

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF BRISTOL

ELKHART COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
03/23/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mary J. Ryman	01-01-12 to 12-31-19
President of the Town Council	Floyd Lynch	01-01-12 to 12-31-13
	Catherine Burke	01-01-14 to 12-31-16
	Ronald A. Norman	01-01-17 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF BRISTOL, ELKHART COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Bristol (Town), for the period of January 1, 2012 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. The basis noted above is a different basis than that used in the prior period.

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, 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, 2012 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, CPA  
State Examiner

February 7, 2018

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.

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TOWN OF BRISTOL  
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
GENERAL	\$ 181,653	\$ 1,029,117	\$ 1,103,843	\$ 106,927	\$ 1,117,020	\$ 1,112,788	\$ 111,159
MOTOR VEHICLE HIGHWAY	155,916	115,042	134,338	136,620	181,236	150,669	167,187
LOCAL ROADS & STREETS	11,706	17,781	-	29,487	15,715	-	45,202
PARK NON-REVERTING	102,768	6,400	86,974	22,194	9,000	-	31,194
LOCAL LAW EN CONT ED	10,929	2,949	1,045	12,833	3,259	8,275	7,817
PARK	33,800	98,108	102,145	29,763	114,672	106,568	37,867
RAINY DAY FUND	234,928	1,904	91,186	145,646	50,000	-	195,646
EDIT	1,291,873	89,009	-	1,380,882	80,110	466,905	994,087
LEVY EXCESS FUND	-	7,553	-	7,553	-	7,553	-
MAJOR MOVES	246,849	-	-	246,849	-	-	246,849
CUM CAPITAL DEVELOPMENT	684,376	61,073	-	745,449	61,198	-	806,647
POLICE NON-REVERT EQUIP	24,342	9,036	6,832	26,546	26,426	15,467	37,505
CUM FIRE & POLICE EQUIP	162,988	40,716	13,471	190,233	40,798	31,643	199,388
STORM WATER- MS-4	232,470	40,142	3,892	268,720	54,743	4,678	318,785
CUM CAPITAL IMPROVEMENT	135,180	4,249	-	139,429	4,301	-	143,730
SOUTH STATE RD 15 TIF #1	28,722	32,802	2,052	59,472	14,547	-	74,019
CEMETERY	36,498	51,676	55,911	32,263	49,649	55,027	26,885
POLICE RESERVE	11,053	23,683	18,931	15,805	12,929	12,832	15,902
LOCAL CO-ORDINATING COUNT	-	900	2,680	(1,780)	1,780	-	-
POLICE OW IMPAIRED-DRUGS/	(5,411)	4,515	4,202	(5,098)	5,519	534	(113)
RABER GOLF COURSE	149,799	36,000	176	185,623	36,000	-	221,623
GOLF CUM CAP FUND	33,029	4,000	-	37,029	4,000	-	41,029
CRIM JUST SEL ENFORCE OPO	(44)	140	-	96	-	-	96
NORTH STATE RD 15 TIF#2	71,773	1,976	72,462	1,287	6,892	-	8,179
INDUSTRIAL DR PROJ COUNTY	-	-	-	-	500,000	434,453	65,547
PAYROLL FUND	3,061	775,143	775,606	2,598	745,647	741,401	6,844
SEWER DEBT	292,308	1,019,251	15,862	1,295,697	-	-	1,295,697
SEWER OPERATING	1,089,200	442,400	1,461,141	70,459	524,930	443,518	151,871
SEWER BOND & INTEREST	-	206,204	190,343	15,861	189,708	189,697	15,872
SEWER IMPROVEMENT	54,511	-	-	54,511	-	-	54,511
WATER OPERATING	12,758	253,638	246,648	19,748	300,710	266,551	53,907
WATER METER	19,050	4,930	1,560	22,420	4,800	1,510	25,710
WATER BOND & INTEREST	-	81,551	75,278	6,273	78,072	78,068	6,277
WATER (DEP) SPECIAL	394,365	-	33,273	361,092	-	20,000	341,092
Totals	\$ 5,700,450	\$ 4,461,888	\$ 4,499,851	\$ 5,662,487	\$ 4,233,661	\$ 4,148,137	\$ 5,748,011

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

TOWN OF BRISTOL  
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	\$ 111,159	\$ 1,199,332	\$ 1,152,619	\$ 157,872	\$ 1,253,041	\$ 1,156,217	\$ 254,696
MOTOR VEHICLE HIGHWAY	167,187	157,450	274,150	50,487	206,459	180,226	76,720
LOCAL ROADS & STREETS	45,202	19,160	-	64,362	16,509	-	80,871
PARK NON-REVERTING	31,194	9,000	-	40,194	9,000	7,000	42,194
LOCAL LAW EN CONT ED	7,817	3,047	1,615	9,249	3,920	3,165	10,004
PARK	37,867	111,510	115,263	34,114	123,187	124,911	32,390
RAINY DAY FUND	195,646	50,000	20,000	225,646	30,782	-	256,428
EDIT	994,087	108,347	106,294	996,140	114,827	28,000	1,082,967
LEVY EXCESS FUND	-	69	-	69	-	-	69
MAJOR MOVES	246,849	-	-	246,849	-	-	246,849
CUM CAPITAL DEVELOPMENT	806,647	54,228	29,218	831,657	28,375	-	860,032
POLICE NON-REVERT EQUIP	37,505	7,909	6,420	38,994	993	13,521	26,466
CUM FIRE & POLICE EQUIP	199,388	36,153	133,868	101,673	39,520	47,224	93,969
STORM WATER- MS-4	318,785	52,522	4,292	367,015	59,504	2,549	423,970
CUM CAPITAL IMPROVEMENT	143,730	4,238	-	147,968	4,024	-	151,992
SOUTH STATE RD 15 TIF #1	74,019	24,640	-	98,659	311,384	293,170	116,873
PUBLIC SAFETY LOIT	-	-	-	-	111,021	-	111,021
CEMETERY	26,885	47,718	61,587	13,016	94,625	48,313	59,328
POLICE RESERVE	15,902	17,650	18,741	14,811	24,768	28,917	10,662
POLICE OW IMPAIRED-DRUGS/	(113)	350	75	162	2,295	3,683	(1,226)
RABER GOLF COURSE	221,623	36,000	-	257,623	36,000	-	293,623
GOLF CUM CAP FUND	41,029	4,000	-	45,029	4,000	-	49,029
CRIM JUST SEL ENFORCE OPO	96	-	-	96	-	-	96
NORTH STATE RD 15 TIF#2	8,179	5,860	-	14,039	6,301	11,005	9,335
TIF EAST #148	-	-	-	-	750	-	750
INDUSTRIAL DR PROJ COUNTY	65,547	215,000	283,445	(2,898)	2,898	-	-
INDUSTRIAL DR PROJ IDOT	-	359,628	359,628	-	-	-	-
PAYROLL FUND	6,844	804,884	801,027	10,701	827,083	824,100	13,684
SEWER DEBT	1,295,697	625,000	1,271,008	649,689	-	24,689	625,000
SEWER OPERATING	151,871	513,303	431,767	233,407	718,941	566,027	386,321
SEWER BOND & INTEREST	15,872	161,423	31,854	145,441	-	145,441	-
SEWER IMPROVEMENT	54,511	-	-	54,511	-	-	54,511
WATER OPERATING	53,907	272,589	304,220	22,276	282,376	271,519	33,133
WATER METER	25,710	3,200	1,620	27,290	3,410	1,070	29,630
WATER BOND & INTEREST	6,277	75,573	75,573	6,277	78,073	78,073	6,277
WATER (DEP) SPECIAL	341,092	-	206,897	134,195	-	46,518	87,677
Totals	\$ 5,748,011	\$ 4,979,783	\$ 5,691,181	\$ 5,036,613	\$ 4,394,066	\$ 3,905,338	\$ 5,525,341

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

TOWN OF BRISTOL  
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	\$ 254,696	\$ 1,207,416	\$ 1,141,535	\$ 320,577
MOTOR VEHICLE HIGHWAY	76,720	236,506	162,515	150,711
LOCAL ROADS & STREETS	80,871	16,564	-	97,435
PARK NON-REVERTING	42,194	9,000	-	51,194
LOCAL LAW EN CONT ED	10,004	4,982	4,257	10,729
PARK	32,390	115,717	128,807	19,300
RAINY DAY FUND	256,428	-	21,935	234,493
EDIT	1,082,967	125,898	209,762	999,103
LEVY EXCESS FUND	69	-	69	-
MAJOR MOVES	246,849	-	-	246,849
CUM CAPITAL DEVELOPMENT	860,032	54,229	-	914,261
POLICE NON-REVERT EQUIP	26,466	8,366	3,972	30,860
CUM FIRE & POLICE EQUIP	93,969	36,242	9,074	121,137
STORM WATER- MS-4	423,970	55,437	2,281	477,126
CUM CAPITAL IMPROVEMENT	151,992	4,083	-	156,075
SOUTH ST RD 15 TIF #130	116,873	347,715	81,637	382,951
PUBLIC SAFETY LOIT	111,021	120,651	89,991	141,681
CEMETERY	59,328	105,763	56,364	108,727
POLICE RESERVE	10,662	21,618	18,578	13,702
POLICE OW IMPAIRED-DRUGS/	(1,226)	10,211	7,686	1,299
PARK GRANT FUND	-	27,500	24,905	2,595
LOIT SPEC DIST #67	-	270,189	-	270,189
PARK DONATION/GIFTS	-	38,878	33,081	5,797
RABER GOLF COURSE	293,623	36,000	-	329,623
GOLF CUM CAP FUND	49,029	4,000	-	53,029
CRIM JUST SEL ENFORCE OPO	96	-	-	96
NORTH ST RD 15 TIF #132	9,335	7,428	3,457	13,306
TIF EAST #148	750	-	-	750
PAYROLL FUND	13,684	868,116	865,879	15,921
SEWER DEBT	625,000	-	-	625,000
SEWER OPERATING	386,321	593,340	475,909	503,752
SEWER IMPROVEMENT	54,511	-	-	54,511
WATER OPERATING	33,133	311,355	279,789	64,699
WATER METER	29,630	4,400	2,540	31,490
WATER BOND & INTEREST	6,277	75,268	75,268	6,277
WATER (DEP) SPECIAL	87,677	-	-	87,677
<b>Totals</b>	<b>\$ 5,525,341</b>	<b>\$ 4,716,872</b>	<b>\$ 3,699,291</b>	<b>\$ 6,542,922</b>

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

TOWN OF BRISTOL  
NOTES TO FINANCIAL STATEMENTS

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

*A. Reporting Entity*

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

TOWN OF BRISTOL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

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

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

**E. Disbursements**

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

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

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

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

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

TOWN OF BRISTOL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*F. Interfund Transfers*

The 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.

TOWN OF BRISTOL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Retirement Plan**

The Town ceased participation in the Indiana Public Employees' Retirement Fund (PERF) on July 13, 2009. The Town has a Deferred Compensation Plan for employees with voluntary participation since 1993.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. Police OW Impaired Drugs (Fund 216) are paid, then reimbursement is applied from Elkhart County. There is a delay in receipt of reimbursement, leaving a negative balance in the fund.

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#### OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 BRISTOL  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	PARK NON-REVERTING	LOCAL LAW EN CONT ED	PARK	RAINY DAY FUND
Cash and investments - beginning	\$ 181,653	\$ 155,916	\$ 11,706	\$ 102,768	\$ 10,929	\$ 33,800	\$ 234,928
Receipts:							
Taxes	730,059	74,508	-	-	-	87,680	-
Licenses and permits	11,852	-	-	-	-	-	-
Intergovernmental receipts	263,038	40,502	17,781	-	-	3,930	1,904
Charges for services	5,660	-	-	-	-	4,593	-
Fines and forfeits	-	-	-	-	2,949	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	18,508	32	-	6,400	-	1,905	-
Total receipts	1,029,117	115,042	17,781	6,400	2,949	98,108	1,904
Disbursements:							
Personal services	593,976	50,052	-	-	1,045	50,381	-
Supplies	42,676	22,635	-	-	-	2,780	-
Other services and charges	427,867	56,435	-	-	-	26,689	22,286
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	39,273	5,216	-	86,974	-	15,347	68,900
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	51	-	-	-	-	6,948	-
Total disbursements	1,103,843	134,338	-	86,974	1,045	102,145	91,186
Excess (deficiency) of receipts over disbursements	(74,726)	(19,296)	17,781	(80,574)	1,904	(4,037)	(89,282)
Cash and investments - ending	\$ 106,927	\$ 136,620	\$ 29,487	\$ 22,194	\$ 12,833	\$ 29,763	\$ 145,646

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

	EDIT	LEVY EXCESS FUND	MAJOR MOVES	CUM CAPITAL DEVELOPMENT	POLICE NON-REVERT EQUIP	CUM FIRE & POLICE EQUIP	STORM WATER- MS-4
Cash and investments - beginning	\$ 1,291,873	\$ -	\$ 246,849	\$ 684,376	\$ 24,342	\$ 162,988	\$ 232,470
Receipts:							
Taxes	-	7,553	-	58,453	-	38,969	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	89,009	-	-	2,620	-	1,747	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	9,036	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	40,142
Total receipts	<u>89,009</u>	<u>7,553</u>	<u>-</u>	<u>61,073</u>	<u>9,036</u>	<u>40,716</u>	<u>40,142</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,424	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,832	10,047	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	3,892
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,832</u>	<u>13,471</u>	<u>3,892</u>
Excess (deficiency) of receipts over disbursements	<u>89,009</u>	<u>7,553</u>	<u>-</u>	<u>61,073</u>	<u>2,204</u>	<u>27,245</u>	<u>36,250</u>
Cash and investments - ending	<u>\$ 1,380,882</u>	<u>\$ 7,553</u>	<u>\$ 246,849</u>	<u>\$ 745,449</u>	<u>\$ 26,546</u>	<u>\$ 190,233</u>	<u>\$ 268,720</u>

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

	CUM CAPITAL IMPROVEMENT	SOUTH STATE RD 15 TIF #1	CEMETERY	POLICE RESERVE	LOCAL CO-ORDINATING COUNT	POLICE OW IMPAIRED-DRUGS/	RABER GOLF COURSE
Cash and investments - beginning	\$ 135,180	\$ 28,722	\$ 36,498	\$ 11,053	\$ -	\$ (5,411)	\$ 149,799
Receipts:							
Taxes	-	31,302	35,438	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,249	-	1,588	-	-	-	-
Charges for services	-	1,500	14,350	-	900	-	-
Fines and forfeits	-	-	-	-	-	4,515	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	300	23,683	-	-	36,000
Total receipts	4,249	32,802	51,676	23,683	900	4,515	36,000
Disbursements:							
Personal services	-	-	45,493	-	2,680	4,202	-
Supplies	-	-	2,120	-	-	-	-
Other services and charges	-	-	7,967	-	-	-	176
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,052	331	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	18,931	-	-	-
Total disbursements	-	2,052	55,911	18,931	2,680	4,202	176
Excess (deficiency) of receipts over disbursements	4,249	30,750	(4,235)	4,752	(1,780)	313	35,824
Cash and investments - ending	\$ 139,429	\$ 59,472	\$ 32,263	\$ 15,805	\$ (1,780)	\$ (5,098)	\$ 185,623

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

	GOLF CUM CAP FUND	CRIM JUST SEL ENFORCE OPO	NORTH STATE RD 15 TIF#2	INDUSTRIAL DR PROJ COUNTY	PAYROLL FUND	SEWER DEBT	SEWER OPERATING
Cash and investments - beginning	\$ 33,029	\$ (44)	\$ 71,773	\$ -	\$ 3,061	\$ 292,308	\$ 1,089,200
Receipts:							
Taxes	-	-	1,976	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	140	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	423,274
Other receipts	4,000	-	-	-	775,143	1,019,251	19,126
Total receipts	4,000	140	1,976	-	775,143	1,019,251	442,400
Disbursements:							
Personal services	-	-	-	-	622,455	-	61,425
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	28,334	-	20,957
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	72,462	-	-	-	2,379
Utility operating expenses	-	-	-	-	-	-	132,245
Other disbursements	-	-	-	-	124,817	15,862	1,244,135
Total disbursements	-	-	72,462	-	775,606	15,862	1,461,141
Excess (deficiency) of receipts over disbursements	4,000	140	(70,486)	-	(463)	1,003,389	(1,018,741)
Cash and investments - ending	\$ 37,029	\$ 96	\$ 1,287	\$ -	\$ 2,598	\$ 1,295,697	\$ 70,459

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

	SEWER BOND & INTEREST	SEWER IMPROVEMENT	WATER OPERATING	WATER METER	WATER BOND & INTEREST	WATER (DEP) SPECIAL	Totals
Cash and investments - beginning	\$ -	\$ 54,511	\$ 12,758	\$ 19,050	\$ -	\$ 394,365	\$ 5,700,450
Receipts:							
Taxes	-	-	11,484	-	-	-	1,077,422
Licenses and permits	-	-	-	-	-	-	11,852
Intergovernmental receipts	-	-	-	-	-	-	426,368
Charges for services	-	-	-	-	-	-	27,143
Fines and forfeits	-	-	-	-	-	-	16,500
Utility fees	-	-	241,709	4,930	-	-	669,913
Other receipts	206,204	-	445	-	81,551	-	2,232,690
Total receipts	206,204	-	253,638	4,930	81,551	-	4,461,888
Disbursements:							
Personal services	-	-	61,116	-	-	-	1,492,825
Supplies	-	-	-	-	-	-	70,211
Other services and charges	-	-	21,657	-	-	-	615,792
Debt service - principal and interest	190,343	-	-	-	75,278	-	265,621
Capital outlay	-	-	-	-	-	27,000	336,813
Utility operating expenses	-	-	54,592	-	-	-	186,837
Other disbursements	-	-	109,283	1,560	-	6,273	1,531,752
Total disbursements	190,343	-	246,648	1,560	75,278	33,273	4,499,851
Excess (deficiency) of receipts over disbursements	15,861	-	6,990	3,370	6,273	(33,273)	(37,963)
Cash and investments - ending	\$ 15,861	\$ 54,511	\$ 19,748	\$ 22,420	\$ 6,273	\$ 361,092	\$ 5,662,487

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	PARK NON-REVERTING	LOCAL LAW EN CONT ED	PARK	RAINY DAY FUND
Cash and investments - beginning	\$ 106,927	\$ 136,620	\$ 29,487	\$ 22,194	\$ 12,833	\$ 29,763	\$ 145,646
Receipts:							
Taxes	829,272	129,106	-	-	-	101,988	-
Licenses and permits	13,070	-	-	-	-	-	-
Intergovernmental receipts	245,648	51,889	15,715	-	-	4,599	-
Charges for services	4,673	-	-	-	-	6,200	-
Fines and forfeits	-	-	-	-	3,259	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	24,357	241	-	9,000	-	1,885	50,000
Total receipts	1,117,020	181,236	15,715	9,000	3,259	114,672	50,000
Disbursements:							
Personal services	600,793	47,803	-	-	8,275	53,586	-
Supplies	34,574	22,833	-	-	-	3,025	-
Other services and charges	421,402	28,061	-	-	-	26,919	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	55,917	1,972	-	-	-	13,021	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	102	50,000	-	-	-	10,017	-
Total disbursements	1,112,788	150,669	-	-	8,275	106,568	-
Excess (deficiency) of receipts over disbursements	4,232	30,567	15,715	9,000	(5,016)	8,104	50,000
Cash and investments - ending	\$ 111,159	\$ 167,187	\$ 45,202	\$ 31,194	\$ 7,817	\$ 37,867	\$ 195,646

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

	EDIT	LEVY EXCESS FUND	MAJOR MOVES	CUM CAPITAL DEVELOPMENT	POLICE NON-REVERT EQUIP	CUM FIRE & POLICE EQUIP	STORM WATER- MS-4
Cash and investments - beginning	\$ 1,380,882	\$ 7,553	\$ 246,849	\$ 745,449	\$ 26,546	\$ 190,233	\$ 268,720
Receipts:							
Taxes	-	-	-	58,558	-	39,038	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	80,110	-	-	2,640	-	1,760	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	26,426	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	54,743
Total receipts	80,110	-	-	61,198	26,426	40,798	54,743
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	12,029	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	466,905	-	-	-	8,727	19,614	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	7,553	-	-	6,740	-	4,678
Total disbursements	466,905	7,553	-	-	15,467	31,643	4,678
Excess (deficiency) of receipts over disbursements	(386,795)	(7,553)	-	61,198	10,959	9,155	50,065
Cash and investments - ending	\$ 994,087	\$ -	\$ 246,849	\$ 806,647	\$ 37,505	\$ 199,388	\$ 318,785

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

	CUM CAPITAL IMPROVEMENT	SOUTH STATE RD 15 TIF #1	CEMETERY	POLICE RESERVE	LOCAL CO-ORDINATING COUNT	POLICE OW IMPAIRED-DRUGS/	RABER GOLF COURSE
Cash and investments - beginning	\$ 139,429	\$ 59,472	\$ 32,263	\$ 15,805	\$ (1,780)	\$ (5,098)	\$ 185,623
Receipts:							
Taxes	-	14,547	36,598	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,301	-	1,651	-	-	-	-
Charges for services	-	-	11,400	-	-	-	-
Fines and forfeits	-	-	-	-	-	560	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	12,929	1,780	4,959	36,000
Total receipts	4,301	14,547	49,649	12,929	1,780	5,519	36,000
Disbursements:							
Personal services	-	-	47,096	-	-	534	-
Supplies	-	-	2,155	-	-	-	-
Other services and charges	-	-	5,726	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	50	12,832	-	-	-
Total disbursements	-	-	55,027	12,832	-	534	-
Excess (deficiency) of receipts over disbursements	4,301	14,547	(5,378)	97	1,780	4,985	36,000
Cash and investments - ending	\$ 143,730	\$ 74,019	\$ 26,885	\$ 15,902	\$ -	\$ (113)	\$ 221,623

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

	GOLF CUM CAP FUND	CRIM JUST SEL ENFORCE OPO	NORTH STATE RD 15 TIF#2	INDUSTRIAL DR PROJ COUNTY	PAYROLL FUND	SEWER DEBT	SEWER OPERATING
Cash and investments - beginning	\$ 37,029	\$ 96	\$ 1,287	\$ -	\$ 2,598	\$ 1,295,697	\$ 70,459
Receipts:							
Taxes	-	-	5,392	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	506,424
Other receipts	4,000	-	-	500,000	745,647	-	18,506
Total receipts	4,000	-	6,892	500,000	745,647	-	524,930
Disbursements:							
Personal services	-	-	-	-	585,884	-	54,607
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	25,985	-	19,724
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	434,453	-	-	10,292
Utility operating expenses	-	-	-	-	-	-	104,401
Other disbursements	-	-	-	-	129,532	-	254,494
Total disbursements	-	-	-	434,453	741,401	-	443,518
Excess (deficiency) of receipts over disbursements	4,000	-	6,892	65,547	4,246	-	81,412
Cash and investments - ending	\$ 41,029	\$ 96	\$ 8,179	\$ 65,547	\$ 6,844	\$ 1,295,697	\$ 151,871

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

	SEWER BOND & INTEREST	SEWER IMPROVEMENT	WATER OPERATING	WATER METER	WATER BOND & INTEREST	WATER (DEP) SPECIAL	Totals
Cash and investments - beginning	\$ 15,861	\$ 54,511	\$ 19,748	\$ 22,420	\$ 6,273	\$ 361,092	\$ 5,662,487
Receipts:							
Taxes	-	-	12,541	-	-	-	1,227,040
Licenses and permits	-	-	-	-	-	-	13,070
Intergovernmental receipts	-	-	-	-	-	-	408,313
Charges for services	-	-	-	-	-	-	23,773
Fines and forfeits	-	-	-	-	-	-	30,245
Utility fees	-	-	267,728	4,800	-	-	778,952
Other receipts	189,708	-	20,441	-	78,072	-	1,752,268
Total receipts	189,708	-	300,710	4,800	78,072	-	4,233,661
Disbursements:							
Personal services	-	-	57,525	-	-	-	1,456,103
Supplies	-	-	-	-	-	-	62,587
Other services and charges	-	-	25,461	-	-	-	565,307
Debt service - principal and interest	189,697	-	-	-	78,068	-	267,765
Capital outlay	-	-	2,852	-	-	-	1,013,753
Utility operating expenses	-	-	52,844	-	-	-	157,245
Other disbursements	-	-	127,869	1,510	-	20,000	625,377
Total disbursements	189,697	-	266,551	1,510	78,068	20,000	4,148,137
Excess (deficiency) of receipts over disbursements	11	-	34,159	3,290	4	(20,000)	85,524
Cash and investments - ending	\$ 15,872	\$ 54,511	\$ 53,907	\$ 25,710	\$ 6,277	\$ 341,092	\$ 5,748,011

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	PARK NON-REVERTING	LOCAL LAW EN CONT ED	PARK	RAINY DAY FUND	EDIT
Cash and investments - beginning	\$ 111,159	\$ 167,187	\$ 45,202	\$ 31,194	\$ 7,817	\$ 37,867	\$ 195,646	\$ 994,087
Receipts:								
Taxes	842,715	98,920	-	-	-	101,356	-	-
Licenses and permits	13,550	-	-	-	-	-	-	-
Intergovernmental receipts	318,073	58,530	19,160	-	-	5,137	-	108,347
Charges for services	5,096	-	-	-	-	2,417	-	-
Fines and forfeits	-	-	-	-	3,047	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	19,898	-	-	9,000	-	2,600	50,000	-
Total receipts	1,199,332	157,450	19,160	9,000	3,047	111,510	50,000	108,347
Disbursements:								
Personal services	629,271	53,428	-	-	1,615	54,858	-	-
Supplies	40,449	29,431	-	-	-	4,728	-	-
Other services and charges	442,769	62,321	-	-	-	29,954	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	40,089	78,970	-	-	-	16,348	20,000	106,294
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	41	50,000	-	-	-	9,375	-	-
Total disbursements	1,152,619	274,150	-	-	1,615	115,263	20,000	106,294
Excess (deficiency) of receipts over disbursements	46,713	(116,700)	19,160	9,000	1,432	(3,753)	30,000	2,053
Cash and investments - ending	\$ 157,872	\$ 50,487	\$ 64,362	\$ 40,194	\$ 9,249	\$ 34,114	\$ 225,646	\$ 996,140

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

	LEVY EXCESS FUND	MAJOR MOVES	CUM CAPITAL DEVELOPMENT	POLICE NON-REVERT EQUIP	CUM FIRE & POLICE EQUIP	STORM WATER- MS-4	CUM CAPITAL IMPROVEMENT	SOUTH STATE RD 15 TIF #1
Cash and investments - beginning	\$ -	\$ 246,849	\$ 806,647	\$ 37,505	\$ 199,388	\$ 318,785	\$ 143,730	\$ 74,019
Receipts:								
Taxes	-	-	51,591	-	34,395	-	-	24,640
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,637	-	1,758	-	4,238	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,909	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	69	-	-	-	-	52,522	-	-
Total receipts	69	-	54,228	7,909	36,153	52,522	4,238	24,640
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	17,338	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	29,218	6,420	116,530	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,292	-	-
Total disbursements	-	-	29,218	6,420	133,868	4,292	-	-
Excess (deficiency) of receipts over disbursements	69	-	25,010	1,489	(97,715)	48,230	4,238	24,640
Cash and investments - ending	\$ 69	\$ 246,849	\$ 831,657	\$ 38,994	\$ 101,673	\$ 367,015	\$ 147,968	\$ 98,659

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

	PUBLIC SAFETY LOIT	CEMETERY	POLICE RESERVE	POLICE OW IMPAIRED-DRUGS/	RABER GOLF COURSE	GOLF CUM CAP FUND	CRIM JUST SEL ENFORCE OPO
Cash and investments - beginning	\$ -	\$ 26,885	\$ 15,902	\$ (113)	\$ 221,623	\$ 41,029	\$ 96
Receipts:							
Taxes	-	32,245	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,648	-	-	-	-	-
Charges for services	-	12,550	-	-	-	-	-
Fines and forfeits	-	-	-	350	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,275	17,650	-	36,000	4,000	-
Total receipts	-	47,718	17,650	350	36,000	4,000	-
Disbursements:							
Personal services	-	46,515	-	75	-	-	-
Supplies	-	1,974	-	-	-	-	-
Other services and charges	-	6,954	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	6,144	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	18,741	-	-	-	-
Total disbursements	-	61,587	18,741	75	-	-	-
Excess (deficiency) of receipts over disbursements	-	(13,869)	(1,091)	275	36,000	4,000	-
Cash and investments - ending	\$ -	\$ 13,016	\$ 14,811	\$ 162	\$ 257,623	\$ 45,029	\$ 96

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

	NORTH STATE RD 15 TIF#2	TIF EAST #148	INDUSTRIAL DR PROJ COUNTY	INDUSTRIAL DR PROJ IDOT	PAYROLL FUND	SEWER DEBT	SEWER OPERATING
Cash and investments - beginning	\$ 8,179	\$ -	\$ 65,547	\$ -	\$ 6,844	\$ 1,295,697	\$ 151,871
Receipts:							
Taxes	5,860	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	359,628	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	494,774
Other receipts	-	-	215,000	-	804,884	625,000	18,529
Total receipts	5,860	-	215,000	359,628	804,884	625,000	513,303
Disbursements:							
Personal services	-	-	-	-	614,345	-	59,852
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	45,575	-	28,624
Debt service - principal and interest	-	-	-	-	-	1,270,261	-
Capital outlay	-	-	283,445	359,628	-	-	1,995
Utility operating expenses	-	-	-	-	-	-	133,532
Other disbursements	-	-	-	-	141,107	747	207,764
Total disbursements	-	-	283,445	359,628	801,027	1,271,008	431,767
Excess (deficiency) of receipts over disbursements	5,860	-	(68,445)	-	3,857	(646,008)	81,536
Cash and investments - ending	\$ 14,039	\$ -	\$ (2,898)	\$ -	\$ 10,701	\$ 649,689	\$ 233,407

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

	SEWER BOND & INTEREST	SEWER IMPROVEMENT	WATER OPERATING	WATER METER	WATER BOND & INTEREST	WATER (DEP) SPECIAL	Totals
Cash and investments - beginning	\$ 15,872	\$ 54,511	\$ 53,907	\$ 25,710	\$ 6,277	\$ 341,092	\$ 5,748,011
Receipts:							
Taxes	-	-	13,815	-	-	-	1,205,537
Licenses and permits	-	-	-	-	-	-	13,550
Intergovernmental receipts	-	-	-	-	-	-	879,156
Charges for services	-	-	-	-	-	-	20,063
Fines and forfeits	-	-	-	-	-	-	11,306
Utility fees	-	-	258,322	3,200	-	-	756,296
Other receipts	161,423	-	452	-	75,573	-	2,093,875
Total receipts	161,423	-	272,589	3,200	75,573	-	4,979,783
Disbursements:							
Personal services	-	-	70,241	-	-	-	1,530,200
Supplies	-	-	-	-	-	-	76,582
Other services and charges	-	-	23,185	-	-	-	656,720
Debt service - principal and interest	31,854	-	-	-	75,573	-	1,377,688
Capital outlay	-	-	-	-	-	206,897	1,271,978
Utility operating expenses	-	-	89,255	-	-	-	222,787
Other disbursements	-	-	121,539	1,620	-	-	555,226
Total disbursements	31,854	-	304,220	1,620	75,573	206,897	5,691,181
Excess (deficiency) of receipts over disbursements	129,569	-	(31,631)	1,580	-	(206,897)	(711,398)
Cash and investments - ending	\$ 145,441	\$ 54,511	\$ 22,276	\$ 27,290	\$ 6,277	\$ 134,195	\$ 5,036,613

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	PARK NON-REVERTING	LOCAL LAW EN CONT ED	PARK	RAINY DAY FUND	EDIT
Cash and investments - beginning	\$ 157,872	\$ 50,487	\$ 64,362	\$ 40,194	\$ 9,249	\$ 34,114	\$ 225,646	\$ 996,140
Receipts:								
Taxes	878,556	135,794	-	-	-	112,508	-	-
Licenses and permits	14,309	-	-	-	-	-	-	-
Intergovernmental receipts	326,539	62,541	16,509	-	-	4,804	30,782	114,827
Charges for services	7,855	-	-	-	-	4,200	-	-
Fines and forfeits	-	-	-	-	3,920	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	25,782	8,124	-	9,000	-	1,675	-	-
Total receipts	1,253,041	206,459	16,509	9,000	3,920	123,187	30,782	114,827
Disbursements:								
Personal services	676,390	57,411	-	-	3,165	60,284	-	-
Supplies	26,892	15,011	-	-	-	3,794	-	-
Other services and charges	450,356	50,660	-	-	-	33,469	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,579	57,144	-	7,000	-	17,441	-	28,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	9,923	-	-
Total disbursements	1,156,217	180,226	-	7,000	3,165	124,911	-	28,000
Excess (deficiency) of receipts over disbursements	96,824	26,233	16,509	2,000	755	(1,724)	30,782	86,827
Cash and investments - ending	\$ 254,696	\$ 76,720	\$ 80,871	\$ 42,194	\$ 10,004	\$ 32,390	\$ 256,428	\$ 1,082,967

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

	LEVY EXCESS FUND	MAJOR MOVES	CUM CAPITAL DEVELOPMENT	POLICE NON-REVERT EQUIP	CUM FIRE & POLICE EQUIP	STORM WATER- MS-4	CUM CAPITAL IMPROVEMENT	SOUTH STATE RD 15 TIF #1
Cash and investments - beginning	\$ 69	\$ 246,849	\$ 831,657	\$ 38,994	\$ 101,673	\$ 367,015	\$ 147,968	\$ 98,659
Receipts:								
Taxes	-	-	25,952	-	37,901	-	-	310,634
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,423	-	1,619	-	4,024	-
Charges for services	-	-	-	-	-	-	-	750
Fines and forfeits	-	-	-	993	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	59,504	-	-
Total receipts	-	-	28,375	993	39,520	59,504	4,024	311,384
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	9,452	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	13,521	37,772	-	-	293,170
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,549	-	-
Total disbursements	-	-	-	13,521	47,224	2,549	-	293,170
Excess (deficiency) of receipts over disbursements	-	-	28,375	(12,528)	(7,704)	56,955	4,024	18,214
Cash and investments - ending	\$ 69	\$ 246,849	\$ 860,032	\$ 26,466	\$ 93,969	\$ 423,970	\$ 151,992	\$ 116,873

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

	PUBLIC SAFETY LOIT	CEMETERY	POLICE RESERVE	POLICE OW IMPAIRED-DRUGS/	RABER GOLF COURSE	GOLF CUM CAP FUND	CRIM JUST SEL ENFORCE OPO
Cash and investments - beginning	\$ -	\$ 13,016	\$ 14,811	\$ 162	\$ 257,623	\$ 45,029	\$ 96
Receipts:							
Taxes	-	79,283	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	111,021	3,385	-	-	-	-	-
Charges for services	-	11,650	-	-	-	-	-
Fines and forfeits	-	-	-	2,295	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	307	24,768	-	36,000	4,000	-
Total receipts	111,021	94,625	24,768	2,295	36,000	4,000	-
Disbursements:							
Personal services	-	40,549	-	3,683	-	-	-
Supplies	-	2,133	-	-	-	-	-
Other services and charges	-	4,995	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	636	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	28,917	-	-	-	-
Total disbursements	-	48,313	28,917	3,683	-	-	-
Excess (deficiency) of receipts over disbursements	111,021	46,312	(4,149)	(1,388)	36,000	4,000	-
Cash and investments - ending	\$ 111,021	\$ 59,328	\$ 10,662	\$ (1,226)	\$ 293,623	\$ 49,029	\$ 96

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

	NORTH STATE RD 15 TIF#2	TIF EAST #148	INDUSTRIAL DR PROJ COUNTY	INDUSTRIAL DR PROJ IDOT	PAYROLL FUND	SEWER DEBT	SEWER OPERATING
Cash and investments - beginning	\$ 14,039	\$ -	\$ (2,898)	\$ -	\$ 10,701	\$ 649,689	\$ 233,407
Receipts:							
Taxes	6,301	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	750	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	524,102
Other receipts	-	-	2,898	-	827,083	-	194,839
Total receipts	<u>6,301</u>	<u>750</u>	<u>2,898</u>	<u>-</u>	<u>827,083</u>	<u>-</u>	<u>718,941</u>
Disbursements:							
Personal services	-	-	-	-	649,411	-	73,452
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	26,451	-	27,865
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	11,005	-	-	-	-	-	101,714
Utility operating expenses	-	-	-	-	-	-	146,313
Other disbursements	-	-	-	-	148,238	24,689	216,683
Total disbursements	<u>11,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>824,100</u>	<u>24,689</u>	<u>566,027</u>
Excess (deficiency) of receipts over disbursements	<u>(4,704)</u>	<u>750</u>	<u>2,898</u>	<u>-</u>	<u>2,983</u>	<u>(24,689)</u>	<u>152,914</u>
Cash and investments - ending	<u>\$ 9,335</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,684</u>	<u>\$ 625,000</u>	<u>\$ 386,321</u>

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

	SEWER BOND & INTEREST	SEWER IMPROVEMENT	WATER OPERATING	WATER METER	WATER BOND & INTEREST	WATER (DEP) SPECIAL	Totals
Cash and investments - beginning	\$ 145,441	\$ 54,511	\$ 22,276	\$ 27,290	\$ 6,277	\$ 134,195	\$ 5,036,613
Receipts:							
Taxes	-	-	14,081	-	-	-	1,601,010
Licenses and permits	-	-	-	-	-	-	14,309
Intergovernmental receipts	-	-	-	-	-	-	678,474
Charges for services	-	-	-	-	-	-	25,205
Fines and forfeits	-	-	-	-	-	-	7,208
Utility fees	-	-	267,773	3,410	-	-	795,285
Other receipts	-	-	522	-	78,073	-	1,272,575
Total receipts	-	-	282,376	3,410	78,073	-	4,394,066
Disbursements:							
Personal services	-	-	65,312	-	-	-	1,629,657
Supplies	-	-	-	-	-	-	47,830
Other services and charges	-	-	23,708	-	-	-	626,956
Debt service - principal and interest	-	-	-	-	78,073	-	78,073
Capital outlay	-	-	-	-	-	46,518	616,500
Utility operating expenses	-	-	64,453	-	-	-	210,766
Other disbursements	145,441	-	118,046	1,070	-	-	695,556
Total disbursements	145,441	-	271,519	1,070	78,073	46,518	3,905,338
Excess (deficiency) of receipts over disbursements	(145,441)	-	10,857	2,340	-	(46,518)	488,728
Cash and investments - ending	\$ -	\$ 54,511	\$ 33,133	\$ 29,630	\$ 6,277	\$ 87,677	\$ 5,525,341

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	PARK NON-REVERTING	LOCAL LAW EN CONT ED	PARK	RAINY DAY FUND	EDIT
Cash and investments - beginning	\$ 254,696	\$ 76,720	\$ 80,871	\$ 42,194	\$ 10,004	\$ 32,390	\$ 256,428	\$ 1,082,967
Receipts:								
Taxes	815,708	172,616	-	-	-	105,615	-	-
Licenses and permits	15,591	-	-	-	-	-	-	-
Intergovernmental receipts	349,590	63,890	16,564	-	-	4,813	-	125,175
Charges for services	4,100	-	-	-	-	4,691	-	-
Fines and forfeits	-	-	-	-	4,982	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	22,427	-	-	9,000	-	598	-	723
Total receipts	1,207,416	236,506	16,564	9,000	4,982	115,717	-	125,898
Disbursements:								
Personal services	654,147	59,522	-	-	4,257	54,896	-	-
Supplies	27,280	18,321	-	-	-	4,354	-	-
Other services and charges	455,075	47,444	-	-	-	31,087	5,000	209,762
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	5,010	37,228	-	-	-	28,846	16,935	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	23	-	-	-	-	9,624	-	-
Total disbursements	1,141,535	162,515	-	-	4,257	128,807	21,935	209,762
Excess (deficiency) of receipts over disbursements	65,881	73,991	16,564	9,000	725	(13,090)	(21,935)	(83,864)
Cash and investments - ending	\$ 320,577	\$ 150,711	\$ 97,435	\$ 51,194	\$ 10,729	\$ 19,300	\$ 234,493	\$ 999,103

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

	LEVY EXCESS FUND	MAJOR MOVES	CUM CAPITAL DEVELOPMENT	POLICE NON-REVERT EQUIP	CUM FIRE & POLICE EQUIP	STORM WATER- MS-4	CUM CAPITAL IMPROVEMENT	SOUTH ST RD 15 TIF #130
Cash and investments - beginning	\$ 69	\$ 246,849	\$ 860,032	\$ 26,466	\$ 93,969	\$ 423,970	\$ 151,992	\$ 116,873
Receipts:								
Taxes	-	-	51,865	-	34,662	-	-	346,215
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,364	-	1,580	-	4,083	-
Charges for services	-	-	-	-	-	-	-	1,500
Fines and forfeits	-	-	-	8,366	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	55,437	-	-
Total receipts	-	-	54,229	8,366	36,242	55,437	4,083	347,715
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	9,074	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,972	-	-	-	81,637
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	69	-	-	-	-	2,281	-	-
Total disbursements	69	-	-	3,972	9,074	2,281	-	81,637
Excess (deficiency) of receipts over disbursements	(69)	-	54,229	4,394	27,168	53,156	4,083	266,078
Cash and investments - ending	\$ -	\$ 246,849	\$ 914,261	\$ 30,860	\$ 121,137	\$ 477,126	\$ 156,075	\$ 382,951

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

	PUBLIC SAFETY LOIT	CEMETERY	POLICE RESERVE	POLICE OW IMPAIRED-DRUGS/	PARK GRANT FUND	LOIT SPEC DIST #67	PARK DONATION/GIFTS
Cash and investments - beginning	\$ 111,021	\$ 59,328	\$ 10,662	\$ (1,226)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	74,345	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	120,651	3,388	-	-	-	270,189	-
Charges for services	-	27,650	-	-	-	-	-
Fines and forfeits	-	-	-	10,211	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	380	21,618	-	27,500	-	38,878
Total receipts	120,651	105,763	21,618	10,211	27,500	270,189	38,878
Disbursements:							
Personal services	-	46,713	-	7,686	-	-	-
Supplies	8,558	1,402	-	-	-	-	-
Other services and charges	55,299	5,081	-	-	24,905	-	33,081
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	26,134	3,168	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	18,578	-	-	-	-
Total disbursements	89,991	56,364	18,578	7,686	24,905	-	33,081
Excess (deficiency) of receipts over disbursements	30,660	49,399	3,040	2,525	2,595	270,189	5,797
Cash and investments - ending	\$ 141,681	\$ 108,727	\$ 13,702	\$ 1,299	\$ 2,595	\$ 270,189	\$ 5,797

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

	RABER GOLF COURSE	GOLF CUM CAP FUND	CRIM JUST SEL ENFORCE OPO	NORTH ST RD 15 TIF #132	TIF EAST #148	PAYROLL FUND	SEWER DEBT
Cash and investments - beginning	\$ 293,623	\$ 49,029	\$ 96	\$ 9,335	\$ 750	\$ 13,684	\$ 625,000
Receipts:							
Taxes	-	-	-	7,428	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	36,000	4,000	-	-	-	868,116	-
Total receipts	36,000	4,000	-	7,428	-	868,116	-
Disbursements:							
Personal services	-	-	-	-	-	688,443	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,259	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,457	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	167,177	-
Total disbursements	-	-	-	3,457	-	865,879	-
Excess (deficiency) of receipts over disbursements	36,000	4,000	-	3,971	-	2,237	-
Cash and investments - ending	\$ 329,623	\$ 53,029	\$ 96	\$ 13,306	\$ 750	\$ 15,921	\$ 625,000

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

	SEWER OPERATING	SEWER IMPROVEMENT	WATER OPERATING	WATER METER	WATER BOND & INTEREST	WATER (DEP) SPECIAL	Totals
Cash and investments - beginning	\$ 386,321	\$ 54,511	\$ 33,133	\$ 29,630	\$ 6,277	\$ 87,677	\$ 5,525,341
Receipts:							
Taxes	-	-	14,799	-	-	-	1,623,253
Licenses and permits	-	-	-	-	-	-	15,591
Intergovernmental receipts	-	-	-	-	-	-	962,287
Charges for services	-	-	-	-	-	-	37,941
Fines and forfeits	-	-	-	-	-	-	23,559
Utility fees	558,172	-	295,256	4,400	-	-	857,828
Other receipts	35,168	-	1,300	-	75,268	-	1,196,413
Total receipts	593,340	-	311,355	4,400	75,268	-	4,716,872
Disbursements:							
Personal services	77,978	-	72,386	-	-	-	1,666,028
Supplies	-	-	-	-	-	-	59,915
Other services and charges	31,789	-	27,029	-	-	-	944,885
Debt service - principal and interest	-	-	-	-	75,268	-	75,268
Capital outlay	246	-	7,696	-	-	-	214,329
Utility operating expenses	139,537	-	62,231	-	-	-	201,768
Other disbursements	226,359	-	110,447	2,540	-	-	537,098
Total disbursements	475,909	-	279,789	2,540	75,268	-	3,699,291
Excess (deficiency) of receipts over disbursements	117,431	-	31,566	1,860	-	-	1,017,581
Cash and investments - ending	\$ 503,752	\$ 54,511	\$ 64,699	\$ 31,490	\$ 6,277	\$ 87,677	\$ 6,542,922

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ -	\$ 58,614
Water	-	18,200
Governmental activities	5,098	7,043
Totals	\$ 5,098	\$ 83,857

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Wastewater:			
Notes and loans payable	Sewer Loan First State Bank	\$ 275,157	\$ 187,338
Water:			
Revenue bonds	Water Bonds 1998 - Regions Bank	335,000	77,463
Totals		\$ 610,157	\$ 264,801

#### 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/>.