

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF BATESVILLE

RIPLEY COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
03/01/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ronald C. Weigel Paul Gates	01-01-12 to 12-31-15 01-01-16 to 12-31-19
Mayor	Richard C. Fledderman Gene Lambert Michael Bettice	01-01-12 to 08-25-15 08-26-15 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Richard C. Fledderman Gene Lambert Michael Bettice	01-01-12 to 08-25-15 08-26-15 to 12-31-15 01-01-16 to 12-31-19
President of the Common Council	Gene Lambert (Vacant) Kevin Chaffee	01-01-12 to 10-11-15 10-12-15 to 12-31-15 01-01-16 to 12-31-18
Chairman of the Utility Service Board	Sue A. Seifert Arnold Kirschner	01-01-12 to 12-31-15 01-01-16 to 12-31-18
Comptroller of Gas and Water Utilities	Douglas Browne	01-01-12 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF BATESVILLE, RIPLEY COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Batesville (City), for the period of January 1, 2012 to December 31, 2015. The City's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

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


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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2015, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2015, referred to above, present the financial position and results of operations of the City based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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


Paul D. Joyce, CPA
State Examiner

January 18, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF BATESVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
UTILITY TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ 4,588	\$ 4,588	\$ -
UTILITY CLEARING ACCOUNT	47,595	5,855,255	5,801,420	101,430	6,007,009	6,095,013	13,426
GENERAL FUND	242,143	2,831,375	2,590,753	482,765	2,608,526	2,615,465	475,826
MVH	144,555	969,813	970,192	144,176	865,344	885,044	124,476
LRS	110,689	26,754	52,671	84,772	26,494	15,038	96,228
CUM THOROUGHFARE	160,354	-	-	160,354	-	-	160,354
EMS FUND	525,037	253,456	335,512	442,981	244,290	330,505	356,766
ECONOMIC DEV. - MISC. INC	227,300	-	1,200	226,100	-	-	226,100
OPERATION PULL-OVER	1,311	17,348	15,920	2,739	11,915	12,911	1,743
LLECE	13,817	4,655	4,059	14,413	12,447	7,842	19,018
CLERK'S RECORD PERP FUND	17,914	1,727	-	19,641	1,480	216	20,905
CITY-DEFFERAL PROGRAM	737	95	-	832	110	-	942
RIVERBOAT REVENUE	280,704	68,194	-	348,898	38,624	203,489	184,033
PARK AND RECREATION	15,442	193,933	193,131	16,244	193,002	198,921	10,325
POLICE ED - USER FEES	18,448	740	532	18,656	604	448	18,812
RAINY DAY FUND	587,190	-	-	587,190	-	-	587,190
CANINE PROGRAM FUND	-	20,702	2,849	17,853	100	13,029	4,924
EDIT TAX FUND	1,895,484	498,846	798,247	1,596,083	452,910	835,850	1,213,143
TIF FUND	-	20,213	-	20,213	37,661	-	57,874
CCIF	168,125	17,293	-	185,418	17,503	42,001	160,920
CCDF	271,183	246,904	196,418	321,669	140,729	236,921	225,477
CUM FIRE EQUIPMENT	428,092	124,183	67,626	484,649	57,521	32,603	509,567
CASH RESERVE FUND	-	-	-	-	500,000	250,000	250,000
POLICE PENSION	98,434	66,574	65,450	99,558	66,684	65,450	100,792
GAS & WATER RETIREMENT	7,905	8,008	8,096	7,817	8,107	8,096	7,828
CITY COURT MISC FUND	18,289	-	-	18,289	-	-	18,289
BELTERRA FUNDS	67,034	73,820	62,150	78,704	69,298	66,796	81,206
CITY COURT	1,518	44,539	44,467	1,590	39,506	40,356	740
Payroll Clearing	41,489	5,017,064	5,021,098	37,455	4,801,733	4,795,562	43,626
MICROENTERPRISE INV. FUND	12,842	13	-	12,855	13	-	12,868
MEMORIAL POOL	44,592	91,542	125,370	10,764	103,126	111,842	2,048
MICROENTERPRISE ASSISTANC	260	-	-	260	-	-	260
POLICE DONATION FUND	24	-	-	24	50	-	74
SESQUICENTENNIAL PARK FUN	11	-	11	-	-	-	-

CITY OF BATESVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
FACADE IMP & RENOVATION	33,727	25,000	34,158	24,569	280,295	297,608	7,256
BATESVILLE TREE FUND	6,334	-	2,945	3,389	-	2,910	479
MAYOR'S YOUTH COUNCIL	8,040	18,327	19,164	7,203	7,760	5,024	9,939
BASEBALL/SOFTBALL COMPLEX	62,721	34,348	97,069	-	95,270	92,007	3,263
SCHOOL RESOURCE OFFICER	1,761	21,558	14,960	8,359	21,558	24,728	5,189
IVY TECH FUND	12,184	-	-	12,184	-	-	12,184
MEMORIAL BUILDING FUND	3,790	6,339	218	9,911	6,393	14,066	2,238
CITY GENERAL GRANT FUND	6,481	44,311	36,079	14,713	422,576	268,034	169,255
RURAL BUSINESS ENT. GRANT	-	21,163	20,100	1,063	6,979	240	7,802
DRUG COALITION FUND	-	-	-	-	500	-	500
SEWER INSPECTION FEES	-	33,571	33,571	-	39,082	39,082	-
PUBLIC TRUST AGENCY FUND	17,697	-	-	17,697	5,382	5,382	17,697
BRUM FUNDS	159,252	-	63,515	95,737	-	1,619	94,118
PLAYGROUND EQUIPMENT FUND	66	500	-	566	-	-	566
BUTTERFLY GARDEN	1,099	-	-	1,099	-	-	1,099
COBRA & RETIRED EMP INS	4,542	12,346	11,977	4,911	16,005	14,821	6,095
SEWAGE M&O	1,098,693	1,929,881	1,896,418	1,132,156	1,927,472	1,809,434	1,250,194
SEWAGE IMPROVEMENT FUND	987,570	27,196	-	1,014,766	57,206	60,194	1,011,778
SEWAGE SINKING	-	775,800	775,615	185	1,608,783	1,608,968	-
SEWAGE DEBT RESERVE	776,935	-	-	776,935	462,400	776,935	462,400
STORMWATER UTILITY FUND	132,687	76,721	24,300	185,108	75,713	114,382	146,439
WATER UTILITY OPERATING	717,490	1,601,712	1,357,127	962,075	1,647,540	1,979,332	630,283
WATER UTILITY METER DEPOSIT	28,744	13,731	14,075	28,400	38,313	38,200	28,513
WATER UTILITY DEPRECIATION	-	-	-	-	1,129,454	480,296	649,158
GAS UTILITY CASH RESERVE	-	-	-	-	500,000	500,000	-
GAS UTILITY OPERATING	3,329,232	2,489,515	2,107,793	3,710,954	2,660,729	4,962,279	1,409,404
GAS UTILITY METER DEPOSIT	25,742	35,596	12,769	48,569	13,031	14,051	47,549
GAS UTILITY DEPRECIATION	-	-	-	-	2,240,288	162,161	2,078,127
Totals	<u>\$ 12,863,305</u>	<u>\$ 23,620,661</u>	<u>\$ 22,879,025</u>	<u>\$ 13,604,941</u>	<u>\$ 29,572,103</u>	<u>\$ 30,139,739</u>	<u>\$ 13,037,305</u>

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15		
GENERAL FUND	\$ 475,826	\$ 2,781,392	\$ 2,870,823	\$ 386,395	\$ 3,024,373	\$ 2,972,673	\$ 438,095		
MVH	124,476	863,192	848,326	139,342	884,065	899,814	123,593		
LRS	96,228	26,838	52,721	70,345	27,509	72,961	24,893		
CUM THOROUGHFARE	160,354	-	160,000	354	-	-	354		
EMS FUND	356,766	220,745	335,470	242,041	209,702	310,986	140,757		
ECONOMIC DEV. - MISC. INC	226,100	-	11,230	214,870	12,401	93,036	134,235		
OPERATION PULL-OVER	1,743	14,572	16,315	-	18,040	18,040	-		
LLECE	19,018	5,669	8,197	16,490	6,189	3,183	19,496		
CLERK'S RECORD PERP FUND	20,905	1,469	-	22,374	1,666	-	24,040		
CITY-DEFERRED PROGRAM	942	-	-	942	-	-	942		
RIVERBOAT REVENUE	184,033	38,624	-	222,657	38,624	-	261,281		
PARK AND RECREATION	10,325	231,978	200,131	42,172	193,031	201,195	34,008		
POLICE ED - USER FEES	18,812	607	411	19,008	423	1,686	17,745		
RAINY DAY FUND	587,190	-	175,171	412,019	-	12,181	399,838		
CANINE PROGRAM FUND	4,924	-	-	4,924	-	-	4,924		
EDIT TAX FUND	1,213,142	498,371	866,318	845,195	369,253	918,991	295,457		
LEVY EXCESS FUND	-	21	-	21	-	-	21		
TIF FUND	57,874	37,940	3,873	91,941	65,148	60,222	96,867		
CCIF	160,920	17,246	38,746	139,420	16,377	75,675	80,122		
CCDF	225,477	182,535	91,440	316,572	282,083	15,616	583,039		
CUM FIRE EQUIPMENT	509,567	59,077	232,655	335,989	58,687	191,150	203,526		
CASH RESERVE FUND	250,000	1,000,000	750,000	500,000	-	423,566	76,434		
POLICE PENSION	100,792	65,152	68,013	97,931	69,063	69,099	97,895		
GAS & WATER RETIREMENT	7,828	268	8,096	-	15,946	15,946	-		
CITY COURT MISC FUND	18,289	-	7,955	10,334	-	1,478	8,856		
BELTERRA FUNDS	81,206	67,673	93,132	55,747	67,419	76,475	46,691		
Capitalized Interest Reserve - Woodmizer	-	-	-	-	104,460	-	104,460		
UTILITY TRANSFER	-	4,041	4,041	-	121,150	121,150	-		
MICROENTERPRISE INV. FUND	12,868	-	12,868	-	-	-	-		
MEMORIAL POOL	2,048	131,942	119,805	14,185	136,261	127,899	22,547		
MICROENTERPRISE ASSISTANC	260	-	-	260	-	-	260		
POLICE DONATION FUND	74	25	-	99	-	-	99		
SICK LEAVE BANK FUND	-	12,829	-	12,829	9,259	-	22,088		
FACADE IMP & RENOVATION	7,256	100,809	100,561	7,504	3,888	9,364	2,028		
BATESVILLE TREE FUND	479	1,078	1,557	-	-	-	-		
MAYOR'S YOUTH COUNCIL	9,939	4,795	6,093	8,641	6,391	10,267	4,765		
BASEBALL/SOFTBALL COMPLEX	3,263	111,000	26,662	87,601	-	86,786	815		
SCHOOL RESOURCE OFFICER	5,189	22,205	24,689	2,705	22,760	15,540	9,925		

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

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-14			12-31-14			12-31-15
IVY TECH FUND	12,184	-	-	12,184	-	-	12,184
MEMORIAL BUILDING FUND	2,238	6,453	8,432	259	6,426	6,676	9
CITY GENERAL GRANT FUND	169,255	600,113	251,672	517,696	128,942	213,178	433,460
RURAL BUSINESS ENT. GRANT	7,802	11,010	360	18,452	42,584	40,000	21,036
DRUG COALITION FUND	500	70,573	54,544	16,529	159,098	173,633	1,994
DOG PARK FUND	-	19,395	12,440	6,955	224	4,510	2,669
DEBT SERVICE RESERVE FUND	-	185,543	97,235	88,308	-	-	88,308
COST OF ISSUANCE FUND	-	81,750	81,750	-	-	-	-
MAINSTREET FUND	-	3,670	3,330	340	660	150	850
BATESVILLE AREA RESOURCE CENTER FUND	-	110,500	68,961	41,539	63,233	104,772	-
UTILITY CLEARING ACCOUNT	13,426	7,353,797	7,343,099	24,124	6,470,380	6,478,474	16,030
SEWER INSPECTION FEES	-	26,832	26,832	-	37,250	37,250	-
PUBLIC TRUST AGENCY FUND	17,697	-	2,497	15,200	-	-	15,200
BRUM FUNDS	94,118	-	1,000	93,118	-	888	92,230
PLAYGROUND EQUIPMENT FUND	566	-	-	566	-	-	566
BUTTERFLY GARDEN	1,099	-	764	335	-	32	303
PAYROLL FUND	43,626	4,572,626	4,593,481	22,771	4,712,516	4,706,053	29,234
COBRA & RETIRED EMP INS	6,095	16,179	16,774	5,500	15,692	7,900	13,292
CITY COURT FUND	740	41,782	41,203	1,319	33,244	33,982	581
SEWAGE M&O	1,250,195	1,917,788	1,851,253	1,316,730	1,986,127	1,888,984	1,413,873
SEWAGE IMPROVEMENT FUND	1,011,778	27,668	106,749	932,697	153,400	16,027	1,070,070
SEWAGE SINKING	-	684,817	684,817	-	684,855	684,855	-
SEWAGE DEBT RESERVE	462,400	-	-	462,400	-	-	462,400
STORMWATER UTILITY FUND	146,439	75,588	43,839	178,188	104,271	179,269	103,190
WATER UTILITY OPERATING	630,283	1,898,223	2,114,166	414,340	3,623,298	2,812,779	1,224,859
WATER UTILITY METER DEPOSIT	28,513	15,700	17,813	26,400	16,700	13,900	29,200
WATER UTILITY DEPRECIATION	649,158	1,000,038	618,831	1,030,365	75	392,315	638,125
GAS UTILITY MAIN EXTENSIONS	-	-	-	-	-	6,039	15,571
GAS UTILITY CASH RESERVE	-	1,000,000	1,000,000	-	204,000	-	204,000
GAS UTILITY OPERATING	1,409,404	3,324,656	3,143,098	1,590,962	5,411,250	6,454,951	547,261
GAS UTILITY METER DEPOSIT	47,549	15,400	16,775	46,174	15,000	34,474	26,700
GAS UTILITY DEPRECIATION	2,078,127	179,212	1,225,454	1,031,885	1,000,086	109,195	1,922,776
Totals	<u>\$ 13,037,305</u>	<u>\$ 29,766,878</u>	<u>\$ 30,566,330</u>	<u>\$ 12,237,853</u>	<u>\$ 30,633,479</u>	<u>\$ 31,205,265</u>	<u>\$ 11,666,067</u>

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

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 3. *Property Taxes*

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

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Pension Plans*

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Funding Policy

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

Note 7. Subsequent Events

Improvements and additions by the City to its sewage works and sidewalks (Storm Water and Sidewalk Project) began in 2016. The estimated cost for the projects was \$1,350,000 for sewage works and \$450,000 for sidewalks, totaling \$1,800,000. A \$1,327,731 Bond Anticipation Note which was used to fund the construction costs was paid in full upon receipt of the USDA Community Facilities loan received on December 15, 2016.

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OTHER INFORMATION - UNEXAMINED

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

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

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

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	UTILITY TRANSFER	UTILITY CLEARING ACCOUNT	GENERAL FUND	MVH	LRS	CUM THOROUGHFARE	EMS FUND	ECONOMIC DEV. - MISC. INC	OPERATION PULL-OVER
Cash and investments - beginning	\$ -	\$ 47,595	\$ 242,143	\$ 144,555	\$ 110,689	\$ 160,354	\$ 525,037	\$ 227,300	\$ 1,311
Receipts:									
Taxes	-	-	2,171,659	734,247	-	-	-	-	-
Licenses and permits	-	-	31,730	225	-	-	-	-	-
Intergovernmental receipts	-	-	333,407	234,481	26,754	-	-	-	-
Charges for services	-	5,855,255	249,192	-	-	-	253,456	-	-
Fines and forfeits	-	-	8,125	124	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	37,262	736	-	-	-	-	17,348
Total receipts	-	5,855,255	2,831,375	969,813	26,754	-	253,456	-	17,348
Disbursements:									
Personal services	-	-	1,856,383	487,421	-	-	236,437	-	-
Supplies	-	-	86,166	64,595	-	-	23,053	-	-
Other services and charges	-	-	637,481	133,993	-	-	76,022	-	15,920
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	10,217	31,880	52,671	-	-	1,200	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	5,801,420	506	252,303	-	-	-	-	-
Total disbursements	-	5,801,420	2,590,753	970,192	52,671	-	335,512	1,200	15,920
Excess (deficiency) of receipts over disbursements	-	53,835	240,622	(379)	(25,917)	-	(82,056)	(1,200)	1,428
Cash and investments - ending	\$ -	\$ 101,430	\$ 482,765	\$ 144,176	\$ 84,772	\$ 160,354	\$ 442,981	\$ 226,100	\$ 2,739

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	LLECE	CLERK'S RECORD PERP FUND	CITY-DEFFERAL PROGRAM	RIVERBOAT REVENUE	PARK AND RECREATION	POLICE ED - USER FEES	RAINY DAY FUND	CANINE PROGRAM FUND	EDIT TAX FUND
Cash and investments - beginning	\$ 13,817	\$ 17,914	\$ 737	\$ 280,704	\$ 15,442	\$ 18,448	\$ 587,190	\$ -	\$ 1,895,484
Receipts:									
Taxes	-	-	-	-	164,519	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	68,194	15,702	-	-	-	-
Charges for services	-	-	-	-	8,445	-	-	-	-
Fines and forfeits	4,655	1,727	-	-	-	740	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	95	-	5,267	-	-	20,702	498,846
Total receipts	4,655	1,727	95	68,194	193,933	740	-	20,702	498,846
Disbursements:									
Personal services	-	-	-	-	145,945	-	-	-	20,142
Supplies	-	-	-	-	12,013	-	-	-	-
Other services and charges	903	-	-	-	35,173	-	-	2,849	61,051
Debt service - principal and interest	-	-	-	-	-	-	-	-	271,370
Capital outlay	3,156	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	532	-	-	445,684
Total disbursements	4,059	-	-	-	193,131	532	-	2,849	798,247
Excess (deficiency) of receipts over disbursements	596	1,727	95	68,194	802	208	-	17,853	(299,401)
Cash and investments - ending	\$ 14,413	\$ 19,641	\$ 832	\$ 348,898	\$ 16,244	\$ 18,656	\$ 587,190	\$ 17,853	\$ 1,596,083

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	TIF FUND	CCIF	CCDF	CUM FIRE EQUIPMENT	CASH RESERVE FUND	POLICE PENSION	GAS & WATER RETIREMENT	CITY COURT MISC FUND	BELTERRA FUNDS
Cash and investments - beginning	\$ -	\$ 168,125	\$ 271,183	\$ 428,092	\$ -	\$ 98,434	\$ 7,905	\$ 18,289	\$ 67,034
Receipts:									
Taxes	20,213	-	128,196	53,725	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	17,293	118,708	5,214	-	-	-	-	73,820
Charges for services	-	-	-	-	-	66,574	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	65,244	-	-	8,008	-	-
Total receipts	20,213	17,293	246,904	124,183	-	66,574	8,008	-	73,820
Disbursements:									
Personal services	-	-	-	-	-	65,450	8,096	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,300	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	196,418	60,891	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	435	-	-	-	-	62,150
Total disbursements	-	-	196,418	67,626	-	65,450	8,096	-	62,150
Excess (deficiency) of receipts over disbursements	20,213	17,293	50,486	56,557	-	1,124	(88)	-	11,670
Cash and investments - ending	\$ 20,213	\$ 185,418	\$ 321,669	\$ 484,649	\$ -	\$ 99,558	\$ 7,817	\$ 18,289	\$ 78,704

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	CITY COURT	Payroll Clearing	MICROENTERPRISE INV. FUND	MEMORIAL POOL	MICROENTERPRISE ASSISTANC	POLICE DONATION FUND	SESQUICENTENNIAL PARK FUN	FACADE IMP & RENOVATION	BATESVILLE TREE FUND
Cash and investments - beginning	\$ 1,518	\$ 41,489	\$ 12,842	\$ 44,592	\$ 260	\$ 24	\$ 11	\$ 33,727	\$ 6,334
Receipts:									
Taxes	-	-	-	51,279	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,075	-	-	-	-	-
Charges for services	-	-	-	35,188	-	-	-	-	-
Fines and forfeits	44,539	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	5,017,064	13	-	-	-	-	25,000	-
Total receipts	44,539	5,017,064	13	91,542	-	-	-	25,000	-
Disbursements:									
Personal services	-	-	-	67,018	-	-	-	-	-
Supplies	-	-	-	27,821	-	-	-	-	-
Other services and charges	-	-	-	19,788	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,036	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	44,467	5,021,098	-	707	-	-	11	34,158	2,945
Total disbursements	44,467	5,021,098	-	125,370	-	-	11	34,158	2,945
Excess (deficiency) of receipts over disbursements	72	(4,034)	13	(33,828)	-	-	(11)	(9,158)	(2,945)
Cash and investments - ending	\$ 1,590	\$ 37,455	\$ 12,855	\$ 10,764	\$ 260	\$ 24	\$ -	\$ 24,569	\$ 3,389

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	MAYOR'S YOUTH COUNCIL	BASEBALL/SOFTBALL COMPLEX	SCHOOL RESOURCE OFFICER	IVY TECH FUND	MEMORIAL BUILDING FUND	CITY GENERAL GRANT FUND	RURAL BUSINESS ENT. GRANT	DRUG COALITION FUND	SEWER INSPECTION FEES
Cash and investments - beginning	\$ 8,040	\$ 62,721	\$ 1,761	\$ 12,184	\$ 3,790	\$ 6,481	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	21,558	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	18,327	34,348	-	-	6,339	44,311	21,163	-	33,571
Total receipts	18,327	34,348	21,558	-	6,339	44,311	21,163	-	33,571
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	19,164	97,069	14,960	-	218	36,079	20,100	-	33,571
Total disbursements	19,164	97,069	14,960	-	218	36,079	20,100	-	33,571
Excess (deficiency) of receipts over disbursements	(837)	(62,721)	6,598	-	6,121	8,232	1,063	-	-
Cash and investments - ending	\$ 7,203	\$ -	\$ 8,359	\$ 12,184	\$ 9,911	\$ 14,713	\$ 1,063	\$ -	\$ -

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	PUBLIC TRUST AGENCY FUND	BRUM FUNDS	PLAYGROUND EQUIPMENT FUND	BUTTERFLY GARDEN	COBRA & RETIRED EMP INS	SEWAGE M&O	SEWAGE IMPROVEMENT FUND	SEWAGE SINKING	SEWAGE DEBT RESERVE
Cash and investments - beginning	\$ 17,697	\$ 159,252	\$ 66	\$ 1,099	\$ 4,542	\$ 1,098,693	\$ 987,570	\$ -	\$ 776,935
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,927,753	27,196	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	500	-	12,346	2,128	-	775,800	-
Total receipts	-	-	500	-	12,346	1,929,881	27,196	775,800	-
Disbursements:									
Personal services	-	-	-	-	-	441,822	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	63,515	-	-	-	159,277	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	775,615	-
Capital outlay	-	-	-	-	-	20,218	-	-	-
Utility operating expenses	-	-	-	-	-	499,301	-	-	-
Other disbursements	-	-	-	-	11,977	775,800	-	-	-
Total disbursements	-	63,515	-	-	11,977	1,896,418	-	775,615	-
Excess (deficiency) of receipts over disbursements	-	(63,515)	500	-	369	33,463	27,196	185	-
Cash and investments - ending	\$ 17,697	\$ 95,737	\$ 566	\$ 1,099	\$ 4,911	\$ 1,132,156	\$ 1,014,766	\$ 185	\$ 776,935

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	STORMWATER UTILITY FUND	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	GAS UTILITY CASH RESERVE	GAS UTILITY OPERATING	GAS UTILITY METER DEPOSIT	GAS UTILITY DEPRECIATION	Totals
Cash and investments - beginning	\$ 132,687	\$ 717,490	\$ 28,744	\$ -	\$ -	\$ 3,329,232	\$ 25,742	\$ -	\$ 12,863,305
Receipts:									
Taxes	-	-	-	-	-	-	-	-	3,323,838
Licenses and permits	-	-	-	-	-	-	-	-	31,955
Intergovernmental receipts	-	-	-	-	-	-	-	-	898,648
Charges for services	-	-	-	-	-	-	-	-	6,489,668
Fines and forfeits	-	-	-	-	-	-	-	-	59,910
Utility fees	76,721	1,439,444	-	-	-	1,992,047	35,568	-	5,498,729
Penalties	-	5,094	-	-	-	7,251	-	-	12,345
Other receipts	-	157,174	13,731	-	-	490,217	28	-	7,305,568
Total receipts	76,721	1,601,712	13,731	-	-	2,489,515	35,596	-	23,620,661
Disbursements:									
Personal services	-	338,252	-	-	-	-	-	-	3,666,966
Supplies	-	-	-	-	-	-	-	-	213,648
Other services and charges	-	95,227	-	-	-	-	-	-	1,307,499
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,046,985
Capital outlay	2,410	78,697	-	-	-	91,951	-	-	559,745
Utility operating expenses	21,890	509,707	-	-	-	1,998,414	-	-	3,029,312
Other disbursements	-	335,244	14,075	-	-	17,428	12,769	-	13,054,870
Total disbursements	24,300	1,357,127	14,075	-	-	2,107,793	12,769	-	22,879,025
Excess (deficiency) of receipts over disbursements	52,421	244,585	(344)	-	-	381,722	22,827	-	741,636
Cash and investments - ending	\$ 185,108	\$ 962,075	\$ 28,400	\$ -	\$ -	\$ 3,710,954	\$ 48,569	\$ -	\$ 13,604,941

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

	UTILITY TRANSFER	UTILITY CLEARING ACCOUNT	GENERAL FUND	MVH	LRS	CUM THOROUGHFARE	EMS FUND	ECONOMIC DEV. - MISC. INC	OPERATION PULL-OVER
Cash and investments - beginning	\$ -	\$ 101,430	\$ 482,765	\$ 144,176	\$ 84,772	\$ 160,354	\$ 442,981	\$ 226,100	\$ 2,739
Receipts:									
Taxes	-	-	1,968,909	620,244	-	-	-	-	-
Licenses and permits	-	-	19,398	-	-	-	-	-	-
Intergovernmental receipts	-	-	315,023	242,455	26,494	-	-	-	-
Charges for services	-	-	252,779	-	-	-	244,290	-	-
Fines and forfeits	-	-	6,841	187	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,588	6,007,009	45,576	2,458	-	-	-	-	11,915
Total receipts	4,588	6,007,009	2,608,526	865,344	26,494	-	244,290	-	11,915
Disbursements:									
Personal services	-	-	1,727,886	489,330	-	-	227,925	-	-
Supplies	-	-	97,425	76,567	-	-	21,437	-	-
Other services and charges	-	6,073,608	664,551	291,308	-	-	80,155	-	12,911
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	125,603	27,839	15,038	-	988	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,588	21,405	-	-	-	-	-	-	-
Total disbursements	4,588	6,095,013	2,615,465	885,044	15,038	-	330,505	-	12,911
Excess (deficiency) of receipts over disbursements	-	(88,004)	(6,939)	(19,700)	11,456	-	(86,215)	-	(996)
Cash and investments - ending	\$ -	\$ 13,426	\$ 475,826	\$ 124,476	\$ 96,228	\$ 160,354	\$ 356,766	\$ 226,100	\$ 1,743

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

	LLECE	CLERK'S RECORD PERP FUND	CITY-DEFFERAL PROGRAM	RIVERBOAT REVENUE	PARK AND RECREATION	POLICE ED - USER FEES	RAINY DAY FUND	CANINE PROGRAM FUND	EDIT TAX FUND
Cash and investments - beginning	\$ 14,413	\$ 19,641	\$ 832	\$ 348,898	\$ 16,244	\$ 18,656	\$ 587,190	\$ 17,853	\$ 1,596,083
Receipts:									
Taxes	-	-	-	-	162,445	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	38,624	14,677	-	-	-	95,750
Charges for services	-	-	-	-	8,950	-	-	-	-
Fines and forfeits	8,322	1,480	-	-	-	604	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,125	-	110	-	6,930	-	-	100	357,160
Total receipts	12,447	1,480	110	38,624	193,002	604	-	100	452,910
Disbursements:									
Personal services	-	-	-	-	146,102	-	-	-	30,134
Supplies	-	-	-	-	12,291	-	-	-	193
Other services and charges	-	-	-	-	40,528	-	-	13,029	49,005
Debt service - principal and interest	-	-	-	-	-	-	-	-	185,111
Capital outlay	7,842	216	-	190,932	-	-	-	-	50,780
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	12,557	-	448	-	-	520,627
Total disbursements	7,842	216	-	203,489	198,921	448	-	13,029	835,850
Excess (deficiency) of receipts over disbursements	4,605	1,264	110	(164,865)	(5,919)	156	-	(12,929)	(382,940)
Cash and investments - ending	\$ 19,018	\$ 20,905	\$ 942	\$ 184,033	\$ 10,325	\$ 18,812	\$ 587,190	\$ 4,924	\$ 1,213,143

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

	TIF FUND	CCIF	CCDF	CUM FIRE EQUIPMENT	CASH RESERVE FUND	POLICE PENSION	GAS & WATER RETIREMENT	CITY COURT MISC FUND	BELTERRA FUNDS
Cash and investments - beginning	\$ 20,213	\$ 185,418	\$ 321,669	\$ 484,649	\$ -	\$ 99,558	\$ 7,817	\$ 18,289	\$ 78,704
Receipts:									
Taxes	37,661	-	129,042	52,742	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	17,503	11,687	4,779	-	-	-	-	69,298
Charges for services	-	-	-	-	-	66,684	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	500,000	-	8,107	-	-
Total receipts	37,661	17,503	140,729	57,521	500,000	66,684	8,107	-	69,298
Disbursements:									
Personal services	-	-	-	-	-	65,450	8,096	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	42,001	236,921	32,603	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	250,000	-	-	-	66,796
Total disbursements	-	42,001	236,921	32,603	250,000	65,450	8,096	-	66,796
Excess (deficiency) of receipts over disbursements	37,661	(24,498)	(96,192)	24,918	250,000	1,234	11	-	2,502
Cash and investments - ending	\$ 57,874	\$ 160,920	\$ 225,477	\$ 509,567	\$ 250,000	\$ 100,792	\$ 7,828	\$ 18,289	\$ 81,206

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

	CITY COURT	Payroll Clearing	MICROENTERPRISE INV. FUND	MEMORIAL POOL	MICROENTERPRISE ASSISTANC	POLICE DONATION FUND	SESQUICENTENNIAL PARK FUN	FACADE IMP & RENOVATION	BATESVILLE TREE FUND
Cash and investments - beginning	\$ 1,590	\$ 37,455	\$ 12,855	\$ 10,764	\$ 260	\$ 24	\$ -	\$ 24,569	\$ 3,389
Receipts:									
Taxes	-	-	-	67,861	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,121	-	-	-	-	-
Charges for services	-	-	-	29,044	-	-	-	-	-
Fines and forfeits	39,506	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	4,801,733	13	100	-	50	-	280,295	-
Total receipts	39,506	4,801,733	13	103,126	-	50	-	280,295	-
Disbursements:									
Personal services	-	-	-	65,185	-	-	-	-	-
Supplies	-	-	-	15,246	-	-	-	-	-
Other services and charges	-	-	-	31,232	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	179	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	40,356	4,795,562	-	-	-	-	-	297,608	2,910
Total disbursements	40,356	4,795,562	-	111,842	-	-	-	297,608	2,910
Excess (deficiency) of receipts over disbursements	(850)	6,171	13	(8,716)	-	50	-	(17,313)	(2,910)
Cash and investments - ending	\$ 740	\$ 43,626	\$ 12,868	\$ 2,048	\$ 260	\$ 74	\$ -	\$ 7,256	\$ 479

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

	MAYOR'S YOUTH COUNCIL	BASEBALL/SOFTBALL COMPLEX	SCHOOL RESOURCE OFFICER	IVY TECH FUND	MEMORIAL BUILDING FUND	CITY GENERAL GRANT FUND	RURAL BUSINESS ENT. GRANT	DRUG COALITION FUND	SEWER INSPECTION FEES
Cash and investments - beginning	\$ 7,203	\$ -	\$ 8,359	\$ 12,184	\$ 9,911	\$ 14,713	\$ 1,063	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	21,558	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	7,760	95,270	-	-	6,393	422,576	6,979	500	39,082
Total receipts	7,760	95,270	21,558	-	6,393	422,576	6,979	500	39,082
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	5,024	92,007	24,728	-	14,066	268,034	240	-	39,082
Total disbursements	5,024	92,007	24,728	-	14,066	268,034	240	-	39,082
Excess (deficiency) of receipts over disbursements	2,736	3,263	(3,170)	-	(7,673)	154,542	6,739	500	-
Cash and investments - ending	\$ 9,939	\$ 3,263	\$ 5,189	\$ 12,184	\$ 2,238	\$ 169,255	\$ 7,802	\$ 500	\$ -

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

	PUBLIC TRUST AGENCY FUND	BRUM FUNDS	PLAYGROUND EQUIPMENT FUND	BUTTERFLY GARDEN	COBRA & RETIRED EMP INS	SEWAGE M&O	SEWAGE IMPROVEMENT FUND	SEWAGE SINKING	SEWAGE DEBT RESERVE
Cash and investments - beginning	\$ 17,697	\$ 95,737	\$ 566	\$ 1,099	\$ 4,911	\$ 1,132,156	\$ 1,014,766	\$ 185	\$ 776,935
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,916,001	57,206	-	-
Other receipts	5,382	-	-	-	16,005	11,471	-	1,608,783	462,400
Total receipts	5,382	-	-	-	16,005	1,927,472	57,206	1,608,783	462,400
Disbursements:									
Personal services	-	-	-	-	-	430,888	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,619	-	-	-	155,710	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	295,632	-
Capital outlay	-	-	-	-	-	17,156	58,449	-	-
Utility operating expenses	-	-	-	-	-	466,720	-	-	-
Other disbursements	5,382	-	-	-	14,821	738,960	1,745	1,313,336	776,935
Total disbursements	5,382	1,619	-	-	14,821	1,809,434	60,194	1,608,968	776,935
Excess (deficiency) of receipts over disbursements	-	(1,619)	-	-	1,184	118,038	(2,988)	(185)	(314,535)
Cash and investments - ending	\$ 17,697	\$ 94,118	\$ 566	\$ 1,099	\$ 6,095	\$ 1,250,194	\$ 1,011,778	\$ -	\$ 462,400

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

	STORMWATER UTILITY FUND	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	GAS UTILITY CASH RESERVE	GAS UTILITY OPERATING	GAS UTILITY METER DEPOSIT	GAS UTILITY DEPRECIATION	Totals
Cash and investments - beginning	\$ 185,108	\$ 962,075	\$ 28,400	\$ -	\$ -	\$ 3,710,954	\$ 48,569	\$ -	\$ 13,604,941
Receipts:									
Taxes	-	-	-	-	-	-	-	-	3,038,904
Licenses and permits	-	-	-	-	-	-	-	-	19,398
Intergovernmental receipts	-	-	-	-	-	-	-	-	842,411
Charges for services	-	-	-	-	-	-	-	-	623,305
Fines and forfeits	-	-	-	-	-	-	-	-	56,940
Utility fees	75,713	1,451,371	13,300	-	-	2,652,700	11,000	-	6,177,291
Other receipts	-	196,169	25,013	1,129,454	500,000	8,029	2,031	2,240,288	18,813,854
Total receipts	75,713	1,647,540	38,313	1,129,454	500,000	2,660,729	13,031	2,240,288	29,572,103
Disbursements:									
Personal services	-	255,263	-	-	-	347,821	-	-	3,794,080
Supplies	-	-	-	-	-	-	-	-	223,159
Other services and charges	-	-	-	-	-	-	-	-	7,413,656
Debt service - principal and interest	-	-	-	-	-	-	-	-	480,743
Capital outlay	59,639	-	-	215,296	-	-	-	162,161	1,243,643
Utility operating expenses	54,743	724,069	-	-	-	2,114,458	14,051	-	3,374,041
Other disbursements	-	1,000,000	38,200	265,000	500,000	2,500,000	-	-	13,610,417
Total disbursements	114,382	1,979,332	38,200	480,296	500,000	4,962,279	14,051	162,161	30,139,739
Excess (deficiency) of receipts over disbursements	(38,669)	(331,792)	113	649,158	-	(2,301,550)	(1,020)	2,078,127	(567,636)
Cash and investments - ending	\$ 146,439	\$ 630,283	\$ 28,513	\$ 649,158	\$ -	\$ 1,409,404	\$ 47,549	\$ 2,078,127	\$ 13,037,305

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

	GENERAL FUND	MVH	LRS	CUM THOROUGHFARE	EMS FUND	ECONOMIC DEV. - MISC. INC	OPERATION PULL-OVER	LLECE	CLERK'S RECORD PERP FUND
Cash and investments - beginning	\$ 475,826	\$ 124,476	\$ 96,228	\$ 160,354	\$ 356,766	\$ 226,100	\$ 1,743	\$ 19,018	\$ 20,905
Receipts:									
Taxes	2,062,375	575,932	-	-	-	-	-	-	-
Licenses and permits	16,884	425	-	-	-	-	-	-	-
Intergovernmental receipts	325,534	280,187	26,838	-	-	-	-	-	-
Charges for services	241,972	-	-	-	220,745	-	-	-	-
Fines and forfeits	6,956	171	-	-	-	-	-	5,359	1,469
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	127,671	6,477	-	-	-	-	14,572	310	-
Total receipts	<u>2,781,392</u>	<u>863,192</u>	<u>26,838</u>	<u>-</u>	<u>220,745</u>	<u>-</u>	<u>14,572</u>	<u>5,669</u>	<u>1,469</u>
Disbursements:									
Personal services	1,866,142	501,784	-	-	231,518	-	-	-	-
Supplies	109,295	75,972	-	-	22,817	-	-	-	-
Other services and charges	707,371	228,651	-	-	71,416	-	16,315	580	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	188,015	41,919	52,721	160,000	9,719	11,230	-	7,617	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>2,870,823</u>	<u>848,326</u>	<u>52,721</u>	<u>160,000</u>	<u>335,470</u>	<u>11,230</u>	<u>16,315</u>	<u>8,197</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(89,431)</u>	<u>14,866</u>	<u>(25,883)</u>	<u>(160,000)</u>	<u>(114,725)</u>	<u>(11,230)</u>	<u>(1,743)</u>	<u>(2,528)</u>	<u>1,469</u>
Cash and investments - ending	<u>\$ 386,395</u>	<u>\$ 139,342</u>	<u>\$ 70,345</u>	<u>\$ 354</u>	<u>\$ 242,041</u>	<u>\$ 214,870</u>	<u>\$ -</u>	<u>\$ 16,490</u>	<u>\$ 22,374</u>

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

	CITY-DEFFERAL PROGRAM	RIVERBOAT REVENUE	PARK AND RECREATION	POLICE ED - USER FEES	RAINY DAY FUND	CANINE PROGRAM FUND	EDIT TAX FUND	LEVY EXCESS FUND	TIF FUND
Cash and investments - beginning	\$ 942	\$ 184,033	\$ 10,325	\$ 18,812	\$ 587,190	\$ 4,924	\$ 1,213,142	\$ -	\$ 57,874
Receipts:									
Taxes	-	-	182,852	-	-	-	-	-	37,940
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	38,624	16,037	-	-	-	-	-	-
Charges for services	-	-	11,515	-	-	-	-	-	-
Fines and forfeits	-	-	-	607	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	21,574	-	-	-	498,371	21	-
Total receipts	-	38,624	231,978	607	-	-	498,371	21	37,940
Disbursements:									
Personal services	-	-	150,549	-	-	-	82,829	-	-
Supplies	-	-	12,978	-	-	-	-	-	-
Other services and charges	-	-	34,126	-	-	-	16,544	-	-
Debt service - principal and interest	-	-	-	-	-	-	479,200	-	-
Capital outlay	-	-	2,478	-	-	-	11,425	-	3,873
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	411	175,171	-	276,320	-	-
Total disbursements	-	-	200,131	411	175,171	-	866,318	-	3,873
Excess (deficiency) of receipts over disbursements	-	38,624	31,847	196	(175,171)	-	(367,947)	21	34,067
Cash and investments - ending	\$ 942	\$ 222,657	\$ 42,172	\$ 19,008	\$ 412,019	\$ 4,924	\$ 845,195	\$ 21	\$ 91,941

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

	CCIF	CCDF	CUM FIRE EQUIPMENT	CASH RESERVE FUND	POLICE PENSION	GAS & WATER RETIREMENT	CITY COURT MISC FUND	BELTERRA FUNDS	Capitalized Interest Reserve - Woodmizer
Cash and investments - beginning	\$ 160,920	\$ 225,477	\$ 509,567	\$ 250,000	\$ 100,792	\$ 7,828	\$ 18,289	\$ 81,206	\$ -
Receipts:									
Taxes	-	126,698	52,645	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,246	11,112	4,617	-	-	-	-	67,673	-
Charges for services	-	-	-	-	65,152	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	44,725	1,815	1,000,000	-	268	-	-	-
Total receipts	17,246	182,535	59,077	1,000,000	65,152	268	-	67,673	-
Disbursements:									
Personal services	-	-	-	-	68,013	8,096	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	13,167	-	-	-	-	4,069	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	38,746	91,440	219,488	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	750,000	-	-	7,955	89,063	-
Total disbursements	38,746	91,440	232,655	750,000	68,013	8,096	7,955	93,132	-
Excess (deficiency) of receipts over disbursements	(21,500)	91,095	(173,578)	250,000	(2,861)	(7,828)	(7,955)	(25,459)	-
Cash and investments - ending	\$ 139,420	\$ 316,572	\$ 335,989	\$ 500,000	\$ 97,931	\$ -	\$ 10,334	\$ 55,747	\$ -

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

	UTILITY TRANSFER	MICROENTERPRISE INV. FUND	MEMORIAL POOL	MICROENTERPRISE ASSISTANC	POLICE DONATION FUND	SICK LEAVE BANK FUND	FACADE IMP & RENOVATION	BATESVILLE TREE FUND	MAYOR'S YOUTH COUNCIL
Cash and investments - beginning	\$ -	\$ 12,868	\$ 2,048	\$ 260	\$ 74	\$ -	\$ 7,256	\$ 479	\$ 9,939
Receipts:									
Taxes	-	-	85,986	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,541	-	-	-	-	-	-
Charges for services	-	-	38,013	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,041	-	402	-	25	12,829	100,809	1,078	4,795
Total receipts	4,041	-	131,942	-	25	12,829	100,809	1,078	4,795
Disbursements:									
Personal services	-	-	67,216	-	-	-	-	-	-
Supplies	-	-	31,760	-	-	-	-	-	-
Other services and charges	-	-	18,750	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,657	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,041	12,868	422	-	-	-	100,561	1,557	6,093
Total disbursements	4,041	12,868	119,805	-	-	-	100,561	1,557	6,093
Excess (deficiency) of receipts over disbursements	-	(12,868)	12,137	-	25	12,829	248	(479)	(1,298)
Cash and investments - ending	\$ -	\$ -	\$ 14,185	\$ 260	\$ 99	\$ 12,829	\$ 7,504	\$ -	\$ 8,641

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

	BASEBALL/SOFTBALL COMPLEX	SCHOOL RESOURCE OFFICER	IVY TECH FUND	MEMORIAL BUILDING FUND	CITY GENERAL GRANT FUND	RURAL BUSINESS ENT. GRANT	DRUG COALITION FUND	DOG PARK FUND	DEBT SERVICE RESERVE FUND
Cash and investments - beginning	\$ 3,263	\$ 5,189	\$ 12,184	\$ 2,238	\$ 169,255	\$ 7,802	\$ 500	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	12,413	-	-
Charges for services	-	22,205	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	111,000	-	-	6,453	600,113	11,010	58,160	19,395	185,543
Total receipts	111,000	22,205	-	6,453	600,113	11,010	70,573	19,395	185,543
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	26,662	24,689	-	8,432	251,672	360	54,544	12,440	97,235
Total disbursements	26,662	24,689	-	8,432	251,672	360	54,544	12,440	97,235
Excess (deficiency) of receipts over disbursements	84,338	(2,484)	-	(1,979)	348,441	10,650	16,029	6,955	88,308
Cash and investments - ending	\$ 87,601	\$ 2,705	\$ 12,184	\$ 259	\$ 517,696	\$ 18,452	\$ 16,529	\$ 6,955	\$ 88,308

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

	COST OF ISSUANCE FUND	MAINSTREET FUND	BATESVILLE AREA RESOURCE CENTER FUND	UTILITY CLEARING ACCOUNT	SEWER INSPECTION FEES	PUBLIC TRUST AGENCY FUND	BRUM FUNDS	PLAYGROUND EQUIPMENT FUND	BUTTERFLY GARDEN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 13,426	\$ -	\$ 17,697	\$ 94,118	\$ 566	\$ 1,099
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	81,750	3,670	110,500	7,353,797	26,832	-	-	-	-
Total receipts	81,750	3,670	110,500	7,353,797	26,832	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	81,750	3,330	68,961	7,343,099	26,832	2,497	-	-	764
Total disbursements	81,750	3,330	68,961	7,343,099	26,832	2,497	1,000	-	764
Excess (deficiency) of receipts over disbursements	-	340	41,539	10,698	-	(2,497)	(1,000)	-	(764)
Cash and investments - ending	\$ -	\$ 340	\$ 41,539	\$ 24,124	\$ -	\$ 15,200	\$ 93,118	\$ 566	\$ 335

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

	PAYROLL FUND	COBRA & RETIRED EMP INS	CITY COURT FUND	SEWAGE M&O	SEWAGE IMPROVEMENT FUND	SEWAGE SINKING	SEWAGE DEBT RESERVE	STORMWATER UTILITY FUND	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 43,626	\$ 6,095	\$ 740	\$ 1,250,195	\$ 1,011,778	\$ -	\$ 462,400	\$ 146,439	\$ 630,283
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	41,782	-	-	-	-	-	-
Utility fees	-	-	-	1,818,041	27,668	-	-	75,588	1,864,425
Other receipts	4,572,626	16,179	-	99,747	-	684,817	-	-	33,798
Total receipts	4,572,626	16,179	41,782	1,917,788	27,668	684,817	-	75,588	1,898,223
Disbursements:									
Personal services	-	-	-	449,558	-	-	-	-	275,839
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	41,203	157,422	-	-	-	-	21,215
Debt service - principal and interest	-	-	-	-	-	684,817	-	-	-
Capital outlay	-	-	-	10,475	106,749	-	-	10,600	-
Utility operating expenses	-	-	-	548,869	-	-	-	33,239	813,062
Other disbursements	4,593,481	16,774	-	684,929	-	-	-	-	1,004,050
Total disbursements	4,593,481	16,774	41,203	1,851,253	106,749	684,817	-	43,839	2,114,166
Excess (deficiency) of receipts over disbursements	(20,855)	(595)	579	66,535	(79,081)	-	-	31,749	(215,943)
Cash and investments - ending	\$ 22,771	\$ 5,500	\$ 1,319	\$ 1,316,730	\$ 932,697	\$ -	\$ 462,400	\$ 178,188	\$ 414,340

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

	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	GAS UTILITY MAIN EXTENSIONS	GAS UTILITY CASH RESERVE	GAS UTILITY OPERATING	GAS UTILITY METER DEPOSIT	GAS UTILITY DEPRECIATION	Totals
Cash and investments - beginning	\$ 28,513	\$ 649,158	\$ -	\$ -	\$ 1,409,404	\$ 47,549	\$ 2,078,127	\$ 13,037,305
Receipts:								
Taxes	-	-	-	-	23,547	-	-	3,147,975
Licenses and permits	-	-	-	-	-	-	-	17,309
Intergovernmental receipts	-	-	-	-	-	-	-	807,822
Charges for services	-	-	-	-	-	-	-	599,602
Fines and forfeits	-	-	-	-	-	-	-	56,344
Utility fees	15,700	-	4,797	-	3,287,327	15,400	-	7,108,946
Other receipts	-	1,000,038	20,675	1,000,000	13,782	-	179,212	18,028,880
Total receipts	15,700	1,000,038	25,472	1,000,000	3,324,656	15,400	179,212	29,766,878
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,701,544
Supplies	-	-	-	-	-	-	-	252,822
Other services and charges	-	-	-	-	-	-	-	1,331,829
Debt service - principal and interest	-	-	-	-	-	-	-	1,164,017
Capital outlay	-	450,831	-	-	-	-	225,454	1,644,437
Utility operating expenses	-	-	3,862	-	3,159,544	14,300	-	4,572,876
Other disbursements	17,813	168,000	-	1,000,000	(16,446)	2,475	1,000,000	17,898,805
Total disbursements	17,813	618,831	3,862	1,000,000	3,143,098	16,775	1,225,454	30,566,330
Excess (deficiency) of receipts over disbursements	(2,113)	381,207	21,610	-	181,558	(1,375)	(1,046,242)	(799,452)
Cash and investments - ending	\$ 26,400	\$ 1,030,365	\$ 21,610	\$ -	\$ 1,590,962	\$ 46,174	\$ 1,031,885	\$ 12,237,853

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

	GENERAL FUND	MVH	LRS	CUM THOROUGHFARE	EMS FUND	ECONOMIC DEV. - MISC. INC	OPERATION PULL-OVER	LLECE	CLERK'S RECORD PERP FUND
Cash and investments - beginning	\$ 386,395	\$ 139,342	\$ 70,345	\$ 354	\$ 242,041	\$ 214,870	\$ -	\$ 16,490	\$ 22,374
Receipts:									
Taxes	2,318,384	588,205	-	-	-	-	-	-	-
Licenses and permits	18,956	-	-	-	-	-	-	-	-
Intergovernmental receipts	353,268	276,497	27,509	-	-	-	-	-	-
Charges for services	282,175	-	-	-	209,122	-	-	-	-
Fines and forfeits	5,399	325	-	-	-	-	-	5,175	1,666
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	46,191	19,038	-	-	580	12,401	18,040	1,014	-
Total receipts	3,024,373	884,065	27,509	-	209,702	12,401	18,040	6,189	1,666
Disbursements:									
Personal services	1,945,738	513,374	-	-	232,954	-	-	-	-
Supplies	107,754	91,700	-	-	18,910	-	-	-	-
Other services and charges	745,003	227,558	-	-	46,399	500	18,040	950	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	174,178	67,182	72,961	-	12,723	92,536	-	2,233	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,972,673	899,814	72,961	-	310,986	93,036	18,040	3,183	-
Excess (deficiency) of receipts over disbursements	51,700	(15,749)	(45,452)	-	(101,284)	(80,635)	-	3,006	1,666
Cash and investments - ending	\$ 438,095	\$ 123,593	\$ 24,893	\$ 354	\$ 140,757	\$ 134,235	\$ -	\$ 19,496	\$ 24,040

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

	CITY-DEFERRED PROGRAM	RIVERBOAT REVENUE	PARK AND RECREATION	POLICE ED - USER FEES	RAINY DAY FUND	CANINE PROGRAM FUND	EDIT TAX FUND	LEVY EXCESS FUND	TIF FUND
Cash and investments - beginning	\$ 942	\$ 222,657	\$ 42,172	\$ 19,008	\$ 412,019	\$ 4,924	\$ 845,195	\$ 21	\$ 91,941
Receipts:									
Taxes	-	-	152,658	-	-	-	-	-	65,148
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	38,624	12,215	-	-	-	-	-	-
Charges for services	-	-	10,963	-	-	-	-	-	-
Fines and forfeits	-	-	-	423	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	17,195	-	-	-	369,253	-	-
Total receipts	-	38,624	193,031	423	-	-	369,253	-	65,148
Disbursements:									
Personal services	-	-	158,249	-	-	-	85,039	-	-
Supplies	-	-	9,800	-	-	-	40	-	-
Other services and charges	-	-	31,133	-	-	-	22,179	-	60,222
Debt service - principal and interest	-	-	-	-	-	-	292,499	-	-
Capital outlay	-	-	2,013	-	12,181	-	165,808	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,686	-	-	353,426	-	-
Total disbursements	-	-	201,195	1,686	12,181	-	918,991	-	60,222
Excess (deficiency) of receipts over disbursements	-	38,624	(8,164)	(1,263)	(12,181)	-	(549,738)	-	4,926
Cash and investments - ending	\$ 942	\$ 261,281	\$ 34,008	\$ 17,745	\$ 399,838	\$ 4,924	\$ 295,457	\$ 21	\$ 96,867

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

	CCIF	CCDF	CUM FIRE EQUIPMENT	CASH RESERVE FUND	POLICE PENSION	GAS & WATER RETIREMENT	CITY COURT MISC FUND	BELTERRA FUNDS	Capitalized Interest Reserve - Woodmizer
Cash and investments - beginning	\$ 139,420	\$ 316,572	\$ 335,989	\$ 500,000	\$ 97,931	\$ -	\$ 10,334	\$ 55,747	\$ -
Receipts:									
Taxes	-	129,145	54,262	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,377	10,334	4,425	-	-	-	-	67,419	-
Charges for services	-	-	-	-	69,063	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	142,604	-	-	-	15,946	-	-	104,460
Total receipts	16,377	282,083	58,687	-	69,063	15,946	-	67,419	104,460
Disbursements:									
Personal services	-	-	-	-	69,099	15,946	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	14,487	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	75,675	1,129	191,150	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	423,566	-	-	1,478	76,475	-
Total disbursements	75,675	15,616	191,150	423,566	69,099	15,946	1,478	76,475	-
Excess (deficiency) of receipts over disbursements	(59,298)	266,467	(132,463)	(423,566)	(36)	-	(1,478)	(9,056)	104,460
Cash and investments - ending	\$ 80,122	\$ 583,039	\$ 203,526	\$ 76,434	\$ 97,895	\$ -	\$ 8,856	\$ 46,691	\$ 104,460

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

	UTILITY TRANSFER	MICROENTERPRISE INV. FUND	MEMORIAL POOL	MICROENTERPRISE ASSISTANC	POLICE DONATION FUND	SICK LEAVE BANK FUND	FACADE IMP & RENOVATION	BATESVILLE TREE FUND	MAYOR'S YOUTH COUNCIL
Cash and investments - beginning	\$ -	\$ -	\$ 14,185	\$ 260	\$ 99	\$ 12,829	\$ 7,504	\$ -	\$ 8,641
Receipts:									
Taxes	-	-	78,500	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,281	-	-	-	-	-	-
Charges for services	-	-	49,732	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	121,150	-	1,748	-	-	9,259	3,888	-	6,391
Total receipts	121,150	-	136,261	-	-	9,259	3,888	-	6,391
Disbursements:									
Personal services	-	-	72,734	-	-	-	-	-	-
Supplies	-	-	33,843	-	-	-	-	-	-
Other services and charges	-	-	17,704	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,654	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	121,150	-	964	-	-	-	9,364	-	10,267
Total disbursements	121,150	-	127,899	-	-	-	9,364	-	10,267
Excess (deficiency) of receipts over disbursements	-	-	8,362	-	-	9,259	(5,476)	-	(3,876)
Cash and investments - ending	\$ -	\$ -	\$ 22,547	\$ 260	\$ 99	\$ 22,088	\$ 2,028	\$ -	\$ 4,765

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

	BASEBALL/SOFTBALL COMPLEX	SCHOOL RESOURCE OFFICER	IVY TECH FUND	MEMORIAL BUILDING FUND	CITY GENERAL GRANT FUND	RURAL BUSINESS ENT. GRANT	DRUG COALITION FUND	DOG PARK FUND	DEBT SERVICE RESERVE FUND
Cash and investments - beginning	\$ 87,601	\$ 2,705	\$ 12,184	\$ 259	\$ 517,696	\$ 18,452	\$ 16,529	\$ 6,955	\$ 88,308
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	99,298	-	-
Charges for services	-	22,760	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	6,426	128,942	42,584	59,800	224	-
Total receipts	-	22,760	-	6,426	128,942	42,584	159,098	224	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	86,786	15,540	-	6,676	213,178	40,000	173,633	4,510	-
Total disbursements	86,786	15,540	-	6,676	213,178	40,000	173,633	4,510	-
Excess (deficiency) of receipts over disbursements	(86,786)	7,220	-	(250)	(84,236)	2,584	(14,535)	(4,286)	-
Cash and investments - ending	\$ 815	\$ 9,925	\$ 12,184	\$ 9	\$ 433,460	\$ 21,036	\$ 1,994	\$ 2,669	\$ 88,308

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

	COST OF ISSUANCE FUND	MAINSTREET FUND	BATESVILLE AREA RESOURCE CENTER FUND	UTILITY CLEARING ACCOUNT	SEWER INSPECTION FEES	PUBLIC TRUST AGENCY FUND	BRUM FUNDS	PLAYGROUND EQUIPMENT FUND	BUTTERFLY GARDEN
Cash and investments - beginning	\$ -	\$ 340	\$ 41,539	\$ 24,124	\$ -	\$ 15,200	\$ 93,118	\$ 566	\$ 335
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	660	63,233	6,470,380	37,250	-	-	-	-
Total receipts	-	660	63,233	6,470,380	37,250	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	888	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	150	104,772	6,478,474	37,250	-	-	-	32
Total disbursements	-	150	104,772	6,478,474	37,250	-	888	-	32
Excess (deficiency) of receipts over disbursements	-	510	(41,539)	(8,094)	-	-	(888)	-	(32)
Cash and investments - ending	\$ -	\$ 850	\$ -	\$ 16,030	\$ -	\$ 15,200	\$ 92,230	\$ 566	\$ 303

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

	PAYROLL FUND	COBRA & RETIRED EMP INS	CITY COURT FUND	SEWAGE M&O	SEWAGE IMPROVEMENT FUND	SEWAGE SINKING	SEWAGE DEBT RESERVE	STORMWATER UTILITY FUND	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 22,771	\$ 5,500	\$ 1,319	\$ 1,316,730	\$ 932,697	\$ -	\$ 462,400	\$ 178,188	\$ 414,340
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	33,244	-	-	-	-	-	-
Utility fees	-	-	-	1,972,713	32,250	-	-	104,271	1,954,351
Other receipts	4,712,516	15,692	-	13,414	121,150	684,855	-	-	1,668,947
Total receipts	4,712,516	15,692	33,244	1,986,127	153,400	684,855	-	104,271	3,623,298
Disbursements:									
Personal services	-	-	-	471,366	-	-	-	-	271,738
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	33,982	158,141	-	-	-	-	22,030
Debt service - principal and interest	-	-	-	-	-	684,855	-	-	-
Capital outlay	-	-	-	30,936	14,527	-	-	144,768	-
Utility operating expenses	-	-	-	541,493	-	-	-	34,501	917,326
Other disbursements	4,706,053	7,900	-	687,048	1,500	-	-	-	1,601,685
Total disbursements	4,706,053	7,900	33,982	1,888,984	16,027	684,855	-	179,269	2,812,779
Excess (deficiency) of receipts over disbursements	6,463	7,792	(738)	97,143	137,373	-	-	(74,998)	810,519
Cash and investments - ending	\$ 29,234	\$ 13,292	\$ 581	\$ 1,413,873	\$ 1,070,070	\$ -	\$ 462,400	\$ 103,190	\$ 1,224,859

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

	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	GAS UTILITY MAIN EXTENSIONS	GAS UTILITY CASH RESERVE	GAS UTILITY OPERATING	GAS UTILITY METER DEPOSIT	GAS UTILITY DEPRECIATION	Totals
Cash and investments - beginning	\$ 26,400	\$ 1,030,365	\$ 21,610	\$ -	\$ 1,590,962	\$ 46,174	\$ 1,031,885	\$ 12,237,853
Receipts:								
Taxes	-	-	-	-	25,833	-	-	3,412,135
Licenses and permits	-	-	-	-	-	-	-	18,956
Intergovernmental receipts	-	-	-	-	-	-	-	912,247
Charges for services	-	-	-	-	-	-	-	643,815
Fines and forfeits	-	-	-	-	-	-	-	46,232
Utility fees	16,700	-	-	-	2,508,301	15,000	-	6,603,586
Other receipts	-	75	-	204,000	2,877,116	-	1,000,086	18,996,508
Total receipts	16,700	75	-	204,000	5,411,250	15,000	1,000,086	30,633,479
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,836,237
Supplies	-	-	-	-	-	-	-	262,047
Other services and charges	-	-	-	-	-	-	-	1,399,216
Debt service - principal and interest	-	-	-	-	-	-	-	977,354
Capital outlay	-	188,315	-	-	-	-	109,195	1,360,164
Utility operating expenses	-	-	6,039	-	2,619,410	34,474	-	4,153,243
Other disbursements	13,900	204,000	-	-	3,835,541	-	-	19,217,004
Total disbursements	13,900	392,315	6,039	-	6,454,951	34,474	109,195	31,205,265
Excess (deficiency) of receipts over disbursements	2,800	(392,240)	(6,039)	204,000	(1,043,701)	(19,474)	890,891	(571,786)
Cash and investments - ending	\$ 29,200	\$ 638,125	\$ 15,571	\$ 204,000	\$ 547,261	\$ 26,700	\$ 1,922,776	\$ 11,666,067

CITY OF BATESVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2015

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Revenue bonds	EDIT Refunding Revenue Bonds Series 2014	\$ 1,812,000	\$ 177,828
Wastewater:			
Revenue bonds	Sewage Works Refunding Revenue Bonds Series 2013	3,243,000	684,606
Totals		\$ 5,055,000	\$ 862,434

CITY OF BATESVILLE
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 1,197,037
Infrastructure	22,195,152
Buildings	3,665,708
Improvements other than buildings	2,439,109
Machinery, equipment, and vehicles	4,047,786
Construction in progress	<u>191,339</u>
Total governmental activities	<u>33,736,131</u>
Wastewater:	
Infrastructure	26,163,539
Buildings	1,054,648
Improvements other than buildings	151,625
Machinery, equipment, and vehicles	764,748
Construction in progress	<u>84,956</u>
Total Wastewater	<u>28,219,516</u>
Storm Water:	
Total Storm Water	<u>-</u>
Water Fund:	
Land	179,984
Infrastructure	8,939,891
Buildings	2,912,258
Improvements other than buildings	867,232
Machinery, equipment, and vehicles	<u>772,126</u>
Total Water Fund	<u>13,671,491</u>
Gas Fund:	
Land	21,568
Infrastructure	6,495,529
Buildings	631,487
Improvements other than buildings	61,762
Machinery, equipment, and vehicles	<u>1,232,829</u>
Total Gas Fund	<u>8,443,175</u>
Total capital assets	<u>\$ 84,070,313</u>

OTHER REPORTS

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