

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF WINCHESTER

RANDOLPH COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
12/15/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Vicki Haney	01-01-12 to 12-31-19
Mayor	Steven D. Croyle Shon I. Byrum	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Steven D. Croyle Shon I. Byrum	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Todd Schroeder Tom Sells	01-01-12 to 12-31-15 01-01-16 to 12-31-17
Superintendent of Wastewater Utility	Christopher Martin	01-01-13 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF WINCHESTER, RANDOLPH COUNTY, INDIANA

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

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


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

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

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

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

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

  
Paul D. Joyce, CPA  
State Examiner

December 14, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF WINCHESTER  
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	\$ 1,350,197	\$ 2,425,614	\$ 2,372,682	\$ 1,403,129	\$ 2,610,350	\$ 2,394,990	\$ 1,618,489
Motor Vehicle Highway	261,452	666,031	616,883	310,600	626,408	624,263	312,745
Local Road And Street	60,105	17,711	16,925	60,891	17,751	23,811	54,831
Aging in Place Grant	-	-	-	-	244,608	209,608	35,000
Law Enforcement Continuing Ed	3,947	5,773	7,929	1,791	3,399	4,980	210
Clerk's Records Perpetuation	3,223	2,651	2,712	3,162	2,008	2,195	2,975
Parks And Recreation	46,254	166,962	170,726	42,490	176,180	175,235	43,435
User Fee	17,557	17,180	17,120	17,617	11,576	11,668	17,525
Rainy Day	275,378	-	-	275,378	-	22,153	253,225
County Economic Dev Income Tax	472,754	186,589	95,787	563,556	205,691	323,892	445,355
Cumulative Capital Development	360,550	39,870	6,553	393,867	42,690	430,250	6,307
Cumulative Capital Improvement	35,413	32,431	33,773	34,071	13,054	10,000	37,125
Fire Pension	106,305	47,458	44,946	108,817	35,670	38,209	106,278
Downtown Facade Planning Grant	1,833	-	-	1,833	-	1,833	-
E P Miller	5,003	3	5,006	-	-	-	-
City Court	16,697	215,392	219,328	12,761	192,970	189,667	16,064
Law Enforcement Aid Fund	1,443	-	340	1,103	-	-	1,103
CJI Laptop	-	1,110	1,110	-	-	-	-
Donation K-9	-	11,540	10,609	931	6,200	1,632	5,499
Excess Levy	13,535	-	13,535	-	28	-	28
Revolving Loan	4,950	5,263	10,000	213	375	-	588
Substance Abuse Grant	-	2,913	2,913	-	-	-	-
WRA Revenue Bonds Series 2014 Project	-	-	-	-	2,326,774	238,213	2,088,561
Safe Routes To School	-	15,693	15,693	-	-	-	-
Win Red Auth Series B Sinking	39,953	220,002	211,305	48,650	220,001	209,535	59,116
Win Red Auth Series B O&R	5,223	-	4,000	1,223	777	2,000	-
Win Red Auth Series B Reserve	178,359	5	-	178,364	3	-	178,367
Gateway Improvements	-	79,437	74,297	5,140	139,611	144,752	(1)
Dog Park Non-Reverting	-	2,629	-	2,629	-	-	2,629
Win Rede Auth Rev Bonds 2012A&B Sinking	-	31,306	-	31,306	165,966	197,272	-
Win Rede Auth Rev Bonds 2012A&B Debt Reserve	276,689	41	-	276,730	15,280	-	292,010
WRA Rev Bonds Series 2014 Project Bond Interest	-	-	-	-	112,698	-	112,698
Win Rede Auth Rev Bonds 2012A&B CREB Const Acct	2,257,882	19,386	1,616,409	660,859	-	660,859	-
Win Rede Auth Rev Bonds 2012A&B Const	317,881	46	18,147	299,780	-	299,780	-
Win Rede Auth Bonds 2012A&B CREB Issuance Exp Acct	11,500	-	11,501	(1)	-	-	(1)
Win Rede Auth Rev Bonds 2012A&B Issuance Exp Acct	7,683	-	7,683	-	-	-	-
WRA Revenue Bonds Series 2014 Debt Service Reserve	-	-	-	-	278,885	-	278,885
Park Interurban Grant	-	-	-	-	14,991	14,991	-
Wind Turbine Revenue	-	-	-	-	100	33	67
Lights	30,771	32,821	55,731	7,861	57,744	57,313	8,292

CITY OF WINCHESTER  
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
Indiana University Car Seats	324	-	324	-	-	-	-
Ambulance Non-Reverting	196,804	45,182	16,670	225,316	34,055	11,882	247,489
Project Love	24	-	-	24	-	-	24
Fire Dept Non Reverting	28,186	5,575	3,490	30,271	6,486	10,183	26,574
Dare Donation	488	7,085	7,122	451	2,390	2,841	-
Operation Pullover	432	14,584	15,002	14	16,312	16,269	57
Youth Softball League	-	6,370	4,189	2,181	4,525	3,937	2,769
East Us 27 Tif	364,876	223,760	150,001	438,635	207,591	451,212	195,014
Court Cash Due County	-	18,736	18,736	-	14,066	14,066	-
Beeson Park	3,364	40,650	37,686	6,328	68,390	66,826	7,892
Weed Assessment	27,741	6,931	963	33,709	16,773	46,325	4,157
Animal Control	1,396	2,643	3,939	100	5,430	5,430	100
Fire Dept Special Cedit	11,613	-	-	11,613	-	11,613	-
Police Department Donation Walmart	2	-	-	2	600	593	9
Winchester Pd Prof Dev	2,716	3,609	3,862	2,463	3,365	5,498	330
Winchester Fire Dept Prof Dev	350	-	192	158	550	509	199
Park Events Donation	469	2,387	2,764	92	424	214	302
Economic Dev Non-Reverting	1,006	-	-	1,006	-	-	1,006
Animal Control Donation	434	1,538	1,940	32	323	355	-
Employee Welfare Benefit Cash	427,382	1,011,996	933,549	505,829	971,492	699,678	777,643
Beeson Farm	236,620	53,915	39,247	251,288	66,526	68,240	249,574
Goodrich Park Cumulative Repair	53,942	140,117	81,765	112,294	138,500	69,956	180,838
Fire Dept Donation (Wal-Mart)	1,775	500	-	2,275	-	-	2,275
Willow Ridge Tif	29,122	82,709	82,740	29,091	71,484	74,847	25,728
Vision Park Tif	24,837	226,504	234,096	17,245	280,090	276,969	20,366
Tomasco Project Tif	494,928	385,462	463,942	416,448	248,118	506,759	157,807
Sidewalk Rehabilitaion	40,289	29,235	50,473	19,051	29,235	23,886	24,400
Payroll	425	1,052,576	1,052,948	53	1,091,159	1,090,338	874
Sewage Works Rev Bonds 2003 Sinking Fund	5,848	244,801	249,600	1,049	-	1,049	-
Wastewater Utility Operating	200,000	1,432,971	1,432,971	200,000	1,422,429	1,422,428	200,001
Wastewater Utility Bond And Interest	-	290,929	290,929	-	204,000	101,260	102,740
Wastewater Utility Deprec/Improve	1,171,589	108,769	367,953	912,405	405,957	120,587	1,197,775
Wastewater Utility-Other #1	150	-	-	150	-	-	150
Wastewater Utility Debt Reserve	401,000	-	-	401,000	-	401,000	-
Totals	<u>\$ 9,890,669</u>	<u>\$ 9,685,391</u>	<u>\$ 11,210,736</u>	<u>\$ 8,365,324</u>	<u>\$ 12,832,058</u>	<u>\$ 11,793,884</u>	<u>\$ 9,403,498</u>

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 1,618,489	\$ 2,908,391	\$ 2,522,848	\$ 2,004,032	\$ 2,681,567	\$ 2,573,483	\$ 2,112,116
Motor Vehicle Highway	312,745	691,574	690,508	313,811	886,064	794,491	405,384
Local Road And Street	54,831	17,990	50,000	22,821	17,766	37,037	3,550
Substance Abuse Grant	-	2,193	2,052	141	1,385	466	1,060
Aging in Place Grant	35,000	131,892	166,892	-	5,000	5,000	-
Law Enforcement Continuing Ed	210	3,091	1,341	1,960	6,071	4,570	3,461
Clerk's Records Perpetuation	2,975	3,141	5,944	172	5,161	2,047	3,286
Parks And Recreation	43,435	213,659	179,046	78,048	201,346	189,860	89,534
User Fee	17,525	14,864	15,108	17,281	11,482	9,966	18,797
Rainy Day	253,225	-	22,034	231,191	81,039	-	312,230
County Economic Dev Income Tax	445,355	196,649	300,000	342,004	203,531	152,010	393,525
Cumulative Capital Development	6,307	48,526	11,359	43,474	62,581	33,965	72,090
Cumulative Capital Improvement	37,125	12,395	-	49,520	14,631	7,365	56,786
Fire Pension	106,278	44,373	38,877	111,774	37,083	40,707	108,150
LOIT Public Safety	-	196,477	-	196,477	195,363	63,464	328,376
City Court	16,063	211,371	212,606	14,828	195,942	200,521	10,249
☉ Law Enforcement Aid Fund	1,103	-	361	742	-	-	742
Donation K-9	5,499	1,032	6,453	78	300	78	300
Excess Levy	28	-	28	-	-	-	-
Revolving Loan	588	6,787	6,000	1,375	1	-	1,376
WRA Revenue Bonds Series 2014 Project	2,088,561	255	1,987,271	101,545	3	101,548	-
Win Red Auth Series B Sinking	59,116	220,003	212,817	66,302	-	66,303	(1)
Win Red Auth Series B Reserve	178,367	4	-	178,371	-	178,371	-
Gateway Improvements	(1)	48,033	48,033	(1)	8,408	8,408	(1)
Win Rede Auth Rev Bonds 2012A&B Debt Reserve	292,010	54	-	292,064	301	-	292,365
WRA Rev Bonds Series 2014 Project Bond Interest	112,698	8	69,719	42,987	1	42,988	-
Win Rede Auth Rev Bonds 2012A&B CREB Const Acct	-	-	1	(1)	-	-	(1)
WRA Revenue Bonds Series 2014 Debt Service Reserve	278,885	28	32	278,881	-	-	278,881
Wind Turbine Revenue	67	182,471	182,538	-	100,557	100,557	-
Union Street Reconstruction	-	29,099	29,099	-	172,832	172,832	-
Dog Park Non-Reverting	2,629	-	-	2,629	-	-	2,629
Wind Turbine Lease Rental	-	321,082	321,082	-	132,110	132,110	-
Wind Turbine Operations&Maintenance	-	77,632	66,502	11,130	30,668	41,058	740
DOJ BVP	-	5,026	5,026	-	-	-	-
WRA Lease Rental Revenue Bonds 2014 Sinking Fund	-	69,733	69,719	14	134,042	88,516	45,540
WRA Lease Revenue Bonds Series 2012AandB Sinking	-	383,564	284,811	98,753	-	1,030	97,723
WRA Lease Bonds Series AandB Operation and Reserve	-	1,160	-	1,160	8,209	-	9,369
New 2ND Team K-9	-	8,920	-	8,920	1,690	-	10,610
Street Signing Inventory Grant	-	36,064	36,064	-	4,421	4,421	-
WRA Lease Rental Rev Bonds Series 2014 Operation	-	-	-	-	2,561	-	2,561
E US 27 TIF Debt Service Res Cash	-	-	-	-	93,913	-	93,913
Willow Ridge Debt Service Cash	-	-	-	-	74,215	-	74,215
LOIT Special Distribution Cash	-	-	-	-	204,709	-	204,709

CITY OF WINCHESTER  
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	
Lights	8,292	54,948	53,896	9,344	72,177	58,348	23,173
Ambulance Non-Reverting	247,489	46,141	17,283	276,347	448,482	436,288	288,541
Project Love	24	-	-	24	-	-	24
Fire Dept Non Reverting	26,574	3,086	7,867	21,793	2,485	10,899	13,379
Drug Education	-	40	-	40	-	-	40
Operation Pullover	57	16,491	16,486	62	20,241	20,103	200
Youth Softball League	2,769	4,090	5,580	1,279	-	884	395
East Us 27 Tif	195,014	555,718	368,045	382,687	307,543	690,232	(2)
Court Cash Due County	-	14,752	14,752	-	15,586	15,586	-
Beeson Park	7,892	33,022	27,382	13,532	74,359	77,106	10,785
Weed Assessment	4,157	9,818	6,454	7,521	14,826	557	21,790
Animal Control	100	3,206	3,306	-	850	810	40
Police Department Donation Walmart	9	-	-	9	-	-	9
Winchester Pd Prof Dev	330	3,846	3,947	229	5,424	365	5,288
Winchester Fire Dept Prof Dev	199	-	193	6	950	917	39
Park Events Donation	302	577	678	201	311	-	512
Economic Dev Non-Reverting	1,006	-	181	825	-	384	441
Employee Welfare Benefit Cash	777,643	838,253	730,597	885,299	1,079,524	1,268,501	696,322
Beeson Farm	249,574	61,522	30,192	280,904	61,934	70,271	272,567
Goodrich Park Cumulative Repair	180,838	153,583	77,833	256,588	127,500	256,366	127,722
Fire Dept Donation (Wal-Mart)	2,275	-	-	2,275	-	1,342	933
Willow Ridge Tif	25,728	74,985	80,037	20,676	68,340	74,892	14,124
Vision Park Tif	20,366	213,549	233,915	-	174,513	160,000	14,513
Tomasco Project Tif	157,807	184,233	196,325	145,715	255,256	167,588	233,383
Sidewalk Rehabilitaion	24,400	29,235	43,669	9,966	29,233	8,806	30,393
Winchester Rdvelp PA Omni	-	26,856	26,856	-	92,513	92,513	-
SRFWW Winchester B and I	-	-	-	-	2,933	-	2,933
SRFWW Winchester DSR	-	-	-	-	3,125	-	3,125
SRFWW Winchester 16A	-	-	-	-	200,138	200,138	-
Payroll	874	1,073,053	1,073,564	363	1,262,700	1,261,983	1,080
Wastewater Utility Operating	200,001	1,471,729	1,478,471	193,259	1,546,282	1,539,538	200,003
Wastewater Utility Bond And Interest	102,740	827,524	930,264	-	93,223	93,223	-
Wastewater Utility Deprec/Improve	1,197,775	235,098	-	1,432,873	241,258	181,000	1,493,131
Wastewater Utility-Other #1	150	-	-	150	-	-	150
Totals	<u>\$ 9,403,498</u>	<u>\$ 12,022,896</u>	<u>\$ 12,971,944</u>	<u>\$ 8,454,450</u>	<u>\$ 11,776,659</u>	<u>\$ 11,741,812</u>	<u>\$ 8,489,297</u>

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

CITY OF WINCHESTER  
NOTES TO FINANCIAL STATEMENTS

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

CITY OF WINCHESTER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

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

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

**E. Disbursements**

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

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

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

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

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

CITY OF WINCHESTER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF WINCHESTER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

CITY OF WINCHESTER  
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. 1937 Firefighters' Pension Plan*

*Plan Description*

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

*Funding Policy*

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

*On Behalf Payments*

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

*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

CITY OF WINCHESTER  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy*

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

**Note 8. Subsequent Events**

In January 2017, the IHCDCA approved an \$815,000 loan for the City of Winchester to develop a 23-bed facility to provide treatment opportunities for mothers who are chemically addicted. The loan proceeds will be placed with the County Foundation for the benefit of the program. Loan payments in the amount of \$815,000 over six years will be paid to the County Foundation with up to \$525,000 being forgiven by the IHCDCA.

In May 2017, the City entered into a lease agreement in the amount of \$303,478 for the purchase of a 2017 sanitation truck.

In June 2017, the City entered into a lease agreement in the amount of \$253,017 for the purchase of three police cars and an ambulance.

**Note 9. Other Postemployment Benefits**

The City provides health insurance benefits to eligible retirees and their spouses. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

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#### OTHER INFORMATION - UNEXAMINED

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

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

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

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

	General	Motor Vehicle Highway	Local Road And Street	Aging in Place Grant	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation	User Fee	Rainy Day	County Economic Dev Income Tax	Cumulative Capital Development
Cash and investments - beginning	\$ 1,350,197	\$ 261,452	\$ 60,105	\$ -	\$ 3,947	\$ 3,223	\$ 46,254	\$ 17,557	\$ 275,378	\$ 472,754	\$ 360,550
Receipts:											
Taxes	1,396,620	343,228	-	-	-	-	122,024	-	-	-	36,998
Licenses and permits	40,233	-	-	-	3,450	-	-	-	-	-	-
Intergovernmental receipts	645,650	318,568	17,711	-	-	-	29,471	-	-	176,589	2,872
Charges for services	253,203	1,510	-	-	1,083	-	15,140	-	-	-	-
Fines and forfeits	51,941	-	-	-	1,240	2,651	-	17,180	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	37,967	2,725	-	-	-	-	327	-	-	10,000	-
Total receipts	2,425,614	666,031	17,711	-	5,773	2,651	166,962	17,180	-	186,589	39,870
Disbursements:											
Personal services	1,610,975	265,503	-	-	-	-	78,679	-	-	-	-
Supplies	133,971	78,386	715	-	4,218	-	30,565	-	-	-	1,628
Other services and charges	483,706	30,615	-	-	3,586	2,100	58,730	-	-	95,787	4,755
Debt service - principal and interest	109,555	-	-	-	-	-	-	-	-	-	-
Capital outlay	30,302	242,379	16,210	-	125	612	2,606	-	-	-	170
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,173	-	-	-	-	-	146	17,120	-	-	-
Total disbursements	2,372,682	616,883	16,925	-	7,929	2,712	170,726	17,120	-	95,787	6,553
Excess (deficiency) of receipts over disbursements	52,932	49,148	786	-	(2,156)	(61)	(3,764)	60	-	90,802	33,317
Cash and investments - ending	\$ 1,403,129	\$ 310,600	\$ 60,891	\$ -	\$ 1,791	\$ 3,162	\$ 42,490	\$ 17,617	\$ 275,378	\$ 563,556	\$ 393,867

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

	Cumulative Capital Improvement	Fire Pension	Downtown Facade Planning Grant	E P Miller	City Court	Law Enforcement Aid Fund	CJI Laptop	Donation K-9	Excess Levy	Revolving Loan	Substance Abuse Grant
Cash and investments - beginning	\$ 35,413	\$ 106,305	\$ 1,833	\$ 5,003	\$ 16,697	\$ 1,443	\$ -	\$ -	\$ 13,535	\$ 4,950	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,248	47,458	-	-	-	-	1,110	-	-	5,050	2,913
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	215,392	-	-	-	-	100	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	19,183	-	-	3	-	-	-	11,540	-	113	-
Total receipts	32,431	47,458	-	3	215,392	-	1,110	11,540	-	5,263	2,913
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	438	-	-	-
Other services and charges	33,773	-	-	-	-	-	-	3,671	-	-	2,913
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,110	6,500	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	44,946	-	5,006	219,328	340	-	-	13,535	10,000	-
Total disbursements	33,773	44,946	-	5,006	219,328	340	1,110	10,609	13,535	10,000	2,913
Excess (deficiency) of receipts over disbursements	(1,342)	2,512	-	(5,003)	(3,936)	(340)	-	931	(13,535)	(4,737)	-
Cash and investments - ending	\$ 34,071	\$ 108,817	\$ 1,833	\$ -	\$ 12,761	\$ 1,103	\$ -	\$ 931	\$ -	\$ 213	\$ -

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

	WRA Revenue Bonds Series 2014 Project	Safe Routes To School	Win Red Auth Series B Sinking	Win Red Auth Series B O&R	Win Red Auth Series B Reserve	Gateway Improvements	Dog Park Non-Reverting	Win Rede Auth Rev Bonds 2012A&B Sinking	Win Rede Auth Rev Bonds 2012A&B Debt Reserve
Cash and investments - beginning	\$ -	\$ -	\$ 39,953	\$ 5,223	\$ 178,359	\$ -	\$ -	\$ -	\$ 276,689
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	15,693	-	-	-	79,437	2,629	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	220,002	-	5	-	-	31,306	41
Total receipts	-	15,693	220,002	-	5	79,437	2,629	31,306	41
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	15,693	-	-	-	74,297	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	211,305	4,000	-	-	-	-	-
Total disbursements	-	15,693	211,305	4,000	-	74,297	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	8,697	(4,000)	5	5,140	2,629	31,306	41
Cash and investments - ending	\$ -	\$ -	\$ 48,650	\$ 1,223	\$ 178,364	\$ 5,140	\$ 2,629	\$ 31,306	\$ 276,730

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

	WRA Rev Bonds Series	Win Rede Auth Rev Bonds	Win Rede Auth Rev	Win Rede Auth Bonds	Win Rede Auth Bonds
	2014 Project Bond Interest	Bonds 2012A&B CREB Const Acct	Bonds 2012A&B Const	2012A&B CREB Issuance Exp Acct	Bonds2012A&B Issuance Exp Acct
Cash and investments - beginning	\$ -	\$ 2,257,882	\$ 317,881	\$ 11,500	\$ 7,683
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	19,386	46	-	-
Total receipts	-	19,386	46	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	1,616,409	18,147	11,501	7,683
Total disbursements	-	1,616,409	18,147	11,501	7,683
Excess (deficiency) of receipts over disbursements	-	(1,597,023)	(18,101)	(11,501)	(7,683)
Cash and investments - ending	\$ -	\$ 660,859	\$ 299,780	\$ (1)	\$ -

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

	WRA Revenue Bonds Series	Park Interurban Grant	Wind Turbine Revenue	Lights	Indiana University Car Seats	Ambulance Non-Reverting	Project Love	Fire Dept Non Reverting	Dare Donation	Operation Pullover
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 30,771	\$ 324	\$ 196,804	\$ 24	\$ 28,186	\$ 488	\$ 432
Receipts:										
Taxes	-	-	-	30,457	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,364	-	-	-	-	-	14,584
Charges for services	-	-	-	-	-	45,064	-	1,050	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	118	-	4,525	7,085	-
Total receipts	-	-	-	32,821	-	45,182	-	5,575	7,085	14,584
Disbursements:										
Personal services	-	-	-	-	-	6,485	-	-	-	15,002
Supplies	-	-	-	-	-	8,245	-	157	3,342	-
Other services and charges	-	-	-	55,731	-	1,844	-	3,333	3,780	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	324	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	96	-	-	-	-
Total disbursements	-	-	-	55,731	324	16,670	-	3,490	7,122	15,002
Excess (deficiency) of receipts over disbursements	-	-	-	(22,910)	(324)	28,512	-	2,085	(37)	(418)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 7,861	\$ -	\$ 225,316	\$ 24	\$ 30,271	\$ 451	\$ 14

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

	Youth Softball League	East Us 27 Tif	Court Cash Due County	Beeson Park	Weed Assessment	Animal Control	Fire Dept Special Cedit	Police Department Donation Walmart	Winchester Pd Prof Dev	Winchester Fire Dept Prof Dev	Park Events Donation
Cash and investments - beginning	\$ -	\$ 364,876	\$ -	\$ 3,364	\$ 27,741	\$ 1,396	\$ 11,613	\$ 2	\$ 2,716	\$ 350	\$ 469
Receipts:											
Taxes	-	223,760	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,306	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	5,050	-	-	10,650	-	-	-	-	-	-	1,284
Fines and forfeits	-	-	18,736	-	6,931	100	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,320	-	-	30,000	-	1,237	-	-	3,609	-	1,103
Total receipts	6,370	223,760	18,736	40,650	6,931	2,643	-	-	3,609	-	2,387
Disbursements:											
Personal services	-	-	-	5,765	-	-	-	-	-	-	-
Supplies	2,909	5,481	-	11,727	963	1,964	-	-	-	192	345
Other services and charges	1,280	56,207	-	16,283	-	1,940	-	-	-	-	-
Debt service - principal and interest	-	88,313	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,927	-	35	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	18,736	984	-	-	-	-	3,862	-	2,419
Total disbursements	4,189	150,001	18,736	37,686	963	3,939	-	-	3,862	192	2,764
Excess (deficiency) of receipts over disbursements	2,181	73,759	-	2,964	5,968	(1,296)	-	-	(253)	(192)	(377)
Cash and investments - ending	\$ 2,181	\$ 438,635	\$ -	\$ 6,328	\$ 33,709	\$ 100	\$ 11,613	\$ 2	\$ 2,463	\$ 158	\$ 92

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

	Economic Dev Non-Reverting	Animal Control Donation	Employee Welfare Benefit Cash	Beeson Farm	Goodrich Park Cumulative Repair	Fire Dept Donation (Wal-Mart)	Willow Ridge Tif	Vision Park Tif	Tomasco Project Tif	Sidewalk Rehabilitaion	Payroll
Cash and investments - beginning	\$ 1,006	\$ 434	\$ 427,382	\$ 236,620	\$ 53,942	\$ 1,775	\$ 29,122	\$ 24,837	\$ 494,928	\$ 40,289	\$ 425
Receipts:											
Taxes	-	-	-	-	-	-	82,709	47,504	385,462	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	29,235	-
Charges for services	-	-	-	53,915	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,538	1,011,996	-	140,117	500	-	179,000	-	-	1,052,576
Total receipts	-	1,538	1,011,996	53,915	140,117	500	82,709	226,504	385,462	29,235	1,052,576
Disbursements:											
Personal services	-	-	-	1,071	-	-	-	-	-	-	-
Supplies	-	1,940	-	-	10,202	-	3,366	-	-	7,661	-
Other services and charges	-	-	933,549	8,176	8,085	-	-	9,803	44,026	30,278	713
Debt service - principal and interest	-	-	-	-	-	-	75,134	220,000	168,175	-	-
Capital outlay	-	-	-	-	63,478	-	4,240	4,293	72,741	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	30,000	-	-	-	-	179,000	12,534	1,052,235
Total disbursements	-	1,940	933,549	39,247	81,765	-	82,740	234,096	463,942	50,473	1,052,948
Excess (deficiency) of receipts over disbursements	-	(402)	78,447	14,668	58,352	500	(31)	(7,592)	(78,480)	(21,238)	(372)
Cash and investments - ending	\$ 1,006	\$ 32	\$ 505,829	\$ 251,288	\$ 112,294	\$ 2,275	\$ 29,091	\$ 17,245	\$ 416,448	\$ 19,051	\$ 53

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

	Sewage Works Rev Bonds 2003 Sinking Fund	Wastewater Utility Operating	Wastewater Utility Bond And Interest	Wastewater Utility Deprec/Improve	Wastewater Utility-Other #1	Wastewater Utility Debt Reserve	Totals
Cash and investments - beginning	\$ 5,848	\$ 200,000	\$ -	\$ 1,171,589	\$ 150	\$ 401,000	\$ 9,890,669
Receipts:							
Taxes	-	-	-	-	-	-	2,668,762
Licenses and permits	-	-	-	-	-	-	44,989
Intergovernmental receipts	-	-	-	-	-	-	1,306,823
Charges for services	-	-	-	-	-	-	485,708
Fines and forfeits	-	-	-	-	-	-	314,271
Utility fees	-	1,401,472	-	-	-	-	1,401,472
Other receipts	244,801	31,499	290,929	108,769	-	-	3,463,366
Total receipts	244,801	1,432,971	290,929	108,769	-	-	9,685,391
Disbursements:							
Personal services	-	294,833	-	-	-	-	2,278,313
Supplies	-	-	-	-	-	-	308,415
Other services and charges	-	12,761	-	-	-	-	1,997,415
Debt service - principal and interest	-	-	290,109	-	-	-	951,286
Capital outlay	-	115,853	-	357,475	-	-	921,380
Utility operating expenses	-	609,508	-	-	-	-	609,508
Other disbursements	249,600	400,016	820	10,478	-	-	4,144,419
Total disbursements	249,600	1,432,971	290,929	367,953	-	-	11,210,736
Excess (deficiency) of receipts over disbursements	(4,799)	-	-	(259,184)	-	-	(1,525,345)
Cash and investments - ending	\$ 1,049	\$ 200,000	\$ -	\$ 912,405	\$ 150	\$ 401,000	\$ 8,365,324

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

	General	Motor Vehicle Highway	Local Road And Street	Aging in Place Grant	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation	User Fee	Rainy Day	County Economic Dev Income Tax	Cumulative Capital Development
Cash and investments - beginning	\$ 1,403,129	\$ 310,600	\$ 60,891	\$ -	\$ 1,791	\$ 3,162	\$ 42,490	\$ 17,617	\$ 275,378	\$ 563,556	\$ 393,867
Receipts:											
Taxes	1,658,203	198,255	-	209,608	-	-	79,240	-	-	-	39,464
Licenses and permits	40,664	520	-	-	1,490	-	-	-	-	-	-
Intergovernmental receipts	557,530	416,107	17,751	-	-	-	80,614	-	-	205,691	3,226
Charges for services	261,367	1,716	-	-	835	2,008	4,635	-	-	-	-
Fines and forfeits	31,524	-	-	-	1,074	-	11,266	11,576	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	61,062	9,810	-	35,000	-	-	425	-	-	-	-
Total receipts	2,610,350	626,408	17,751	244,608	3,399	2,008	176,180	11,576	-	205,691	42,690
Disbursements:											
Personal services	1,655,171	283,149	-	-	-	-	90,178	-	-	-	-
Supplies	134,679	90,958	-	-	2,945	-	29,664	-	-	-	88,249
Other services and charges	392,261	38,335	-	209,608	2,035	2,195	52,698	-	-	130,279	65,875
Debt service - principal and interest	145,647	-	-	-	-	-	-	-	-	50,820	-
Capital outlay	61,916	211,821	23,811	-	-	-	2,695	-	-	87,793	276,126
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	5,316	-	-	-	-	-	-	11,668	22,153	55,000	-
Total disbursements	2,394,990	624,263	23,811	209,608	4,980	2,195	175,235	11,668	22,153	323,892	430,250
Excess (deficiency) of receipts over disbursements	215,360	2,145	(6,060)	35,000	(1,581)	(187)	945	(92)	(22,153)	(118,201)	(387,560)
Cash and investments - ending	\$ 1,618,489	\$ 312,745	\$ 54,831	\$ 35,000	\$ 210	\$ 2,975	\$ 43,435	\$ 17,525	\$ 253,225	\$ 445,355	\$ 6,307

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

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	Cumulative Capital Improvement	Fire Pension	Downtown Facade Planning Grant	E P Miller	City Court	Law Enforcement Aid Fund	CJI Laptop	Donation K-9	Excess Levy	Revolving Loan	Substance Abuse Grant
Cash and investments - beginning	\$ 34,071	\$ 108,817	\$ 1,833	\$ -	\$ 12,761	\$ 1,103	\$ -	\$ 931	\$ -	\$ 213	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	28	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,054	35,670	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	192,970	-	-	-	-	15	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	6,200	-	360	-
Total receipts	13,054	35,670	-	-	192,970	-	-	6,200	28	375	-
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,529	-	-	-
Other services and charges	5,763	-	-	-	-	-	-	103	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	4,237	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	38,209	1,833	-	189,667	-	-	-	-	-	-
Total disbursements	10,000	38,209	1,833	-	189,667	-	-	1,632	-	-	-
Excess (deficiency) of receipts over disbursements	3,054	(2,539)	(1,833)	-	3,303	-	-	4,568	28	375	-
Cash and investments - ending	\$ 37,125	\$ 106,278	\$ -	\$ -	\$ 16,064	\$ 1,103	\$ -	\$ 5,499	\$ 28	\$ 588	\$ -

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

	WRA Revenue Bonds Series 2014 Project	Safe Routes To School	Win Red Auth Series B Sinking	Win Red Auth Series B O&R	Win Red Auth Series B Reserve	Gateway Improvements	Dog Park Non-Reverting	Win Rede Auth Rev Bonds 2012A&B Sinking	Win Rede Auth Rev Bonds 2012A&B Debt Reserve
Cash and investments - beginning	\$ -	\$ -	\$ 48,650	\$ 1,223	\$ 178,364	\$ 5,140	\$ 2,629	\$ 31,306	\$ 276,730
Receipts:									
Taxes	-	-	-	-	-	37,000	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	2,326,774	-	220,001	777	3	102,611	-	165,966	15,280
Total receipts	2,326,774	-	220,001	777	3	139,611	-	165,966	15,280
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	11,875	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	132,877	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	238,213	-	209,535	2,000	-	-	-	197,272	-
Total disbursements	238,213	-	209,535	2,000	-	144,752	-	197,272	-
Excess (deficiency) of receipts over disbursements	2,088,561	-	10,466	(1,223)	3	(5,141)	-	(31,306)	15,280
Cash and investments - ending	\$ 2,088,561	\$ -	\$ 59,116	\$ -	\$ 178,367	\$ (1)	\$ 2,629	\$ -	\$ 292,010

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

	WRA Rev Bonds Series	Win Rede Auth Rev	Win Rede Auth Rev	Win Rede Auth Bonds	Win Rede Auth Rev
	2014 Project Bond Interest	Bonds 2012A&B CREB Const Acct	Bonds 2012A&B Const	2012A&B CREB Issuance Exp Acct	Bonds2012A&B Issuance Exp Acct
Cash and investments - beginning	\$ -	\$ 660,859	\$ 299,780	\$ (1)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	112,698	-	-	-	-
Total receipts	112,698	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	660,859	299,780	-	-
Total disbursements	-	660,859	299,780	-	-
Excess (deficiency) of receipts over disbursements	112,698	(660,859)	(299,780)	-	-
Cash and investments - ending	\$ 112,698	\$ -	\$ -	\$ (1)	\$ -

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

	WRA Revenue Bonds Series	Park Interurban Grant	Wind Turbine Revenue	Lights	Indiana University Car Seats	Ambulance Non-Reverting	Project Love	Fire Dept Non Reverting	Dare Donation	Operation Pullover
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,861	\$ -	\$ 225,316	\$ 24	\$ 30,271	\$ 451	\$ 14
Receipts:										
Taxes	-	5,957	-	31,654	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,090	-	-	-	-	-	16,312
Charges for services	-	-	-	-	-	34,045	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	278,885	9,034	100	-	-	10	-	6,486	2,390	-
Total receipts	278,885	14,991	100	57,744	-	34,055	-	6,486	2,390	16,312
Disbursements:										
Personal services	-	-	-	-	-	1,991	-	-	-	56
Supplies	-	-	-	-	-	5,036	-	909	1,827	-
Other services and charges	-	-	33	57,313	-	1,855	-	9,274	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	14,991	-	-	-	3,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	1,014	16,213
Total disbursements	-	14,991	33	57,313	-	11,882	-	10,183	2,841	16,269
Excess (deficiency) of receipts over disbursements	278,885	-	67	431	-	22,173	-	(3,697)	(451)	43
Cash and investments - ending	\$ 278,885	\$ -	\$ 67	\$ 8,292	\$ -	\$ 247,489	\$ 24	\$ 26,574	\$ -	\$ 57

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

	Youth Softball League	East Us 27 Tif	Court Cash Due County	Beeson Park	Weed Assessment	Animal Control	Fire Dept Special Cedit	Police Department Donation Walmart	Winchester Pd Prof Dev	Winchester Fire Dept Prof Dev	Park Events Donation
Cash and investments - beginning	\$ 2,181	\$ 438,635	\$ -	\$ 6,328	\$ 33,709	\$ 100	\$ 11,613	\$ 2	\$ 2,463	\$ 158	\$ 92
Receipts:											
Taxes	-	207,591	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	765	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	10,200	-	396	-	-	-	-	-
Fines and forfeits	2,160	-	14,066	-	16,773	399	-	-	-	-	335
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,365	-	-	58,190	-	3,870	-	600	3,365	550	89
Total receipts	4,525	207,591	14,066	68,390	16,773	5,430	-	600	3,365	550	424
Disbursements:											
Personal services	-	-	-	8,737	-	-	-	-	-	-	-
Supplies	840	130	-	3,187	-	4,990	-	593	-	509	214
Other services and charges	2,861	180,496	-	21,294	2,162	440	-	-	-	-	-
Debt service - principal and interest	-	91,688	-	-	-	-	-	-	-	-	-
Capital outlay	190	178,898	-	29,461	44,163	-	11,613	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	46	-	14,066	4,147	-	-	-	-	5,498	-	-
Total disbursements	3,937	451,212	14,066	66,826	46,325	5,430	11,613	593	5,498	509	214
Excess (deficiency) of receipts over disbursements	588	(243,621)	-	1,564	(29,552)	-	(11,613)	7	(2,133)	41	210
Cash and investments - ending	\$ 2,769	\$ 195,014	\$ -	\$ 7,892	\$ 4,157	\$ 100	\$ -	\$ 9	\$ 330	\$ 199	\$ 302

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

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	Economic Dev Non-Reverting	Animal Control Donation	Employee Welfare Benefit Cash	Beeson Farm	Goodrich Park Cumulative Repair	Fire Dept Donation (Wal-Mart)	Willow Ridge Tif	Vision Park Tif	Tomasco Project Tif	Sidewalk Rehabilitaion	Payroll
Cash and investments - beginning	\$ 1,006	\$ 32	\$ 505,829	\$ 251,288	\$ 112,294	\$ 2,275	\$ 29,091	\$ 17,245	\$ 416,448	\$ 19,051	\$ 53
Receipts:											
Taxes	-	-	-	-	-	-	71,484	43,722	248,118	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	29,235	-
Charges for services	-	-	-	66,526	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	323	971,492	-	138,500	-	-	236,368	-	-	1,091,159
Total receipts	-	323	971,492	66,526	138,500	-	71,484	280,090	248,118	29,235	1,091,159
Disbursements:											
Personal services	-	-	-	1,057	-	-	-	-	-	-	-
Supplies	-	355	-	-	944	-	-	-	-	-	-
Other services and charges	-	-	206,540	9,183	307	-	49	56,018	41,134	19,240	-
Debt service - principal and interest	-	-	-	-	-	-	74,798	208,758	163,125	-	-
Capital outlay	-	-	-	-	59,671	-	-	-	68,500	1,970	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	493,138	58,000	9,034	-	-	12,193	234,000	2,676	1,090,338
Total disbursements	-	355	699,678	68,240	69,956	-	74,847	276,969	506,759	23,886	1,090,338
Excess (deficiency) of receipts over disbursements	-	(32)	271,814	(1,714)	68,544	-	(3,363)	3,121	(258,641)	5,349	821
Cash and investments - ending	\$ 1,006	\$ -	\$ 777,643	\$ 249,574	\$ 180,838	\$ 2,275	\$ 25,728	\$ 20,366	\$ 157,807	\$ 24,400	\$ 874

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

	Sewage Works Rev Bonds 2003 Sinking Fund	Wastewater Utility Operating	Wastewater Utility Bond And Interest	Wastewater Utility Deprec/Improve	Wastewater Utility-Other #1	Wastewater Utility Debt Reserve	Totals
Cash and investments - beginning	\$ 1,049	\$ 200,000	\$ -	\$ 912,405	\$ 150	\$ 401,000	\$ 8,365,324
Receipts:							
Taxes	-	-	-	-	-	-	2,830,324
Licenses and permits	-	-	-	-	-	-	43,439
Intergovernmental receipts	-	-	-	-	-	-	1,401,280
Charges for services	-	-	-	-	-	-	381,728
Fines and forfeits	-	-	-	-	-	-	282,158
Utility fees	-	1,372,601	-	-	-	-	1,372,601
Penalties	-	22,832	-	-	-	-	22,832
Other receipts	-	26,996	204,000	405,957	-	-	6,497,696
Total receipts	-	1,422,429	204,000	405,957	-	-	12,832,058
Disbursements:							
Personal services	-	291,236	-	-	-	-	2,331,575
Supplies	-	-	-	-	-	-	367,558
Other services and charges	-	43,619	-	-	-	-	1,562,845
Debt service - principal and interest	-	49,592	101,260	-	-	-	885,688
Capital outlay	-	52,549	-	120,587	-	-	1,386,869
Utility operating expenses	-	776,475	-	-	-	-	776,475
Other disbursements	1,049	208,957	-	-	-	401,000	4,482,874
Total disbursements	1,049	1,422,428	101,260	120,587	-	401,000	11,793,884
Excess (deficiency) of receipts over disbursements	(1,049)	1	102,740	285,370	-	(401,000)	1,038,174
Cash and investments - ending	\$ -	\$ 200,001	\$ 102,740	\$ 1,197,775	\$ 150	\$ -	\$ 9,403,498

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

	General	Motor Vehicle Highway	Local Road And Street	Substance Abuse Grant	Aging in Place Grant	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation	User Fee	Rainy Day	County Economic Dev Income Tax
Cash and investments - beginning	\$ 1,618,489	\$ 312,745	\$ 54,831	\$ -	\$ 35,000	\$ 210	\$ 2,975	\$ 43,435	\$ 17,525	\$ 253,225	\$ 445,355
Receipts:											
Taxes	1,951,072	252,244	-	-	-	-	-	146,412	-	-	-
Licenses and permits	38,392	1,140	-	-	-	910	-	-	-	-	-
Intergovernmental receipts	593,738	410,214	17,990	-	-	-	-	49,539	-	-	196,549
Charges for services	262,176	1,706	-	-	-	953	-	17,358	-	-	-
Fines and forfeits	43,308	-	-	-	-	836	3,141	-	14,864	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	19,705	26,270	-	2,193	131,892	392	-	350	-	-	100
Total receipts	2,908,391	691,574	17,990	2,193	131,892	3,091	3,141	213,659	14,864	-	196,649
Disbursements:											
Personal services	1,691,955	276,677	-	-	-	-	-	90,578	-	-	-
Supplies	112,088	109,339	-	-	-	1,071	-	30,384	-	-	-
Other services and charges	468,422	57,973	1,090	2,052	166,892	270	-	55,794	-	-	15,633
Debt service - principal and interest	145,647	60,527	-	-	-	-	-	-	-	-	-
Capital outlay	75,637	185,992	45,750	-	-	-	5,944	2,290	-	-	84,623
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	29,099	-	3,160	-	-	-	-	-	15,108	22,034	199,744
Total disbursements	2,522,848	690,508	50,000	2,052	166,892	1,341	5,944	179,046	15,108	22,034	300,000
Excess (deficiency) of receipts over disbursements	385,543	1,066	(32,010)	141	(35,000)	1,750	(2,803)	34,613	(244)	(22,034)	(103,351)
Cash and investments - ending	\$ 2,004,032	\$ 313,811	\$ 22,821	\$ 141	\$ -	\$ 1,960	\$ 172	\$ 78,048	\$ 17,281	\$ 231,191	\$ 342,004

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

	Cumulative Capital Development	Cumulative Capital Improvement	Fire Pension	LOIT Public Safety	City Court	Law Enforcement Aid Fund	Donation K-9	Excess Levy	Revolving Loan	WRA Revenue Bonds Series 2014 Project	Win Red Auth Series B Sinking
Cash and investments - beginning	\$ 6,307	\$ 37,125	\$ 106,278	\$ -	\$ 16,063	\$ 1,103	\$ 5,499	\$ 28	\$ 588	\$ 2,088,561	\$ 59,116
Receipts:											
Taxes	45,558	-	44,373	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,968	12,395	-	196,477	-	-	-	-	6,000	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	211,371	-	-	-	100	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,032	-	687	255	220,003
Total receipts	48,526	12,395	44,373	196,477	211,371	-	1,032	-	6,787	255	220,003
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	166	-	-	-	-	-	854	-	-	-	-
Other services and charges	10,895	-	-	-	-	-	349	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	298	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	38,877	-	212,606	361	5,250	28	6,000	1,987,271	212,817
Total disbursements	11,359	-	38,877	-	212,606	361	6,453	28	6,000	1,987,271	212,817
Excess (deficiency) of receipts over disbursements	37,167	12,395	5,496	196,477	(1,235)	(361)	(5,421)	(28)	787	(1,987,016)	7,186
Cash and investments - ending	\$ 43,474	\$ 49,520	\$ 111,774	\$ 196,477	\$ 14,828	\$ 742	\$ 78	\$ -	\$ 1,375	\$ 101,545	\$ 66,302

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

	Win Red Auth Series B Reserve	Gateway Improvements	Win Rede Auth Rev Bonds 2012A&B Debt Reserve	WRA Rev Bonds Series 2014 Project Bond Interest	Win Rede Auth Rev Bonds 2012A&B CREB Const Acct	WRA Revenue Bonds Series 2014 Debt Service Reserve	Wind Turbine Revenue
Cash and investments - beginning	\$ 178,367	\$ (1)	\$ 292,010	\$ 112,698	\$ -	\$ 278,885	\$ 67
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4	48,033	54	8	-	28	182,471
Total receipts	4	48,033	54	8	-	28	182,471
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	46,890	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,143	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	69,719	1	32	182,538
Total disbursements	-	48,033	-	69,719	1	32	182,538
Excess (deficiency) of receipts over disbursements	4	-	54	(69,711)	(1)	(4)	(67)
Cash and investments - ending	\$ 178,371	\$ (1)	\$ 292,064	\$ 42,987	\$ (1)	\$ 278,881	\$ -

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

	Union Street Reconstruction	Dog Park Non-Reverting	Wind Turbine Lease Rental	Wind Turbine Operations&Maintenance	DOJ BVP	WRA Lease Rental Revenue Bonds 2014 Sinking Fund	WRA Lease Revenue Bonds Series 2012AandB Sinking	WRA Lease Bonds Series AandB Operation and Reserve
Cash and investments - beginning	\$ -	\$ 2,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,026	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	29,099	-	321,082	77,632	-	69,733	383,564	1,160
Total receipts	29,099	-	321,082	77,632	5,026	69,733	383,564	1,160
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	33	-	-	-	-
Other services and charges	29,099	-	3,000	66,469	-	-	-	-
Debt service - principal and interest	-	-	313,392	-	-	-	-	-
Capital outlay	-	-	-	-	5,026	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,690	-	-	69,719	284,811	-
Total disbursements	29,099	-	321,082	66,502	5,026	69,719	284,811	-
Excess (deficiency) of receipts over disbursements	-	-	-	11,130	-	14	98,753	1,160
Cash and investments - ending	\$ -	\$ 2,629	\$ -	\$ 11,130	\$ -	\$ 14	\$ 98,753	\$ 1,160

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

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	New 2ND Team K-9	Street Signing Inventory Grant	WRA Lease Rental Rev Bonds Series 2014 Operation	E US 27 TIF Debt Service Res Cash	Willow Ridge Debt Service Cash	LOIT Special Distribution Cash	Lights	Ambulance Non-Reverting	Project Love	Fire Dept Non Reverting
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,292	\$ 247,489	\$ 24	\$ 26,574
Receipts:										
Taxes	-	-	-	-	-	-	37,504	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	28,440	-	-	-	-	17,444	-	-	-
Charges for services	-	-	-	-	-	-	-	46,141	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	8,920	7,624	-	-	-	-	-	-	-	3,086
Total receipts	8,920	36,064	-	-	-	-	54,948	46,141	-	3,086
Disbursements:										
Personal services	-	-	-	-	-	-	-	7,281	-	-
Supplies	-	-	-	-	-	-	-	3,457	-	142
Other services and charges	-	36,064	-	-	-	-	53,896	6,545	-	7,725
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	36,064	-	-	-	-	53,896	17,283	-	7,867
Excess (deficiency) of receipts over disbursements	8,920	-	-	-	-	-	1,052	28,858	-	(4,781)
Cash and investments - ending	\$ 8,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,344	\$ 276,347	\$ 24	\$ 21,793

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

	Drug Education	Operation Pullover	Youth Softball League	East Us 27 Tif	Court Cash Due County	Beeson Park	Weed Assessment	Animal Control	Police Department Donation Walmart	Winchester Pd Prof Dev	Winchester Fire Dept Prof Dev
Cash and investments - beginning	\$ -	\$ 57	\$ 2,769	\$ 195,014	\$ -	\$ 7,892	\$ 4,157	\$ 100	\$ 9	\$ 330	\$ 199
Receipts:											
Taxes	-	-	-	210,793	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	944	-	-	-
Intergovernmental receipts	-	16,491	-	-	-	-	-	-	-	-	-
Charges for services	-	-	1,850	-	-	12,900	9,793	45	-	-	-
Fines and forfeits	-	-	-	-	14,752	-	25	472	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	40	-	2,240	344,925	-	20,122	-	1,745	-	3,846	-
Total receipts	40	16,491	4,090	555,718	14,752	33,022	9,818	3,206	-	3,846	-
Disbursements:											
Personal services	-	87	-	-	-	9,866	-	-	-	-	-
Supplies	-	-	1,200	-	-	1,548	-	2,677	-	-	193
Other services and charges	-	-	1,274	95,461	-	11,404	6,454	250	-	-	-
Debt service - principal and interest	-	-	-	89,763	-	-	-	-	-	-	-
Capital outlay	-	-	3,041	51,900	-	-	-	379	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	16,399	65	130,921	14,752	4,564	-	-	-	3,947	-
Total disbursements	-	16,486	5,580	368,045	14,752	27,382	6,454	3,306	-	3,947	193
Excess (deficiency) of receipts over disbursements	40	5	(1,490)	187,673	-	5,640	3,364	(100)	-	(101)	(193)
Cash and investments - ending	\$ 40	\$ 62	\$ 1,279	\$ 382,687	\$ -	\$ 13,532	\$ 7,521	\$ -	\$ 9	\$ 229	\$ 6

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

	Park Events Donation	Economic Dev Non-Reverting	Employee Welfare Benefit Cash	Beeson Farm	Goodrich Park Cumulative Repair	Fire Dept Donation (Wal-Mart)	Willow Ridge Tif	Vision Park Tif	Tomasco Project Tif	Sidewalk Rehabilitaion	Winchester Rdvelp PA Omni
Cash and investments - beginning	\$ 302	\$ 1,006	\$ 777,643	\$ 249,574	\$ 180,838	\$ 2,275	\$ 25,728	\$ 20,366	\$ 157,807	\$ 24,400	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	74,985	46,481	184,233	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	29,235	-
Charges for services	380	-	-	61,522	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	26,856
Other receipts	197	-	838,253	-	153,583	-	-	167,068	-	-	-
Total receipts	577	-	838,253	61,522	153,583	-	74,985	213,549	184,233	29,235	26,856
Disbursements:											
Personal services	-	-	-	945	-	-	-	-	-	-	-
Supplies	678	-	-	-	6,405	-	-	-	-	-	-
Other services and charges	-	181	-	9,247	11,695	-	55	8,418	19,950	43,669	-
Debt service - principal and interest	-	-	-	-	-	-	74,817	208,410	158,075	-	26,856
Capital outlay	-	-	-	-	59,733	-	5,165	3,650	18,300	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	730,597	20,000	-	-	-	13,437	-	-	-
Total disbursements	678	181	730,597	30,192	77,833	-	80,037	233,915	196,325	43,669	26,856
Excess (deficiency) of receipts over disbursements	(101)	(181)	107,656	31,330	75,750	-	(5,052)	(20,366)	(12,092)	(14,434)	-
Cash and investments - ending	\$ 201	\$ 825	\$ 885,299	\$ 280,904	\$ 256,588	\$ 2,275	\$ 20,676	\$ -	\$ 145,715	\$ 9,966	\$ -

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

	Payroll	Wastewater Utility Operating	Wastewater Utility Bond And Interest	Wastewater Utility Deprec/Improve	Wastewater Utility-Other #1	Totals
Cash and investments - beginning	\$ 874	\$ 200,001	\$ 102,740	\$ 1,197,775	\$ 150	\$ 9,403,498
Receipts:						
Taxes	-	-	-	-	-	2,993,655
Licenses and permits	-	-	-	-	-	41,386
Intergovernmental receipts	-	-	-	-	-	1,582,506
Charges for services	-	-	-	-	-	414,824
Fines and forfeits	-	-	-	-	-	288,869
Utility fees	-	1,422,647	-	-	-	1,449,503
Other receipts	1,073,053	49,082	827,524	235,098	-	5,252,153
Total receipts	1,073,053	1,471,729	827,524	235,098	-	12,022,896
Disbursements:						
Personal services	-	272,678	-	-	-	2,350,067
Supplies	-	-	-	-	-	270,235
Other services and charges	-	23,344	-	-	-	1,260,460
Debt service - principal and interest	-	-	930,264	-	-	2,007,751
Capital outlay	-	128,317	-	-	-	677,188
Utility operating expenses	-	735,302	-	-	-	735,302
Other disbursements	1,073,564	318,830	-	-	-	5,670,941
Total disbursements	1,073,564	1,478,471	930,264	-	-	12,971,944
Excess (deficiency) of receipts over disbursements	(511)	(6,742)	(102,740)	235,098	-	(949,048)
Cash and investments - ending	\$ 363	\$ 193,259	\$ -	\$ 1,432,873	\$ 150	\$ 8,454,450

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

	General	Motor Vehicle Highway	Local Road And Street	Substance Abuse Grant	Aging in Place Grant	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Parks And Recreation	User Fee	Rainy Day	County Economic Dev Income Tax
Cash and investments - beginning	\$ 2,004,032	\$ 313,811	\$ 22,821	\$ 141	\$ -	\$ 1,960	\$ 172	\$ 78,048	\$ 17,281	\$ 231,191	\$ 342,004
Receipts:											
Taxes	1,637,247	537,655	-	-	-	-	-	128,568	-	68,236	10,000
Licenses and permits	39,062	1,890	-	-	-	4,130	-	-	-	-	-
Intergovernmental receipts	673,306	341,870	17,766	1,385	-	-	-	49,160	-	-	193,474
Charges for services	273,409	1,641	-	-	5,000	1,921	-	13,966	-	-	-
Fines and forfeits	44,339	-	-	-	-	-	5,161	-	11,482	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	14,204	3,008	-	-	-	20	-	9,652	-	12,803	57
Total receipts	2,681,567	886,064	17,766	1,385	5,000	6,071	5,161	201,346	11,482	81,039	203,531
Disbursements:											
Personal services	1,790,332	373,788	-	-	-	-	-	64,152	-	-	-
Supplies	144,264	65,878	22,849	-	-	4,570	-	40,852	-	-	2,816
Other services and charges	415,483	43,199	14,188	466	5,000	-	2,047	80,085	-	-	149,194
Debt service - principal and interest	90,869	60,527	-	-	-	-	-	-	-	-	-
Capital outlay	40,703	169,794	-	-	-	-	-	4,771	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	91,832	81,305	-	-	-	-	-	-	9,966	-	-
Total disbursements	2,573,483	794,491	37,037	466	5,000	4,570	2,047	189,860	9,966	-	152,010
Excess (deficiency) of receipts over disbursements	108,084	91,573	(19,271)	919	-	1,501	3,114	11,486	1,516	81,039	51,521
Cash and investments - ending	\$ 2,112,116	\$ 405,384	\$ 3,550	\$ 1,060	\$ -	\$ 3,461	\$ 3,286	\$ 89,534	\$ 18,797	\$ 312,230	\$ 393,525

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

	Cumulative Capital Development	Cumulative Capital Improvement	Fire Pension	LOIT Public Safety	City Court	Law Enforcement Aid Fund	Donation K-9	Excess Levy	Revolving Loan	WRA Revenue Bonds Series 2014 Project	Win Red Auth Series B Sinking
Cash and investments - beginning	\$ 43,474	\$ 49,520	\$ 111,774	\$ 196,477	\$ 14,828	\$ 742	\$ 78	\$ -	\$ 1,375	\$ 101,545	\$ 66,302
Receipts:											
Taxes	58,419	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,162	12,578	-	195,363	-	-	-	-	-	-	-
Charges for services	-	-	37,083	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	195,942	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,053	-	-	-	-	300	-	1	3	-
Total receipts	62,581	14,631	37,083	195,363	195,942	-	300	-	1	3	-
Disbursements:											
Personal services	-	-	40,707	29,499	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	7,365	-	-	-	-	78	-	-	50,400	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	33,965	-	-	33,965	-	-	-	-	-	51,148	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	200,521	-	-	-	-	-	66,303
Total disbursements	33,965	7,365	40,707	63,464	200,521	-	78	-	-	101,548	66,303
Excess (deficiency) of receipts over disbursements	28,616	7,266	(3,624)	131,899	(4,579)	-	222	-	1	(101,545)	(66,303)
Cash and investments - ending	\$ 72,090	\$ 56,786	\$ 108,150	\$ 328,376	\$ 10,249	\$ 742	\$ 300	\$ -	\$ 1,376	\$ -	\$ (1)

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

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	Win Red Auth Series B Reserve	Gateway Improvements	Win Rede Auth Rev Bonds 2012A&B Debt Reserve	WRA Rev Bonds Series 2014 Project Bond Interest	Win Rede Auth Rev Bonds 2012A&B CREB Const Acct	WRA Revenue Bonds Series 2014 Debt Service Reserve	Wind Turbine Revenue
Cash and investments - beginning	\$ 178,371	\$ (1)	\$ 292,064	\$ 42,987	\$ (1)	\$ 278,881	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	8,408	-	-	-	-	99,778
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	301	1	-	-	779
Total receipts	-	8,408	301	1	-	-	100,557
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	42,978	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	178,371	8,408	-	10	-	-	100,557
Total disbursements	178,371	8,408	-	42,988	-	-	100,557
Excess (deficiency) of receipts over disbursements	(178,371)	-	301	(42,987)	-	-	-
Cash and investments - ending	\$ -	\$ (1)	\$ 292,365	\$ -	\$ (1)	\$ 278,881	\$ -

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

	Union Street Reconstruction	Dog Park Non-Reverting	Wind Turbine Lease Rental	Wind Turbine Operations&Maintenance	DOJ BVP	WRA Lease Rental Revenue Bonds 2014 Sinking Fund	WRA Lease Revenue Bonds Series 2012AandB Sinking	WRA Lease Bonds Series AandB Operation and Reserve
Cash and investments - beginning	\$ -	\$ 2,629	\$ -	\$ 11,130	\$ -	\$ 14	\$ 98,753	\$ 1,160
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	172,832	-	132,110	30,668	-	134,042	-	8,209
Total receipts	172,832	-	132,110	30,668	-	134,042	-	8,209
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	172,832	-	6,210	41,058	-	-	-	-
Debt service - principal and interest	-	-	125,900	-	-	85,955	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,561	1,030	-
Total disbursements	172,832	-	132,110	41,058	-	88,516	1,030	-
Excess (deficiency) of receipts over disbursements	-	-	-	(10,390)	-	45,526	(1,030)	8,209
Cash and investments - ending	\$ -	\$ 2,629	\$ -	\$ 740	\$ -	\$ 45,540	\$ 97,723	\$ 9,369

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

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	New 2ND Team K-9	Street Signing Inventory Grant	WRA Lease Rental Rev Bonds Series 2014 Operation	E US 27 TIF Debt Service Res Cash	Willow Ridge Debt Service Cash	LOIT Special Distribution Cash	Lights	Ambulance Non-Reverting	Project Love	Fire Dept Non Reverting
Cash and investments - beginning	\$ 8,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,344	\$ 276,347	\$ 24	\$ 21,793
Receipts:										
Taxes	-	-	-	-	-	204,709	53,374	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	18,803	-	-	-
Charges for services	-	-	-	-	-	-	-	279,748	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	1,690	4,421	2,561	93,913	74,215	-	-	168,734	-	2,485
Total receipts	1,690	4,421	2,561	93,913	74,215	204,709	72,177	448,482	-	2,485
Disbursements:										
Personal services	-	-	-	-	-	-	-	98,475	-	-
Supplies	-	-	-	-	-	-	-	138,006	-	332
Other services and charges	-	26	-	-	-	-	58,348	28,340	-	8,376
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	171,467	-	2,191
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	4,395	-	-	-	-	-	-	-	-
Total disbursements	-	4,421	-	-	-	-	58,348	436,288	-	10,899
Excess (deficiency) of receipts over disbursements	1,690	-	2,561	93,913	74,215	204,709	13,829	12,194	-	(8,414)
Cash and investments - ending	\$ 10,610	\$ -	\$ 2,561	\$ 93,913	\$ 74,215	\$ 204,709	\$ 23,173	\$ 288,541	\$ 24	\$ 13,379

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

	Drug Education	Operation Pullover	Youth Softball League	East Us 27 Tif	Court Cash Due County	Beeson Park	Weed Assessment	Animal Control	Police Department Donation Walmart	Winchester Pd Prof Dev	Winchester Fire Dept Prof Dev
Cash and investments - beginning	\$ 40	\$ 62	\$ 1,279	\$ 382,687	\$ -	\$ 13,532	\$ 7,521	\$ -	\$ 9	\$ 229	\$ 6
Receipts:											
Taxes	-	-	-	227,067	-	-	-	167	-	-	-
Licenses and permits	-	-	-	-	-	-	-	273	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	20,241	-	-	-	8,600	14,781	-	-	-	-
Fines and forfeits	-	-	-	-	15,586	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	80,476	-	65,759	45	410	-	5,424	950
Total receipts	-	20,241	-	307,543	15,586	74,359	14,826	850	-	5,424	950
Disbursements:											
Personal services	-	20,103	-	-	-	9,852	-	-	-	-	-
Supplies	-	-	377	-	-	12,231	-	730	-	365	917
Other services and charges	-	-	507	77,352	-	48,462	557	80	-	-	-
Debt service - principal and interest	-	-	-	243,827	-	-	-	-	-	-	-
Capital outlay	-	-	-	198,691	-	1,578	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	170,362	15,586	4,983	-	-	-	-	-
Total disbursements	-	20,103	884	690,232	15,586	77,106	557	810	-	365	917
Excess (deficiency) of receipts over disbursements	-	138	(884)	(382,689)	-	(2,747)	14,269	40	-	5,059	33
Cash and investments - ending	\$ 40	\$ 200	\$ 395	\$ (2)	\$ -	\$ 10,785	\$ 21,790	\$ 40	\$ 9	\$ 5,288	\$ 39

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

	Park Events Donation	Economic Dev Non-Reverting	Employee Welfare Benefit Cash	Beeson Farm	Goodrich Park Cumulative Repair	Fire Dept Donation (Wal-Mart)	Willow Ridge Tif	Vision Park Tif	Tomasco Project Tif	Sidewalk Rehabilitaion	Winchester Rdvelp PA Omni
Cash and investments - beginning	\$ 201	\$ 825	\$ 885,299	\$ 280,904	\$ 256,588	\$ 2,275	\$ 20,676	\$ -	\$ 145,715	\$ 9,966	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	68,340	37,076	255,256	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	29,233	-
Charges for services	-	-	-	61,934	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	311	-	1,079,524	-	127,500	-	-	137,437	-	-	92,513
Total receipts	311	-	1,079,524	61,934	127,500	-	68,340	174,513	255,256	29,233	92,513
Disbursements:											
Personal services	-	-	-	936	-	-	-	-	-	-	-
Supplies	-	384	-	461	23,730	1,342	-	-	-	-	-
Other services and charges	-	-	1,268,501	8,874	105,678	-	55	25,685	795	8,806	-
Debt service - principal and interest	-	-	-	-	-	-	74,837	-	153,025	-	92,513
Capital outlay	-	-	-	-	126,958	-	-	-	4,607	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	60,000	-	-	-	134,315	9,161	-	-
Total disbursements	-	384	1,268,501	70,271	256,366	1,342	74,892	160,000	167,588	8,806	92,513
Excess (deficiency) of receipts over disbursements	311	(384)	(188,977)	(8,337)	(128,866)	(1,342)	(6,552)	14,513	87,668	20,427	-
Cash and investments - ending	\$ 512	\$ 441	\$ 696,322	\$ 272,567	\$ 127,722	\$ 933	\$ 14,124	\$ 14,513	\$ 233,383	\$ 30,393	\$ -

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

	SRFWW Winchester B and I	SRFWW Winchester DSR	SRFWW Winchester 16A	Payroll	Wastewater Utility Operating	Wastewater Utility Bond And Interest	Wastewater Utility Deprec/Improve	Wastewater Utility-Other #1	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 363	\$ 193,259	\$ -	\$ 1,432,873	\$ 150	\$ 8,454,450
Receipts:									
Taxes	-	-	-	-	-	-	-	-	3,286,114
Licenses and permits	-	-	-	-	-	-	-	-	45,355
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,537,100
Charges for services	-	-	-	-	-	-	-	-	826,510
Fines and forfeits	-	-	-	-	-	-	-	-	272,510
Utility fees	-	-	-	-	1,426,221	-	-	-	1,426,221
Other receipts	2,933	3,125	200,138	1,262,700	120,061	93,223	241,258	-	4,382,849
Total receipts	2,933	3,125	200,138	1,262,700	1,546,282	93,223	241,258	-	11,776,659
Disbursements:									
Personal services	-	-	-	-	271,139	-	-	-	2,698,983
Supplies	-	-	-	-	-	-	-	-	460,104
Other services and charges	-	-	-	783	50,041	-	-	-	2,678,871
Debt service - principal and interest	-	-	-	-	-	93,223	-	-	1,063,654
Capital outlay	-	-	-	-	70,564	-	181,000	-	1,091,402
Utility operating expenses	-	-	-	-	810,186	-	-	-	810,186
Other disbursements	-	-	200,138	1,261,200	337,608	-	-	-	2,938,612
Total disbursements	-	-	200,138	1,261,983	1,539,538	93,223	181,000	-	11,741,812
Excess (deficiency) of receipts over disbursements	2,933	3,125	-	717	6,744	-	60,258	-	34,847
Cash and investments - ending	\$ 2,933	\$ 3,125	\$ -	\$ 1,080	\$ 200,003	\$ -	\$ 1,493,131	\$ 150	\$ 8,489,297

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ -	\$ 192,924
Governmental activities	-	115,284
Totals	<u>\$ -</u>	<u>\$ 308,208</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: USBancorp Gov Leasing and Finance	Dump Trucks	\$ 60,527	6/30/2015	12/30/2019
Total of annual lease payments		<u>\$ 60,527</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Equipment & Economic Development 2007	\$ 1,000,000	\$ 250,500
Revenue bonds	Streets and Sidewalks 2011	446,348	74,848
Revenue bonds	Streets and Infrastructure 2008	740,000	91,313
Revenue bonds	Wind Turbine 2012 A	2,130,000	69,382
Revenue bonds	Wind Turbine 2012 B	450,000	125,159
Revenue bonds	Streets Sidewalks Infrastructure	<u>2,750,000</u>	<u>96,000</u>
Total governmental activities		<u>7,516,348</u>	<u>707,202</u>
Wastewater:			
Revenue bonds	Wastewater Utility Improvements 2015	<u>715,000</u>	<u>88,356</u>
Totals		<u>\$ 8,231,348</u>	<u>\$ 795,558</u>

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CITY OF WINCHESTER  
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 450,558
Infrastructure	4,673,297
Buildings	1,424,343
Improvements other than buildings	1,408,746
Machinery, equipment, and vehicles	6,718,486
Construction in progress	<u>515,876</u>
Total governmental activities	<u>15,191,306</u>
Wastewater:	
Land	122,252
Infrastructure	4,655,019
Buildings	8,698,730
Improvements other than buildings	738,868
Machinery, equipment, and vehicles	1,922,588
Construction in progress	<u>9,113</u>
Total Wastewater	<u>16,146,570</u>
Total capital assets	<u>\$ 31,337,876</u>

#### OTHER REPORTS

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