	(149,658)	-	2,237	(350,225)	83,050	-	(4,095)	(44,193)
Cash and investments - ending	\$ 460,000	\$ 289,530	\$ -	\$ 347,240	\$ -	\$ 409,158	\$ 15,558	\$ -	\$ 374,843

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

	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER DISTRICT BOND & INTEREST EXEMPT	WATER REVENUE	WATER PRIMECO	WATER DISTRICT WELFARE EXCESS	WATER CONSTRUCTION	WATER DISTRICT BOND & INTEREST	Totals
Cash and investments - beginning	\$ 185,920	\$ 431,707	\$ 172,762	\$ -	\$ 6,005	\$ 6,675	\$ 373,863	\$ 29,671	\$ 22,081,088
Receipts:									
Taxes	-	-	19,009	-	-	-	-	255,483	9,611,345
Licenses and permits	-	-	-	-	-	-	-	-	237,777
Intergovernmental receipts	-	-	3,463	-	-	-	-	27,352	2,024,496
Charges for services	-	-	-	-	-	-	-	-	1,536,458
Fines and forfeits	-	-	-	-	-	-	-	-	155,129
Utility fees	-	14,958	-	2,889,545	-	-	-	-	7,216,509
Penalties	-	-	-	13,147	-	-	-	-	77,824
Other receipts	14,540	1,107,552	20,906	529	12	-	259	919	25,772,712
Total receipts	14,540	1,122,510	43,378	2,903,221	12	-	259	283,754	46,632,250
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	6,077,695
Supplies	-	-	-	-	-	-	-	-	324,924
Other services and charges	-	-	-	-	-	-	-	-	4,742,425
Debt service - principal and interest	-	-	193,665	-	-	-	-	174,340	10,570,098
Capital outlay	-	1,190,610	-	-	-	-	-	-	4,235,371
Utility operating expenses	-	-	-	-	-	-	98,786	-	3,483,511
Other disbursements	11,440	20,903	22,475	2,903,221	-	-	-	500	19,403,888
Total disbursements	11,440	1,211,513	216,140	2,903,221	-	-	98,786	174,840	48,837,912
Excess (deficiency) of receipts over disbursements	3,100	(89,003)	(172,762)	-	12	-	(98,527)	108,914	(2,205,662)
Cash and investments - ending	\$ 189,020	\$ 342,704	\$ -	\$ -	\$ 6,017	\$ 6,675	\$ 275,336	\$ 138,585	\$ 19,875,426

TOWN OF DYER
 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 & STREETS	PARK ACTIVITIES	ECONOMIC DEVELOPMENT REVITALIZATION	ANIMAL CONTROL	SOLID WASTE	LAW ENFORCEMENT TRAINING	POLICE DEPARTMENT SPECIAL REVENUE
Cash and investments - beginning	\$ 1,093,681	\$ 322,599	\$ 84,866	\$ 113,698	\$ 225,344	\$ 24,406	\$ 629,331	\$ 128,164	\$ 92,367
Receipts:									
Taxes	2,835,796	-	-	-	-	-	-	-	-
Licenses and permits	409,519	-	-	-	-	-	-	6,151	-
Intergovernmental receipts	531,550	596,861	165,340	-	-	-	-	-	-
Charges for services	326,974	1,368	-	133,186	-	-	1,047,870	3,267	-
Fines and forfeits	60,268	-	-	-	-	-	-	16,822	53,385
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	105,268	43,198	-	615	-	30,000	86,600	130	-
Total receipts	4,269,375	641,427	165,340	133,801	-	30,000	1,134,470	26,370	53,385
Disbursements:									
Personal services	3,124,574	248,414	-	73,350	-	29,064	2,659	-	50,658
Supplies	121,272	200,664	40,000	206	44	3,270	70,518	13,209	-
Other services and charges	494,747	189,100	145,997	76,539	3,738	3,246	1,037,869	14,354	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	11,892	4,428	-	-	-	-	-	12,746	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,653	-	-	-	178,318	-	-	40	-
Total disbursements	3,755,138	642,606	185,997	150,095	182,100	35,580	1,111,046	40,349	50,658
Excess (deficiency) of receipts over disbursements	514,237	(1,179)	(20,657)	(16,294)	(182,100)	(5,580)	23,424	(13,979)	2,727
Cash and investments - ending	\$ 1,607,918	\$ 321,420	\$ 64,209	\$ 97,404	\$ 43,244	\$ 18,826	\$ 652,755	\$ 114,185	\$ 95,094

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

	CASINO GAMING REVENUE	PARKS & RECREATION	CREDIT	ASSET SEIZURE	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	PARKS NON-REVERTING CAPITAL	CUMULATIVE FIRE EQUIPMENT	REDEVELOPMENT COMMISSION TIF ALLOCATION
Cash and investments - beginning	\$ 562,675	\$ 95,318	\$ -	\$ 148,058	\$ 165,767	\$ 245,907	\$ 43,001	\$ 296,817	\$ 4,526,578
Receipts:									
Taxes	-	266,613	-	-	-	308,223	-	41,610	3,451,912
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	183,970	24,436	354,878	-	43,354	28,250	-	3,814	246,413
Charges for services	-	11,864	-	-	-	342	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	260	13,989	-	1,427	147	806	2,646	619	952,819
Total receipts	<u>184,230</u>	<u>316,902</u>	<u>354,878</u>	<u>1,427</u>	<u>43,501</u>	<u>337,621</u>	<u>2,646</u>	<u>46,043</u>	<u>4,651,144</u>
Disbursements:									
Personal services	-	188,752	78,848	-	-	-	-	-	-
Supplies	-	21,345	-	-	-	-	-	-	-
Other services and charges	-	102,975	-	-	11,750	96,588	-	-	168,887
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	271,322	3,085	43,364	24,348	-	130,968	6,974	127,177	644,912
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	3,616,609
Total disbursements	<u>271,322</u>	<u>316,157</u>	<u>122,212</u>	<u>24,348</u>	<u>11,750</u>	<u>227,556</u>	<u>6,974</u>	<u>127,177</u>	<u>4,430,408</u>
Excess (deficiency) of receipts over disbursements	<u>(87,092)</u>	<u>745</u>	<u>232,666</u>	<u>(22,921)</u>	<u>31,751</u>	<u>110,065</u>	<u>(4,328)</u>	<u>(81,134)</u>	<u>220,736</u>
Cash and investments - ending	<u>\$ 475,583</u>	<u>\$ 96,063</u>	<u>\$ 232,666</u>	<u>\$ 125,137</u>	<u>\$ 197,518</u>	<u>\$ 355,972</u>	<u>\$ 38,673</u>	<u>\$ 215,683</u>	<u>\$ 4,747,314</u>

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

	DYER POLICE PENSION	PUBLIC SAFETY	SALES TAX WITHHOLDING	ECONOMIC DEVELOPMENT REVENUE BONDS 2014 DEBT SERV	REDEVELOPMENT AUTHORITY 2007 BOND & INTEREST	REDEVELOPMENT COMMISSION REFUNDING BONDS OF 2005	REDEVELOPMENT AUTHORITY 2005 BOND & INTEREST	PARK BOND & INTEREST	GENERAL OBLIGATION BONDS OF 2012
Cash and investments - beginning	\$ 47,821	\$ -	\$ 70	\$ -	\$ 222,057	\$ 396,013	\$ 4,909,364	\$ 282,562	\$ 368,650
Receipts:									
Taxes	-	-	-	-	-	-	-	533,997	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	215,521	267,545	-	-	-	-	-	48,944	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,761	125,060	434,500	441,000	3,251,000	-	483
Total receipts	215,521	267,545	2,761	125,060	434,500	441,000	3,251,000	582,941	483
Disbursements:									
Personal services	208,786	160,389	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	125,060	-	-	-	-	366,108
Debt service - principal and interest	-	-	-	-	431,174	441,000	3,285,988	575,875	-
Capital outlay	-	80,214	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	2,723	-	-	-	-	-	-
Total disbursements	208,786	240,603	2,723	125,060	431,174	441,000	3,285,988	575,875	366,108
Excess (deficiency) of receipts over disbursements	6,735	26,942	38	-	3,326	-	(34,988)	7,066	(365,625)
Cash and investments - ending	\$ 54,556	\$ 26,942	\$ 108	\$ -	\$ 225,383	\$ 396,013	\$ 4,874,376	\$ 289,628	\$ 3,025

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

	AMTRAK	OPERATION PULLOVER	RENTAL HOUSING INSPECTION	PARK BONDS OF 2006	PARK DONATION	GIFT	POLICE GIFT	CN SCREENING PROJECT	SUBDIVISION PROFESSIONAL FEES
Cash and investments - beginning	\$ 32,624	\$ 95	\$ 25,280	\$ 52,927	\$ 9,493	\$ 10,625	\$ 6,622	\$ -	\$ 33,236
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	12,645	-	-	-	-	-	-
Intergovernmental receipts	-	2,795	-	-	-	-	-	20,000	-
Charges for services	8,000	-	-	-	-	-	-	-	27,211
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	40	13,691	2,933	4,105	178,667	-
Total receipts	8,000	2,795	12,645	40	13,691	2,933	4,105	198,667	27,211
Disbursements:									
Personal services	815	2,699	-	-	-	-	-	-	-
Supplies	1,411	-	-	-	-	-	-	-	-
Other services and charges	2,040	-	-	19,962	6,310	3,302	3,344	138,618	16,233
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	36,358	191	-	-	-	-	-	-	-
Total disbursements	40,624	2,890	-	19,962	6,310	3,302	3,344	138,618	16,233
Excess (deficiency) of receipts over disbursements	(32,624)	(95)	12,645	(19,922)	7,381	(369)	761	60,049	10,978
Cash and investments - ending	\$ -	\$ -	\$ 37,925	\$ 33,005	\$ 16,874	\$ 10,256	\$ 7,383	\$ 60,049	\$ 44,214

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

	D.U.I. STATE GRANT	OPERATION SAFE SPEED	COMMUNITY EVENTS SPECIAL	REDEVELOPMENT CLEARING	NON-REVERTING TECHNOLOGY	REDEVELOPMENT COMMISSION GENERAL	REDEVELOPMENT COMMISSION DEBT SERVICE EXEMPT	OCCUPANCY PERMIT FEES ESCROW	PAYROLL
Cash and investments - beginning	\$ -	\$ -	\$ 22,806	\$ -	\$ 178	\$ 18,741	\$ 93,235	\$ 83,198	\$ 33,901
Receipts:									
Taxes	-	-	-	-	-	13,870	466,188	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,949	-	-	-	-	1,450	42,728	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	65,438	524,057	-	304	3,616,259	82,500	6,051,419
Total receipts	<u>3,949</u>	<u>-</u>	<u>65,438</u>	<u>524,057</u>	<u>-</u>	<u>15,624</u>	<u>4,125,175</u>	<u>82,500</u>	<u>6,051,419</u>
Disbursements:									
Personal services	-	-	-	-	-	20,925	-	-	-
Supplies	-	-	-	-	-	112	-	-	-
Other services and charges	-	-	50,745	-	-	3,379	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	4,126,500	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,949	-	-	524,057	-	-	-	13,500	6,051,134
Total disbursements	<u>3,949</u>	<u>-</u>	<u>50,745</u>	<u>524,057</u>	<u>-</u>	<u>24,416</u>	<u>4,126,500</u>	<u>13,500</u>	<u>6,051,134</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>14,693</u>	<u>-</u>	<u>-</u>	<u>(8,792)</u>	<u>(1,325)</u>	<u>69,000</u>	<u>285</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,499</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 9,949</u>	<u>\$ 91,910</u>	<u>\$ 152,198</u>	<u>\$ 34,186</u>

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

	INSURANCE CLEARING	UNEMPLOYMENT COMPENSATION CLEARING	VIOLATION ESCROW	2014 ROAD PROJECT CLEARING FUND	GASOLINE CLEARING	TELEPHONE CLEARING	PARK ESCROW	INNKEEPERS TAX	DEBT SERVICE EXEMPT
Cash and investments - beginning	\$ -	\$ -	\$ 1,509	\$ -	\$ 1	\$ -	\$ 3,060	\$ 23,588	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	4,725	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	1,388,922	8,259	26,351	1,145,680	191,147	22,201	12,200	-	-
Total receipts	1,388,922	8,259	26,351	1,145,680	191,147	22,201	12,200	4,725	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,388,922	8,259	26,351	1,145,680	191,148	22,201	12,170	-	-
Total disbursements	1,388,922	8,259	26,351	1,145,680	191,148	22,201	12,170	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1)	-	30	4,725	-
Cash and investments - ending	\$ -	\$ -	\$ 1,509	\$ -	\$ -	\$ -	\$ 3,090	\$ 28,313	\$ -

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

	DEBT SERVICE	2013 STATE LOAN REPAYMENT	STORMWATER OPERATING	STORMWATER IMPROVEMENT	STORMWATER REVENUE	STORMWATER BOND & INTEREST	STORMWATER DEBT SERVICE RESERVE	STORMWATER CONSTRUCTION	STORMWATER BERENS/PDM GRANT
Cash and investments - beginning	\$ 490,989	\$ -	\$ 87,000	\$ 527,989	\$ -	\$ 68,506	\$ 168,250	\$ 201,143	\$ 650
Receipts:									
Taxes	969,362	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	88,847	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,090,429	-	-	-	-
Penalties	-	-	-	-	14,236	-	-	-	-
Other receipts	-	-	645,438	319,638	115	163,391	-	-	-
Total receipts	1,058,209	-	645,438	319,638	1,104,780	163,391	-	-	-
Disbursements:									
Personal services	-	-	142,638	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	19,495	-	-	-	-	-	-
Debt service - principal and interest	1,038,575	-	-	-	-	163,696	-	-	-
Capital outlay	-	-	11,108	219,642	-	-	-	-	-
Utility operating expenses	-	-	496,824	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,104,780	900	-	-	-
Total disbursements	1,038,575	-	670,065	219,642	1,104,780	164,596	-	-	-
Excess (deficiency) of receipts over disbursements	19,634	-	(24,627)	99,996	-	(1,205)	-	-	-
Cash and investments - ending	\$ 510,623	\$ -	\$ 62,373	\$ 627,985	\$ -	\$ 67,301	\$ 168,250	\$ 201,143	\$ 650

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

	WASTEWATER OPERATING	WASTEWATER IMPROVEMENT	WASTEWATER REVENUE	WASTEWATER TAP	WASTEWATER SANITARY DISTRICT BOND & INTEREST	WASTEWATER SANITARY DISTRICT OPERATING	WASTEWATER SANITARY DISTRICT WELFARE EXCESS	WASTEWATER SANITARY DISTRICT RETAINAGE	WATER OPERATING
Cash and investments - beginning	\$ 460,000	\$ 289,530	\$ -	\$ 347,240	\$ -	\$ 409,158	\$ 15,558	\$ -	\$ 374,843
Receipts:									
Taxes	-	-	-	-	-	286,648	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	27,904	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	56,320	3,206,724	3,850	-	-	-	-	-
Penalties	-	-	48,022	-	-	-	-	-	-
Other receipts	2,869,893	428,721	19,974	799	-	-	-	-	2,424,871
Total receipts	2,869,893	485,041	3,274,720	4,649	-	314,552	-	-	2,424,871
Disbursements:									
Personal services	1,168,492	-	-	-	-	154,409	15,558	-	816,706
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	78,382	-	-	-	-	-	-	-	54,932
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	238,447	52,874	-	-	-	-	-	-	4,675
Utility operating expenses	1,261,272	-	-	-	-	78,804	-	-	1,475,140
Other disbursements	135,054	100,000	3,274,720	100,000	-	-	-	-	78,792
Total disbursements	2,881,647	152,874	3,274,720	100,000	-	233,213	15,558	-	2,430,245
Excess (deficiency) of receipts over disbursements	(11,754)	332,167	-	(95,351)	-	81,339	(15,558)	-	(5,374)
Cash and investments - ending	\$ 448,246	\$ 621,697	\$ -	\$ 251,889	\$ -	\$ 490,497	\$ -	\$ -	\$ 369,469

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

	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER DISTRICT BOND & INTEREST EXEMPT	WATER REVENUE	WATER PRIMECO	WATER DISTRICT WELFARE EXCESS	WATER CONSTRUCTION	WATER DISTRICT BOND & INTEREST	Totals
Cash and investments - beginning	\$ 189,020	\$ 342,704	\$ -	\$ -	\$ 6,017	\$ 6,675	\$ 275,336	\$ 138,585	\$ 19,875,426
Receipts:									
Taxes	-	-	-	-	-	-	-	261,990	9,440,934
Licenses and permits	-	-	-	-	-	-	-	-	428,315
Intergovernmental receipts	-	-	-	-	-	-	-	24,661	2,923,210
Charges for services	-	-	-	-	-	-	-	-	1,560,082
Fines and forfeits	-	-	-	-	-	-	-	-	130,475
Utility fees	-	59,256	-	2,681,787	-	-	-	-	7,098,366
Penalties	-	-	-	12,444	-	-	-	-	74,702
Other receipts	14,640	535,934	-	34,064	8	-	278	-	26,285,265
Total receipts	14,640	595,190	-	2,728,295	8	-	278	286,651	47,941,349
Disbursements:									
Personal services	-	-	-	-	-	6,675	-	-	6,494,411
Supplies	-	-	-	-	-	-	-	-	472,051
Other services and charges	-	-	-	-	-	-	-	-	3,233,700
Debt service - principal and interest	-	-	-	-	-	-	-	286,695	10,349,503
Capital outlay	-	389,069	-	-	-	-	-	-	2,277,245
Utility operating expenses	-	-	-	-	-	-	4,473	-	3,316,513
Other disbursements	12,963	13,478	-	2,728,295	6,025	-	-	500	20,779,770
Total disbursements	12,963	402,547	-	2,728,295	6,025	6,675	4,473	287,195	46,923,193
Excess (deficiency) of receipts over disbursements	1,677	192,643	-	-	(6,017)	(6,675)	(4,195)	(544)	1,018,156
Cash and investments - ending	\$ 190,697	\$ 535,347	\$ -	\$ -	\$ -	\$ -	\$ 271,141	\$ 138,041	\$ 20,893,582

TOWN OF DYER
 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 & STREETS	PARK ACTIVITIES	ECONOMIC DEVELOPMENT REVITALIZATION	ANIMAL CONTROL	SOLID WASTE	LAW ENFORCEMENT TRAINING	POLICE DEPARTMENT SPECIAL REVENUE
Cash and investments - beginning	\$ 1,607,918	\$ 321,420	\$ 64,209	\$ 97,404	\$ 43,244	\$ 18,826	\$ 652,755	\$ 114,185	\$ 95,094
Receipts:									
Taxes	2,680,515	33,604	-	-	-	-	-	-	-
Licenses and permits	274,547	-	-	-	-	-	-	7,410	-
Intergovernmental receipts	538,022	599,343	168,493	-	-	-	-	-	-
Charges for services	340,551	-	-	135,585	-	-	1,096,925	3,212	-
Fines and forfeits	53,152	-	-	-	-	-	-	18,159	33,450
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	99,177	22,438	429	122	-	50,000	86,395	167	-
Total receipts	<u>3,985,964</u>	<u>655,385</u>	<u>168,922</u>	<u>135,707</u>	<u>-</u>	<u>50,000</u>	<u>1,183,320</u>	<u>28,948</u>	<u>33,450</u>
Disbursements:									
Personal services	3,027,078	198,124	-	62,059	-	42,827	2,659	-	53,728
Supplies	117,441	191,762	40,115	305	-	4,787	3,082	35,833	-
Other services and charges	588,939	128,922	132,172	67,829	-	2,296	1,081,592	19,653	-
Debt service - principal and interest	40,000	-	-	-	-	-	-	-	-
Capital outlay	43,355	-	-	2,400	-	-	383,384	9,890	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,267	760	-	313	-	-	-	50	-
Total disbursements	<u>3,818,080</u>	<u>519,568</u>	<u>172,287</u>	<u>132,906</u>	<u>-</u>	<u>49,910</u>	<u>1,470,717</u>	<u>65,426</u>	<u>53,728</u>
Excess (deficiency) of receipts over disbursements	<u>167,884</u>	<u>135,817</u>	<u>(3,365)</u>	<u>2,801</u>	<u>-</u>	<u>90</u>	<u>(287,397)</u>	<u>(36,478)</u>	<u>(20,278)</u>
Cash and investments - ending	<u>\$ 1,775,802</u>	<u>\$ 457,237</u>	<u>\$ 60,844</u>	<u>\$ 100,205</u>	<u>\$ 43,244</u>	<u>\$ 18,916</u>	<u>\$ 365,358</u>	<u>\$ 77,707</u>	<u>\$ 74,816</u>

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

	CASINO GAMING REVENUE	PARKS & RECREATION	RAINY DAY	CEDIT	LOIT SPECIAL DISTRIBUTION	ASSET SEIZURE	LEVY EXCESS	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 475,583	\$ 96,063	\$ -	\$ 232,666	\$ -	\$ 125,137	\$ -	\$ 197,518	\$ 355,972
Receipts:									
Taxes	-	285,244	-	-	-	-	941	-	309,471
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	169,462	28,209	-	360,352	-	-	-	41,167	30,605
Charges for services	-	8,945	-	-	-	-	-	-	-
Fines and forfeits	-	83	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	100,928	13,480	-	-	-	7,469	-	-	600
Total receipts	<u>270,390</u>	<u>335,961</u>	<u>-</u>	<u>360,352</u>	<u>-</u>	<u>7,469</u>	<u>941</u>	<u>41,167</u>	<u>340,676</u>
Disbursements:									
Personal services	-	199,916	-	105,591	-	-	-	-	-
Supplies	-	17,953	-	-	-	-	-	-	-
Other services and charges	18,090	115,240	-	92,420	-	-	-	165,293	44,336
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	222,878	-	-	330,841	-	2,995	-	-	285,755
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	479	-	-	-	-	-	-	-
Total disbursements	<u>240,968</u>	<u>333,588</u>	<u>-</u>	<u>528,852</u>	<u>-</u>	<u>2,995</u>	<u>-</u>	<u>165,293</u>	<u>330,091</u>
Excess (deficiency) of receipts over disbursements	<u>29,422</u>	<u>2,373</u>	<u>-</u>	<u>(168,500)</u>	<u>-</u>	<u>4,474</u>	<u>941</u>	<u>(124,126)</u>	<u>10,585</u>
Cash and investments - ending	<u>\$ 505,005</u>	<u>\$ 98,436</u>	<u>\$ -</u>	<u>\$ 64,166</u>	<u>\$ -</u>	<u>\$ 129,611</u>	<u>\$ 941</u>	<u>\$ 73,392</u>	<u>\$ 366,557</u>

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

	PARKS NON-REVERTING CAPITAL	CUMULATIVE FIRE EQUIPMENT	REDEVELOPMENT COMMISSION TIF ALLOCATION	DYER POLICE PENSION	PUBLIC SAFETY	SALES TAX WITHHOLDING	REDEVELOPMENT AUTHORITY 2007 BOND & INTEREST	REDEVELOPMENT COMMISSION REFUNDING BONDS OF 2005	REDEVELOPMENT AUTHORITY 2005 BOND & INTEREST
Cash and investments - beginning	\$ 38,673	\$ 215,683	\$ 4,747,314	\$ 54,556	\$ 26,942	\$ 108	\$ 225,383	\$ 396,013	\$ 4,874,376
Receipts:									
Taxes	-	42,201	3,757,469	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,173	-	190,644	282,865	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	497	58,830	-	-	2,458	434,500	441,502	2,779,613
Total receipts	-	46,871	3,816,299	190,644	282,865	2,458	434,500	441,502	2,779,613
Disbursements:									
Personal services	-	-	-	196,257	257,957	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	310,053	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	431,481	441,500	2,138,720
Capital outlay	8,545	37,694	238,205	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,180,121	-	-	2,514	-	-	1,991,979
Total disbursements	8,545	37,694	3,728,379	196,257	257,957	2,514	431,481	441,500	4,130,699
Excess (deficiency) of receipts over disbursements	(8,545)	9,177	87,920	(5,613)	24,908	(56)	3,019	2	(1,351,086)
Cash and investments - ending	\$ 30,128	\$ 224,860	\$ 4,835,234	\$ 48,943	\$ 51,850	\$ 52	\$ 228,402	\$ 396,015	\$ 3,523,290

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

	PARK BOND & INTEREST	GENERAL OBLIGATION BONDS OF 2012	GENERAL OBLIGATION BONDS OF 2015	OPERATION PULLOVER	RENTAL HOUSING INSPECTION	GENERAL OBLIGATION BONDS OF 2016	PARK BONDS OF 2016	DYER PARKS SCHOLARSHIP PROGRAM	PARK BONDS OF 2006
Cash and investments - beginning	\$ 289,628	\$ 3,025	\$ -	\$ -	\$ 37,925	\$ -	\$ -	\$ -	\$ 33,005
Receipts:									
Taxes	534,540	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,075	-	-	-	-
Intergovernmental receipts	52,863	-	-	1,161	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	123,084	1,997,721	278	-	-	-	-	-
Total receipts	<u>587,403</u>	<u>123,084</u>	<u>1,997,721</u>	<u>1,439</u>	<u>1,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	1,439	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	124,481	1,951,106	-	-	-	-	-	16,875
Debt service - principal and interest	579,813	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	10,563
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>579,813</u>	<u>124,481</u>	<u>1,951,106</u>	<u>1,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,438</u>
Excess (deficiency) of receipts over disbursements	<u>7,590</u>	<u>(1,397)</u>	<u>46,615</u>	<u>-</u>	<u>1,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,438)</u>
Cash and investments - ending	<u>\$ 297,218</u>	<u>\$ 1,628</u>	<u>\$ 46,615</u>	<u>\$ -</u>	<u>\$ 39,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,567</u>

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

	PARK DONATION	GIFT	POLICE GIFT	CN SCREENING PROJECT	SUBDIVISION PROFESSIONAL FEES	CEDIT PARK IMPROVEMENT	CEDIT SOUTH SHORE	D.U.I. STATE GRANT	LOCAL ROAD & BRIDGE GRANT
Cash and investments - beginning	\$ 16,874	\$ 10,256	\$ 7,383	\$ 60,049	\$ 44,214	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	1,877	-
Charges for services	-	-	-	-	62,527	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	38,548	2,870	3,569	165,374	-	275,488	54,053	-	-
Total receipts	38,548	2,870	3,569	165,374	62,527	275,488	54,053	1,877	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	278	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	10,756	2,213	3,711	225,423	46,466	103,944	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,633	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,599	-
Total disbursements	10,756	2,213	3,711	225,423	46,466	113,577	-	1,877	-
Excess (deficiency) of receipts over disbursements	27,792	657	(142)	(60,049)	16,061	161,911	54,053	-	-
Cash and investments - ending	\$ 44,666	\$ 10,913	\$ 7,241	\$ -	\$ 60,275	\$ 161,911	\$ 54,053	\$ -	\$ -

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

	COMMUNITY EVENTS SPECIAL	REDEVELOPMENT CLEARING	NON-REVERTING TECHNOLOGY	REDEVELOPMENT COMMISSION GENERAL	REDEVELOPMENT COMMISSION DEBT SERVICE RESERVE	REDEVELOPMENT COMMISSION CAPITALIZED INTEREST	REDEVELOPMENT COMMISSION DEBT SERVICE EXEMPT	REDEVELOPMENT COMMISSION CAPITAL PROCEEDS	OCCUPANCY PERMIT FEES ESCROW
Cash and investments - beginning	\$ 37,499	\$ -	\$ 178	\$ 9,949	\$ -	\$ -	\$ 91,910	\$ -	\$ 152,198
Receipts:									
Taxes	-	-	-	21,882	-	-	431,383	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,365	-	-	42,661	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	63,839	498,090	-	6,406	316,531	688,641	3,180,121	2,815,683	34,250
Total receipts	63,839	498,090	-	30,653	316,531	688,641	3,654,165	2,815,683	34,250
Disbursements:									
Personal services	-	-	-	22,125	-	-	-	-	-
Supplies	-	-	-	697	-	-	-	-	-
Other services and charges	64,256	-	-	1,553	-	-	-	74,288	-
Debt service - principal and interest	-	-	-	-	-	76,516	3,655,600	-	-
Capital outlay	-	-	-	-	-	-	-	350,323	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	498,090	-	-	-	-	-	-	77,750
Total disbursements	64,256	498,090	-	24,375	-	76,516	3,655,600	424,611	77,750
Excess (deficiency) of receipts over disbursements	(417)	-	-	6,278	316,531	612,125	(1,435)	2,391,072	(43,500)
Cash and investments - ending	\$ 37,082	\$ -	\$ 178	\$ 16,227	\$ 316,531	\$ 612,125	\$ 90,475	\$ 2,391,072	\$ 108,698

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

	PAYROLL	INSURANCE CLEARING	UNEMPLOYMENT COMPENSATION CLEARING	BUILDING MAINTENANCE	VIOLATION ESCROW	2014 ROAD PROJECT CLEARING	LANDSCAPE MAINTENANCE CLEARING	GASOLINE CLEARING	TELEPHONE CLEARING
Cash and investments - beginning	\$ 34,186	\$ -	\$ -	\$ -	\$ 1,509	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	6,025,054	1,451,600	6,039	-	17,488	394,267	138,073	106,711	20,918
Total receipts	<u>6,025,054</u>	<u>1,451,600</u>	<u>6,039</u>	<u>-</u>	<u>17,488</u>	<u>394,267</u>	<u>138,073</u>	<u>106,711</u>	<u>20,918</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	6,023,921	1,451,600	6,039	-	17,955	394,267	138,073	106,711	20,918
Total disbursements	<u>6,023,921</u>	<u>1,451,600</u>	<u>6,039</u>	<u>-</u>	<u>17,955</u>	<u>394,267</u>	<u>138,073</u>	<u>106,711</u>	<u>20,918</u>
Excess (deficiency) of receipts over disbursements	<u>1,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(467)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,319</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PARK ESCROW	INNKEEPERS TAX	DEBT SERVICE	STORMWATER OPERATING	STORMWATER IMPROVEMENT	STORMWATER REVENUE	STORMWATER BOND & INTEREST	STORMWATER DEBT SERVICE RESERVE	STORMWATER CONSTRUCTION
Cash and investments - beginning	\$ 3,090	\$ 28,313	\$ 510,623	\$ 62,373	\$ 627,985	\$ -	\$ 67,301	\$ 168,250	\$ 201,143
Receipts:									
Taxes	-	4,725	959,671	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	94,829	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,148,070	-	-	-
Penalties	-	-	-	-	-	15,419	-	-	-
Other receipts	10,750	-	-	815,772	318,307	848	160,714	-	-
Total receipts	10,750	4,725	1,054,500	815,772	318,307	1,164,337	160,714	-	-
Disbursements:									
Personal services	-	-	-	150,481	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	4,603	-	25,289	-	-	-	-	-
Debt service - principal and interest	-	-	1,041,925	-	-	-	160,978	-	-
Capital outlay	-	-	-	19,119	33,176	-	-	-	-
Utility operating expenses	-	-	-	571,142	-	-	-	-	-
Other disbursements	11,680	-	-	116	106,237	1,164,337	900	-	-
Total disbursements	11,680	4,603	1,041,925	766,147	139,413	1,164,337	161,878	-	-
Excess (deficiency) of receipts over disbursements	(930)	122	12,575	49,625	178,894	-	(1,164)	-	-
Cash and investments - ending	\$ 2,160	\$ 28,435	\$ 523,198	\$ 111,998	\$ 806,879	\$ -	\$ 66,137	\$ 168,250	\$ 201,143

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

	STORMWATER BERENS/PDM GRANT	WASTEWATER OPERATING	WASTEWATER IMPROVEMENT	WASTEWATER REVENUE	WASTEWATER TAP	WASTEWATER SANITARY DISTRICT OPERATING	WASTEWATER VEHICLE REPLACEMENT	SANITARY DISTRICT LEVY EXCESS
Cash and investments - beginning	\$ 650	\$ 448,246	\$ 621,697	\$ -	\$ 251,889	\$ 490,497	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	295,404	-	111
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	31,016	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	47,168	3,183,641	6,050	-	-	-
Penalties	-	-	-	47,979	-	-	-	-
Other receipts	-	2,930,780	256,792	12,344	485	-	60,000	-
Total receipts	-	2,930,780	303,960	3,243,964	6,535	326,420	60,000	111
Disbursements:								
Personal services	-	1,201,289	-	-	-	155,563	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	79,846	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	223,034	339,518	-	-	-	-	-
Utility operating expenses	-	1,258,888	-	-	-	77,281	-	-
Other disbursements	-	135,969	96,000	3,243,964	-	-	-	-
Total disbursements	-	2,899,026	435,518	3,243,964	-	232,844	-	-
Excess (deficiency) of receipts over disbursements	-	31,754	(131,558)	-	6,535	93,576	60,000	111
Cash and investments - ending	\$ 650	\$ 480,000	\$ 490,139	\$ -	\$ 258,424	\$ 584,073	\$ 60,000	\$ 111

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

	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER REVENUE	WATER DISTRICT LEVY EXCESS	WATER CONSTRUCTION	WATER DISTRICT BOND & INTEREST	Totals
Cash and investments - beginning	\$ 369,469	\$ 190,697	\$ 535,347	\$ -	\$ -	\$ 271,141	\$ 138,041	\$ 20,893,582
Receipts:								
Taxes	-	-	-	-	48	-	270,396	9,627,605
Licenses and permits	-	-	-	-	-	-	-	283,032
Intergovernmental receipts	-	-	-	-	-	-	27,441	2,667,548
Charges for services	-	-	-	-	-	-	-	1,647,745
Fines and forfeits	-	-	-	-	-	-	-	104,844
Utility fees	-	-	57,172	2,651,092	-	-	-	7,093,193
Penalties	-	-	-	12,368	-	-	-	75,766
Other receipts	2,451,313	16,260	342,925	23,757	-	-	-	29,924,348
Total receipts	2,451,313	16,260	400,097	2,687,217	48	-	297,837	51,424,081
Disbursements:								
Personal services	828,378	-	-	-	-	-	-	6,505,749
Supplies	-	-	-	-	-	-	-	411,975
Other services and charges	57,078	-	-	-	-	-	-	5,558,723
Debt service - principal and interest	-	-	-	-	-	-	292,215	8,858,748
Capital outlay	3,901	-	340,139	-	-	-	-	2,895,348
Utility operating expenses	1,447,633	-	-	-	-	-	-	3,354,944
Other disbursements	78,792	15,556	130,102	2,687,217	-	100,928	500	21,686,704
Total disbursements	2,415,782	15,556	470,241	2,687,217	-	100,928	292,715	49,272,191
Excess (deficiency) of receipts over disbursements	35,531	704	(70,144)	-	48	(100,928)	5,122	2,151,890
Cash and investments - ending	\$ 405,000	\$ 191,401	\$ 465,203	\$ -	\$ 48	\$ 170,213	\$ 143,163	\$ 23,045,472

TOWN OF DYER
 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 & STREETS	PARK ACTIVITIES	ECONOMIC DEVELOPMENT REVITALIZATION	ANIMAL CONTROL	SOLID WASTE	LAW ENFORCEMENT TRAINING	POLICE DEPARTMENT SPECIAL REVENUE
Cash and investments - beginning	\$ 1,775,802	\$ 457,237	\$ 60,844	\$ 100,205	\$ 43,244	\$ 18,916	\$ 365,358	\$ 77,707	\$ 74,816
Receipts:									
Taxes	2,656,006	32,037	-	-	-	-	-	-	-
Licenses and permits	439,940	-	-	-	-	-	-	12,180	-
Intergovernmental receipts	547,326	592,609	166,764	-	-	-	-	-	-
Charges for services	351,195	-	-	145,786	-	-	1,116,197	3,577	-
Fines and forfeits	45,417	-	-	-	-	-	-	22,242	58,616
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	62,118	27,332	-	72	-	55,000	86,812	57	-
Total receipts	<u>4,102,002</u>	<u>651,978</u>	<u>166,764</u>	<u>145,858</u>	<u>-</u>	<u>55,000</u>	<u>1,203,009</u>	<u>38,056</u>	<u>58,616</u>
Disbursements:									
Personal services	3,124,672	246,301	-	68,425	-	43,660	1,920	-	56,651
Supplies	131,870	215,056	-	398	-	1,401	3,427	14,228	-
Other services and charges	616,401	125,473	157,697	70,635	6,413	6,251	1,066,917	19,634	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	51,074	76,655	-	1,000	-	-	-	55,975	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	113,524	-	-	3,495	-	-	-	160	-
Total disbursements	<u>4,037,541</u>	<u>663,485</u>	<u>157,697</u>	<u>143,953</u>	<u>6,413</u>	<u>51,312</u>	<u>1,072,264</u>	<u>89,997</u>	<u>56,651</u>
Excess (deficiency) of receipts over disbursements	<u>64,461</u>	<u>(11,507)</u>	<u>9,067</u>	<u>1,905</u>	<u>(6,413)</u>	<u>3,688</u>	<u>130,745</u>	<u>(51,941)</u>	<u>1,965</u>
Cash and investments - ending	<u>\$ 1,840,263</u>	<u>\$ 445,730</u>	<u>\$ 69,911</u>	<u>\$ 102,110</u>	<u>\$ 36,831</u>	<u>\$ 22,604</u>	<u>\$ 496,103</u>	<u>\$ 25,766</u>	<u>\$ 76,781</u>

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

	CASINO GAMING REVENUE	PARKS & RECREATION	RAINY DAY	CEDIT	LOIT SPECIAL DISTRIBUTION	ASSET SEIZURE	LEVY EXCESS	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 505,005	\$ 98,436	\$ -	\$ 64,166	\$ -	\$ 129,611	\$ 941	\$ 73,392	\$ 366,557
Receipts:									
Taxes	-	299,010	-	-	-	-	-	-	379,103
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	134,537	30,514	91,185	327,795	223,776	-	-	41,774	38,687
Charges for services	-	8,276	-	21,871	-	-	-	-	-
Fines and forfeits	-	55	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,564	14,698	-	-	24,532	6,132	-	-	4,575
Total receipts	<u>138,101</u>	<u>352,553</u>	<u>91,185</u>	<u>349,666</u>	<u>248,308</u>	<u>6,132</u>	<u>-</u>	<u>41,774</u>	<u>422,365</u>
Disbursements:									
Personal services	-	195,959	-	76,100	-	-	-	-	-
Supplies	-	28,912	-	-	-	-	-	-	-
Other services and charges	100,000	135,339	-	6,050	-	-	-	10,030	103,590
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	230,430	-	91,185	52,489	30,000	3,873	-	-	183,796
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	890	-	-	-	-	941	-	-
Total disbursements	<u>330,430</u>	<u>361,100</u>	<u>91,185</u>	<u>134,639</u>	<u>30,000</u>	<u>3,873</u>	<u>941</u>	<u>10,030</u>	<u>287,386</u>
Excess (deficiency) of receipts over disbursements	<u>(192,329)</u>	<u>(8,547)</u>	<u>-</u>	<u>215,027</u>	<u>218,308</u>	<u>2,259</u>	<u>(941)</u>	<u>31,744</u>	<u>134,979</u>
Cash and investments - ending	<u>\$ 312,676</u>	<u>\$ 89,889</u>	<u>\$ -</u>	<u>\$ 279,193</u>	<u>\$ 218,308</u>	<u>\$ 131,870</u>	<u>\$ -</u>	<u>\$ 105,136</u>	<u>\$ 501,536</u>

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

	PARKS NON-REVERTING CAPITAL	CUMULATIVE FIRE EQUIPMENT	REDEVELOPMENT COMMISSION TIF ALLOCATION	DYER POLICE PENSION	PUBLIC SAFETY	SALES TAX WITHHOLDING	REDEVELOPMENT AUTHORITY 2007 BOND & INTEREST	REDEVELOPMENT COMMISSION REFUNDING BONDS OF 2005	REDEVELOPMENT AUTHORITY 2005 BOND & INTEREST
Cash and investments - beginning	\$ 30,128	\$ 224,860	\$ 4,835,234	\$ 48,943	\$ 51,850	\$ 52	\$ 228,402	\$ 396,015	\$ 3,523,290
Receipts:									
Taxes	-	41,190	3,884,368	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,203	-	195,718	255,682	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	16,901	38,406	-	-	2,580	434,500	441,005	2,870,758
Total receipts	-	62,294	3,922,774	195,718	255,682	2,580	434,500	441,005	2,870,758
Disbursements:									
Personal services	-	-	-	196,257	257,929	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	298,266	100	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	431,325	220,625	2,876,151
Capital outlay	-	78,064	7,308	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,320,501	-	-	2,562	-	-	-
Total disbursements	-	78,064	3,626,075	196,357	257,929	2,562	431,325	220,625	2,876,151
Excess (deficiency) of receipts over disbursements	-	(15,770)	296,699	(639)	(2,247)	18	3,175	220,380	(5,393)
Cash and investments - ending	\$ 30,128	\$ 209,090	\$ 5,131,933	\$ 48,304	\$ 49,603	\$ 70	\$ 231,577	\$ 616,395	\$ 3,517,897

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

	PARK BOND & INTEREST	GENERAL OBLIGATION BONDS OF 2012	GENERAL OBLIGATION BONDS OF 2015	OPERATION PULLOVER	RENTAL HOUSING INSPECTION	GENERAL OBLIGATION BONDS OF 2016	PARK BONDS OF 2016	DYER PARKS SCHOLARSHIP PROGRAM	PARK BONDS OF 2006
Cash and investments - beginning	\$ 297,218	\$ 1,628	\$ 46,615	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ 5,567
Receipts:									
Taxes	255,532	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,895	-	-	-	-
Intergovernmental receipts	26,077	-	-	3,792	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,220	80,525	15	308	-	2,000,000	1,130,000	1,423	-
Total receipts	284,829	80,525	15	4,100	2,895	2,000,000	1,130,000	1,423	-
Disbursements:									
Personal services	-	-	-	4,100	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	81,630	46,625	-	-	1,914,009	16,447	-	5,567
Debt service - principal and interest	582,047	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	582,047	81,630	46,625	4,100	-	1,914,009	16,447	-	5,567
Excess (deficiency) of receipts over disbursements	(297,218)	(1,105)	(46,610)	-	2,895	85,991	1,113,553	1,423	(5,567)
Cash and investments - ending	\$ -	\$ 523	\$ 5	\$ -	\$ 41,895	\$ 85,991	\$ 1,113,553	\$ 1,423	\$ -

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

	PARK DONATION	GIFT	POLICE GIFT	CN SCREENING PROJECT	SUBDIVISION PROFESSIONAL FEES	CEDIT PARK IMPROVEMENT	CEDIT SOUTH SHORE	D.U.I. STATE GRANT	LOCAL ROAD & BRIDGE GRANT
Cash and investments - beginning	\$ 44,666	\$ 10,913	\$ 7,241	\$ -	\$ 60,275	\$ 161,911	\$ 54,053	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	1,257	121,185
Charges for services	-	-	-	-	122,569	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	40,745	2,609	3,760	-	-	4,544	52,489	-	96,653
Total receipts	40,745	2,609	3,760	-	122,569	4,544	52,489	1,257	217,838
Disbursements:									
Personal services	-	-	-	-	-	-	-	309	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	6,524	3,786	5,254	-	87,088	96,898	84,671	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	193,306
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	21,871	948	24,532
Total disbursements	6,524	3,786	5,254	-	87,088	96,898	106,542	1,257	217,838
Excess (deficiency) of receipts over disbursements	34,221	(1,177)	(1,494)	-	35,481	(92,354)	(54,053)	-	-
Cash and investments - ending	\$ 78,887	\$ 9,736	\$ 5,747	\$ -	\$ 95,756	\$ 69,557	\$ -	\$ -	\$ -

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

	COMMUNITY EVENTS SPECIAL	REDEVELOPMENT CLEARING	NON-REVERTING TECHNOLOGY	REDEVELOPMENT COMMISSION GENERAL	REDEVELOPMENT COMMISSION DEBT SERVICE RESERVE	REDEVELOPMENT COMMISSION CAPITALIZED INTEREST	REDEVELOPMENT COMMISSION DEBT SERVICE EXEMPT	REDEVELOPMENT COMMISSION CAPITAL PROCEEDS	OCCUPANCY PERMIT FEES ESCROW
Cash and investments - beginning	\$ 37,082	\$ -	\$ 178	\$ 16,227	\$ 316,531	\$ 612,125	\$ 90,475	\$ 2,391,072	\$ 108,698
Receipts:									
Taxes	-	-	-	21,358	-	-	419,530	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,359	-	-	42,735	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	77,030	485,803	-	11,451	-	-	3,223,848	13,291	53,250
Total receipts	77,030	485,803	-	35,168	-	-	3,686,113	13,291	53,250
Disbursements:									
Personal services	-	-	-	807	-	-	-	-	-
Supplies	-	-	-	68	-	-	-	-	-
Other services and charges	74,410	-	-	13,812	-	-	-	49,306	-
Debt service - principal and interest	-	-	-	-	-	153,031	3,746,235	-	-
Capital outlay	-	-	-	-	-	-	-	166	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	485,803	-	-	-	-	-	-	87,000
Total disbursements	74,410	485,803	-	14,687	-	153,031	3,746,235	49,472	87,000
Excess (deficiency) of receipts over disbursements	2,620	-	-	20,481	-	(153,031)	(60,122)	(36,181)	(33,750)
Cash and investments - ending	\$ 39,702	\$ -	\$ 178	\$ 36,708	\$ 316,531	\$ 459,094	\$ 30,353	\$ 2,354,891	\$ 74,948

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

	PAYROLL	INSURANCE CLEARING	UNEMPLOYMENT COMPENSATION CLEARING	BUILDING MAINTENANCE	VIOLATION ESCROW	2014 ROAD PROJECT CLEARING	LANDSCAPE MAINTENANCE CLEARING	GASOLINE CLEARING	TELEPHONE CLEARING
Cash and investments - beginning	\$ 35,319	\$ -	\$ -	\$ -	\$ 1,042	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	6,034,990	1,646,633	5,696	100,000	22,156	-	103,555	92,788	20,145
Total receipts	6,034,990	1,646,633	5,696	100,000	22,156	-	103,555	92,788	20,145
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	10,765	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	6,027,515	1,646,633	5,696	-	21,900	-	103,555	92,788	20,145
Total disbursements	6,027,515	1,646,633	5,696	10,765	21,900	-	103,555	92,788	20,145
Excess (deficiency) of receipts over disbursements	7,475	-	-	89,235	256	-	-	-	-
Cash and investments - ending	\$ 42,794	\$ -	\$ -	\$ 89,235	\$ 1,298	\$ -	\$ -	\$ -	\$ -

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

	PARK ESCROW	INNKEEPERS TAX	DEBT SERVICE	STORMWATER OPERATING	STORMWATER IMPROVEMENT	STORMWATER REVENUE	STORMWATER BOND & INTEREST	STORMWATER DEBT SERVICE RESERVE	STORMWATER CONSTRUCTION
Cash and investments - beginning	\$ 2,160	\$ 28,435	\$ 523,198	\$ 111,998	\$ 806,879	\$ -	\$ 66,137	\$ 168,250	\$ 201,143
Receipts:									
Taxes	-	4,725	995,430	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	101,506	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,143,851	-	-	-
Penalties	-	-	-	-	-	14,978	-	-	-
Other receipts	11,600	-	21,776	736,259	275,554	736	158,778	-	-
Total receipts	11,600	4,725	1,118,712	736,259	275,554	1,159,565	158,778	-	-
Disbursements:									
Personal services	-	-	-	132,127	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,023	-	27,858	-	-	-	-	-
Debt service - principal and interest	-	-	1,315,270	-	-	-	157,953	-	-
Capital outlay	-	-	-	35,104	99,817	-	-	-	-
Utility operating expenses	-	-	-	525,163	-	-	-	-	1,750
Other disbursements	11,000	-	-	7	-	1,159,565	900	-	-
Total disbursements	11,000	1,023	1,315,270	720,259	99,817	1,159,565	158,853	-	1,750
Excess (deficiency) of receipts over disbursements	600	3,702	(196,558)	16,000	175,737	-	(75)	-	(1,750)
Cash and investments - ending	\$ 2,760	\$ 32,137	\$ 326,640	\$ 127,998	\$ 982,616	\$ -	\$ 66,062	\$ 168,250	\$ 199,393

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

	STORMWATER BERENS/PDM GRANT	WASTEWATER OPERATING	WASTEWATER IMPROVEMENT	WASTEWATER REVENUE	WASTEWATER TAP	WASTEWATER SANITARY DISTRICT OPERATING	WASTEWATER VEHICLE REPLACEMENT	SANITARY DISTRICT LEVY EXCESS
Cash and investments - beginning	\$ 650	\$ 480,000	\$ 490,139	\$ -	\$ 258,424	\$ 584,073	\$ 60,000	\$ 111
Receipts:								
Taxes	-	-	-	-	-	323,545	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,438	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	77,088	3,212,098	11,275	-	-	-
Penalties	-	-	-	51,506	-	-	-	-
Other receipts	-	3,110,771	107,233	10,926	347	131	60,000	-
Total receipts	-	3,110,771	184,321	3,274,530	11,622	326,114	60,000	-
Disbursements:								
Personal services	-	1,180,793	-	-	-	157,538	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	81,806	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	314,222	5,891	-	-	-	-	-
Utility operating expenses	-	1,393,265	-	-	-	87,786	-	-
Other disbursements	-	137,685	96,000	3,274,530	-	-	-	111
Total disbursements	-	3,107,771	101,891	3,274,530	-	245,324	-	111
Excess (deficiency) of receipts over disbursements	-	3,000	82,430	-	11,622	80,790	60,000	(111)
Cash and investments - ending	\$ 650	\$ 483,000	\$ 572,569	\$ -	\$ 270,046	\$ 664,863	\$ 120,000	\$ -

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

	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER REVENUE	WATER DISTRICT LEVY EXCESS	WATER CONSTRUCTION	WATER DISTRICT BOND & INTEREST	Totals
Cash and investments - beginning	\$ 405,000	\$ 191,401	\$ 465,203	\$ -	\$ 48	\$ 170,213	\$ 143,163	\$ 23,045,472
Receipts:								
Taxes	-	-	-	-	-	-	285,826	9,597,660
Licenses and permits	-	-	-	-	-	-	-	455,015
Intergovernmental receipts	-	-	-	-	-	-	1,386	2,953,305
Charges for services	-	-	-	-	-	-	-	1,769,471
Fines and forfeits	-	-	-	-	-	-	-	126,330
Utility fees	-	-	82,994	2,854,604	-	-	-	7,381,910
Penalties	-	-	-	13,750	-	-	-	80,234
Other receipts	2,463,589	17,740	538,102	26,822	-	-	667	26,937,000
Total receipts	<u>2,463,589</u>	<u>17,740</u>	<u>621,096</u>	<u>2,895,176</u>	<u>-</u>	<u>-</u>	<u>287,879</u>	<u>49,300,925</u>
Disbursements:								
Personal services	807,292	-	-	-	-	-	-	6,550,840
Supplies	-	-	-	-	-	-	-	395,360
Other services and charges	58,033	-	-	-	-	-	-	5,388,308
Debt service - principal and interest	-	-	-	-	-	-	286,395	9,769,032
Capital outlay	803	-	33,130	-	-	-	-	1,544,288
Utility operating expenses	1,518,669	-	-	-	-	13,919	-	3,540,552
Other disbursements	78,792	12,744	3,716	2,895,176	48	80,000	500	19,731,233
Total disbursements	<u>2,463,589</u>	<u>12,744</u>	<u>36,846</u>	<u>2,895,176</u>	<u>48</u>	<u>93,919</u>	<u>286,895</u>	<u>46,919,613</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,996</u>	<u>584,250</u>	<u>-</u>	<u>(48)</u>	<u>(93,919)</u>	<u>984</u>	<u>2,381,312</u>
Cash and investments - ending	<u>\$ 405,000</u>	<u>\$ 196,397</u>	<u>\$ 1,049,453</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,294</u>	<u>\$ 144,147</u>	<u>\$ 25,426,784</u>

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ 7,180	\$ 69,315
Wastewater	32,193	72,170
Water	43,394	-
Governmental activities	328,444	36,282
Totals	\$ 411,211	\$ 177,767

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2009 Street Improvements	\$ 250,000	\$ 257,813
General obligation bonds	2010 Street Improvements	450,000	232,988
General obligation bonds	2015 Street Improvements	1,810,000	543,920
General obligation bonds	2016 Park Improvements	1,130,000	575,221
General obligation bonds	2016 Street Improvements	2,000,000	65,728
Revenue bonds	2015 Redevelopment Authority Economic Development Lease Rental Refunding Bonds	16,955,000	2,878,688
Revenue bonds	2015 Redevelopment Tax Increment Revenue Bonds	3,830,000	153,032
Revenue bonds	2007 Economic Lease Rental Bonds	3,560,000	435,124
Revenue bonds	2014 Economic Development Revenue Bonds	<u>1,525,000</u>	<u>152,000</u>
Total governmental activities		<u>31,510,000</u>	<u>5,294,514</u>
Storm Water:			
Revenue bonds	2009 Stormwater Revenue Bonds Series A	770,000	81,838
Revenue bonds	2009 Stormwater Revenue Bonds Series B	<u>720,000</u>	<u>82,871</u>
Total Storm Water		<u>1,490,000</u>	<u>164,709</u>
Water:			
General obligation bonds	2011 Water District Improvements	<u>1,175,000</u>	<u>289,298</u>
Totals		<u>\$ 34,175,000</u>	<u>\$ 5,748,521</u>

TOWN OF DYER
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	\$ 7,335,513
Infrastructure	36,313,734
Buildings	11,581,217
Improvements other than buildings	6,763,467
Machinery, equipment, and vehicles	7,995,073
Construction in progress	941,242
Total governmental activities	70,930,246
Storm Water:	
Land	726,253
Buildings	429,606
Improvements other than buildings	13,078,289
Machinery, equipment, and vehicles	496,545
Construction in progress	224,345
Total Storm Water	14,955,038
Wastewater:	
Land	54,600
Buildings	4,453,859
Improvements other than buildings	12,907,867
Machinery, equipment, and vehicles	3,175,148
Total Wastewater	20,591,474
Water:	
Land	1,415,900
Buildings	1,744,781
Improvements other than buildings	11,219,551
Machinery, equipment, and vehicles	1,352,141
Construction in progress	65,480
Total Water	15,797,853
Total capital assets	\$ 122,274,611

OTHER REPORTS

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