

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF JASONVILLE

GREENE COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
06/29/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jane Landry	05-01-12 to 12-31-19
Mayor	Roy L. Terrell	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Roy L. Terrell	01-01-13 to 12-31-18
President of the Common Council	Peggy Sluder	01-01-13 to 12-31-18
Superintendent of the Utilities	Troy Fougerousse Robert West	01-01-13 to 06-16-16 06-17-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF JASONVILLE, GREENE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Jasonville (City), which comprise the financial position and results of operations for the period of January 1, 2013 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2013 to December 31, 2017.

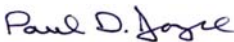
Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2013 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

May 24, 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.

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	12-31-14
GENERAL FUND	\$ 3,322	\$ 568,413	\$ 523,187	\$ 48,548	\$ 549,553	\$ 513,270	\$ 84,831
M.V.H.	13,890	127,003	133,713	7,180	147,597	133,028	21,749
L.R.S.	59,129	11,298	19,229	51,198	11,378	2,046	60,530
WATER IMPROVEMENT FUND	-	16,290	-	16,290	65,160	-	81,450
WATER DEBT SERVICE	-	1,040	-	1,040	4,159	-	5,199
WATER BOND & INTEREST	-	6,300	-	6,300	33,000	4,658	34,642
PARK FUND	58,104	25,368	30,709	52,763	7,157	30,227	29,693
RAINY DAY	(18,385)	50,000	31,615	-	-	-	-
CUM CAP IMPROVEMENT FUND	31,773	5,965	7,239	30,499	5,878	5,945	30,432
CUM CAP DEVELOPMENT FUND	26,228	4,838	18,492	12,574	10,430	9,982	13,022
SIDEWALK REPLACEMENT	67,936	-	60,500	7,436	-	1,850	5,586
HERITAGE BLOCK	2,100	-	245	1,855	100	-	1,955
POLICE DONATION	619	1,000	1,179	440	4,658	4,094	1,004
NEW FIREHOUSE	18,306	-	-	18,306	-	-	18,306
POLICE CON. EDUCATION	37,954	32,320	68,638	1,636	4,769	5,419	986
RIVERBOAT REVENUE SHARING	20,073	13,163	17,821	15,415	13,163	11,486	17,092
SPECIAL FIRE FUND	689	503	-	1,192	1,631	903	1,920
State Utility Trans Fund	-	30,680	30,680	-	26,965	26,965	-
JASONVILLE DEVELOPMENT	3,385	-	-	3,385	-	-	3,385
HERITAGE MUSEUM GRANT	848	3,782	1,005	3,625	988	4,265	348
PAYROLL FUND	(90,664)	1,127,020	1,135,152	(98,796)	1,262,662	1,158,427	5,439
STATE FUNDS	484	-	484	-	-	-	-
SEWER OPERATING	(168,452)	697,453	616,079	(87,078)	549,806	572,681	(109,953)
SEWER CUSTOMER	18,333	6,194	1,400	23,127	6,080	6,236	22,971
SEWER DEPRECIATION	5,629	-	-	5,629	-	-	5,629
SEWAGE UTL BOND & INT	154,432	32,840	147,743	39,529	197,130	196,865	39,794
SEWER DEBT SERVICE	171,030	117,152	24,756	263,426	36	65,463	197,999
WATER OPERATING	391,895	741,037	893,958	238,974	730,463	804,611	164,826
WATER CUSTOMER DEPOSIT	14,436	5,425	530	19,331	5,300	3,857	20,774
WATER DEPRECIATION FUND	37,917	7,877	7,877	37,917	-	-	37,917
WATER CONSTRUCTION	-	221,550	219,392	2,158	831,455	832,775	838
DISASTER RELIEF FUND	843	-	-	843	-	843	-
WATER GRANT	(178)	178	-	-	-	-	-
JASONVILLE UTILITY FUND	-	100	-	100	18,149	15,512	2,737
GAS OPERATING	191,595	850,492	894,637	147,450	1,012,117	959,386	200,181
GAS CUSTOMER DEPOSIT	31,838	7,122	1,200	37,760	9,900	9,633	38,027
GAS SPECIAL UTILITY	425	-	-	425	-	-	425
Totals	<u>\$ 1,085,534</u>	<u>\$ 4,712,403</u>	<u>\$ 4,887,460</u>	<u>\$ 910,477</u>	<u>\$ 5,509,684</u>	<u>\$ 5,380,427</u>	<u>\$ 1,039,734</u>

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
HERITAGE MUSEUM GRANT	\$ 348	\$ 166	\$ 9	\$ 505	\$ 45	\$ -	\$ 550		
GENERAL FUND	84,831	664,210	635,260	113,781	590,543	623,829	80,495		
M.V.H.	21,749	155,850	135,522	42,077	138,913	141,503	39,487		
L.R.S.	60,530	11,553	59,435	12,648	11,415	10,919	13,144		
POLICE CON. EDUCATION	986	13,218	9,688	4,516	4,329	4,714	4,131		
PARK FUND	29,693	21,880	14,180	37,393	11,806	15,115	34,084		
RAINY DAY	-	-	-	-	10,000	-	10,000		
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	-	-	-	-	62,800	22,054	40,746		
CUM CAP IMPROVEMENT FUND	30,432	5,581	1,216	34,797	5,663	-	40,460		
CUM CAP DEVELOPMENT FUND	13,022	12,235	9,723	15,534	10,680	15,157	11,057		
SIDEWALK REPLACEMENT	5,586	-	-	5,586	-	-	5,586		
HERITAGE BLOCK	1,955	100	156	1,899	50	29	1,920		
POLICE DONATION	1,004	1,471	2,246	229	6,600	5,589	1,240		
NEW FIREHOUSE	18,306	-	-	18,306	-	6,030	12,276		
JASONVILLE DEVELOPMENT	3,385	18,985	18,905	3,465	323,915	325,995	1,385		
RIVERBOAT REVENUE SHARING	17,092	13,163	22,972	7,283	13,162	17,236	3,209		
Special LOIT Distribution	-	-	-	-	56,325	-	56,325		
SPECIAL FIRE FUND	1,920	235	74	2,081	4,617	3,151	3,547		
LOCAL ROAD AND BRIDGE GRANT FUND	-	-	-	-	69,445	-	69,445		
State Utility Trans Fund	-	27,575	27,575	-	25,541	25,541	-		
PARK FUND DONATIONS	-	-	-	-	18,500	17,859	641		
PAYROLL FUND	5,439	1,196,953	1,203,135	(743)	1,221,741	1,219,694	1,304		
SEWER OPERATING	(109,954)	532,738	376,422	46,362	511,427	471,710	86,079		
SEWER CUSTOMER	22,970	5,600	3,656	24,914	6,841	8,880	22,875		
SEWER DEPRECIATION	5,629	-	-	5,629	-	-	5,629		
SEWAGE UTL BOND & INT	39,794	160,600	200,267	127	157,594	157,721	-		
SEWER DEBT SERVICE	198,000	-	39,403	158,597	-	-	158,597		
WATER OPERATING	164,825	1,152,581	1,387,485	(70,079)	899,911	723,236	106,596		
WATER CUSTOMER DEPOSIT	20,775	5,000	5,120	20,655	5,950	5,880	20,725		
WATER DEPRECIATION FUND	37,917	-	-	37,917	-	-	37,917		
WATER BOND & INTEREST	34,642	40,800	38,969	36,473	73,718	70,074	40,117		
WATER DEBT SERVICE RESERVE	5,199	4,159	9,358	-	15,180	15,180	-		
WATER IMPROVEMENT FUND	81,450	65,160	37,300	109,310	65,160	108,886	65,584		
WATER CONSTRUCTION	838	21,995	22,833	-	-	-	-		
WATER 2015 BANS FUND	-	548,000	403,019	144,981	3	2,399	142,585		
JASONVILLE UTILITY FUND	2,737	47,054	45,517	4,274	66,605	64,769	6,110		
GAS OPERATING	200,180	877,296	824,729	252,747	691,983	684,164	260,566		
GAS CUSTOMER DEPOSIT	38,028	7,950	6,684	39,294	9,000	12,963	35,331		
GAS SPECIAL UTILITY	425	-	-	425	-	-	425		
Totals	\$ 1,039,733	\$ 5,612,108	\$ 5,540,858	\$ 1,110,983	\$ 5,089,462	\$ 4,780,277	\$ 1,420,168		

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

CITY OF JASONVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
HERITAGE MUSEUM GRANT	\$ 550	\$ -	\$ -	\$ 550
GENERAL FUND	80,495	548,480	553,050	75,925
M.V.H.	39,487	156,666	144,024	52,129
L.R.S.	13,144	14,516	4,073	23,587
POLICE CON. EDUCATION	4,131	2,718	2,931	3,918
PARK FUND	34,084	12,423	14,921	31,586
RAINY DAY	10,000	-	10,000	-
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	40,746	61,072	27,732	74,086
CUM CAP IMPROVEMENT FUND	40,460	5,404	25,435	20,429
CUM CAP DEVELOPMENT FUND	11,057	12,261	3,077	20,241
SIDEWALK REPLACEMENT	5,586	-	500	5,086
HERITAGE BLOCK	1,920	-	11	1,909
POLICE DONATION	1,240	11,085	11,555	770
NEW FIREHOUSE	12,276	-	12,161	115
JASONVILLE DEVELOPMENT	1,385	7,247	7,247	1,385
RIVERBOAT REVENUE SHARING	3,209	13,163	11,486	4,886
Special LOIT Distribution	56,325	-	56,325	-
SPECIAL FIRE FUND	3,547	455	-	4,002
LOCAL ROAD AND BRIDGE GRANT FUND	69,445	66,325	119,205	16,565
State Utility Trans Fund	-	97,731	97,731	-
PARK FUND DONATIONS	641	50	-	691
PAYROLL FUND	1,304	1,209,673	1,198,473	12,504
SEWER OPERATING	86,079	444,449	438,470	92,058
SEWER CUSTOMER	22,875	6,080	5,979	22,976
SEWER DEPRECIATION	5,629	-	-	5,629
SEWAGE UTL BOND & INT	-	157,200	157,252	(52)
SEWER DEBT SERVICE	158,597	-	-	158,597
WATER OPERATING	106,597	975,745	809,605	272,737
WATER CUSTOMER DEPOSIT	20,725	5,200	5,750	20,175
WATER DEPRECIATION FUND	37,917	-	-	37,917
WATER BOND & INTEREST	40,117	93,700	92,586	41,231
WATER DEBT SERVICE RESERVE	-	22,095	22,095	-
WATER IMPROVEMENT FUND	65,584	65,160	44,709	86,035
WATER 2015 BANS FUND	142,585	3,478	146,063	-
JASONVILLE UTILITY FUND	6,110	82,748	79,226	9,632
GAS OPERATING	260,566	648,422	656,010	252,978
GAS CUSTOMER DEPOSIT	35,332	7,500	7,765	35,067
GAS SPECIAL UTILITY	425	-	-	425
Totals	<u>\$ 1,420,170</u>	<u>\$ 4,731,046</u>	<u>\$ 4,765,447</u>	<u>\$ 1,385,769</u>

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

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

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

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

Plan Description

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

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

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

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of the payment of expenses in excess of receipts in four funds during the audit period.

Note 8. Restatements

For the year ended December 31, 2013, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2012	Prior Period Adjustment	Balance as of January 1, 2013
Sewer Operating	\$ 29,853	\$ (198,305)	\$ (168,452)
Sewer Customer	21,652	(3,319)	18,333

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	Balance as of December 31, 2012	Prior Period Adjustment	Balance as of January 1, 2013
Sewer Utl Bond & Int	-	154,432	154,432
Sewer Debt Service	123,863	47,167	171,030
Water Operating	387,383	4,512	391,895
Water Customer Deposit	16,634	(2,198)	14,436
Disaster Relief Fund	-	843	843
Water Grant	-	(178)	(178)
Gas Operating	187,657	3,938	191,595
Gas Customer Deposit	36,064	4,226	31,838

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OTHER INFORMATION - UNAUDITED

The City'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 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 audit. This is a common occurrence in any financial statements audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

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

	GENERAL FUND	M.V.H.	L.R.S.	WATER IMPROVEMENT FUND	WATER DEBT SERVICE	WATER BOND & INTEREST	PARK FUND	RAINY DAY
Cash and investments - beginning	\$ 3,322	\$ 13,890	\$ 59,129	\$ -	\$ -	\$ -	\$ 58,104	\$ (18,385)
Receipts:								
Taxes	227,179	62,882	-	-	-	-	19,400	-
Licenses and permits	850	-	-	-	-	-	-	-
Intergovernmental receipts	236,698	10,188	1,017	-	-	-	3,521	-
Charges for services	5,867	53,933	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	97,819	-	10,281	16,290	1,040	6,300	2,447	50,000
Total receipts	568,413	127,003	11,298	16,290	1,040	6,300	25,368	50,000
Disbursements:								
Personal services	375,665	107,604	-	-	-	-	3,014	-
Supplies	34,502	8,736	19,229	-	-	-	407	-
Other services and charges	105,922	15,452	-	-	-	-	27,036	31,615
Debt service - principal and interest	1,035	-	-	-	-	-	-	-
Capital outlay	2,213	1,921	-	-	-	-	252	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,850	-	-	-	-	-	-	-
Total disbursements	523,187	133,713	19,229	-	-	-	30,709	31,615
Excess (deficiency) of receipts over disbursements	45,226	(6,710)	(7,931)	16,290	1,040	6,300	(5,341)	18,385
Cash and investments - ending	\$ 48,548	\$ 7,180	\$ 51,198	\$ 16,290	\$ 1,040	\$ 6,300	\$ 52,763	\$ -

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

	CUM CAP IMPROVEMENT FUND	CUM CAP DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION	NEW FIREHOUSE	POLICE CON. EDUCATION	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 31,773	\$ 26,228	\$ 67,936	\$ 2,100	\$ 619	\$ 18,306	\$ 37,954	\$ 20,073
Receipts:								
Taxes	-	4,443	-	-	-	-	-	13,163
Licenses and permits	-	-	-	-	-	-	1,350	-
Intergovernmental receipts	5,965	395	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,000	-	30,970	-
Total receipts	<u>5,965</u>	<u>4,838</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>32,320</u>	<u>13,163</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	63	60,500	245	-	-	-	17,821
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,239	18,429	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,179	-	68,638	-
Total disbursements	<u>7,239</u>	<u>18,492</u>	<u>60,500</u>	<u>245</u>	<u>1,179</u>	<u>-</u>	<u>68,638</u>	<u>17,821</u>
Excess (deficiency) of receipts over disbursements	<u>(1,274)</u>	<u>(13,654)</u>	<u>(60,500)</u>	<u>(245)</u>	<u>(179)</u>	<u>-</u>	<u>(36,318)</u>	<u>(4,658)</u>
Cash and investments - ending	<u>\$ 30,499</u>	<u>\$ 12,574</u>	<u>\$ 7,436</u>	<u>\$ 1,855</u>	<u>\$ 440</u>	<u>\$ 18,306</u>	<u>\$ 1,636</u>	<u>\$ 15,415</u>

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

	SPECIAL FIRE FUND	State Utility Trans Fund	JASONVILLE DEVELOPMENT	HERITAGE MUSEUM GRANT	PAYROLL FUND	STATE FUNDS	SEWER OPERATING	SEWER CUSTOMER
Cash and investments - beginning	\$ 689	\$ -	\$ 3,385	\$ 848	\$ (90,664)	\$ 484	\$ (168,452)	\$ 18,333
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	697,453	6,194
Other receipts	503	30,680	-	3,782	1,127,020	-	-	-
Total receipts	503	30,680	-	3,782	1,127,020	-	697,453	6,194
Disbursements:								
Personal services	-	-	-	-	123,442	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,005	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	616,079	1,400
Other disbursements	-	30,680	-	-	1,011,710	484	-	-
Total disbursements	-	30,680	-	1,005	1,135,152	484	616,079	1,400
Excess (deficiency) of receipts over disbursements	503	-	-	2,777	(8,132)	(484)	81,374	4,794
Cash and investments - ending	\$ 1,192	\$ -	\$ 3,385	\$ 3,625	\$ (98,796)	\$ -	\$ (87,078)	\$ 23,127

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

	SEWER DEPRECIATION	SEWAGE UTL BOND & INT	SEWER DEBT SERVICE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER CONSTRUCTION
Cash and investments - beginning	\$ 5,629	\$ 154,432	\$ 171,030	\$ 391,895	\$ 14,436	\$ 37,917	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	741,037	5,425	-	-
Other receipts	-	32,840	117,152	-	-	7,877	221,550
Total receipts	-	32,840	117,152	741,037	5,425	7,877	221,550
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	147,743	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	893,958	530	-	-
Other disbursements	-	-	24,756	-	-	7,877	219,392
Total disbursements	-	147,743	24,756	893,958	530	7,877	219,392
Excess (deficiency) of receipts over disbursements	-	(114,903)	92,396	(152,921)	4,895	-	2,158
Cash and investments - ending	\$ 5,629	\$ 39,529	\$ 263,426	\$ 238,974	\$ 19,331	\$ 37,917	\$ 2,158

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

	DISASTER RELIEF FUND	WATER GRANT	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	Totals
Cash and investments - beginning	\$ 843	\$ (178)	\$ -	\$ 191,595	\$ 31,838	\$ 425	\$ 1,085,534
Receipts:							
Taxes	-	-	-	-	-	-	327,067
Licenses and permits	-	-	-	-	-	-	2,200
Intergovernmental receipts	-	-	-	-	-	-	257,784
Charges for services	-	-	-	-	-	-	59,800
Utility fees	-	-	-	849,492	7,122	-	2,306,723
Other receipts	-	178	100	1,000	-	-	1,758,829
Total receipts	-	178	100	850,492	7,122	-	4,712,403
Disbursements:							
Personal services	-	-	-	-	-	-	609,725
Supplies	-	-	-	-	-	-	62,874
Other services and charges	-	-	-	-	-	-	259,659
Debt service - principal and interest	-	-	-	-	-	-	148,778
Capital outlay	-	-	-	-	-	-	30,054
Utility operating expenses	-	-	-	894,637	1,200	-	2,407,804
Other disbursements	-	-	-	-	-	-	1,368,566
Total disbursements	-	-	-	894,637	1,200	-	4,887,460
Excess (deficiency) of receipts over disbursements	-	178	100	(44,145)	5,922	-	(175,057)
Cash and investments - ending	\$ 843	\$ -	\$ 100	\$ 147,450	\$ 37,760	\$ 425	\$ 910,477

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

	GENERAL FUND	M.V.H.	L.R.S.	WATER IMPROVEMENT FUND	WATER DEBT SERVICE	WATER BOND & INTEREST	PARK FUND	RAINY DAY
Cash and investments - beginning	\$ 48,548	\$ 7,180	\$ 51,198	\$ 16,290	\$ 1,040	\$ 6,300	\$ 52,763	\$ -
Receipts:								
Taxes	249,743	62,697	-	-	-	-	3,471	-
Licenses and permits	1,265	-	-	-	-	-	-	-
Intergovernmental receipts	231,623	63,289	6,064	-	-	-	576	-
Charges for services	3,000	21,611	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	63,922	-	5,314	65,160	4,159	33,000	3,110	-
Total receipts	549,553	147,597	11,378	65,160	4,159	33,000	7,157	-
Disbursements:								
Personal services	378,427	106,679	-	-	-	-	3,014	-
Supplies	29,762	12,792	2,046	-	-	-	275	-
Other services and charges	102,584	13,187	-	-	-	-	26,551	-
Debt service - principal and interest	740	-	-	-	-	4,658	-	-
Capital outlay	1,066	370	-	-	-	-	387	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	691	-	-	-	-	-	-	-
Total disbursements	513,270	133,028	2,046	-	-	4,658	30,227	-
Excess (deficiency) of receipts over disbursements	36,283	14,569	9,332	65,160	4,159	28,342	(23,070)	-
Cash and investments - ending	\$ 84,831	\$ 21,749	\$ 60,530	\$ 81,450	\$ 5,199	\$ 34,642	\$ 29,693	\$ -

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

	CUM CAP IMPROVEMENT FUND	CUM CAP DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION	NEW FIREHOUSE	POLICE CON. EDUCATION	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 30,499	\$ 12,574	\$ 7,436	\$ 1,855	\$ 440	\$ 18,306	\$ 1,636	\$ 15,415
Receipts:								
Taxes	-	8,945	-	-	-	-	-	13,163
Licenses and permits	-	-	-	-	-	-	1,920	-
Intergovernmental receipts	5,878	1,485	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	100	4,658	-	2,849	-
Total receipts	<u>5,878</u>	<u>10,430</u>	<u>-</u>	<u>100</u>	<u>4,658</u>	<u>-</u>	<u>4,769</u>	<u>13,163</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,000	-	1,850	-	-	-	5,419	11,486
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	3,945	9,982	-	-	4,094	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>5,945</u>	<u>9,982</u>	<u>1,850</u>	<u>-</u>	<u>4,094</u>	<u>-</u>	<u>5,419</u>	<u>11,486</u>
Excess (deficiency) of receipts over disbursements	<u>(67)</u>	<u>448</u>	<u>(1,850)</u>	<u>100</u>	<u>564</u>	<u>-</u>	<u>(650)</u>	<u>1,677</u>
Cash and investments - ending	<u>\$ 30,432</u>	<u>\$ 13,022</u>	<u>\$ 5,586</u>	<u>\$ 1,955</u>	<u>\$ 1,004</u>	<u>\$ 18,306</u>	<u>\$ 986</u>	<u>\$ 17,092</u>

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

	SPECIAL FIRE FUND	State Utility Trans Fund	JASONVILLE DEVELOPMENT	HERITAGE MUSEUM GRANT	PAYROLL FUND	STATE FUNDS	SEWER OPERATING	SEWER CUSTOMER
Cash and investments - beginning	\$ 1,192	\$ -	\$ 3,385	\$ 3,625	\$ (98,796)	\$ -	\$ (87,078)	\$ 23,127
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	549,806	6,080
Other receipts	1,631	26,965	-	988	1,262,662	-	-	-
Total receipts	1,631	26,965	-	988	1,262,662	-	549,806	6,080
Disbursements:								
Personal services	-	-	-	-	111,427	-	-	-
Supplies	903	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,265	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	572,681	6,236
Other disbursements	-	26,965	-	-	1,047,000	-	-	-
Total disbursements	903	26,965	-	4,265	1,158,427	-	572,681	6,236
Excess (deficiency) of receipts over disbursements	728	-	-	(3,277)	104,235	-	(22,875)	(156)
Cash and investments - ending	\$ 1,920	\$ -	\$ 3,385	\$ 348	\$ 5,439	\$ -	\$ (109,953)	\$ 22,971

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

	SEWER DEPRECIATION	SEWAGE UTL BOND & INT	SEWER DEBT SERVICE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER CONSTRUCTION
Cash and investments - beginning	\$ 5,629	\$ 39,529	\$ 263,426	\$ 238,974	\$ 19,331	\$ 37,917	\$ 2,158
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	730,463	5,300	-	-
Other receipts	-	197,130	36	-	-	-	831,455
Total receipts	-	197,130	36	730,463	5,300	-	831,455
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	196,865	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	804,611	3,857	-	-
Other disbursements	-	-	65,463	-	-	-	832,775
Total disbursements	-	196,865	65,463	804,611	3,857	-	832,775
Excess (deficiency) of receipts over disbursements	-	265	(65,427)	(74,148)	1,443	-	(1,320)
Cash and investments - ending	\$ 5,629	\$ 39,794	\$ 197,999	\$ 164,826	\$ 20,774	\$ 37,917	\$ 838

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

	DISASTER RELIEF FUND	WATER GRANT	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	Totals
Cash and investments - beginning	\$ 843	\$ -	\$ 100	\$ 147,450	\$ 37,760	\$ 425	\$ 910,477
Receipts:							
Taxes	-	-	-	-	-	-	338,019
Licenses and permits	-	-	-	-	-	-	3,185
Intergovernmental receipts	-	-	-	-	-	-	308,915
Charges for services	-	-	-	-	-	-	24,611
Utility fees	-	-	-	1,012,117	9,900	-	2,313,666
Other receipts	-	-	18,149	-	-	-	2,521,288
Total receipts	-	-	18,149	1,012,117	9,900	-	5,509,684
Disbursements:							
Personal services	-	-	-	-	-	-	599,547
Supplies	-	-	-	-	-	-	45,778
Other services and charges	-	-	-	-	-	-	167,342
Debt service - principal and interest	-	-	-	-	-	-	202,263
Capital outlay	-	-	-	-	-	-	19,844
Utility operating expenses	-	-	15,512	959,386	9,633	-	2,371,916
Other disbursements	843	-	-	-	-	-	1,973,737
Total disbursements	843	-	15,512	959,386	9,633	-	5,380,427
Excess (deficiency) of receipts over disbursements	(843)	-	2,637	52,731	267	-	129,257
Cash and investments - ending	\$ -	\$ -	\$ 2,737	\$ 200,181	\$ 38,027	\$ 425	\$ 1,039,734

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

	HERITAGE MUSEUM GRANT	GENERAL FUND	M.V.H.	L.R.S.	POLICE CON. EDUCATION	PARK FUND	RAINY DAY	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)
Cash and investments - beginning	\$ 348	\$ 84,831	\$ 21,749	\$ 60,530	\$ 986	\$ 29,693	\$ -	\$ -
Receipts:								
Taxes	-	289,540	72,755	-	-	17,445	-	-
Licenses and permits	-	1,150	225	-	1,890	-	-	-
Intergovernmental receipts	-	238,762	66,969	9,580	-	1,330	-	-
Charges for services	-	3,000	15,901	-	-	-	-	-
Fines and forfeits	-	50	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	166	131,708	-	1,973	11,328	3,105	-	-
Total receipts	166	664,210	155,850	11,553	13,218	21,880	-	-
Disbursements:								
Personal services	-	385,028	112,349	-	-	3,014	-	-
Supplies	-	30,270	9,275	59,435	-	713	-	-
Other services and charges	9	217,225	11,048	-	9,688	10,453	-	-
Debt service - principal and interest	-	1,407	-	-	-	-	-	-
Capital outlay	-	641	2,850	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	689	-	-	-	-	-	-
Total disbursements	9	635,260	135,522	59,435	9,688	14,180	-	-
Excess (deficiency) of receipts over disbursements	157	28,950	20,328	(47,882)	3,530	7,700	-	-
Cash and investments - ending	\$ 505	\$ 113,781	\$ 42,077	\$ 12,648	\$ 4,516	\$ 37,393	\$ -	\$ -

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

	CUM CAP IMPROVEMENT FUND	CUM CAP DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION	NEW FIREHOUSE	JASONVILLE DEVELOPMENT	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 30,432	\$ 13,022	\$ 5,586	\$ 1,955	\$ 1,004	\$ 18,306	\$ 3,385	\$ 17,092
Receipts:								
Taxes	-	11,430	-	-	-	-	-	13,163
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,581	805	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	100	1,471	-	18,985	-
Total receipts	5,581	12,235	-	100	1,471	-	18,985	13,163
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	156	-	-	18,905	22,972
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,216	9,723	-	-	2,246	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,216	9,723	-	156	2,246	-	18,905	22,972
Excess (deficiency) of receipts over disbursements	4,365	2,512	-	(56)	(775)	-	80	(9,809)
Cash and investments - ending	\$ 34,797	\$ 15,534	\$ 5,586	\$ 1,899	\$ 229	\$ 18,306	\$ 3,465	\$ 7,283

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

	Special LOIT Distribution	SPECIAL FIRE FUND	LOCAL ROAD AND BRIDGE GRANT FUND	State Utility Trans Fund	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER
Cash and investments - beginning	\$ -	\$ 1,920	\$ -	\$ -	\$ -	\$ 5,439	\$ (109,954)	\$ 22,970
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	532,738	5,600
Other receipts	-	235	-	27,575	-	1,196,953	-	-
Total receipts	-	235	-	27,575	-	1,196,953	532,738	5,600
Disbursements:								
Personal services	-	-	-	-	-	121,574	-	-
Supplies	-	74	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	376,422	3,656
Other disbursements	-	-	-	27,575	-	1,081,561	-	-
Total disbursements	-	74	-	27,575	-	1,203,135	376,422	3,656
Excess (deficiency) of receipts over disbursements	-	161	-	-	-	(6,182)	156,316	1,944
Cash and investments - ending	\$ -	\$ 2,081	\$ -	\$ -	\$ -	\$ (743)	\$ 46,362	\$ 24,914

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

	SEWER DEPRECIATION	SEWAGE UTL BOND & INT	SEWER DEBT SERVICE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER BOND & INTEREST	WATER DEBT SERVICE RESERVE
Cash and investments - beginning	\$ 5,629	\$ 39,794	\$ 198,000	\$ 164,825	\$ 20,775	\$ 37,917	\$ 34,642	\$ 5,199
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	1,152,581	5,000	-	-	-
Other receipts	-	160,600	-	-	-	-	40,800	4,159
Total receipts	-	160,600	-	1,152,581	5,000	-	40,800	4,159
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	200,267	-	-	-	-	38,969	9,358
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,387,485	5,120	-	-	-
Other disbursements	-	-	39,403	-	-	-	-	-
Total disbursements	-	200,267	39,403	1,387,485	5,120	-	38,969	9,358
Excess (deficiency) of receipts over disbursements	-	(39,667)	(39,403)	(234,904)	(120)	-	1,831	(5,199)
Cash and investments - ending	\$ 5,629	\$ 127	\$ 158,597	\$ (70,079)	\$ 20,655	\$ 37,917	\$ 36,473	\$ -

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

	WATER IMPROVEMENT FUND	WATER CONSTRUCTION	WATER 2015 BANS FUND	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	Totals
Cash and investments - beginning	\$ 81,450	\$ 838	\$ -	\$ 2,737	\$ 200,180	\$ 38,028	\$ 425	\$ 1,039,733
Receipts:								
Taxes	-	-	-	-	-	-	-	404,333
Licenses and permits	-	-	-	-	-	-	-	3,265
Intergovernmental receipts	-	-	-	-	-	-	-	323,027
Charges for services	-	-	-	-	-	-	-	18,901
Fines and forfeits	-	-	-	-	-	-	-	50
Utility fees	-	-	-	-	877,296	7,950	-	2,581,165
Other receipts	65,160	21,995	548,000	47,054	-	-	-	2,281,367
Total receipts	65,160	21,995	548,000	47,054	877,296	7,950	-	5,612,108
Disbursements:								
Personal services	-	-	-	-	-	-	-	621,965
Supplies	-	-	-	-	-	-	-	99,767
Other services and charges	-	-	-	-	-	-	-	290,456
Debt service - principal and interest	-	-	-	-	-	-	-	250,001
Capital outlay	-	-	-	-	-	-	-	16,676
Utility operating expenses	-	-	-	45,517	824,729	6,684	-	2,649,613
Other disbursements	37,300	22,833	403,019	-	-	-	-	1,612,380
Total disbursements	37,300	22,833	403,019	45,517	824,729	6,684	-	5,540,858
Excess (deficiency) of receipts over disbursements	27,860	(838)	144,981	1,537	52,567	1,266	-	71,250
Cash and investments - ending	\$ 109,310	\$ -	\$ 144,981	\$ 4,274	\$ 252,747	\$ 39,294	\$ 425	\$ 1,110,983

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

	HERITAGE MUSEUM GRANT	GENERAL FUND	M.V.H.	L.R.S.	POLICE CON. EDUCATION	PARK FUND	RAINY DAY	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)
Cash and investments - beginning	\$ 505	\$ 113,781	\$ 42,077	\$ 12,648	\$ 4,516	\$ 37,393	\$ -	\$ -
Receipts:								
Taxes	-	251,901	52,983	-	-	7,720	-	-
Licenses and permits	-	1,100	-	-	2,320	-	-	-
Intergovernmental receipts	-	263,039	83,082	10,474	-	1,556	-	62,800
Charges for services	-	3,001	2,848	-	-	-	-	-
Fines and forfeits	-	159	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	45	71,343	-	941	2,009	2,530	10,000	-
Total receipts	45	590,543	138,913	11,415	4,329	11,806	10,000	62,800
Disbursements:								
Personal services	-	388,950	111,833	-	-	3,014	-	-
Supplies	-	27,370	16,707	10,919	-	621	-	-
Other services and charges	-	205,002	12,963	-	4,714	10,139	-	-
Debt service - principal and interest	-	582	-	-	-	-	-	-
Capital outlay	-	1,091	-	-	-	1,341	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	834	-	-	-	-	-	22,054
Total disbursements	-	623,829	141,503	10,919	4,714	15,115	-	22,054
Excess (deficiency) of receipts over disbursements	45	(33,286)	(2,590)	496	(385)	(3,309)	10,000	40,746
Cash and investments - ending	\$ 550	\$ 80,495	\$ 39,487	\$ 13,144	\$ 4,131	\$ 34,084	\$ 10,000	\$ 40,746

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

	CUM CAP IMPROVEMENT FUND	CUM CAP DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION	NEW FIREHOUSE	JASONVILLE DEVELOPMENT	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 34,797	\$ 15,534	\$ 5,586	\$ 1,899	\$ 229	\$ 18,306	\$ 3,465	\$ 7,283
Receipts:								
Taxes	-	8,934	-	-	-	-	-	13,162
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,663	1,746	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	50	6,600	-	323,915	-
Total receipts	5,663	10,680	-	50	6,600	-	323,915	13,162
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	29	-	-	325,995	17,236
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	15,157	-	-	5,589	6,030	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	15,157	-	29	5,589	6,030	325,995	17,236
Excess (deficiency) of receipts over disbursements	5,663	(4,477)	-	21	1,011	(6,030)	(2,080)	(4,074)
Cash and investments - ending	\$ 40,460	\$ 11,057	\$ 5,586	\$ 1,920	\$ 1,240	\$ 12,276	\$ 1,385	\$ 3,209

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

	Special LOIT Distribution	SPECIAL FIRE FUND	LOCAL ROAD AND BRIDGE GRANT FUND	State Utility Trans Fund	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER
Cash and investments - beginning	\$ -	\$ 2,081	\$ -	\$ -	\$ -	\$ (743)	\$ 46,362	\$ 24,914
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	69,445	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	511,427	6,841
Other receipts	56,325	4,617	-	25,541	18,500	1,221,741	-	-
Total receipts	56,325	4,617	69,445	25,541	18,500	1,221,741	511,427	6,841
Disbursements:								
Personal services	-	-	-	-	-	122,404	-	-
Supplies	-	3,151	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	17,859	-	-	-
Utility operating expenses	-	-	-	-	-	-	471,710	8,880
Other disbursements	-	-	-	25,541	-	1,097,290	-	-
Total disbursements	-	3,151	-	25,541	17,859	1,219,694	471,710	8,880
Excess (deficiency) of receipts over disbursements	56,325	1,466	69,445	-	641	2,047	39,717	(2,039)
Cash and investments - ending	\$ 56,325	\$ 3,547	\$ 69,445	\$ -	\$ 641	\$ 1,304	\$ 86,079	\$ 22,875

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

	SEWER DEPRECIATION	SEWAGE UTL BOND & INT	SEWER DEBT SERVICE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER BOND & INTEREST	WATER DEBT SERVICE RESERVE
Cash and investments - beginning	\$ 5,629	\$ 127	\$ 158,597	\$ (70,079)	\$ 20,655	\$ 37,917	\$ 36,473	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	899,911	5,950	-	-	-
Other receipts	-	157,594	-	-	-	-	73,718	15,180
Total receipts	-	157,594	-	899,911	5,950	-	73,718	15,180
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	157,721	-	-	-	-	70,074	15,180
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	723,236	5,880	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	157,721	-	723,236	5,880	-	70,074	15,180
Excess (deficiency) of receipts over disbursements	-	(127)	-	176,675	70	-	3,644	-
Cash and investments - ending	\$ 5,629	\$ -	\$ 158,597	\$ 106,596	\$ 20,725	\$ 37,917	\$ 40,117	\$ -

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

	WATER IMPROVEMENT FUND	WATER CONSTRUCTION	WATER 2015 BANS FUND	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	Totals
Cash and investments - beginning	\$ 109,310	\$ -	\$ 144,981	\$ 4,274	\$ 252,747	\$ 39,294	\$ 425	\$ 1,110,983
Receipts:								
Taxes	-	-	-	-	-	-	-	334,700
Licenses and permits	-	-	-	-	-	-	-	3,420
Intergovernmental receipts	-	-	-	-	-	-	-	497,805
Charges for services	-	-	-	-	-	-	-	5,849
Fines and forfeits	-	-	-	-	-	-	-	159
Utility fees	-	-	-	-	691,983	9,000	-	2,125,112
Other receipts	65,160	-	3	66,605	-	-	-	2,122,417
Total receipts	65,160	-	3	66,605	691,983	9,000	-	5,089,462
Disbursements:								
Personal services	-	-	-	-	-	-	-	626,201
Supplies	-	-	-	-	-	-	-	58,768
Other services and charges	-	-	-	-	-	-	-	576,078
Debt service - principal and interest	-	-	-	-	-	-	-	243,557
Capital outlay	-	-	-	-	-	-	-	47,067
Utility operating expenses	-	-	-	64,769	684,164	12,963	-	1,971,602
Other disbursements	108,886	-	2,399	-	-	-	-	1,257,004
Total disbursements	108,886	-	2,399	64,769	684,164	12,963	-	4,780,277
Excess (deficiency) of receipts over disbursements	(43,726)	-	(2,396)	1,836	7,819	(3,963)	-	309,185
Cash and investments - ending	\$ 65,584	\$ -	\$ 142,585	\$ 6,110	\$ 260,566	\$ 35,331	\$ 425	\$ 1,420,168

CITY OF JASONVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	HERITAGE MUSEUM GRANT	GENERAL FUND	M.V.H.	L.R.S.	POLICE CON. EDUCATION	PARK FUND	RAINY DAY	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)
Cash and investments - beginning	\$ 550	\$ 80,495	\$ 39,487	\$ 13,144	\$ 4,131	\$ 34,084	\$ 10,000	\$ 40,746
Receipts:								
Taxes	-	439,961	65,133	-	-	7,718	-	61,072
Licenses and permits	-	1,100	-	-	1,040	-	-	-
Intergovernmental receipts	-	58,837	89,464	14,516	-	1,495	-	-
Charges for services	-	3,000	2,069	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	45,582	-	-	1,678	3,210	-	-
Total receipts	-	548,480	156,666	14,516	2,718	12,423	-	61,072
Disbursements:								
Personal services	-	389,956	114,115	-	-	3,014	-	-
Supplies	-	26,156	12,879	4,073	-	108	-	-
Other services and charges	-	134,110	16,030	-	2,931	11,799	10,000	-
Debt service - principal and interest	-	1,373	-	-	-	-	-	-
Capital outlay	-	651	1,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	804	-	-	-	-	-	27,732
Total disbursements	-	553,050	144,024	4,073	2,931	14,921	10,000	27,732
Excess (deficiency) of receipts over disbursements	-	(4,570)	12,642	10,443	(213)	(2,498)	(10,000)	33,340
Cash and investments - ending	\$ 550	\$ 75,925	\$ 52,129	\$ 23,587	\$ 3,918	\$ 31,586	\$ -	\$ 74,086

CITY OF JASONVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CUM CAP IMPROVEMENT FUND	CUM CAP DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION	NEW FIREHOUSE	JASONVILLE DEVELOPMENT	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 40,460	\$ 11,057	\$ 5,586	\$ 1,920	\$ 1,240	\$ 12,276	\$ 1,385	\$ 3,209
Receipts:								
Taxes	-	8,163	-	-	-	-	-	13,163
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,404	4,098	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	11,085	-	7,247	-
Total receipts	5,404	12,261	-	-	11,085	-	7,247	13,163
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	500	11	-	-	7,247	11,486
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	25,435	3,077	-	-	11,555	12,161	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	25,435	3,077	500	11	11,555	12,161	7,247	11,486
Excess (deficiency) of receipts over disbursements	(20,031)	9,184	(500)	(11)	(470)	(12,161)	-	1,677
Cash and investments - ending	\$ 20,429	\$ 20,241	\$ 5,086	\$ 1,909	\$ 770	\$ 115	\$ 1,385	\$ 4,886

CITY OF JASONVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Special LOIT Distribution	SPECIAL FIRE FUND	LOCAL ROAD AND BRIDGE GRANT FUND	State Utility Trans Fund	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER
Cash and investments - beginning	\$ 56,325	\$ 3,547	\$ 69,445	\$ -	\$ 641	\$ 1,304	\$ 86,079	\$ 22,875
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	66,325	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	444,449	6,080
Other receipts	-	455	-	97,731	50	1,209,673	-	-
Total receipts	-	455	66,325	97,731	50	1,209,673	444,449	6,080
Disbursements:								
Personal services	-	-	-	-	-	122,246	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	56,325	-	119,205	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	438,470	5,979
Other disbursements	-	-	-	97,731	-	1,076,227	-	-
Total disbursements	56,325	-	119,205	97,731	-	1,198,473	438,470	5,979
Excess (deficiency) of receipts over disbursements	(56,325)	455	(52,880)	-	50	11,200	5,979	101
Cash and investments - ending	\$ -	\$ 4,002	\$ 16,565	\$ -	\$ 691	\$ 12,504	\$ 92,058	\$ 22,976

CITY OF JASONVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SEWER DEPRECIATION	SEWAGE UTL BOND & INT	SEWER DEBT SERVICE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER BOND & INTEREST	WATER DEBT SERVICE RESERVE
Cash and investments - beginning	\$ 5,629	\$ -	\$ 158,597	\$ 106,597	\$ 20,725	\$ 37,917	\$ 40,117	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	975,745	5,200	-	-	-
Other receipts	-	157,200	-	-	-	-	93,700	22,095
Total receipts	-	157,200	-	975,745	5,200	-	93,700	22,095
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	157,252	-	-	-	-	92,586	22,095
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	809,605	5,750	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	157,252	-	809,605	5,750	-	92,586	22,095
Excess (deficiency) of receipts over disbursements	-	(52)	-	166,140	(550)	-	1,114	-
Cash and investments - ending	\$ 5,629	\$ (52)	\$ 158,597	\$ 272,737	\$ 20,175	\$ 37,917	\$ 41,231	\$ -

CITY OF JASONVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	WATER IMPROVEMENT FUND	WATER 2015 BANS FUND	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	Totals
Cash and investments - beginning	\$ 65,584	\$ 142,585	\$ 6,110	\$ 260,566	\$ 35,332	\$ 425	\$ 1,420,170
Receipts:							
Taxes	-	-	-	-	-	-	595,210
Licenses and permits	-	-	-	-	-	-	2,140
Intergovernmental receipts	-	-	-	-	-	-	240,139
Charges for services	-	-	-	-	-	-	5,069
Utility fees	-	-	-	648,422	7,500	-	2,087,396
Other receipts	65,160	3,478	82,748	-	-	-	1,801,092
Total receipts	65,160	3,478	82,748	648,422	7,500	-	4,731,046
Disbursements:							
Personal services	-	-	-	-	-	-	629,331
Supplies	-	-	-	-	-	-	43,216
Other services and charges	-	-	-	-	-	-	369,644
Debt service - principal and interest	44,709	-	-	-	-	-	318,015
Capital outlay	-	-	-	-	-	-	53,879
Utility operating expenses	-	-	79,226	656,010	7,765	-	2,002,805
Other disbursements	-	146,063	-	-	-	-	1,348,557
Total disbursements	44,709	146,063	79,226	656,010	7,765	-	4,765,447
Excess (deficiency) of receipts over disbursements	20,451	(142,585)	3,522	(7,588)	(265)	-	(34,401)
Cash and investments - ending	\$ 86,035	\$ -	\$ 9,632	\$ 252,978	\$ 35,067	\$ 425	\$ 1,385,769

CITY OF JASONVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ -
Wastewater	-	4,515
Water	-	21,741
Gas	-	20,241
	<u> </u>	<u> </u>
Totals	<u>\$ -</u>	<u>\$ 46,497</u>

CITY OF JASONVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	firetruck	\$ 132,059	\$ 22,972
Wastewater:			
Revenue bonds	wastewater plant improvements	1,233,067	157,252
Water:			
Revenue bonds	2013 RD Bonds water plant improvements	1,021,000	41,293
Revenue bonds	2015 SRF Bonds chlorine booster station	685,000	43,550
Revenue bonds	2017 SRF Bonds new well field	1,200,000	20,067
Total Water		2,906,000	104,910
Totals		\$ 4,271,126	\$ 285,134

CITY OF JASONVILLE
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 21,264
Buildings	697,701
Machinery, equipment, and vehicles	<u>1,310,547</u>
Total governmental activities	<u>2,029,512</u>
Wastewater:	
Land	110,952
Buildings	13,688
Improvements other than buildings	5,789,165
Machinery, equipment, and vehicles	<u>126,908</u>
Total Wastewater	<u>6,040,713</u>
Water:	
Land	68,344
Infrastructure	1,094,652
Buildings	289,813
Improvements other than buildings	3,408,307
Machinery, equipment, and vehicles	535,287
Construction in progress	<u>1,200,000</u>
Total Water	<u>6,596,403</u>
Gas:	
Land	3,984
Buildings	14,207
Improvements other than buildings	1,185,025
Machinery, equipment, and vehicles	<u>114,197</u>
Total Gas	<u>1,317,413</u>
Total capital assets	<u>\$ 15,984,041</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/>.