B49187

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF CLARKSVILLE

CLARK COUNTY, INDIANA

January 1, 2014 to December 31, 2016

FILED
12/15/2017

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SCHEDULE OF OFFICIALS

Office	Official	Term
Clerk-Treasurer	Robert P. Leuthart	01-01-12 to 12-31-19
President of the Town Council	Bob Polston	01-01-14 to 12-31-15
	Paul Fetter	01-01-16 to 12-31-17

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CLARKSVILLE, CLARK COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Clarksville (Town), for the period of January 1, 2014 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, 2014 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, 2014 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, and Schedule of Leases and Debt 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

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 Town. The financial statements and notes are presented as intended by the Town.

TOWN OF CLARKSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
FED JAG GR #5 POL RADAR GUNS	$ -	$ 26,867	$ 26,867	$ -	$ -	$ -	$ -
GENERAL	3,898,572	9,373,959	9,812,311	3,460,220	9,942,079	10,394,667	3,007,632
MOTOR VEHICLE HIGHWAY	836,664	797,524	855,036	779,152	702,814	748,652	733,314
LOCAL ROAD & STREET	411,531	229,852	287,272	354,111	307,100	108,116	553,095
NR HISTORIC PRESERVATION COMMISSION	6,085	25,990	22,152	9,923	24,700	5,394	29,229
ECONOMIC DEVELOPMENT	2,427	-	-	2,427	-	-	2,427
UNSAFE BUILDING	150,887	15,757	29,766	136,878	12,414	17,991	131,301
2015 BUREAU OF JUSTICE-BOJ-JAG GRANT	-	-	-	-	23,093	14,887	8,206
NR POL REIMB OF GRANT FUNDS	6,759	11,533	8,781	9,511	10,652	10,437	9,726
LAW ENFORCEMENT CONT ED	10,636	11,966	7,600	15,002	33,781	14,973	33,810
NR ELECTRONIC MAPING FEES	54	16	-	70	75	-	145
PARKS & REC OPERATING	270,629	2,750,793	2,783,914	237,508	2,164,875	2,271,615	130,768
USER FEE	34,414	30,074	31,520	32,968	31,202	49,618	14,552
RAINY DAY	4,136,345	1,182,046	1,052,263	4,266,128	-	-	4,266,128
NR POL FED/SEIZED	4,354	2,959	-	7,313	65,213	-	72,526
LEVY EXCESS FUND	-	-	-	-	3,137	-	3,137
FIREFIGHTING	17,547	3,697,418	3,714,965	-	3,433,735	3,401,155	32,580
CUM CAPITAL IMPROVEMENT	1,600,437	67,463	8,617	1,659,283	54,565	314,913	1,398,935
CUM CAPITAL DEVELOPMENT	1,004,716	241,705	335,447	910,974	242,284	235,284	917,974
GR - JAG GRANT #6 POLICE EQUIP MISC	-	14,671	14,658	13	-	-	13
CUM FIRE BLDG & EQUIPMENT	268,512	104,056	-	372,568	104,231	248,724	228,075
CUMULATIVE PARK FUND	22,311	80,927	48,709	54,529	81,987	57,538	78,978
CEDIT	3,535,654	1,074,199	1,288,217	3,321,636	1,027,463	1,282,973	3,066,126
TIF	7,450,217	7,310,400	6,004,960	8,755,657	7,194,530	5,705,002	10,245,185
POLICE PENSION	95,343	445,192	454,754	85,781	434,675	448,523	71,933
FIRE PENSION	115,965	671,151	625,561	161,555	701,504	629,679	233,380
LOIT - PUBL SAFETY	1,929,492	1,040,009	911,147	2,058,354	1,066,675	1,151,879	1,973,150
TOWN PETTY CASH	875	-	-	875	-	-	875
PARKS PETTY CASH	2,200	-	-	2,200	-	-	2,200
PROBATION USER FEE	56,819	148,520	88,521	116,818	140,850	90,432	167,236
PARKS & REC DONATION	42,087	8,583	-	50,670	20,474	3,508	67,636
DONATION	95,438	15,023	31,637	78,824	11,868	33,127	57,565
COURT RECORD PERPETUATION	9,289	2,338	-	11,627	3,501	-	15,128
NR TOWED VEHICLE NONREVER	12,371	50,310	23,506	39,175	33,615	57,474	15,316
CONTROLLED SUBSTANCE TAX	2,545	-	-	2,545	-	-	2,545
BOND PROCEEDS 2011 BANS	1,155,679	-	40,000	1,115,679	-	68,342	1,047,337
TOURISM BUREAU REV BOND	52,558	-	52,558	-	-	-	-
2007 DEBT SERVICE RESERVE	452,000	-	-	452,000	-	-	452,000
2008 DEBT SERVICE RESERVE	300,000	-	-	300,000	-	-	300,000
2015 DEBT SERVICE RESERVE	-	-	-	-	743,430	-	743,430
GR FED NPS RIVERFRONT PK	-	7,326	1,432	5,894	-	-	5,894
FEDERAL GRANT	-	160,274	160,274	-	147,439	230,257	(82,818)
HOMETOWN FORESTRY	1,146	-	-	1,146	-	-	1,146
GR LITTLE LEAGUE EQUIP - YMCA	-	5,000	5,000	-	-	-	-
FEMA RELIEF '11 WINDSTORM	73,783	-	-	73,783	-	-	73,783
FED STIM JAG GR 1 POL SFT	228	-	-	228	-	-	228
FED JAG GR #7 POL EQ	-	47,246	47,246	-	-	-	-

TOWN OF CLARKSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
FED JAG GR #4 POL EQUIP	-	4,177	4,177	-	-	-	-
FED GR CMAQ POTTERS/BMR S	-	44,742	44,742	-	-	-	-
FED GR /HSIP-HIGHWAY SAFE	-	129,447	129,447	-	-	18,158	(18,158)
FED GR PGSP/09-POL RADIOS	9,767	-	-	9,767	-	-	9,767
FED GR PGSP/11-FIRE DIVE	1,413	82,705	82,705	1,413	-	-	1,413
FED GR HOMELAND SEC/FEMA SURVEILLANCE EQUIP	-	-	-	-	-	99,975	(99,975)
COURT COST DUE COUNTY	-	23,326	21,506	1,820	23,126	24,946	-
NR POL FORFEITED/SEIZED	30,585	7,837	4,903	33,519	7,679	4,000	37,198
NR CLEAN UP FEE-FIRE	12,148	2,300	4,103	10,345	3,734	1,803	12,276
MC REFUELING STATION	37,432	238,092	248,272	27,252	196,899	169,825	54,326
VEHICLE MAINT REPAIR -VMR	47,808	23,728	71,536	-	9,457	9,966	(509)
TOWN COURT OPERATING	114,341	460,921	377,976	197,286	405,618	363,470	239,434
TIF CAPITAL FUND - 2015 BOND	-	-	-	-	10,711,525	2,112,109	8,599,416
2007 PARKS REV BOND	462,790	-	-	462,790	-	-	462,790
3RD PARTY INSURANCE	44,575	2,685,222	2,659,146	70,651	3,679,485	3,679,485	70,651
NR INSURANCE	6,297,146	3,140,450	3,394,912	6,042,684	3,078,242	4,524,289	4,596,637
URM/DDC DISB CONTROL	5,713	3,767	3,918	5,562	5,647	4,709	6,500
NR SENIOR TRIP	46,205	38,218	33,953	50,470	93,003	93,898	49,575
NR PARK REFUNDS	6,802	15,200	9,175	12,827	15,150	13,770	14,207
NR ACCUM LEAVE TIME	39,158	-	20,023	19,135	-	-	19,135
PAYROLL NET WAGES	-	1,095,761	1,095,761	-	1,016,201	1,016,201	-
FEDERAL TAXES	-	1,259,281	1,259,281	-	1,316,872	1,316,872	-
FICA/MED	-	1,095,011	1,095,011	-	1,119,450	1,119,450	-
STATE	-	350,225	350,225	-	352,065	352,065	-
COUNTY	-	184,114	184,114	-	191,737	191,737	-
PERF W/H	-	3,225	3,225	-	3,225	3,225	-
VOLUNTARY PERF	-	73,312	73,312	-	76,298	76,298	-
EE HEALTH INS	-	13,346	13,346	-	11,830	11,830	-
EQUITABLE INSURANCE	-	551	551	-	551	551	-
LOCAL 2594	-	10,913	10,913	-	10,475	10,475	-
POLICE FOP DUES	-	14,213	14,213	-	14,850	14,850	-
CREDIT UNION	-	115,164	115,164	-	84,490	84,490	-
UNITED FUND	-	935	935	-	1,178	1,178	-
COLONIAL LIFE INS	-	1,768	1,768	-	7,692	7,692	-
GARNISHMENTS-EFT	-	50,968	50,968	-	48,412	48,412	-
AFLAC 125	-	28,587	28,587	-	28,064	28,064	-
AFLAC TAXABLE	-	19,112	19,112	-	19,101	19,101	-
DENTAL	-	2,781	2,781	-	2,645	2,645	-
VISION	-	807	807	-	790	790	-
IRA TAXABLE	-	138	138	-	-	-	-
AFLAC URM-CHILD	-	4,147	4,147	-	5,258	5,258	-
SECTION 457	-	41,845	41,845	-	41,579	41,579	-
EE ANNUAL HEALTH	-	188	188	-	198	198	-
DIRECT DEPOSIT	-	6,287,369	6,287,369	-	6,616,227	6,616,227	-
MASS MUTUAL INSURANCE	-	1,303	1,303	-	1,303	1,303	-
CHILD SUPPORT #1	-	9,427	9,427	-	7,607	7,607	-
PR BANK ACCT SERVICE CHGS	100	-	-	100	-	-	100

TOWN OF CLARKSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
COMPANION LIFE INS	-	5,183	5,183	-	5,883	5,883	-
PRE-PAID LEGAL SERVICES	-	3,730	3,730	-	4,231	4,231	-
ATHLETIC CLUB MEMBERSHIP	-	7,735	7,735	-	5,545	5,545	-
GARNISHMENT #1	-	4,200	4,200	-	3,877	3,877	-
AFLAC-CRITICAL ILL(TAXABL	-	8,635	8,635	-	6,722	6,722	-
AFLAC-ACCIDENT(SEC 125)	-	8,936	8,936	-	8,371	8,371	-
ONE AMERICA	-	39,576	39,576	-	42,911	42,911	-
GARNISHMENT #2	-	19,920	19,920	-	19,920	19,920	-
ONE AM LOAN PMT	-	2,756	2,756	-	3,106	3,106	-
GARN- #3	-	1,530	1,530	-	1,807	1,807	-
GARNS -PENSION REPAYMENTS	-	-	-	-	4,957	4,957	-
GARNISHMENT #4	-	-	-	-	1,473	1,473	-
GARNISHMENT #5	-	-	-	-	8,287	8,287	-
GARNISHMENT #6	-	-	-	-	2,068	2,068	-
CHILD SUPPORT #2	-	-	-	-	1,037	1,037	-
RETAINAGE	14,129	-	4,582	9,547	-	-	9,547
SW DEBT RESERVE	-	584,582	-	584,582	1,756	-	586,338
SW BOND	-	10,137,692	1,246,137	8,891,555	45,982	4,513,302	4,424,235
STORMWATER OPERATING	1,784,732	1,923,590	2,020,179	1,688,143	1,326,054	1,562,713	1,451,484
WW/SW DEBT RESERVE	136,042	613,797	21	749,818	555,067	-	1,304,885
WW/SW CONST BOND	22,339,887	130,384	9,180,769	13,289,502	75,355	10,945,572	2,419,285
WW PETTY CASH	1,400	-	-	1,400	-	-	1,400
WASTEWATER OPERATING	2,199,378	6,836,311	5,645,271	3,390,418	6,036,612	6,136,093	3,290,937
WW BOND & INT REDEMPTION	975,731	2,707,617	1,889,625	1,793,723	3,332,191	3,087,689	2,038,225
SEWAGE WORKS (BANS)	805,147	-	800,186	4,961	-	8	4,953
Totals	$ 63,478,998	$ 70,251,944	$ 67,438,647	$ 66,292,295	$ 69,464,836	$ 76,059,233	$ 59,697,898

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

TOWN OF CLARKSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
GENERAL	$ 3,007,632	$ 10,002,573	$ 11,226,883	$ 1,783,322
MOTOR VEHICLE HIGHWAY	733,314	724,920	763,041	695,193
LOCAL ROAD & STREET	553,095	196,134	394,719	354,510
NR HISTORIC PRESERVATION COMMISSION	29,229	29,662	4,128	54,763
ECONOMIC DEVELOPMENT	2,427	-	-	2,427
UNSAFE BUILDING	131,301	3,682	18,027	116,956
2015 BUREAU OF JUSTICE-BOJ- JAG GRANT	8,206	-	5,049	3,157
LAW ENFORCEMENT CONT ED	33,810	24,767	7,196	51,381
NR ELECTRONIC MAPING FEES	145	34	-	179
PARKS & REC OPERATING	130,768	2,028,968	2,121,570	38,166
USER FEE	14,552	28,535	26,771	16,316
RAINY DAY	4,266,128	-	247,613	4,018,515
LOIT SPECIAL DISTRIBUTION	-	2,085,622	100,000	1,985,622
NR POL FED/SEIZED	72,526	31,911	39,164	65,273
LEVY EXCESS FUND	3,137	-	-	3,137
FIREFIGHTING	32,580	3,288,000	3,320,179	401
CUM CAPITAL IMPROVEMENT	1,398,935	33,220	312,975	1,119,180
CUM CAPITAL DEVELOPMENT	917,974	240,756	255,619	903,111
GR - JAG GRANT #6 POLICE EQUIP MISC	13	-	-	13
CUM FIRE BLDG & EQUIPMENT	228,075	103,769	97,519	234,325
CUMULATIVE PARK FUND	78,978	77,834	57,933	98,879
CEDIT	3,066,126	1,053,909	1,657,522	2,462,513
TIF	10,245,185	7,980,087	6,377,586	11,847,686
POLICE PENSION	71,933	516,655	454,444	134,144
FIRE PENSION	233,380	807,293	623,777	416,896
LOIT - PUBL SAFETY	1,973,150	1,132,336	1,025,934	2,079,552
TOWN PETTY CASH	875	-	-	875
PARKS PETTY CASH	2,200	-	-	2,200
NR PARKS GIFT CARDS	-	3,659	83	3,576
GARNISHMENT #5	-	592	592	-
CHILD SUPP-SB	-	2,879	2,879	-
AUL VOLUNTARY LIFE	-	7,953	7,953	-
2016 JAG GRANT	-	13,830	13,830	-
PROBATION USER FEE	167,236	105,080	144,581	127,735
PARKS & REC DONATION	67,636	36,339	6,722	97,253
DONATION	57,565	5,060	14,312	48,313
COURT RECORD PERPETUATION	15,128	3,891	-	19,019
NR TOWED VEHICLE NONREVER	15,316	31,346	24,219	22,443
CONTROLLED SUBSTANCE TAX	2,545	-	-	2,545
BOND PROCEEDS 2011 BANS	1,047,337	-	400,000	647,337
2007 DEBT SERVICE RESERVE	452,000	-	-	452,000
2008 DEBT SERVICE RESERVE	300,000	-	-	300,000
2015 DEBT SERVICE RESERVE	743,430	-	-	743,430
GR FED NPS RIVERFRONT PK	5,894	-	-	5,894
FEDERAL GRANT	(82,818)	197,012	14,866	99,328
HOMETOWN FORESTRY	1,146	-	-	1,146
FEMA RELIEF '11 WINDSTORM	73,783	7,675	-	81,458
FED STIM JAG GR 1 POL SFT	228	-	-	228
FED GR /HSIP-HIGHWAY SAFE	(18,158)	57,679	1,736	37,785
FED GR PGSP/09-POL RADIOS	9,767	-	-	9,767

TOWN OF CLARKSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
FED GR PGSP/11-FIRE DIVE	1,413	-	-	1,413
FED GR HOMELAND SEC/FEMA SURVEILLANCE EQUIP	(99,975)	99,975	-	-
COURT COST DUE COUNTY	-	17,080	-	17,080
NR POL REIMB OF GRANT FUNDS	9,726	8,453	13,973	4,206
NR POL FORFEITED/SEIZED	37,198	15,710	4,825	48,083
NR CLEAN UP FEE-FIRE	12,276	7,902	7,803	12,375
MC REFUELING STATION	54,326	140,843	144,928	50,241
VEHICLE MAINT REPAIR -VMR	(509)	32,089	25,792	5,788
TOWN COURT OPERATING	239,434	390,631	405,334	224,731
TIF CAPITAL FUND - 2015 BOND	8,599,416	727	4,004,099	4,596,044
2007 PARKS REV BOND	462,790	27	462,817	-
2016 PARKS REVENUE BOND - RESERVE	-	397,224	-	397,224
2016 PARKS REVENUE BOND - B & I	-	27,249	-	27,249
3RD PARTY INSURANCE	70,651	3,495,941	3,495,941	70,651
NR INSURANCE	4,596,637	3,421,690	4,068,749	3,949,578
URM/DDC DISB CONTROL	6,500	4,400	3,659	7,241
NR SENIOR TRIP	49,575	68,945	60,541	57,979
NR PARK REFUNDS	14,207	21,650	16,370	19,487
NR ACCUM LEAVE TIME	19,135	-	-	19,135
PAYROLL NET WAGES	-	867,858	867,858	-
FEDERAL TAXES	-	1,337,938	1,337,938	-
FICA/MED	-	1,157,809	1,157,809	-
STATE	-	359,104	359,104	-
COUNTY	-	196,088	196,088	-
PERF W/H	-	4,117	4,117	-
VOLUNTARY PERF	-	80,538	80,538	-
EE HEALTH INS	-	13,246	13,246	-
EQUITABLE INSURANCE	-	539	539	-
LOCAL 2594	-	11,000	11,000	-
POLICE FOP DUES	-	15,575	15,575	-
CREDIT UNION	-	73,448	73,448	-
UNITED FUND	-	1,104	1,104	-
COLONIAL LIFE INS	-	7,448	7,448	-
GARNISHMENTS-EFT	-	35,054	35,054	-
AFLAC 125	-	31,847	31,847	-
AFLAC TAXABLE	-	18,822	18,822	-
DENTAL	-	2,298	2,298	-
VISION	-	808	808	-
AFLAC URM-CHILD	-	4,400	4,400	-
SECTION 457	-	34,070	34,070	-
EE ANNUAL HEALTH	-	197	197	-
DIRECT DEPOSIT	-	7,066,309	7,066,309	-
MASS MUTUAL INSURANCE	-	1,303	1,303	-
CHILD SUPPORT #1	-	6,047	6,047	-
PR BANK ACCT SERVICE CHGS	100	-	-	100
COMPANION LIFE INS	-	2,347	2,347	-
PRE-PAID LEGAL SERVICES	-	4,464	4,464	-
ATHLETIC CLUB MEMBERSHIP	-	5,550	5,550	-
AFLAC-CRITICAL ILL(TAXABL	-	5,678	5,678	-
AFLAC-ACCIDENT(SEC 125)	-	7,378	7,378	-

TOWN OF CLARKSVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
ONE AMERICA	-	56,061	56,061	-
GARNISHMENT #2	-	19,920	19,920	-
ONE AM LOAN PMT	-	7,898	7,898	-
GARNS -PENSION REPAYMENTS	-	720	720	-
CHILD SUPPORT #2	-	6,740	6,740	-
RETAINAGE	9,547	-	-	9,547
SW DEBT RESERVE	586,338	1,616	-	587,954
SW CAPITAL	-	1,074,678	34,710	1,039,968
SW BOND	4,424,235	21,953	1,893,421	2,552,767
STORMWATER OPERATING	1,451,484	1,367,906	2,274,124	545,266
WW/SW DEBT RESERVE	1,304,885	189,535	-	1,494,420
WW CONST BOND	2,419,285	17,868	829,506	1,607,647
WW PETTY CASH	1,400	-	-	1,400
WW CAPITAL	-	2,117,500	90,419	2,027,081
WASTEWATER OPERATING	3,290,937	6,506,824	7,519,035	2,278,726
WW BOND & INT REDEMPTION	2,038,225	3,331,892	3,366,823	2,003,294
SEWAGE WORKS (BANS)	4,953	-	-	4,953
Totals	$ 59,697,898	$ 65,087,693	$ 69,936,014	$ 54,849,577

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

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, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon

the preceding year's 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.

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

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

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

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. In other instances, this is a result of disbursements exceeding the amount of receipts received.

Note 8. Other Postemployment Benefits

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

Note 9. Subsequent Event

On October 26, 2016, the Clarksville Redevelopment Commission entered into a Real Property Purchase Agreement to sell approximately 5.025 acres located at the northeast corner of Veterans Parkway and Broadway and the northwest corner of Veterans Parkway and Sam Gwin Drive for $4,900,000. The proceeds of the sale of property were received on August 4, 2017, and receipted to TIF fund.

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

	FED JAG GR #5 POL RADAR GUNS	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	NR HISTORIC PRESERVATION COMMISSION	ECONOMIC DEVELOPMENT	UNSAFE BUILDING	2015 BUREAU OF JUSTICE-BOJ-JAG GRANT	NR POL REIMB OF GRANT FUNDS
Cash and investments - beginning	$ -	$ 3,898,572	$ 836,664	$ 411,531	$ 6,085	$ 2,427	$ 150,887	$ -	$ 6,759
Receipts:									
Taxes	-	4,719,075	-	-	-	-	-	-	-
Licenses and permits	-	287,279	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,051,852	789,086	208,630	-	-	-	-	-
Charges for services	-	62,479	-	-	-	-	-	-	11,533
Fines and forfeits	-	42,265	-	-	-	-	-	-	-
Other receipts	26,867	211,009	8,438	21,222	25,990	-	15,757	-	-
Total receipts	26,867	9,373,959	797,524	229,852	25,990	-	15,757	-	11,533
Disbursements:									
Personal services	-	7,503,736	450,957	-	-	-	1,311	-	8,781
Supplies	-	580,137	217,419	-	-	-	42	-	-
Other services and charges	-	1,685,267	133,450	287,272	22,152	-	28,413	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	14,522	43,171	53,210	-	-	-	-	-	-
Other disbursements	12,345	-	-	-	-	-	-	-	-
Total disbursements	26,867	9,812,311	855,036	287,272	22,152	-	29,766	-	8,781
Excess (deficiency) of receipts over disbursements	-	(438,352)	(57,512)	(57,420)	3,838	-	(14,009)	-	2,752
Cash and investments - ending	$ -	$ 3,460,220	$ 779,152	$ 354,111	$ 9,923	$ 2,427	$ 136,878	$ -	$ 9,511

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

	LAW ENFORCEMENT CONT ED	NR ELECTRONIC MAPING FEES	PARKS & REC OPERATING	USER FEE	RAINY DAY	NR POL FED/SEIZED	LEVY EXCESS FUND	FIREFIGHTING	CUM CAPITAL IMPROVEMENT
Cash and investments - beginning	$ 10,636	$ 54	$ 270,629	$ 34,414	$ 4,136,345	$ 4,354	$ -	$ 17,547	$ 1,600,437
Receipts:									
Taxes	-	-	-	-	-	-	-	3,152,534	-
Licenses and permits	6,835	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	88,988	-	-	-	-	239,147	57,463
Charges for services	5,131	16	2,098,872	3,948	-	-	-	-	-
Fines and forfeits	-	-	-	26,126	-	2,959	-	-	-
Other receipts	-	-	562,933	-	1,182,046	-	-	305,737	10,000
Total receipts	11,966	16	2,750,793	30,074	1,182,046	2,959	-	3,697,418	67,463
Disbursements:									
Personal services	-	-	1,362,394	-	-	-	-	3,203,166	-
Supplies	1,804	-	281,067	618	-	-	-	78,257	-
Other services and charges	5,796	-	1,073,123	30,902	550,000	-	-	433,542	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	67,330	-	-	-	-	-	8,617
Other disbursements	-	-	-	-	502,263	-	-	-	-
Total disbursements	7,600	-	2,783,914	31,520	1,052,263	-	-	3,714,965	8,617
Excess (deficiency) of receipts over disbursements	4,366	16	(33,121)	(1,446)	129,783	2,959	-	(17,547)	58,846
Cash and investments - ending	$ 15,002	$ 70	$ 237,508	$ 32,968	$ 4,266,128	$ 7,313	$ -	$ -	$ 1,659,283

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

	CUM CAPITAL DEVELOPMENT	GR-JAG GRANT #6 POLICE EQUIP MISC	CUM FIRE BLDG & EQUIPMENT	CUMULATIVE PARK FUND	CEDIT	TIF	POLICE PENSION	FIRE PENSION	LOIT - PUBL SAFETY
Cash and investments - beginning	$ 1,004,716	$ -	$ 268,512	$ 22,311	$ 3,535,654	$ 7,450,217	$ 95,343	$ 115,965	$ 1,929,492
Receipts:									
Taxes	224,446	-	96,719	75,205	-	7,289,250	89,398	135,407	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,259	-	7,337	5,722	1,040,949	-	6,874	10,272	1,040,009
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	14,671	-	-	33,250	21,150	348,920	525,472	-
Total receipts	241,705	14,671	104,056	80,927	1,074,199	7,310,400	445,192	671,151	1,040,009
Disbursements:									
Personal services	-	-	-	-	177,070	-	194,826	625,561	-
Supplies	-	-	-	-	-	-	-	-	140,469
Other services and charges	25,490	14,658	-	-	966,846	2,593,591	259,928	-	729,950
Debt service - principal and interest	-	-	-	-	-	1,978,647	-	-	-
Capital outlay	309,957	-	-	48,709	144,301	1,432,722	-	-	40,728
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	335,447	14,658	-	48,709	1,288,217	6,004,960	454,754	625,561	911,147
Excess (deficiency) of receipts over disbursements	(93,742)	13	104,056	32,218	(214,018)	1,305,440	(9,562)	45,590	128,862
Cash and investments - ending	$ 910,974	$ 13	$ 372,568	$ 54,529	$ 3,321,636	$ 8,755,657	$ 85,781	$ 161,555	$ 2,058,354

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

	TOWN PETTY CASH	PARKS PETTY CASH	PROBATION USER FEE	PARKS & REC DONATION	DONATION	COURT RECORD PERPETUATION	NR TOWED VEHICLE NONREVER	CONTROLLED SUBSTANCE TAX	BOND PROCEEDS 2011 BANS
Cash and investments - beginning	$ 875	$ 2,200	$ 56,819	$ 42,087	$ 95,438	$ 9,289	$ 12,371	$ 2,545	$ 1,155,679
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	148,520	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	50,310	-	-
Other receipts	-	-	-	8,583	15,023	2,338	-	-	-
Total receipts	-	-	148,520	8,583	15,023	2,338	50,310	-	-
Disbursements:									
Personal services	-	-	88,521	-	-	-	-	-	-
Supplies	-	-	-	-	3,871	-	23,506	-	-
Other services and charges	-	-	-	-	27,766	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	40,000
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	88,521	-	31,637	-	23,506	-	40,000
Excess (deficiency) of receipts over disbursements	-	-	59,999	8,583	(16,614)	2,338	26,804	-	(40,000)
Cash and investments - ending	$ 875	$ 2,200	$ 116,818	$ 50,670	$ 78,824	$ 11,627	$ 39,175	$ 2,545	$ 1,115,679

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

	TOURISM BUREAU REV BOND	2007 DEBT SERVICE RESERVE	2008 DEBT SERVICE RESERVE	2015 DEBT SERVICE RESERVE	GR FED NPS RIVERFRONT PK	FEDERAL GRANT	HOMETOWN FORESTRY	GR LITTLE LEAGUE EQUIP - YMCA	FEMA RELIEF '11 WINDSTORM
Cash and investments - beginning	$ 52,558	$ 452,000	$ 300,000	$ -	$ -	$ -	$ 1,146	$ -	$ 73,783
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,326	120,512	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	39,762	-	5,000	-
Total receipts	-	-	-	-	7,326	160,274	-	5,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	1,432	-	-	-	-
Other services and charges	52,558	-	-	-	-	39,762	-	5,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	120,512	-	-	-
Total disbursements	52,558	-	-	-	1,432	160,274	-	5,000	-
Excess (deficiency) of receipts over disbursements	(52,558)	-	-	-	5,894	-	-	-	-
Cash and investments - ending	$ -	$ 452,000	$ 300,000	$ -	$ 5,894	$ -	$ 1,146	$ -	$ 73,783

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

	FED STIM JAG GR 1 POL SFT	FED JAG GR #7 POL EQ	FED JAG GR #4 POL EQUIP	FED GR CMAQ POTTERS/ BMR S	FED GR/ HSIP-HIGHWAY SAFE	FED GR PGSP/09-POL RADIOS	FED GR PGSP/11-FIRE DIVE	FED GR HOMELAND SEC/FEMA SURVEILLANCE EQUIP	COURT COST DUE COUNTY
Cash and investments - beginning	$ 228	$ -	$ -	$ -	$ -	$ 9,767	$ 1,413	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,177	-	91,880	-	82,705	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	47,246	-	44,742	37,567	-	-	-	23,326
Total receipts	-	47,246	4,177	44,742	129,447	-	82,705	-	23,326
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	44,742	-	-	82,705	-	21,506
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	47,246	4,177	-	-	-	-	-	-
Other disbursements	-	-	-	-	129,447	-	-	-	-
Total disbursements	-	47,246	4,177	44,742	129,447	-	82,705	-	21,506
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	1,820
Cash and investments - ending	$ 228	$ -	$ -	$ -	$ -	$ 9,767	$ 1,413	$ -	$ 1,820

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

	NR POL FORFEITED/ SEIZED	NR CLEAN UP FEE-FIRE	MC REFUELING STATION	VEHICLE MAINT REPAIR -VMR	TOWN COURT OPERATING	TIF CAPITAL FUND - 2015 BOND	2007 PARKS REV BOND	3RD PARTY INSURANCE	NR INSURANCE
Cash and investments - beginning	$ 30,585	$ 12,148	$ 37,432	$ 47,808	$ 114,341	$ -	$ 462,790	$ 44,575	$ 6,297,146
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	7,837	2,300	-	-	-	-	-	-	-
Other receipts	-	-	238,092	23,728	460,921	-	-	2,685,222	3,140,450
Total receipts	7,837	2,300	238,092	23,728	460,921	-	-	2,685,222	3,140,450
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	4,103	248,272	21,536	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	2,659,146	3,394,912
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	4,903	-	-	50,000	377,976	-	-	-	-
Total disbursements	4,903	4,103	248,272	71,536	377,976	-	-	2,659,146	3,394,912
Excess (deficiency) of receipts over disbursements	2,934	(1,803)	(10,180)	(47,808)	82,945	-	-	26,076	(254,462)
Cash and investments - ending	$ 33,519	$ 10,345	$ 27,252	$ -	$ 197,286	$ -	$ 462,790	$ 70,651	$ 6,042,684

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

	URM/DDC DISB CONTROL	NR SENIOR TRIP	NR PARK REFUNDS	NR ACCUM LEAVE TIME	PAYROLL NET WAGES	FEDERAL TAXES	FICA/MED	STATE	COUNTY
Cash and investments - beginning	$ 5,713	$ 46,205	$ 6,802	$ 39,158	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	8	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,759	38,218	15,200	-	1,095,761	1,259,281	1,095,011	350,225	184,114
Total receipts	3,767	38,218	15,200	-	1,095,761	1,259,281	1,095,011	350,225	184,114
Disbursements:									
Personal services	-	-	-	20,023	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	3,918	33,953	9,175	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,095,761	1,259,281	1,095,011	350,225	184,114
Total disbursements	3,918	33,953	9,175	20,023	1,095,761	1,259,281	1,095,011	350,225	184,114
Excess (deficiency) of receipts over disbursements	(151)	4,265	6,025	(20,023)	-	-	-	-	-
Cash and investments - ending	$ 5,562	$ 50,470	$ 12,827	$ 19,135	$ -	$ -	$ -	$ -	$ -

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

	PERF W/H	VOLUNTARY PERF	EE HEALTH INS	EQUITABLE INSURANCE	LOCAL 2594	POLICE FOP DUES	CREDIT UNION	UNITED FUND	COLONIAL LIFE INS
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,225	73,312	13,346	551	10,913	14,213	115,164	935	1,768
Total receipts	3,225	73,312	13,346	551	10,913	14,213	115,164	935	1,768
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,225	73,312	13,346	551	10,913	14,213	115,164	935	1,768
Total disbursements	3,225	73,312	13,346	551	10,913	14,213	115,164	935	1,768
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

	GARNISHMENTS-EFT	AFLAC 125	AFLAC TAXABLE	DENTAL	VISION	IRA TAXABLE	AFLAC URM-CHILD	SECTION 457	EE ANNUAL HEALTH
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	50,968	28,587	19,112	2,781	807	138	4,147	41,845	188
Total receipts	50,968	28,587	19,112	2,781	807	138	4,147	41,845	188
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	50,968	28,587	19,112	2,781	807	138	4,147	41,845	188
Total disbursements	50,968	28,587	19,112	2,781	807	138	4,147	41,845	188
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

	DIRECT DEPOSIT	MASS MUTUAL INSURANCE	CHILD SUPPORT #1	PR BANK ACCT SERVICE CHGS	COMPANION LIFE INS	PRE-PAID LEGAL SERVICES	ATHLETIC CLUB MEMBERSHIP	GARNISHMENT #1	AFLAC-CRITICAL ILL(TAXABL
Cash and investments - beginning	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	6,287,369	1,303	9,427	-	5,183	3,730	7,735	4,200	8,635
Total receipts	6,287,369	1,303	9,427	-	5,183	3,730	7,735	4,200	8,635
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,303	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	6,287,369	-	9,427	-	5,183	3,730	7,735	4,200	8,635
Total disbursements	6,287,369	1,303	9,427	-	5,183	3,730	7,735	4,200	8,635
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -

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

	AFLAC-ACCIDENT (SEC 125)	ONE AMERICA	GARNISHMENT #2	ONE AM LOAN PMT	GARN-#3	GARNS -PENSION REPAYMENTS	GARNISHMENT #4	GARNISHMENT #5	GARNISHMENT #6
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	8,936	39,576	19,920	2,756	1,530	-	-	-	-
Total receipts	8,936	39,576	19,920	2,756	1,530	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	8,936	39,576	19,920	2,756	1,530	-	-	-	-
Total disbursements	8,936	39,576	19,920	2,756	1,530	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

	CHILD SUPPORT #2	RETAINAGE	SW DEBT RESERVE	SW BOND	STORMWATER OPERATING	WW/SW DEBT RESERVE
Cash and investments - beginning	$ -	$ 14,129	$ -	$ -	$ 1,784,732	$ 136,042
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	584,582	10,137,692	1,923,590	613,797
Total receipts	-	-	584,582	10,137,692	1,923,590	613,797
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,582	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,246,137	-	-
Other disbursements	-	-	-	-	2,020,179	21
Total disbursements	-	4,582	-	1,246,137	2,020,179	21
Excess (deficiency) of receipts over disbursements	-	(4,582)	584,582	8,891,555	(96,589)	613,776
Cash and investments - ending	$ -	$ 9,547	$ 584,582	$ 8,891,555	$ 1,688,143	$ 749,818

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

	WW/SW CONST BOND	WW PETTY CASH	WASTEWATER OPERATING	WW BOND & INT REDEMPTION	SEWAGE WORKS (BANS)	Totals
Cash and investments - beginning	$ 22,339,887	$ 1,400	$ 2,199,378	$ 975,731	$ 805,147	$ 63,478,998
Receipts:						
Taxes	-	-	-	-	-	15,782,034
Licenses and permits	-	-	-	-	-	294,114
Intergovernmental receipts	-	-	-	-	-	7,870,196
Charges for services	-	-	-	-	-	2,330,499
Fines and forfeits	-	-	-	-	-	131,797
Other receipts	130,384	-	6,836,311	2,707,617	-	43,843,304
Total receipts	130,384	-	6,836,311	2,707,617	-	70,251,944
Disbursements:						
Personal services	-	-	-	-	-	13,636,346
Supplies	-	-	-	-	-	1,602,533
Other services and charges	-	-	-	-	-	15,221,408
Debt service - principal and interest	-	-	-	-	-	1,978,647
Capital outlay	9,180,769	-	-	-	-	12,681,596
Other disbursements	-	-	5,645,271	1,889,625	800,186	22,318,117
Total disbursements	9,180,769	-	5,645,271	1,889,625	800,186	67,438,647
Excess (deficiency) of receipts over disbursements	(9,050,385)	-	1,191,040	817,992	(800,186)	2,813,297
Cash and investments - ending	$ 13,289,502	$ 1,400	$ 3,390,418	$ 1,793,723	$ 4,961	$ 66,292,295

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

	FED JAG GR #5 POL RADAR GUNS	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	NR HISTORIC PRESERVATION COMMISSION	ECONOMIC DEVELOPMENT	UNSAFE BUILDING	2015 BUREAU OF JUSTICE-BOJ-JAG GRANT	NR POL REIMB OF GRANT FUNDS
Cash and investments - beginning	$ -	$ 3,460,220	$ 779,152	$ 354,111	$ 9,923	$ 2,427	$ 136,878	$ -	$ 9,511
Receipts:									
Taxes	-	5,058,578	-	-	-	-	8,267	-	-
Licenses and permits	-	365,441	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,181,331	695,040	307,100	-	-	-	-	10,652
Charges for services	-	50,573	-	-	-	-	-	-	-
Fines and forfeits	-	42,758	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	243,398	7,774	-	24,700	-	4,147	23,093	-
Total receipts	-	9,942,079	702,814	307,100	24,700	-	12,414	23,093	10,652
Disbursements:									
Personal services	-	7,729,007	439,953	-	-	-	646	-	-
Supplies	-	526,624	174,579	-	-	-	-	-	-
Other services and charges	-	2,099,513	74,509	108,116	5,394	-	17,345	-	10,437
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	39,523	59,611	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	14,887	-
Total disbursements	-	10,394,667	748,652	108,116	5,394	-	17,991	14,887	10,437
Excess (deficiency) of receipts over disbursements	-	(452,588)	(45,838)	198,984	19,306	-	(5,577)	8,206	215
Cash and investments - ending	$ -	$ 3,007,632	$ 733,314	$ 553,095	$ 29,229	$ 2,427	$ 131,301	$ 8,206	$ 9,726

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	LAW ENFORCEMENT CONT ED	NR ELECTRONIC MAPING FEES	PARKS & REC OPERATING	USER FEE	RAINY DAY	NR POL FED/SEIZED	LEVY EXCESS FUND	FIREFIGHTING	CUM CAPITAL IMPROVEMENT
Cash and investments - beginning	$ 15,002	$ 70	$ 237,508	$ 32,968	$ 4,266,128	$ 7,313	$ -	$ -	$ 1,659,283
Receipts:									
Taxes	-	-	-	-	-	-	-	3,035,164	-
Licenses and permits	9,000	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	88,429	-	-	-	-	228,462	54,565
Charges for services	4,285	75	2,073,711	3,784	-	-	-	-	-
Fines and forfeits	18,856	-	-	27,418	-	65,213	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	1,640	-	2,735	-	-	-	3,137	170,109	-
Total receipts	33,781	75	2,164,875	31,202	-	65,213	3,137	3,433,735	54,565
Disbursements:									
Personal services	-	-	1,392,437	-	-	-	-	3,107,362	-
Supplies	2,232	-	289,280	-	-	-	-	58,774	-
Other services and charges	12,741	-	550,681	49,618	-	-	-	235,019	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	38,679	-	-	-	-	-	314,913
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	538	-	-	-	-	-	-
Total disbursements	14,973	-	2,271,615	49,618	-	-	-	3,401,155	314,913
Excess (deficiency) of receipts over disbursements	18,808	75	(106,740)	(18,416)	-	65,213	3,137	32,580	(260,348)
Cash and investments - ending	$ 33,810	$ 145	$ 130,768	$ 14,552	$ 4,266,128	$ 72,526	$ 3,137	$ 32,580	$ 1,398,935

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	CUM CAPITAL DEVELOPMENT	GR- JAG GRANT #6 POLICE EQUIP MISC	CUM FIRE BLDG & EQUIPMENT	CUMULATIVE PARK FUND	CEDIT	TIF	POLICE PENSION	FIRE PENSION	LOIT - PUBL SAFETY	TOWN PETTY CASH
Cash and investments - beginning	$ 910,974	$ 13	$ 372,568	$ 54,529	$ 3,321,636	$ 8,755,657	$ 85,781	$ 161,555	$ 2,058,354	$ 875
Receipts:										
Taxes	225,165	-	96,935	76,216	-	7,166,390	76,556	149,904	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,119	-	7,296	5,771	1,027,463	-	5,821	11,283	1,066,675	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	28,140	352,298	540,317	-	-
Total receipts	242,284	-	104,231	81,987	1,027,463	7,194,530	434,675	701,504	1,066,675	-
Disbursements:										
Personal services	-	-	-	-	160,423	-	197,221	629,679	380,660	-
Supplies	-	-	-	-	-	-	-	-	76,094	-
Other services and charges	590	-	-	-	1,065,495	1,538,360	251,302	-	695,125	-
Debt service - principal and interest	-	-	-	-	-	1,978,119	-	-	-	-
Capital outlay	234,694	-	248,724	57,538	57,055	2,188,523	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	235,284	-	248,724	57,538	1,282,973	5,705,002	448,523	629,679	1,151,879	-
Excess (deficiency) of receipts over disbursements	7,000	-	(144,493)	24,449	(255,510)	1,489,528	(13,848)	71,825	(85,204)	-
Cash and investments - ending	$ 917,974	$ 13	$ 228,075	$ 78,978	$ 3,066,126	$ 10,245,185	$ 71,933	$ 233,380	$ 1,973,150	$ 875

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	PARKS PETTY CASH	PROBATION USER FEE	PARKS & REC DONATION	DONATION	COURT RECORD PERPETUATION	NR TOWED VEHICLE NONREVER	CONTROLLED SUBSTANCE TAX	BOND PROCEEDS 2011 BANS	TOURISM BUREAU REV BOND	2007 DEBT SERVICE RESERVE
Cash and investments - beginning	$ 2,200	$ 116,818	$ 50,670	$ 78,824	$ 11,627	$ 39,175	$ 2,545	$ 1,115,679	$ -	$ 452,000
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	140,850	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	33,615	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	20,474	11,868	3,501	-	-	-	-	-
Total receipts	-	140,850	20,474	11,868	3,501	33,615	-	-	-	-
Disbursements:										
Personal services	-	90,000	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	57,474	-	-	-	-
Other services and charges	-	432	3,508	33,127	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	68,342	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	90,432	3,508	33,127	-	57,474	-	68,342	-	-
Excess (deficiency) of receipts over disbursements	-	50,418	16,966	(21,259)	3,501	(23,859)	-	(68,342)	-	-
Cash and investments - ending	$ 2,200	$ 167,236	$ 67,636	$ 57,565	$ 15,128	$ 15,316	$ 2,545	$ 1,047,337	$ -	$ 452,000

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	2008 DEBT SERVICE RESERVE	2015 DEBT SERVICE RESERVE	GR FED NPS RIVERFRONT PK	FEDERAL GRANT	HOMETOWN FORESTRY	GR LITTLE LEAGUE EQUIP - YMCA	FEMA RELIEF '11 WINDSTORM	FED STIM JAG GR 1 POL SFT	FED JAG GR #7 POL EQ	FED JAG GR #4 POL EQUIP
Cash and investments - beginning	$ 300,000	$ -	$ 5,894	$ -	$ 1,146	$ -	$ 73,783	$ 228	$ -	$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	147,439	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	743,430	-	-	-	-	-	-	-	-
Total receipts	-	743,430	-	147,439	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	230,257	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	230,257	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	743,430	-	(82,818)	-	-	-	-	-	-
Cash and investments - ending	$ 300,000	$ 743,430	$ 5,894	$ (82,818)	$ 1,146	$ -	$ 73,783	$ 228	$ -	$ -

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	FED GR CMAQ POTTERS/ BMR S	FED GR/ HSIP-HIGHWAY SAFE	FED GR PGSP/09-POL RADIOS	FED GR PGSP/11-FIRE DIVE	FED GR HOMELAND SEC/FEMA SURVEILLANCE EQUIP	COURT COST DUE COUNTY	NR POL FORFEITED/ SEIZED	NR CLEAN UP FEE-FIRE	MC REFUELING STATION
Cash and investments - beginning	$ -	$ -	$ 9,767	$ 1,413	$ -	$ 1,820	$ 33,519	$ 10,345	$ 27,252
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	7,679	3,734	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	23,126	-	-	196,899
Total receipts	-	-	-	-	-	23,126	7,679	3,734	196,899
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,803	169,825
Other services and charges	-	18,158	-	-	-	24,946	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	99,975	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	4,000	-	-
Total disbursements	-	18,158	-	-	99,975	24,946	4,000	1,803	169,825
Excess (deficiency) of receipts over disbursements	-	(18,158)	-	-	(99,975)	(1,820)	3,679	1,931	27,074
Cash and investments - ending	$ -	$ (18,158)	$ 9,767	$ 1,413	$ (99,975)	$ -	$ 37,198	$ 12,276	$ 54,326

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	VEHICLE MAINT REPAIR -VMR	TOWN COURT OPERATING	TIF CAPITAL FUND - 2015 BOND	2007 PARKS REV BOND	3RD PARTY INSURANCE	NR INSURANCE	URM/DDC DISB CONTROL	NR SENIOR TRIP	NR PARK REFUNDS	NR ACCUM LEAVE TIME
Cash and investments - beginning	$ -	$ 197,286	$ -	$ 462,790	$ 70,651	$ 6,042,684	$ 5,562	$ 50,470	$ 12,827	$ 19,135
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	9,457	405,618	10,711,525	-	3,679,485	3,078,242	5,647	93,003	15,150	-
Total receipts	9,457	405,618	10,711,525	-	3,679,485	3,078,242	5,647	93,003	15,150	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	9,966	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,679,485	4,524,289	4,709	93,898	13,770	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	363,470	2,112,109	-	-	-	-	-	-	-
Total disbursements	9,966	363,470	2,112,109	-	3,679,485	4,524,289	4,709	93,898	13,770	-
Excess (deficiency) of receipts over disbursements	(509)	42,148	8,599,416	-	-	(1,446,047)	938	(895)	1,380	-
Cash and investments - ending	$ (509)	$ 239,434	$ 8,599,416	$ 462,790	$ 70,651	$ 4,596,637	$ 6,500	$ 49,575	$ 14,207	$ 19,135

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	PAYROLL NET WAGES	FEDERAL TAXES	FICA/MED	STATE	COUNTY	PERF W/H	VOLUNTARY PERF	EE HEALTH INS	EQUITABLE INSURANCE	LOCAL 2594
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	1,016,201	1,316,872	1,119,450	352,065	191,737	3,225	76,298	11,830	551	10,475
Total receipts	1,016,201	1,316,872	1,119,450	352,065	191,737	3,225	76,298	11,830	551	10,475
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,016,201	1,316,872	1,119,450	352,065	191,737	3,225	76,298	11,830	551	10,475
Total disbursements	1,016,201	1,316,872	1,119,450	352,065	191,737	3,225	76,298	11,830	551	10,475
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	POLICE FOP DUES	CREDIT UNION	UNITED FUND	COLONIAL LIFE INS	GARNISHMENTS-EFT	AFLAC 125	AFLAC TAXABLE	DENTAL	VISION	IRA TAXABLE
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	14,850	84,490	1,178	7,692	48,412	28,064	19,101	2,645	790	-
Total receipts	14,850	84,490	1,178	7,692	48,412	28,064	19,101	2,645	790	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	14,850	84,490	1,178	7,692	48,412	28,064	19,101	2,645	790	-
Total disbursements	14,850	84,490	1,178	7,692	48,412	28,064	19,101	2,645	790	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	AFLAC URM-CHILD	SECTION 457	EE ANNUAL HEALTH	DIRECT DEPOSIT	MASS MUTUAL INSURANCE	CHILD SUPPORT #1	PR BANK ACCT SERVICE CHGS	COMPANION LIFE INS	PRE-PAID LEGAL SERVICES	ATHLETIC CLUB MEMBERSHIP
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	5,258	41,579	198	6,616,227	1,303	7,607	-	5,883	4,231	5,545
Total receipts	5,258	41,579	198	6,616,227	1,303	7,607	-	5,883	4,231	5,545
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,303	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	5,258	41,579	198	6,616,227	-	7,607	-	5,883	4,231	5,545
Total disbursements	5,258	41,579	198	6,616,227	1,303	7,607	-	5,883	4,231	5,545
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	GARNISHMENT #1	AFLAC-CRITICAL ILL(TAXABL	AFLAC-ACCIDENT (SEC 125)	ONE AMERICA	GARNISHMENT #2	ONE AM LOAN PMT	GARN-#3	GARNS -PENSION REPAYMENTS	GARNISHMENT #4
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,877	6,722	8,371	42,911	19,920	3,106	1,807	4,957	1,473
Total receipts	3,877	6,722	8,371	42,911	19,920	3,106	1,807	4,957	1,473
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,877	6,722	8,371	42,911	19,920	3,106	1,807	4,957	1,473
Total disbursements	3,877	6,722	8,371	42,911	19,920	3,106	1,807	4,957	1,473
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	GARNISHMENT #5	GARNISHMENT #6	CHILD SUPPORT #2	RETAINAGE	SW DEBT RESERVE	SW BOND	STORMWATER OPERATING
Cash and investments - beginning	$ -	$ -	$ -	$ 9,547	$ 584,582	$ 8,891,555	$ 1,688,143
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,271,656
Penalties	-	-	-	-	-	-	21,698
Other receipts	8,287	2,068	1,037	-	1,756	45,982	32,700
Total receipts	8,287	2,068	1,037	-	1,756	45,982	1,326,054
Disbursements:							
Personal services	-	-	-	-	-	-	482,284
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	177,222
Debt service - principal and interest	-	-	-	-	-	-	133,998
Capital outlay	-	-	-	-	-	4,513,302	391,385
Utility operating expenses	-	-	-	-	-	-	349,690
Other disbursements	8,287	2,068	1,037	-	-	-	28,134
Total disbursements	8,287	2,068	1,037	-	-	4,513,302	1,562,713
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,756	(4,467,320)	(236,659)
Cash and investments - ending	$ -	$ -	$ -	$ 9,547	$ 586,338	$ 4,424,235	$ 1,451,484

TOWN OF CLARKSVILLE
COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
CASH AND INVESTMENT BALANCES - REGULATORY
For the Year Ended December 31, 2015

	WW/SW DEBT RESERVE	WW/SW CONST BOND	WW PETTY CASH	WASTEWATER OPERATING	WW BOND & INT REDEMPTION	SEWAGE WORKS (BANS)	Totals
Cash and investments - beginning	$ 749,818	$ 13,289,502	$ 1,400	$ 3,390,418	$ 1,793,723	$ 4,961	$ 66,292,295
Receipts:							
Taxes	-	-	-	-	-	-	15,893,175
Licenses and permits	-	-	-	-	-	-	374,441
Intergovernmental receipts	-	-	-	-	-	-	7,854,446
Charges for services	-	-	-	-	-	-	2,273,278
Fines and forfeits	-	-	-	-	-	-	199,273
Utility fees	-	-	-	5,872,994	-	-	7,144,650
Penalties	-	-	-	148,182	-	-	169,880
Other receipts	555,067	75,355	-	15,436	3,332,191	-	35,555,693
Total receipts	555,067	75,355	-	6,036,612	3,332,191	-	69,464,836
Disbursements:							
Personal services	-	-	-	788,346	-	-	15,398,018
Supplies	-	-	-	-	-	-	1,366,651
Other services and charges	-	-	-	270,259	-	-	15,789,608
Debt service - principal and interest	-	10,868,484	-	2,965,934	3,087,635	-	19,034,170
Capital outlay	-	77,088	-	355,421	-	-	8,744,773
Utility operating expenses	-	-	-	1,174,979	-	-	1,524,669
Other disbursements	-	-	-	581,154	54	8	14,201,344
Total disbursements	-	10,945,572	-	6,136,093	3,087,689	8	76,059,233
Excess (deficiency) of receipts over disbursements	555,067	(10,870,217)	-	(99,481)	244,502	(8)	(6,594,397)
Cash and investments - ending	$ 1,304,885	$ 2,419,285	$ 1,400	$ 3,290,937	$ 2,038,225	$ 4,953	$ 59,697,898

TOWN OF CLARKSVILLE
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 & STREET	NR HISTORIC PRESERVATION COMMISSION	ECONOMIC DEVELOPMENT	UNSAFE BUILDING	2015 BUREAU OF JUSTICE-BOJ-JAG GRANT	LAW ENFORCEMENT CONT ED	NR ELECTRONIC MAPING FEES
Cash and investments - beginning	$ 3,007,632	$ 733,314	$ 553,095	$ 29,229	$ 2,427	$ 131,301	$ 8,206	$ 33,810	$ 145
Receipts:									
Taxes	5,040,037	-	-	-	-	-	-	-	-
Licenses and permits	200,550	-	-	-	-	-	-	14,890	-
Intergovernmental receipts	4,378,844	724,920	196,134	-	-	-	-	-	-
Charges for services	22,680	-	-	27,662	-	-	-	-	-
Fines and forfeits	50,308	-	-	-	-	-	-	-	34
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	310,154	-	-	2,000	-	3,682	-	9,877	-
Total receipts	10,002,573	724,920	196,134	29,662	-	3,682	-	24,767	34
Disbursements:									
Personal services	8,416,555	371,473	-	-	-	2,045	-	-	-
Supplies	535,684	209,942	-	-	-	-	-	-	-
Other services and charges	2,004,903	113,546	370,139	2,103	-	15,982	-	7,196	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	269,383	68,080	434	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	358	-	24,146	2,025	-	-	5,049	-	-
Total disbursements	11,226,883	763,041	394,719	4,128	-	18,027	5,049	7,196	-
Excess (deficiency) of receipts over disbursements	(1,224,310)	(38,121)	(198,585)	25,534	-	(14,345)	(5,049)	17,571	34
Cash and investments - ending	$ 1,783,322	$ 695,193	$ 354,510	$ 54,763	$ 2,427	$ 116,956	$ 3,157	$ 51,381	$ 179

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

	PARKS & REC OPERATING	USER FEE	RAINY DAY	LOIT SPECIAL DISTRIBUTION	NR POL FED/SEIZED	LEVY EXCESS FUND	FIREFIGHTING	CUM CAPITAL IMPROVEMENT	CUM CAPITAL DEVELOPMENT
Cash and investments - beginning	$ 130,768	$ 14,552	$ 4,266,128	$ -	$ 72,526	$ 3,137	$ 32,580	$ 1,398,935	$ 917,974
Receipts:									
Taxes	1,160,162	-	-	-	-	-	3,005,469	-	223,463
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	89,464	-	-	2,085,622	-	-	223,909	33,220	17,293
Charges for services	712,130	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	31,911	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	67,212	28,535	-	-	-	-	58,622	-	-
Total receipts	2,028,968	28,535	-	2,085,622	31,911	-	3,288,000	33,220	240,756
Disbursements:									
Personal services	1,392,961	-	-	-	-	-	3,030,739	-	-
Supplies	234,341	-	-	-	-	-	59,019	-	-
Other services and charges	494,268	-	-	-	-	-	230,421	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	192,975	255,619
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	26,771	247,613	100,000	39,164	-	-	120,000	-
Total disbursements	2,121,570	26,771	247,613	100,000	39,164	-	3,320,179	312,975	255,619
Excess (deficiency) of receipts over disbursements	(92,602)	1,764	(247,613)	1,985,622	(7,253)	-	(32,179)	(279,755)	(14,863)
Cash and investments - ending	$ 38,166	$ 16,316	$ 4,018,515	$ 1,985,622	$ 65,273	$ 3,137	$ 401	$ 1,119,180	$ 903,111

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

	GR-JAG GRANT #6 POLICE EQUIP MISC	CUM FIRE BLDG & EQUIPMENT	CUMULATIVE PARK FUND	CEDIT	TIF	POLICE PENSION	FIRE PENSION	LOIT - PUBL SAFETY	TOWN PETTY CASH
Cash and investments - beginning	$ 13	$ 228,075	$ 78,978	$ 3,066,126	$ 10,245,185	$ 71,933	$ 233,380	$ 1,973,150	$ 875
Receipts:									
Taxes	-	96,441	72,262	-	7,980,087	185,155	262,445	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,328	5,572	1,052,909	-	14,329	19,552	1,132,336	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,000	-	317,171	525,296	-	-
Total receipts	-	103,769	77,834	1,053,909	7,980,087	516,655	807,293	1,132,336	-
Disbursements:									
Personal services	-	-	-	523,275	-	454,444	623,777	93,971	-
Supplies	-	-	-	-	-	-	-	104,689	-
Other services and charges	-	-	-	313,085	1,971,873	-	-	371,174	-
Debt service - principal and interest	-	-	-	566,500	2,715,414	-	-	-	-
Capital outlay	-	97,519	57,933	254,662	1,278,784	-	-	43,233	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	411,515	-	-	412,867	-
Total disbursements	-	97,519	57,933	1,657,522	6,377,586	454,444	623,777	1,025,934	-
Excess (deficiency) of receipts over disbursements	-	6,250	19,901	(603,613)	1,602,501	62,211	183,516	106,402	-
Cash and investments - ending	$ 13	$ 234,325	$ 98,879	$ 2,462,513	$ 11,847,686	$ 134,144	$ 416,896	$ 2,079,552	$ 875

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

	PARKS PETTY CASH	NR PARKS GIFT CARDS	GARNISHMENT #5	CHILD SUPP-SB	AUL VOLUNTARY LIFE	2016 JAG GRANT	PROBATION USER FEE	PARKS & REC DONATION	DONATION
Cash and investments - beginning	$ 2,200	$ -	$ -	$ -	$ -	$ -	$ 167,236	$ 67,636	$ 57,565
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	105,080	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	3,659	592	2,879	7,953	13,830	-	36,339	5,060
Total receipts	-	3,659	592	2,879	7,953	13,830	105,080	36,339	5,060
Disbursements:									
Personal services	-	-	-	-	-	-	144,581	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	13,830	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	83	592	2,879	7,953	-	-	6,722	14,312
Total disbursements	-	83	592	2,879	7,953	13,830	144,581	6,722	14,312
Excess (deficiency) of receipts over disbursements	-	3,576	-	-	-	-	(39,501)	29,617	(9,252)
Cash and investments - ending	$ 2,200	$ 3,576	$ -	$ -	$ -	$ -	$ 127,735	$ 97,253	$ 48,313

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

	COURT RECORD PERPETUATION	NR TOWED VEHICLE NONREVER	CONTROLLED SUBSTANCE TAX	BOND PROCEEDS 2011 BANS	2007 DEBT SERVICE RESERVE	2008 DEBT SERVICE RESERVE	2015 DEBT SERVICE RESERVE	GR FED NPS RIVERFRONT PK	FEDERAL GRANT
Cash and investments - beginning	$ 15,128	$ 15,316	$ 2,545	$ 1,047,337	$ 452,000	$ 300,000	$ 743,430	$ 5,894	$ (82,818)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	197,012
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,891	31,346	-	-	-	-	-	-	-
Total receipts	3,891	31,346	-	-	-	-	-	-	197,012
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	24,219	-	400,000	-	-	-	-	14,866
Total disbursements	-	24,219	-	400,000	-	-	-	-	14,866
Excess (deficiency) of receipts over disbursements	3,891	7,127	-	(400,000)	-	-	-	-	182,146
Cash and investments - ending	$ 19,019	$ 22,443	$ 2,545	$ 647,337	$ 452,000	$ 300,000	$ 743,430	$ 5,894	$ 99,328

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

	HOMETOWN FORESTRY	FEMA RELIEF '11 WINDSTORM	FED STIM JAG GR 1 POL SFT	FED GR/ HSIP HIGHWAY SAFE	FED GR PGSP/09-POL RADIOS	FED GR PGSP/11-FIRE DIVE	FED GR HOMELAND SEC/FEMA SURVEILLANCE EQUIP	COURT COST DUE COUNTY	NR POL REIMB OF GRANT FUNDS
Cash and investments - beginning	$ 1,146	$ 73,783	$ 228	$ (18,158)	$ 9,767	$ 1,413	$ (99,975)	$ -	$ 9,726
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,675	-	57,679	-	-	99,975	-	-
Charges for services	-	-	-	-	-	-	-	17,080	-
Fines and forfeits	-	-	-	-	-	-	-	-	8,453
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	7,675	-	57,679	-	-	99,975	17,080	8,453
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,736	-	-	-	-	13,973
Total disbursements	-	-	-	1,736	-	-	-	-	13,973
Excess (deficiency) of receipts over disbursements	-	7,675	-	55,943	-	-	99,975	17,080	(5,520)
Cash and investments - ending	$ 1,146	$ 81,458	$ 228	$ 37,785	$ 9,767	$ 1,413	$ -	$ 17,080	$ 4,206

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

	NR POL FORFEITED/ SEIZED	NR CLEAN UP FEE-FIRE	MC REFUELING STATION	VEHICLE MAINT REPAIR -VMR	TOWN COURT OPERATING	TIF CAPITAL FUND - 2015 BOND	2007 PARKS REV BOND	2016 PARKS REVENUE BOND - RESERVE	2016 PARKS REVENUE BOND - B & I
Cash and investments - beginning	$ 37,198	$ 12,276	$ 54,326	$ (509)	$ 239,434	$ 8,599,416	$ 462,790	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	15,710	7,902	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	140,843	32,089	390,631	727	27	397,224	27,249
Total receipts	15,710	7,902	140,843	32,089	390,631	727	27	397,224	27,249
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	7,803	144,928	25,792	-	-	-	-	-
Other services and charges	-	-	-	-	405,334	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,825	-	-	-	-	4,004,099	462,817	-	-
Total disbursements	4,825	7,803	144,928	25,792	405,334	4,004,099	462,817	-	-
Excess (deficiency) of receipts over disbursements	10,885	99	(4,085)	6,297	(14,703)	(4,003,372)	(462,790)	397,224	27,249
Cash and investments - ending	$ 48,083	$ 12,375	$ 50,241	$ 5,788	$ 224,731	$ 4,596,044	$ -	$ 397,224	$ 27,249

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

	3RD PARTY INSURANCE	NR INSURANCE	URM/DDC DISB CONTROL	NR SENIOR TRIP	NR PARK REFUNDS	NR ACCUM LEAVE TIME	PAYROLL NET WAGES	FEDERAL TAXES	FICA/MED
Cash and investments - beginning	$ 70,651	$ 4,596,637	$ 6,500	$ 49,575	$ 14,207	$ 19,135	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	68,945	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,495,941	3,421,690	4,400	-	21,650	-	867,858	1,337,938	1,157,809
Total receipts	3,495,941	3,421,690	4,400	68,945	21,650	-	867,858	1,337,938	1,157,809
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	3,495,941	4,068,749	3,659	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	60,541	16,370	-	867,858	1,337,938	1,157,809
Total disbursements	3,495,941	4,068,749	3,659	60,541	16,370	-	867,858	1,337,938	1,157,809
Excess (deficiency) of receipts over disbursements	-	(647,059)	741	8,404	5,280	-	-	-	-
Cash and investments - ending	$ 70,651	$ 3,949,578	$ 7,241	$ 57,979	$ 19,487	$ 19,135	$ -	$ -	$ -

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

	STATE	COUNTY	PERF W/H	VOLUNTARY PERF	EE HEALTH INS	EQUITABLE INSURANCE	LOCAL 2594	POLICE FOP DUES	CREDIT UNION
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	359,104	196,088	4,117	80,538	13,246	539	11,000	15,575	73,448
Total receipts	359,104	196,088	4,117	80,538	13,246	539	11,000	15,575	73,448
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	359,104	196,088	4,117	80,538	13,246	539	11,000	15,575	73,448
Total disbursements	359,104	196,088	4,117	80,538	13,246	539	11,000	15,575	73,448
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

	UNITED FUND	COLONIAL LIFE INS	GARNISHMENTS-EFT	AFLAC 125	AFLAC TAXABLE	DENTAL	VISION	AFLAC URM-CHILD	SECTION 457
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	1,104	7,448	35,054	31,847	18,822	2,298	808	4,400	34,070
Total receipts	1,104	7,448	35,054	31,847	18,822	2,298	808	4,400	34,070
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,104	7,448	35,054	31,847	18,822	2,298	808	4,400	34,070
Total disbursements	1,104	7,448	35,054	31,847	18,822	2,298	808	4,400	34,070
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

	EE ANNUAL HEALTH	DIRECT DEPOSIT	MASS MUTUAL INSURANCE	CHILD SUPPORT #1	PR BANK ACCT SERVICE CHGS	COMPANION LIFE INS	PRE-PAID LEGAL SERVICES	ATHLETIC CLUB MEMBERSHIP	AFLAC-CRITICAL ILL(TAXABL
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	197	7,066,309	1,303	6,047	-	2,347	4,464	5,550	5,678
Total receipts	197	7,066,309	1,303	6,047	-	2,347	4,464	5,550	5,678
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	197	7,066,309	1,303	6,047	-	2,347	4,464	5,550	5,678
Total disbursements	197	7,066,309	1,303	6,047	-	2,347	4,464	5,550	5,678
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -

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

	AFLAC-ACCIDENT (SEC 125)	ONE AMERICA	GARNISHMENT #2	ONE AM LOAN PMT	GARNS -PENSION REPAYMENTS	CHILD SUPPORT #2	RETAINAGE
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,547
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,378	56,061	19,920	7,898	720	6,740	-
Total receipts	7,378	56,061	19,920	7,898	720	6,740	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,378	56,061	19,920	7,898	720	6,740	-
Total disbursements	7,378	56,061	19,920	7,898	720	6,740	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,547

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

	SW DEBT RESERVE	SW CAPITAL	SW BOND	STORMWATER OPERATING	WW/SW DEBT RESERVE	WW CONST BOND
Cash and investments - beginning	$ 586,338	$ -	$ 4,424,235	$ 1,451,484	$ 1,304,885	$ 2,419,285
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	1,301,813	-	-
Penalties	-	-	-	21,743	-	-
Other receipts	1,616	1,074,678	21,953	44,350	189,535	17,868
Total receipts	1,616	1,074,678	21,953	1,367,906	189,535	17,868
Disbursements:						
Personal services	-	-	-	417,561	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	22,486	-	-
Debt service - principal and interest	-	-	-	170,020	-	-
Capital outlay	-	34,710	1,893,421	54,912	-	829,506
Utility operating expenses	-	-	-	357,357	-	-
Other disbursements	-	-	-	1,251,788	-	-
Total disbursements	-	34,710	1,893,421	2,274,124	-	829,506
Excess (deficiency) of receipts over disbursements	1,616	1,039,968	(1,871,468)	(906,218)	189,535	(811,638)
Cash and investments - ending	$ 587,954	$ 1,039,968	$ 2,552,767	$ 545,266	$ 1,494,420	$ 1,607,647

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

	WW PETTY CASH	WW CAPITAL	WASTEWATER OPERATING	WW BOND & INT REDEMPTION	SEWAGE WORKS (BANS)	Totals
Cash and investments - beginning	$ 1,400	$ -	$ 3,290,937	$ 2,038,225	$ 4,953	$ 59,697,898
Receipts:						
Taxes	-	-	-	-	-	18,025,521
Licenses and permits	-	-	-	-	-	215,440
Intergovernmental receipts	-	-	-	-	-	10,343,773
Charges for services	-	-	-	-	-	848,497
Fines and forfeits	-	-	-	-	-	219,398
Utility fees	-	-	5,885,844	-	-	7,187,657
Penalties	-	-	128,723	-	-	150,466
Other receipts	-	2,117,500	492,257	3,331,892	-	28,096,941
Total receipts	-	2,117,500	6,506,824	3,331,892	-	65,087,693
Disbursements:						
Personal services	-	-	741,356	-	-	16,212,738
Supplies	-	-	-	-	-	1,322,198
Other services and charges	-	-	54,136	-	-	13,944,995
Debt service - principal and interest	-	-	2,312,820	3,366,823	-	9,131,577
Capital outlay	-	90,419	494,285	-	-	5,929,705
Utility operating expenses	-	-	888,878	-	-	1,246,235
Other disbursements	-	-	3,027,560	-	-	22,148,566
Total disbursements	-	90,419	7,519,035	3,366,823	-	69,936,014
Excess (deficiency) of receipts over disbursements	-	2,027,081	(1,012,211)	(34,931)	-	(4,848,321)
Cash and investments - ending	$ 1,400	$ 2,027,081	$ 2,278,726	$ 2,003,294	$ 4,953	$ 54,849,577

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	$ 71,267	$ 71,241
Wastewater	25,438	476,063
Governmental activities	454,110	-
Totals	$ 550,815	$ 547,304

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CLARKSVILLE REDEVELOPMENT AUTHORITY	LEWIS & CLARK INFRASTRUCTURE (2012 EDIT LEASE RENTAL REFUNDING BONDS)	$ 509,500	11/19/2012	2/1/2023
CLARKSVILLE REDEVELOPMENT AUTHORITY	GOLF COURSE	153,386	8/26/2011	2/1/2021
CLARKSVILLE REDEVELOPMENT AUTHORITY	EASTERN BLVD INFRASTRUCTURE	385,926	7/29/2008	1/15/2018
CLARKSVILLE REDEVELOPMENT AUTHORITY	FIRE STATION	254,486	3/28/2011	2/1/2022
Total governmental activities		1,303,298		
Total of annual lease payments		$ 1,303,298		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2015 TAX INCREMENT BOND SERIES A (TIF BOND A)	$ 9,850,000	$ 367,450
General obligation bonds	2015 TAX INCREMENT BOND SERIES B (TIF BOND B)	1,250,000	375,261
General obligation bonds	PARK DIST TAX INC REV REF BONDS 2016 (REF 2007 LL BOND)	3,695,000	391,436
Notes and loans payable	INDOT LOAN FOR VETERANS PARKWAY INFRASTRUCTURE	1,605,594	240,660
Total governmental activities		16,400,594	1,374,807
Storm Water:			
Revenue bonds	SEWAGE WORKS BONDS OF 2014	9,415,000	607,686
Wastewater:			
Revenue bonds	2009 SEWAGE WORKS REFUNDING BONDS	1,270,000	670,800
Revenue bonds	2015 SEWAGE WORKS REFUNDING BONDS (FKA 05)	6,095,000	357,024
Revenue bonds	SEWAGE WORKS REVENUE BONDS OF 2013	26,075,000	1,726,800
Total Wastewater		33,440,000	2,754,624
Totals		$ 59,255,594	$ 4,737,117

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/.