

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF WAYNETOWN

MONTGOMERY COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
08/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra K. Proctor	01-01-13 to 12-31-18
President of the Town Council	Leah M. Switzer	01-01-13 to 12-31-14
	Robert Cox	01-01-15 to 12-31-17
	Barry Lewis	01-01-18 to 12-31-18
Superintendent of Utilities	Paul E. Rusk	01-01-13 to 12-31-16
Superintendent of Electric Utility	Gary D. Fishero	01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF WAYNETOWN, MONTGOMERY COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Waynetown (Town), which comprise the financial position and results of operations for the period of January 1, 2013 to December 31, 2016, 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 financial statements that are free from material misstatement, 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 misstatement.

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 misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town'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 Town'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 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 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 Town for the period of January 1, 2013 to December 31, 2016.


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 Town for the period of January 1, 2013 to December 31, 2016, 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 Town'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

July 16, 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.

TOWN OF WAYNETOWN
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	\$ 210,023	\$ 138,484	\$ 151,329	\$ 197,178	\$ 138,281	\$ 149,739	\$ 185,720		
M.V.H.	65,561	37,474	25,872	77,163	43,942	40,942	80,163		
L.R.S.	1,007	4,104	-	5,111	4,132	-	9,243		
Law Continuing Education	2,192	645	1,544	1,293	512	955	850		
Park And Recreation	125	-	-	125	11,996	11,682	439		
Rainy Day	4,096	-	-	4,096	-	-	4,096		
C.C.I.	2,601	2,572	-	5,173	2,534	-	7,707		
C.C.D.	5,188	7,368	12,145	411	7,388	-	7,799		
C.B.	15,276	-	2,672	12,604	-	969	11,635		
Riverboat	282	5,675	5,957	-	5,675	-	5,675		
Pool Donation	32,329	-	32,329	-	-	-	-		
Splash Pad Donation	9,151	-	7,625	1,526	4,289	5,815	-		
Federal Grant - Water & Storm Water Planning	-	44,000	44,000	-	-	-	-		
Pool & Park Donation	-	631,997	624,724	7,273	487,826	488,384	6,715		
Police Donation	-	210	-	210	340	-	550		
Festival Donation	-	500	-	500	9,783	10,283	-		
Payroll	1,410	247,626	247,355	1,681	275,783	276,032	1,432		
Electric Operating	140,321	636,268	643,518	133,071	625,579	669,556	89,094		
Electric Depreciation	233,853	29,259	903	262,209	28,580	-	290,789		
Electric Customer Deposit	27,099	7,448	3,270	31,277	11,415	5,858	36,834		
Electric Cash Reserve	10,700	-	-	10,700	-	-	10,700		
Storm Water	34,707	10,374	7,240	37,841	10,462	1,232	47,071		
Trash & Garbage Pickup	21,951	44,782	44,662	22,071	44,623	44,122	22,572		
Sewer Operating	32,840	186,442	211,326	7,956	258,805	211,494	55,267		
Sewer Bond	-	70,442	70,442	-	70,818	70,818	-		
Sewer Depreciation	15,070	2,148	-	17,218	2,148	1,309	18,057		
Sewer Reserve Bond/SRF	135,856	-	-	135,856	-	64,855	71,001		
Water Operating	26,015	133,090	137,513	21,592	155,884	139,956	37,520		
Water Depreciation	6,115	1,080	-	7,195	1,080	-	8,275		
Water Customer Deposit	13,938	4,420	1,620	16,738	7,200	3,203	20,735		
Totals	<u>\$ 1,047,706</u>	<u>\$ 2,246,408</u>	<u>\$ 2,276,046</u>	<u>\$ 1,018,068</u>	<u>\$ 2,209,075</u>	<u>\$ 2,197,204</u>	<u>\$ 1,029,939</u>		

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

TOWN OF WAYNETOWN
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		
General	\$ 185,720	\$ 148,725	\$ 151,802	\$ 182,643	\$ 142,218	\$ 159,575	\$ 165,286		
M.V.H.	80,163	45,902	31,028	95,037	43,345	23,508	114,874		
L.R.S.	9,243	4,289	1,000	12,532	4,339	-	16,871		
Law Continuing Education	850	976	750	1,076	1,022	-	2,098		
Park And Recreation	439	13,617	13,291	765	15,807	13,601	2,971		
Rainy Day	4,096	-	-	4,096	-	2,597	1,499		
LOIT SPECIAL DIST.	-	-	-	-	7,611	7,611	-		
C.C.I.	7,707	2,406	-	10,113	2,442	11,264	1,291		
C.C.D.	7,799	7,721	-	15,520	8,103	14,820	8,803		
C.B.	11,635	-	1,282	10,353	-	4,000	6,353		
Riverboat	5,675	5,675	-	11,350	5,675	-	17,025		
BONY Disbursement	-	-	-	-	78,576	78,576	-		
BONY Clearing	-	-	-	-	500,000	500,000	-		
BONY Reserve	-	-	-	-	8,109	-	8,109		
BONY Debt Service	-	-	-	-	13,362	-	13,362		
Pool & Park Donation	6,715	439,521	95,793	350,443	660	25,520	325,583		
Police Donation	550	145	-	695	229	-	924		
Festival Donation	-	47,345	3,496	43,849	1,350	1,350	43,849		
Payroll	1,432	277,219	277,148	1,503	280,243	280,224	1,522		
OCRA WATER GRANT	-	-	-	-	159,500	159,500	-		
ROAD MATCHING GRANT	-	-	-	-	20,416	20,416	-		
Electric Operating	89,094	651,726	666,200	74,620	657,318	663,348	68,590		
Electric Depreciation	290,789	29,695	33,202	287,282	184,530	191,764	280,048		
Electric Customer Deposit	36,834	8,430	6,970	38,294	9,660	6,726	41,228		
Electric Cash Reserve	10,700	-	-	10,700	-	-	10,700		
Storm Water	47,071	10,519	9,255	48,335	10,300	791	57,844		
Trash & Garbage Pickup	22,572	44,925	43,573	23,924	44,057	43,120	24,861		
Sewer Operating	55,267	195,614	212,058	38,823	187,092	203,492	22,423		
Sewer Bond	-	70,136	70,136	-	70,425	70,425	-		
Sewer Depreciation	18,057	2,148	-	20,205	2,148	-	22,353		
Sewer Reserve Bond/SRF	71,001	-	-	71,001	-	-	71,001		
Water Operating	37,520	154,267	144,194	47,593	519,717	468,082	99,228		
Water Depreciation	8,275	1,080	-	9,355	1,080	-	10,435		
Water Customer Deposit	20,735	5,700	4,373	22,062	6,100	4,068	24,094		
WATER DEBT SRF	-	-	-	-	13,359	13,359	-		
WATER DEBT RESERVE SRF	-	-	-	-	8,107	8,107	-		
Totals	<u>\$ 1,029,939</u>	<u>\$ 2,167,781</u>	<u>\$ 1,765,551</u>	<u>\$ 1,432,169</u>	<u>\$ 3,006,900</u>	<u>\$ 2,975,844</u>	<u>\$ 1,463,225</u>		

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TOWN OF WAYNETOWN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

TOWN OF WAYNETOWN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local

TOWN OF WAYNETOWN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Pension Plan*

Public Employees' Retirement Fund

Plan Description

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

TOWN OF WAYNETOWN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Funding Policy and Annual Pension Cost

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

OTHER INFORMATION - UNAUDITED

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 audit. This is a common occurrence in any financial statement 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 Town. It is presented as intended by the Town.

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

	General	M.V.H.	L.R.S.	Law Continuing Education	Park And Recreation	Rainy Day	C.C.I.	C.C.D.
Cash and investments - beginning	\$ 210,023	\$ 65,561	\$ 1,007	\$ 2,192	\$ 125	\$ 4,096	\$ 2,601	\$ 5,188
Receipts:								
Taxes	77,091	-	-	-	-	-	-	5,893
Licenses and permits	230	-	-	570	-	-	-	-
Intergovernmental receipts	56,037	37,321	4,104	-	-	-	2,572	1,475
Charges for services	2	-	-	-	-	-	-	-
Fines and forfeits	742	-	-	75	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,382	153	-	-	-	-	-	-
Total receipts	138,484	37,474	4,104	645	-	-	2,572	7,368
Disbursements:								
Personal services	72,214	13,848	-	-	-	-	-	-
Supplies	12,371	4,959	-	-	-	-	-	-
Other services and charges	43,704	4,522	-	1,544	-	-	-	12,145
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	23,040	2,543	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	151,329	25,872	-	1,544	-	-	-	12,145
Excess (deficiency) of receipts over disbursements	(12,845)	11,602	4,104	(899)	-	-	2,572	(4,777)
Cash and investments - ending	\$ 197,178	\$ 77,163	\$ 5,111	\$ 1,293	\$ 125	\$ 4,096	\$ 5,173	\$ 411

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

	C.B.	Riverboat	Pool Donation	Splash Pad Donation	Federal Grant - Water & Storm Water Planning	Pool & Park Donation	Police Donation	Festival Donation
Cash and investments - beginning	\$ 15,276	\$ 282	\$ 32,329	\$ 9,151	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,675	-	-	39,500	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,500	631,997	210	500
Total receipts	-	5,675	-	-	44,000	631,997	210	500
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	284	-	-	-	-	-	-	-
Other services and charges	-	5,957	7,806	-	44,000	67,999	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,388	-	24,523	7,625	-	556,725	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,672	5,957	32,329	7,625	44,000	624,724	-	-
Excess (deficiency) of receipts over disbursements	(2,672)	(282)	(32,329)	(7,625)	-	7,273	210	500
Cash and investments - ending	\$ 12,604	\$ -	\$ -	\$ 1,526	\$ -	\$ 7,273	\$ 210	\$ 500

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

	Payroll	Electric Operating	Electric Depreciation	Electric Customer Deposit	Electric Cash Reserve	Storm Water	Trash & Garbage Pickup	Sewer Operating
Cash and investments - beginning	\$ 1,410	\$ 140,321	\$ 233,853	\$ 27,099	\$ 10,700	\$ 34,707	\$ 21,951	\$ 32,840
Receipts:								
Taxes	-	38,482	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	44,164	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	586,751	-	7,448	-	10,374	-	181,295
Penalties	-	4,652	-	-	-	-	-	4,693
Other receipts	247,626	6,383	29,259	-	-	-	618	454
Total receipts	247,626	636,268	29,259	7,448	-	10,374	44,782	186,442
Disbursements:								
Personal services	-	-	-	-	-	-	-	43,098
Supplies	-	-	-	-	-	-	540	-
Other services and charges	-	-	-	-	-	-	44,122	5,022
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	3,083	903	-	-	6,000	-	5,861
Utility operating expenses	-	609,706	-	-	-	1,015	-	84,755
Other disbursements	247,355	30,729	-	3,270	-	225	-	72,590
Total disbursements	247,355	643,518	903	3,270	-	7,240	44,662	211,326
Excess (deficiency) of receipts over disbursements	271	(7,250)	28,356	4,178	-	3,134	120	(24,884)
Cash and investments - ending	\$ 1,681	\$ 133,071	\$ 262,209	\$ 31,277	\$ 10,700	\$ 37,841	\$ 22,071	\$ 7,956

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

	Sewer Bond	Sewer Depreciation	Sewer Reserve Bond/SRF	Water Operating	Water Depreciation	Water Customer Deposit	Totals
Cash and investments - beginning	\$ -	\$ 15,070	\$ 135,856	\$ 26,015	\$ 6,115	\$ 13,938	\$ 1,047,706
Receipts:							
Taxes	-	-	-	7,286	-	-	128,752
Licenses and permits	-	-	-	-	-	-	800
Intergovernmental receipts	-	-	-	-	-	-	146,684
Charges for services	-	-	-	-	-	-	44,166
Fines and forfeits	-	-	-	-	-	-	817
Utility fees	-	-	-	124,212	-	4,420	914,500
Penalties	-	-	-	1,026	-	-	10,371
Other receipts	70,442	2,148	-	566	1,080	-	1,000,318
Total receipts	70,442	2,148	-	133,090	1,080	4,420	2,246,408
Disbursements:							
Personal services	-	-	-	46,914	-	-	176,074
Supplies	-	-	-	-	-	-	18,154
Other services and charges	-	-	-	4,947	-	-	241,768
Debt service - principal and interest	70,442	-	-	-	-	-	70,442
Capital outlay	-	-	-	12,208	-	-	644,899
Utility operating expenses	-	-	-	68,089	-	-	763,565
Other disbursements	-	-	-	5,355	-	1,620	361,144
Total disbursements	70,442	-	-	137,513	-	1,620	2,276,046
Excess (deficiency) of receipts over disbursements	-	2,148	-	(4,423)	1,080	2,800	(29,638)
Cash and investments - ending	\$ -	\$ 17,218	\$ 135,856	\$ 21,592	\$ 7,195	\$ 16,738	\$ 1,018,068

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

	General	M.V.H.	L.R.S.	Law Continuing Education	Park And Recreation	Rainy Day	C.C.I.	C.C.D.
Cash and investments - beginning	\$ 197,178	\$ 77,163	\$ 5,111	\$ 1,293	\$ 125	\$ 4,096	\$ 5,173	\$ 411
Receipts:								
Taxes	81,840	-	-	-	74	-	-	6,016
Licenses and permits	105	-	-	440	-	-	-	-
Intergovernmental receipts	54,066	43,787	4,132	-	-	-	2,534	1,372
Charges for services	5	-	-	-	11,448	-	-	-
Fines and forfeits	559	-	-	72	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,706	155	-	-	474	-	-	-
Total receipts	<u>138,281</u>	<u>43,942</u>	<u>4,132</u>	<u>512</u>	<u>11,996</u>	<u>-</u>	<u>2,534</u>	<u>7,388</u>
Disbursements:								
Personal services	71,242	9,872	-	-	10,751	-	-	-
Supplies	18,289	6,417	-	280	-	-	-	-
Other services and charges	49,800	23,054	-	675	80	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	6,181	1,599	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,227	-	-	-	851	-	-	-
Total disbursements	<u>149,739</u>	<u>40,942</u>	<u>-</u>	<u>955</u>	<u>11,682</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(11,458)</u>	<u>3,000</u>	<u>4,132</u>	<u>(443)</u>	<u>314</u>	<u>-</u>	<u>2,534</u>	<u>7,388</u>
Cash and investments - ending	<u>\$ 185,720</u>	<u>\$ 80,163</u>	<u>\$ 9,243</u>	<u>\$ 850</u>	<u>\$ 439</u>	<u>\$ 4,096</u>	<u>\$ 7,707</u>	<u>\$ 7,799</u>

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

	C.B.	Riverboat	Pool Donation	Splash Pad Donation	Federal Grant - Water & Storm Water Planning	Pool & Park Donation	Police Donation	Festival Donation
Cash and investments - beginning	\$ 12,604	\$ -	\$ -	\$ 1,526	\$ -	\$ 7,273	\$ 210	\$ 500
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,675	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	4,289	-	487,826	340	9,783
Total receipts	-	5,675	-	4,289	-	487,826	340	9,783
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	155	-	-	-	-	-	-	-
Other services and charges	759	-	-	-	-	7,090	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	55	-	-	5,815	-	481,294	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	10,283
Total disbursements	969	-	-	5,815	-	488,384	-	10,283
Excess (deficiency) of receipts over disbursements	(969)	5,675	-	(1,526)	-	(558)	340	(500)
Cash and investments - ending	\$ 11,635	\$ 5,675	\$ -	\$ -	\$ -	\$ 6,715	\$ 550	\$ -

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

	Payroll	Electric Operating	Electric Depreciation	Electric Customer Deposit	Electric Cash Reserve	Storm Water	Trash & Garbage Pickup	Sewer Operating
Cash and investments - beginning	\$ 1,681	\$ 133,071	\$ 262,209	\$ 31,277	\$ 10,700	\$ 37,841	\$ 22,071	\$ 7,956
Receipts:								
Taxes	-	37,885	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	44,479	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	577,374	-	-	-	10,462	-	188,323
Penalties	-	4,652	-	-	-	-	-	5,123
Other receipts	275,783	5,668	28,580	11,415	-	-	144	65,359
Total receipts	275,783	625,579	28,580	11,415	-	10,462	44,623	258,805
Disbursements:								
Personal services	-	-	-	-	-	-	-	48,732
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	44,122	5,167
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	6,227	-	-	-	-	-	5,970
Utility operating expenses	-	592,759	-	-	-	1,232	-	78,659
Other disbursements	276,032	70,570	-	5,858	-	-	-	72,966
Total disbursements	276,032	669,556	-	5,858	-	1,232	44,122	211,494
Excess (deficiency) of receipts over disbursements	(249)	(43,977)	28,580	5,557	-	9,230	501	47,311
Cash and investments - ending	\$ 1,432	\$ 89,094	\$ 290,789	\$ 36,834	\$ 10,700	\$ 47,071	\$ 22,572	\$ 55,267

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

	Sewer Bond	Sewer Depreciation	Sewer Reserve Bond/SRF	Water Operating	Water Depreciation	Water Customer Deposit	Totals
Cash and investments - beginning	\$ -	\$ 17,218	\$ 135,856	\$ 21,592	\$ 7,195	\$ 16,738	\$ 1,018,068
Receipts:							
Taxes	-	-	-	8,475	-	-	134,290
Licenses and permits	-	-	-	-	-	-	545
Intergovernmental receipts	-	-	-	-	-	-	111,566
Charges for services	-	-	-	-	-	-	55,932
Fines and forfeits	-	-	-	-	-	-	631
Utility fees	-	-	-	140,940	-	-	917,099
Penalties	-	-	-	1,202	-	-	10,977
Other receipts	70,818	2,148	-	5,267	1,080	7,200	978,035
Total receipts	70,818	2,148	-	155,884	1,080	7,200	2,209,075
Disbursements:							
Personal services	-	-	-	52,759	-	-	193,356
Supplies	-	-	-	-	-	-	25,141
Other services and charges	-	-	-	5,347	-	-	136,094
Debt service - principal and interest	70,818	-	-	-	-	-	70,818
Capital outlay	-	-	-	1,473	-	-	508,614
Utility operating expenses	-	1,309	-	70,818	-	-	744,777
Other disbursements	-	-	64,855	9,559	-	3,203	518,404
Total disbursements	70,818	1,309	64,855	139,956	-	3,203	2,197,204
Excess (deficiency) of receipts over disbursements	-	839	(64,855)	15,928	1,080	3,997	11,871
Cash and investments - ending	\$ -	\$ 18,057	\$ 71,001	\$ 37,520	\$ 8,275	\$ 20,735	\$ 1,029,939

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

	General	M.V.H.	L.R.S.	Law Continuing Education	Park And Recreation	Rainy Day	LOIT SPECIAL DIST.	C.C.I.
Cash and investments - beginning	\$ 185,720	\$ 80,163	\$ 9,243	\$ 850	\$ 439	\$ 4,096	\$ -	\$ 7,707
Receipts:								
Taxes	83,306	-	-	-	142	-	-	-
Licenses and permits	135	-	-	940	-	-	-	-
Intergovernmental receipts	53,539	45,313	4,289	-	-	-	-	2,406
Charges for services	11	-	-	-	13,237	-	-	-
Fines and forfeits	569	-	-	36	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	11,165	589	-	-	238	-	-	-
Total receipts	148,725	45,902	4,289	976	13,617	-	-	2,406
Disbursements:								
Personal services	68,867	11,571	-	-	12,871	-	-	-
Supplies	20,131	6,028	-	-	-	-	-	-
Other services and charges	47,175	13,150	1,000	750	220	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	14,854	279	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	775	-	-	-	200	-	-	-
Total disbursements	151,802	31,028	1,000	750	13,291	-	-	-
Excess (deficiency) of receipts over disbursements	(3,077)	14,874	3,289	226	326	-	-	2,406
Cash and investments - ending	\$ 182,643	\$ 95,037	\$ 12,532	\$ 1,076	\$ 765	\$ 4,096	\$ -	\$ 10,113

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

	C.C.D.	C.B.	Riverboat	BONY Disbursement	BONY Clearing	BONY Reserve	BONY Debt Service	Pool & Park Donation
Cash and investments - beginning	\$ 7,799	\$ 11,635	\$ 5,675	\$ -	\$ -	\$ -	\$ -	\$ 6,715
Receipts:								
Taxes	6,404	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,317	-	5,675	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	439,521
Total receipts	<u>7,721</u>	<u>-</u>	<u>5,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>439,521</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	1,282	-	-	-	-	-	609
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	95,184
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,793</u>
Excess (deficiency) of receipts over disbursements	<u>7,721</u>	<u>(1,282)</u>	<u>5,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,728</u>
Cash and investments - ending	<u>\$ 15,520</u>	<u>\$ 10,353</u>	<u>\$ 11,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,443</u>

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

	Police Donation	Festival Donation	Payroll	OCRA WATER GRANT	ROAD MATCHING GRANT	Electric Operating	Electric Depreciation
Cash and investments - beginning	\$ 550	\$ -	\$ 1,432	\$ -	\$ -	\$ 89,094	\$ 290,789
Receipts:							
Taxes	-	-	-	-	-	39,396	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	599,180	-
Penalties	-	-	-	-	-	5,044	-
Other receipts	145	47,345	277,219	-	-	8,106	29,695
Total receipts	145	47,345	277,219	-	-	651,726	29,695
Disbursements:							
Personal services	-	-	176,618	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	31,085
Utility operating expenses	-	-	-	-	-	592,454	642
Other disbursements	-	3,496	100,530	-	-	73,746	1,475
Total disbursements	-	3,496	277,148	-	-	666,200	33,202
Excess (deficiency) of receipts over disbursements	145	43,849	71	-	-	(14,474)	(3,507)
Cash and investments - ending	\$ 695	\$ 43,849	\$ 1,503	\$ -	\$ -	\$ 74,620	\$ 287,282

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

	Electric Customer Deposit	Electric Cash Reserve	Storm Water	Trash & Garbage Pickup	Sewer Operating	Sewer Bond	Sewer Depreciation
Cash and investments - beginning	\$ 36,834	\$ 10,700	\$ 47,071	\$ 22,572	\$ 55,267	\$ -	\$ 18,057
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	44,759	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	10,519	-	190,303	-	-
Penalties	-	-	-	-	5,038	-	-
Other receipts	8,430	-	-	166	273	70,136	2,148
Total receipts	8,430	-	10,519	44,925	195,614	70,136	2,148
Disbursements:							
Personal services	-	-	-	-	49,862	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	43,573	5,600	-	-
Debt service - principal and interest	-	-	-	-	-	70,136	-
Capital outlay	-	-	-	-	763	-	-
Utility operating expenses	-	-	9,255	-	83,549	-	-
Other disbursements	6,970	-	-	-	72,284	-	-
Total disbursements	6,970	-	9,255	43,573	212,058	70,136	-
Excess (deficiency) of receipts over disbursements	1,460	-	1,264	1,352	(16,444)	-	2,148
Cash and investments - ending	\$ 38,294	\$ 10,700	\$ 48,335	\$ 23,924	\$ 38,823	\$ -	\$ 20,205

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

	Sewer Reserve Bond/SRF	Water Operating	Water Depreciation	Water Customer Deposit	WATER DEBT SRF	WATER DEBT RESERVE SRF	Totals
Cash and investments - beginning	\$ 71,001	\$ 37,520	\$ 8,275	\$ 20,735	\$ -	\$ -	\$ 1,029,939
Receipts:							
Taxes	-	8,647	-	-	-	-	137,895
Licenses and permits	-	-	-	-	-	-	1,075
Intergovernmental receipts	-	-	-	-	-	-	112,539
Charges for services	-	-	-	-	-	-	58,007
Fines and forfeits	-	-	-	-	-	-	605
Utility fees	-	143,997	-	-	-	-	943,999
Penalties	-	1,217	-	-	-	-	11,299
Other receipts	-	406	1,080	5,700	-	-	902,362
Total receipts	-	154,267	1,080	5,700	-	-	2,167,781
Disbursements:							
Personal services	-	53,974	-	-	-	-	373,763
Supplies	-	-	-	-	-	-	26,159
Other services and charges	-	5,738	-	-	-	-	119,097
Debt service - principal and interest	-	-	-	-	-	-	70,136
Capital outlay	-	2,530	-	-	-	-	144,695
Utility operating expenses	-	72,229	-	-	-	-	758,129
Other disbursements	-	9,723	-	4,373	-	-	273,572
Total disbursements	-	144,194	-	4,373	-	-	1,765,551
Excess (deficiency) of receipts over disbursements	-	10,073	1,080	1,327	-	-	402,230
Cash and investments - ending	\$ 71,001	\$ 47,593	\$ 9,355	\$ 22,062	\$ -	\$ -	\$ 1,432,169

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

	General	M.V.H.	L.R.S.	Law Continuing Education	Park And Recreation	Rainy Day	LOIT SPECIAL DIST.	C.C.I.
Cash and investments - beginning	\$ 182,643	\$ 95,037	\$ 12,532	\$ 1,076	\$ 765	\$ 4,096	\$ -	\$ 10,113
Receipts:								
Taxes	85,059	-	-	-	138	-	7,611	-
Licenses and permits	60	-	-	970	-	-	-	-
Intergovernmental receipts	56,173	43,326	4,339	-	-	-	-	2,442
Charges for services	6	-	-	-	15,369	-	-	-
Fines and forfeits	532	-	-	52	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	388	19	-	-	300	-	-	-
Total receipts	<u>142,218</u>	<u>43,345</u>	<u>4,339</u>	<u>1,022</u>	<u>15,807</u>	<u>-</u>	<u>7,611</u>	<u>2,442</u>
Disbursements:								
Personal services	73,925	12,219	-	-	13,160	-	-	-
Supplies	18,513	4,382	-	-	-	-	-	-
Other services and charges	50,695	6,907	-	-	141	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	13,990	-	-	-	-	-	-	11,264
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,452	-	-	-	300	2,597	7,611	-
Total disbursements	<u>159,575</u>	<u>23,508</u>	<u>-</u>	<u>-</u>	<u>13,601</u>	<u>2,597</u>	<u>7,611</u>	<u>11,264</u>
Excess (deficiency) of receipts over disbursements	<u>(17,357)</u>	<u>19,837</u>	<u>4,339</u>	<u>1,022</u>	<u>2,206</u>	<u>(2,597)</u>	<u>-</u>	<u>(8,822)</u>
Cash and investments - ending	<u>\$ 165,286</u>	<u>\$ 114,874</u>	<u>\$ 16,871</u>	<u>\$ 2,098</u>	<u>\$ 2,971</u>	<u>\$ 1,499</u>	<u>\$ -</u>	<u>\$ 1,291</u>

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

	C.C.D.	C.B.	Riverboat	BONY Disbursement	BONY Clearing	BONY Reserve	BONY Debt Service	Pool & Park Donation
Cash and investments - beginning	\$ 15,520	\$ 10,353	\$ 11,350	\$ -	\$ -	\$ -	\$ -	\$ 350,443
Receipts:								
Taxes	6,643	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,460	-	5,675	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	78,576	500,000	8,109	13,362	660
Total receipts	<u>8,103</u>	<u>-</u>	<u>5,675</u>	<u>78,576</u>	<u>500,000</u>	<u>8,109</u>	<u>13,362</u>	<u>660</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	4,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	14,820	-	-	-	-	-	-	25,520
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	78,576	500,000	-	-	-
Total disbursements	<u>14,820</u>	<u>4,000</u>	<u>-</u>	<u>78,576</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>25,520</u>
Excess (deficiency) of receipts over disbursements	<u>(6,717)</u>	<u>(4,000)</u>	<u>5,675</u>	<u>-</u>	<u>-</u>	<u>8,109</u>	<u>13,362</u>	<u>(24,860)</u>
Cash and investments - ending	<u>\$ 8,803</u>	<u>\$ 6,353</u>	<u>\$ 17,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,109</u>	<u>\$ 13,362</u>	<u>\$ 325,583</u>

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

	Police Donation	Festival Donation	Payroll	OCRA WATER GRANT	ROAD MATCHING GRANT	Electric Operating	Electric Depreciation
Cash and investments - beginning	\$ 695	\$ 43,849	\$ 1,503	\$ -	\$ -	\$ 74,620	\$ 287,282
Receipts:							
Taxes	-	-	-	-	-	39,135	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	159,500	10,208	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	594,938	-
Penalties	-	-	-	-	-	4,890	-
Other receipts	229	1,350	280,243	-	10,208	18,355	184,530
Total receipts	229	1,350	280,243	159,500	20,416	657,318	184,530
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	20,416	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	254	-
Utility operating expenses	-	-	-	-	-	589,748	36,764
Other disbursements	-	1,350	280,224	159,500	-	73,346	155,000
Total disbursements	-	1,350	280,224	159,500	20,416	663,348	191,764
Excess (deficiency) of receipts over disbursements	229	-	19	-	-	(6,030)	(7,234)
Cash and investments - ending	\$ 924	\$ 43,849	\$ 1,522	\$ -	\$ -	\$ 68,590	\$ 280,048

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

	Electric Customer Deposit	Electric Cash Reserve	Storm Water	Trash & Garbage Pickup	Sewer Operating	Sewer Bond	Sewer Depreciation
Cash and investments - beginning	\$ 38,294	\$ 10,700	\$ 48,335	\$ 23,924	\$ 38,823	\$ -	\$ 20,205
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	44,012	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	10,300	-	182,252	-	-
Penalties	-	-	-	-	4,549	-	-
Other receipts	9,660	-	-	45	291	70,425	2,148
Total receipts	9,660	-	10,300	44,057	187,092	70,425	2,148
Disbursements:							
Personal services	-	-	-	-	49,320	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	43,120	6,067	-	-
Debt service - principal and interest	-	-	-	-	-	70,425	-
Capital outlay	-	-	-	-	2,035	-	-
Utility operating expenses	-	-	791	-	73,497	-	-
Other disbursements	6,726	-	-	-	72,573	-	-
Total disbursements	6,726	-	791	43,120	203,492	70,425	-
Excess (deficiency) of receipts over disbursements	2,934	-	9,509	937	(16,400)	-	2,148
Cash and investments - ending	\$ 41,228	\$ 10,700	\$ 57,844	\$ 24,861	\$ 22,423	\$ -	\$ 22,353

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

	Sewer Reserve Bond/SRF	Water Operating	Water Depreciation	Water Customer Deposit	WATER DEBT SRF	WATER DEBT RESERVE SRF	Totals
Cash and investments - beginning	\$ 71,001	\$ 47,593	\$ 9,355	\$ 22,062	\$ -	\$ -	\$ 1,432,169
Receipts:							
Taxes	-	11,323	-	-	-	-	149,909
Licenses and permits	-	-	-	-	-	-	1,030
Intergovernmental receipts	-	-	-	-	-	-	283,123
Charges for services	-	-	-	-	-	-	59,387
Fines and forfeits	-	-	-	-	-	-	584
Utility fees	-	183,037	-	-	-	-	970,527
Penalties	-	1,454	-	-	-	-	10,893
Other receipts	-	323,903	1,080	6,100	13,359	8,107	1,531,447
Total receipts	-	519,717	1,080	6,100	13,359	8,107	3,006,900
Disbursements:							
Personal services	-	53,581	-	-	-	-	202,205
Supplies	-	-	-	-	-	-	22,895
Other services and charges	-	6,237	-	-	-	-	137,583
Debt service - principal and interest	-	-	-	-	13,359	8,107	91,891
Capital outlay	-	1,445	-	-	-	-	69,328
Utility operating expenses	-	217,794	-	-	-	-	918,594
Other disbursements	-	189,025	-	4,068	-	-	1,533,348
Total disbursements	-	468,082	-	4,068	13,359	8,107	2,975,844
Excess (deficiency) of receipts over disbursements	-	51,635	1,080	2,032	-	-	31,056
Cash and investments - ending	\$ 71,001	\$ 99,228	\$ 10,435	\$ 24,094	\$ -	\$ -	\$ 1,463,225

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 76,249	\$ 7,773
Storm Water	17,800	68
Trash	3,638	177
Sewer	4,139	2,125
Water	4,496	1,784
Governmental activities	8,313	-
Totals	\$ 114,635	\$ 11,927

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Sewer:			
Revenue bonds	Build On To Sewer Plant	\$ 264,000	\$ 70,656
Water:			
Revenue bonds	SRF Loan - Construction in Progress for New Water Treatment Plant & New Line Under Coal Creek & New Water Lines Downtown	1,582,000	96,640
Revenue bonds	SRF Loan Reserve	<u>86,893</u>	<u>19,456</u>
Total Water		<u>1,668,893</u>	<u>116,096</u>
Totals		<u>\$ 1,932,893</u>	<u>\$ 186,752</u>

TOWN OF WAYNETOWN
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 13,808
Infrastructure	74,726
Buildings	311,761
Improvements other than buildings	1,212,643
Machinery, equipment, and vehicles	<u>472,922</u>
Total governmental activities	<u>2,085,860</u>
Electric:	
Land	13,704
Infrastructure	10
Buildings	166,576
Improvements other than buildings	234,559
Machinery, equipment, and vehicles	<u>373,743</u>
Total Electric	<u>788,592</u>
Storm Water:	
Infrastructure	10
Improvements other than buildings	<u>4,510</u>
Total Storm Water	<u>4,520</u>
Trash:	
Total Trash	<u>-</u>
Sewer:	
Land	4,800
Infrastructure	10
Buildings	85,548
Improvements other than buildings	2,430,191
Machinery, equipment, and vehicles	<u>645,854</u>
Total Sewer	<u>3,166,403</u>
Water:	
Land	502
Infrastructure	10
Buildings	12,091
Improvements other than buildings	367,240
Machinery, equipment, and vehicles	43,612
Construction in progress	<u>738,076</u>
Total Water	<u>1,161,531</u>
Total capital assets	<u>\$ 7,206,906</u>

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/>.