

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF BAINBRIDGE

PUTNAM COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
12/28/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jason T. Hartman	01-01-13 to 12-31-15
	Monica Bray	01-01-16 to 12-31-18
President of the Town Council	Charles McElwee	01-01-13 to 12-31-13
	Bonnie Osborn	01-01-14 to 12-31-14
	Charles McElwee	01-01-15 to 12-31-15
	Jerry L. Lents	01-01-16 to 12-31-18
Superintendent of Utilities	Troy Elless	01-01-13 to 08-01-16
Superintendent of Electric Utility	Chad Oliver	08-02-16 to 12-31-18
Superintendent of Gas Utility	Chad Oliver	08-02-16 to 12-31-18
Superintendent of Water Utility	Eric Gibson	08-02-16 to 12-31-18
Superintendent of Wastewater Utility	Eric Gibson	08-02-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF THE TOWN OF BAINBRIDGE, PUTNAM COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Bainbridge (Town), 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 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, 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 Town 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 Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Payables and Receivables, 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

November 8, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
General	\$ 117,797	\$ 209,830	\$ 178,088	\$ 149,539	\$ 210,070	\$ 196,445	\$ 163,164
Motor Vehicle Highway	66,477	37,059	41,564	61,972	48,548	70,711	39,809
Local Road & Street	5,364	3,601	-	8,965	3,635	-	12,600
Police Continuing Education	-	3,830	1,282	2,548	1,148	200	3,496
Riverboat Wagering	4,419	4,419	-	8,838	4,419	-	13,257
Cummulative Capital Development	1,775	1,155	-	2,930	-	-	2,930
Cummulative Capital Improvement	29,813	2,003	2,008	29,808	1,973	-	31,781
E.D.I.T. Fund	5,562	18,254	-	23,816	19,370	-	43,186
Safe Routes To School Grant	(5,200)	22,100	26,502	(9,602)	18,849	9,247	-
CDBG Grant	-	-	-	-	22,896	22,896	-
Utility Clearing	-	-	-	-	550,466	406,634	143,832
Rainy Day - Bicent 2016	-	-	-	-	15,000	-	15,000
Rainy Day - Bicent 2024	-	-	-	-	5,000	-	5,000
Federal Withholdings	-	63,988	63,988	-	65,446	65,446	-
Criminal Justice Grant	-	1,491	1,491	-	172	172	-
Police Equipment Donation	450	-	-	450	-	450	-
Payroll	929	274,867	273,530	2,266	273,381	273,458	2,189
Electric Operating	134,628	614,368	587,092	161,904	715,515	728,327	149,092
Electric Cash Reserve	100,000	-	-	100,000	-	-	100,000
Sewer Operating	82,127	145,612	113,726	114,013	153,106	231,389	35,730
Sewer Improvement	100,000	-	-	100,000	-	-	100,000
Water Operating	54,827	136,938	126,599	65,166	138,663	127,518	76,311
Water Cash Reserve	3,739	-	-	3,739	-	-	3,739
Gas Operating	7,074	281,826	241,141	47,759	359,811	345,276	62,294
Gas Emergency Reserve	40,000	-	-	40,000	-	-	40,000
Meter Deposits	22,880	10,450	8,540	24,790	7,272	7,924	24,138
Totals	<u>\$ 772,661</u>	<u>\$ 1,831,791</u>	<u>\$ 1,665,551</u>	<u>\$ 938,901</u>	<u>\$ 2,614,740</u>	<u>\$ 2,486,093</u>	<u>\$ 1,067,548</u>

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 163,164	\$ 195,082	\$ 200,006	\$ 158,240	\$ 191,016	\$ 180,399	\$ 168,857
Motor Vehicle Highway	39,809	69,368	69,985	39,192	72,139	3,384	107,947
Local Road & Street	12,600	3,709	-	16,309	3,697	-	20,006
Police Continuing Education	3,496	710	1,180	3,026	4,494	-	7,520
Riverboat Wagering	13,257	4,419	-	17,676	4,419	-	22,095
Rainy Day	-	-	-	-	5,965	-	5,965
Cummulative Capital Development	2,930	330	-	3,260	824	-	4,084
Cummulative Capital Improvement	31,781	1,874	-	33,655	1,901	4,955	30,601
E.D.I.T. Fund	43,186	22,543	-	65,729	20,991	-	86,720
Public Safety LOIT	-	-	-	-	21,514	-	21,514
CDBG Grant	-	15,264	15,264	-	-	-	-
Utility Clearing	143,832	1,230,687	1,346,482	28,037	475,660	503,697	-
Rainy Day - Bicent 2016	15,000	15,000	-	30,000	-	9,800	20,200
Rainy Day - Bicent 2024	5,000	5,000	-	10,000	-	-	10,000
Federal Withholdings	-	60,118	60,118	-	12,048	12,048	-
Payroll	2,189	260,847	252,573	10,463	241,822	248,084	4,201
LOIT SEA 67 Special Distribution	-	-	-	-	17,896	-	17,896
Police Equipment Donation	-	-	-	-	169	-	169
Meter Deposits	24,138	10,382	9,440	25,080	9,449	8,720	25,809
INVOICE CLOUD CLEARING	-	-	-	-	53,010	45,273	7,737
Electric Operating	149,092	740,169	690,284	198,977	739,125	656,739	281,363
Electric Cash Reserve	100,000	-	-	100,000	-	-	100,000
Sewer Operating	35,730	154,146	115,733	74,143	154,709	102,323	126,529
Sewer Improvement	100,000	-	-	100,000	-	-	100,000
Water Operating	76,311	138,234	122,621	91,924	139,850	114,159	117,615
Water Cash Reserve	3,739	-	-	3,739	-	-	3,739
Gas Operating	62,294	243,436	232,116	73,614	193,814	176,656	90,772
Gas Emergency Reserve	40,000	-	-	40,000	-	-	40,000
Totals	<u>\$ 1,067,548</u>	<u>\$ 3,171,318</u>	<u>\$ 3,115,802</u>	<u>\$ 1,123,064</u>	<u>\$ 2,364,512</u>	<u>\$ 2,066,237</u>	<u>\$ 1,421,339</u>

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

TOWN OF BAINBRIDGE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY B
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 168,857	\$ 185,177	\$ 173,506	\$ 180,528
Motor Vehicle Highway	107,947	72,159	63,595	116,511
Local Road & Street	20,006	4,707	-	24,713
Police Continuing Education	7,520	620	-	8,140
Riverboat Wagering	22,095	4,419	-	26,514
Rainy Day	5,965	-	-	5,965
E.D.I.T. Fund	86,720	14,911	-	101,631
Cummulative Capital Improvement	30,601	1,814	2,281	30,134
Cummulative Capital Development	4,084	-	-	4,084
Public Safety LOIT	21,514	29,936	-	51,450
LOIT SEA 67 Special Distribution	17,896	-	-	17,896
CDBG Grant	-	21,000	21,000	-
Police Equipment Donation	169	2,032	-	2,201
Rainy Day - Bicent 2016	20,200	-	-	20,200
Rainy Day - Bicent 2024	10,000	-	-	10,000
Meter Deposits	25,809	14,160	6,470	33,499
INVOICE CLOUD CLEARING	7,737	121,280	116,170	12,847
Payroll	4,201	244,725	244,895	4,031
Electric Operating	281,363	688,545	612,861	357,047
Electric Cash Reserve	100,000	-	-	100,000
Sewer Operating	126,529	157,856	113,954	170,431
Sewer Improvement	100,000	-	-	100,000
Water Operating	117,615	140,757	125,753	132,619
Water Cash Reserve	3,739	-	-	3,739
Gas Operating	90,772	215,673	182,847	123,598
Gas Emergency Reserve	40,000	-	-	40,000
Totals	<u>\$ 1,421,339</u>	<u>\$ 1,919,771</u>	<u>\$ 1,663,332</u>	<u>\$ 1,677,778</u>

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

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

TOWN OF BAINBRIDGE
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.

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

TOWN OF BAINBRIDGE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF BAINBRIDGE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. 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.

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

TOWN OF BAINBRIDGE
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.

Note 7. Cash Balance Deficit

The financial statements contain one fund with a deficit in cash. This is a result of the Safe Routes To School Grant fund being set up as a reimbursable grant. The reimbursements for expenditures made by the Town were not received by December 31, 2013.

Note 8. Combined Funds

Funds related to utility deposits were reported individually in the prior report ending December 31, 2012, but were combined into one fund for the 2013, 2014, 2015, 2016, and 2017 financial statements.

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.

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

	General	Motor Vehicle Highway	Local Road & Street	Police Continuing Education	Riverboat Wagering	Cummulative Capital Development	Cummulative Capital Improvement	E.D.I.T. Fund	Safe Routes To School Grant
Cash and investments - beginning	\$ 117,797	\$ 66,477	\$ 5,364	\$ -	\$ 4,419	\$ 1,775	\$ 29,813	\$ 5,562	\$ (5,200)
Receipts:									
Taxes	132,401	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	560	-	-	-	-	-
Intergovernmental receipts	72,541	37,059	3,601	-	4,419	1,155	2,003	18,254	22,100
Charges for services	3,253	-	-	40	-	-	-	-	-
Fines and forfeits	-	-	-	3,230	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	1,635	-	-	-	-	-	-	-	-
Total receipts	<u>209,830</u>	<u>37,059</u>	<u>3,601</u>	<u>3,830</u>	<u>4,419</u>	<u>1,155</u>	<u>2,003</u>	<u>18,254</u>	<u>22,100</u>
Disbursements:									
Personal services	98,667	-	-	-	-	-	-	-	-
Supplies	8,251	1,012	-	822	-	-	-	-	-
Other services and charges	55,090	40,552	-	460	-	-	-	-	26,502
Capital outlay	16,080	-	-	-	-	-	2,008	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>178,088</u>	<u>41,564</u>	<u>-</u>	<u>1,282</u>	<u>-</u>	<u>-</u>	<u>2,008</u>	<u>-</u>	<u>26,502</u>
Excess (deficiency) of receipts over disbursements	<u>31,742</u>	<u>(4,505)</u>	<u>3,601</u>	<u>2,548</u>	<u>4,419</u>	<u>1,155</u>	<u>(5)</u>	<u>18,254</u>	<u>(4,402)</u>
Cash and investments - ending	<u>\$ 149,539</u>	<u>\$ 61,972</u>	<u>\$ 8,965</u>	<u>\$ 2,548</u>	<u>\$ 8,838</u>	<u>\$ 2,930</u>	<u>\$ 29,808</u>	<u>\$ 23,816</u>	<u>\$ (9,602)</u>

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

	CDBG Grant	Utility Clearing	Rainy Day - Bicent 2016	Rainy Day - Bicent 2024	Federal Withholdings	Criminal Justice Grant	Police Equipment Donation	Payroll	Electric Operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 929	\$ 134,628
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,491	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	605,093
Penalties	-	-	-	-	-	-	-	-	8,785
Other receipts	-	-	-	-	63,988	-	-	274,867	490
Total receipts	-	-	-	-	63,988	1,491	-	274,867	614,368
Disbursements:									
Personal services	-	-	-	-	-	1,491	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	702
Utility operating expenses	-	-	-	-	-	-	-	-	544,235
Other disbursements	-	-	-	-	63,988	-	-	273,530	42,155
Total disbursements	-	-	-	-	63,988	1,491	-	273,530	587,092
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	1,337	27,276
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 2,266	\$ 161,904

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

	Electric Cash Reserve	Sewer Operating	Sewer Improvement	Water Operating	Water Cash Reserve	Gas Operating	Gas Emergency Reserve	Meter Deposits	Totals
Cash and investments - beginning	\$ 100,000	\$ 82,127	\$ 100,000	\$ 54,827	\$ 3,739	\$ 7,074	\$ 40,000	\$ 22,880	\$ 772,661
Receipts:									
Taxes	-	-	-	-	-	-	-	-	132,401
Licenses and permits	-	-	-	-	-	-	-	-	560
Intergovernmental receipts	-	-	-	-	-	-	-	-	162,623
Charges for services	-	-	-	-	-	-	-	-	3,293
Fines and forfeits	-	-	-	-	-	-	-	-	3,230
Utility fees	-	142,445	-	131,452	-	274,460	-	-	1,153,450
Penalties	-	2,277	-	2,454	-	4,195	-	-	17,711
Other receipts	-	890	-	3,032	-	3,171	-	10,450	358,523
Total receipts	-	145,612	-	136,938	-	281,826	-	10,450	1,831,791
Disbursements:									
Personal services	-	42,522	-	41,234	-	-	-	-	183,914
Supplies	-	-	-	-	-	-	-	-	10,085
Other services and charges	-	3,587	-	2,521	-	-	-	-	128,712
Capital outlay	-	400	-	930	-	10,608	-	-	30,728
Utility operating expenses	-	67,217	-	72,795	-	211,137	-	-	895,384
Other disbursements	-	-	-	9,119	-	19,396	-	8,540	416,728
Total disbursements	-	113,726	-	126,599	-	241,141	-	8,540	1,665,551
Excess (deficiency) of receipts over disbursements	-	31,886	-	10,339	-	40,685	-	1,910	166,240
Cash and investments - ending	\$ 100,000	\$ 114,013	\$ 100,000	\$ 65,166	\$ 3,739	\$ 47,759	\$ 40,000	\$ 24,790	\$ 938,901

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

	General	Motor Vehicle Highway	Local Road & Street	Police Continuing Education	Riverboat Wagering	Cummulative Capital Development	Cummulative Capital Improvement	E.D.I.T. Fund	Safe Routes To School Grant
Cash and investments - beginning	\$ 149,539	\$ 61,972	\$ 8,965	\$ 2,548	\$ 8,838	\$ 2,930	\$ 29,808	\$ 23,816	\$ (9,602)
Receipts:									
Taxes	137,698	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	600	-	-	-	-	-
Intergovernmental receipts	65,251	44,215	3,635	-	4,419	-	1,973	19,370	18,849
Charges for services	3,400	-	-	20	-	-	-	-	-
Fines and forfeits	-	-	-	528	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,721	4,333	-	-	-	-	-	-	-
Total receipts	<u>210,070</u>	<u>48,548</u>	<u>3,635</u>	<u>1,148</u>	<u>4,419</u>	<u>-</u>	<u>1,973</u>	<u>19,370</u>	<u>18,849</u>
Disbursements:									
Personal services	96,219	-	-	-	-	-	-	-	-
Supplies	8,319	1,309	-	-	-	-	-	-	-
Other services and charges	71,907	43,507	-	200	-	-	-	-	-
Capital outlay	-	25,895	-	-	-	-	-	-	9,247
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	20,000	-	-	-	-	-	-	-	-
Total disbursements	<u>196,445</u>	<u>70,711</u>	<u>-</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,247</u>
Excess (deficiency) of receipts over disbursements	<u>13,625</u>	<u>(22,163)</u>	<u>3,635</u>	<u>948</u>	<u>4,419</u>	<u>-</u>	<u>1,973</u>	<u>19,370</u>	<u>9,602</u>
Cash and investments - ending	<u>\$ 163,164</u>	<u>\$ 39,809</u>	<u>\$ 12,600</u>	<u>\$ 3,496</u>	<u>\$ 13,257</u>	<u>\$ 2,930</u>	<u>\$ 31,781</u>	<u>\$ 43,186</u>	<u>\$ -</u>

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

	CDBG Grant	Utility Clearing	Rainy Day - Bicent 2016	Rainy Day - Bicent 2024	Federal Withholdings	Criminal Justice Grant	Police Equipment Donation	Payroll	Electric Operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 2,266	\$ 161,904
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,896	-	-	-	-	172	-	-	-
Charges for services	-	2,038	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	708,342
Penalties	-	-	-	-	-	-	-	-	6,630
Other receipts	-	548,428	15,000	5,000	65,446	-	-	273,381	543
Total receipts	22,896	550,466	15,000	5,000	65,446	172	-	273,381	715,515
Disbursements:									
Personal services	-	-	-	-	-	172	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	22,896	3,177	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	450	-	444
Utility operating expenses	-	-	-	-	-	-	-	-	654,235
Other disbursements	-	403,457	-	-	65,446	-	-	273,458	73,648
Total disbursements	22,896	406,634	-	-	65,446	172	450	273,458	728,327
Excess (deficiency) of receipts over disbursements	-	143,832	15,000	5,000	-	-	(450)	(77)	(12,812)
Cash and investments - ending	\$ -	\$ 143,832	\$ 15,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,189	\$ 149,092

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

	Electric Cash Reserve	Sewer Operating	Sewer Improvement	Water Operating	Water Cash Reserve	Gas Operating	Gas Emergency Reserve	Meter Deposits	Totals
Cash and investments - beginning	\$ 100,000	\$ 114,013	\$ 100,000	\$ 65,166	\$ 3,739	\$ 47,759	\$ 40,000	\$ 24,790	\$ 938,901
Receipts:									
Taxes	-	-	-	-	-	-	-	-	137,698
Licenses and permits	-	-	-	-	-	-	-	-	600
Intergovernmental receipts	-	-	-	-	-	-	-	-	180,780
Charges for services	-	-	-	-	-	-	-	-	5,458
Fines and forfeits	-	-	-	-	-	-	-	-	528
Utility fees	-	151,231	-	135,737	-	355,092	-	-	1,350,402
Penalties	-	1,604	-	2,172	-	4,118	-	-	14,524
Other receipts	-	271	-	754	-	601	-	7,272	924,750
Total receipts	-	153,106	-	138,663	-	359,811	-	7,272	2,614,740
Disbursements:									
Personal services	-	44,409	-	44,409	-	-	-	-	185,209
Supplies	-	-	-	-	-	-	-	-	9,628
Other services and charges	-	14,156	-	13,955	-	-	-	-	169,798
Capital outlay	-	118,418	-	-	-	22,955	-	-	177,409
Utility operating expenses	-	54,406	-	60,541	-	299,598	-	-	1,068,780
Other disbursements	-	-	-	8,613	-	22,723	-	7,924	875,269
Total disbursements	-	231,389	-	127,518	-	345,276	-	7,924	2,486,093
Excess (deficiency) of receipts over disbursements	-	(78,283)	-	11,145	-	14,535	-	(652)	128,647
Cash and investments - ending	\$ 100,000	\$ 35,730	\$ 100,000	\$ 76,311	\$ 3,739	\$ 62,294	\$ 40,000	\$ 24,138	\$ 1,067,548

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

	General	Motor Vehicle Highway	Local Road & Street	Police Continuing Education	Riverboat Wagering	Rainy Day	Cummulative Capital Development	Cummulative Capital Improvement	E.D.I.T. Fund	Public Safety LOIT
Cash and investments - beginning	\$ 163,164	\$ 39,809	\$ 12,600	\$ 3,496	\$ 13,257	\$ -	\$ 2,930	\$ 31,781	\$ 43,186	\$ -
Receipts:										
Taxes	107,382	19,493	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	650	-	-	-	-	-	-
Intergovernmental receipts	85,588	49,875	3,709	-	4,419	-	330	1,874	22,543	-
Charges for services	-	-	-	60	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	2,112	-	-	-	-	-	-	-	-	-
Total receipts	195,082	69,368	3,709	710	4,419	-	330	1,874	22,543	-
Disbursements:										
Personal services	91,006	-	-	-	-	-	-	-	-	-
Supplies	7,621	4,440	-	515	-	-	-	-	-	-
Other services and charges	67,042	65,545	-	665	-	-	-	-	-	-
Capital outlay	14,336	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	20,001	-	-	-	-	-	-	-	-	-
Total disbursements	200,006	69,985	-	1,180	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(4,924)	(617)	3,709	(470)	4,419	-	330	1,874	22,543	-
Cash and investments - ending	\$ 158,240	\$ 39,192	\$ 16,309	\$ 3,026	\$ 17,676	\$ -	\$ 3,260	\$ 33,655	\$ 65,729	\$ -

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

	CDBG Grant	Utility Clearing	Rainy Day Bicent 2016	Rainy Day Bicent 2024	Federal Withholdings	Payroll	LOIT SEA 67 Special Distribution	Police Equipment Donation	Meter Deposits	INVOICE CLOUD CLEARING
Cash and investments - beginning	\$ -	\$ 143,832	\$ 15,000	\$ 5,000	\$ -	\$ 2,189	\$ -	\$ -	\$ 24,138	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,264	-	-	-	-	-	-	-	-	-
Charges for services	-	5,703	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,224,984	15,000	5,000	60,118	260,847	-	-	10,382	-
Total receipts	15,264	1,230,687	15,000	5,000	60,118	260,847	-	-	10,382	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	15,264	13,758	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	78	-
Other disbursements	-	1,332,724	-	-	60,118	252,573	-	-	9,362	-
Total disbursements	15,264	1,346,482	-	-	60,118	252,573	-	-	9,440	-
Excess (deficiency) of receipts over disbursements	-	(115,795)	15,000	5,000	-	8,274	-	-	942	-
Cash and investments - ending	\$ -	\$ 28,037	\$ 30,000	\$ 10,000	\$ -	\$ 10,463	\$ -	\$ -	\$ 25,080	\$ -

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

	Electric Operating	Electric Cash Reserve	Sewer Operating	Sewer Improvement	Water Operating	Water Cash Reserve	Gas Operating	Gas Emergency Reserve	Totals
Cash and investments - beginning	\$ 149,092	\$ 100,000	\$ 35,730	\$ 100,000	\$ 76,311	\$ 3,739	\$ 62,294	\$ 40,000	\$ 1,067,548
Receipts:									
Taxes	-	-	-	-	-	-	-	-	126,875
Licenses and permits	-	-	-	-	-	-	-	-	650
Intergovernmental receipts	-	-	-	-	-	-	-	-	183,602
Charges for services	-	-	-	-	-	-	-	-	5,763
Utility fees	698,384	-	151,167	-	134,863	-	238,944	-	1,223,358
Penalties	10,743	-	2,714	-	2,779	-	4,210	-	20,446
Other receipts	31,042	-	265	-	592	-	282	-	1,610,624
Total receipts	740,169	-	154,146	-	138,234	-	243,436	-	3,171,318
Disbursements:									
Personal services	-	-	39,922	-	39,922	-	-	-	170,850
Supplies	-	-	-	-	-	-	-	-	12,576
Other services and charges	-	-	14,175	-	14,175	-	-	-	190,624
Capital outlay	887	-	6,399	-	694	-	1,164	-	23,480
Utility operating expenses	643,419	-	55,237	-	58,893	-	214,801	-	972,428
Other disbursements	45,978	-	-	-	8,937	-	16,151	-	1,745,844
Total disbursements	690,284	-	115,733	-	122,621	-	232,116	-	3,115,802
Excess (deficiency) of receipts over disbursements	49,885	-	38,413	-	15,613	-	11,320	-	55,516
Cash and investments - ending	\$ 198,977	\$ 100,000	\$ 74,143	\$ 100,000	\$ 91,924	\$ 3,739	\$ 73,614	\$ 40,000	\$ 1,123,064

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

	General	Motor Vehicle Highway	Local Road & Street	Police Continuing Education	Riverboat Wagering	Rainy Day	Cummulative Capital Development	Cummulative Capital Improvement	E.D.I.T. Fund	Public Safety LOIT
Cash and investments - beginning	\$ 158,240	\$ 39,192	\$ 16,309	\$ 3,026	\$ 17,676	\$ -	\$ 3,260	\$ 33,655	\$ 65,729	\$ -
Receipts:										
Taxes	99,924	28,306	-	-	-	5,965	824	-	-	-
Licenses and permits	-	-	-	700	-	-	-	-	-	-
Intergovernmental receipts	82,029	43,833	3,697	-	4,419	-	-	1,901	20,991	21,514
Charges for services	-	-	-	60	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,734	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	9,063	-	-	-	-	-	-	-	-	-
Total receipts	191,016	72,139	3,697	4,494	4,419	5,965	824	1,901	20,991	21,514
Disbursements:										
Personal services	105,433	27	-	-	-	-	-	-	-	-
Supplies	11,663	3,015	-	-	-	-	-	-	-	-
Other services and charges	59,241	342	-	-	-	-	-	-	-	-
Capital outlay	4,062	-	-	-	-	-	-	4,955	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	180,399	3,384	-	-	-	-	-	4,955	-	-
Excess (deficiency) of receipts over disbursements	10,617	68,755	3,697	4,494	4,419	5,965	824	(3,054)	20,991	21,514
Cash and investments - ending	\$ 168,857	\$ 107,947	\$ 20,006	\$ 7,520	\$ 22,095	\$ 5,965	\$ 4,084	\$ 30,601	\$ 86,720	\$ 21,514

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

	CDBG Grant	Utility Clearing	Rainy Day - Bicent 2016	Rainy Day - Bicent 2024	Federal Withholdings	Payroll	LOIT SEA 67 Special Distribution	Police Equipment Donation	Meter Deposits	INVOICE CLOUD CLEARING
Cash and investments - beginning	\$ -	\$ 28,037	\$ 30,000	\$ 10,000	\$ -	\$ 10,463	\$ -	\$ -	\$ 25,080	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	17,896	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	475,660	-	-	12,048	241,822	-	169	9,449	53,010
Total receipts	-	475,660	-	-	12,048	241,822	17,896	169	9,449	53,010
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	8,099	-	-	-	-	-	-	-	375
Capital outlay	-	-	9,800	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	495,598	-	-	12,048	248,084	-	-	8,720	44,898
Total disbursements	-	503,697	9,800	-	12,048	248,084	-	-	8,720	45,273
Excess (deficiency) of receipts over disbursements	-	(28,037)	(9,800)	-	-	(6,262)	17,896	169	729	7,737
Cash and investments - ending	\$ -	\$ -	\$ 20,200	\$ 10,000	\$ -	\$ 4,201	\$ 17,896	\$ 169	\$ 25,809	\$ 7,737

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

	Electric Operating	Electric Cash Reserve	Sewer Operating	Sewer Improvement	Water Operating	Water Cash Reserve	Gas Operating	Gas Emergency Reserve	Totals
Cash and investments - beginning	\$ 198,977	\$ 100,000	\$ 74,143	\$ 100,000	\$ 91,924	\$ 3,739	\$ 73,614	\$ 40,000	\$ 1,123,064
Receipts:									
Taxes	-	-	-	-	-	-	-	-	152,915
Licenses and permits	-	-	-	-	-	-	-	-	700
Intergovernmental receipts	-	-	-	-	-	-	-	-	178,384
Charges for services	-	-	-	-	-	-	-	-	60
Fines and forfeits	-	-	-	-	-	-	-	-	3,734
Utility fees	666,143	-	150,493	-	128,569	-	177,451	-	1,122,656
Penalties	10,878	-	3,189	-	2,710	-	3,560	-	20,337
Other receipts	62,104	-	1,027	-	8,571	-	12,803	-	885,726
Total receipts	739,125	-	154,709	-	139,850	-	193,814	-	2,364,512
Disbursements:									
Personal services	-	-	35,799	-	37,052	-	-	-	178,311
Supplies	-	-	-	-	-	-	-	-	14,678
Other services and charges	-	-	6,929	-	6,929	-	-	-	81,915
Capital outlay	26,261	-	-	-	1,302	-	115	-	46,495
Utility operating expenses	583,242	-	59,595	-	59,730	-	163,096	-	865,663
Other disbursements	47,236	-	-	-	9,146	-	13,445	-	879,175
Total disbursements	656,739	-	102,323	-	114,159	-	176,656	-	2,066,237
Excess (deficiency) of receipts over disbursements	82,386	-	52,386	-	25,691	-	17,158	-	298,275
Cash and investments - ending	\$ 281,363	\$ 100,000	\$ 126,529	\$ 100,000	\$ 117,615	\$ 3,739	\$ 90,772	\$ 40,000	\$ 1,421,339

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

	General	Motor Vehicle Highway	Local Road & Street	Police Continuing Education	Riverboat Wagering	Rainy Day	E.D.I.T. Fund	Cummulative Capital Improvement	Cummulative Capital Development
Cash and investments - beginning	\$ 168,857	\$ 107,947	\$ 20,006	\$ 7,520	\$ 22,095	\$ 5,965	\$ 86,720	\$ 30,601	\$ 4,084
Receipts:									
Taxes	147,178	27,239	-	-	-	-	14,911	-	-
Licenses and permits	-	-	-	590	-	-	-	-	-
Intergovernmental receipts	27,578	43,308	4,707	-	4,419	-	-	1,814	-
Charges for services	-	-	-	30	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	10,421	1,612	-	-	-	-	-	-	-
Total receipts	<u>185,177</u>	<u>72,159</u>	<u>4,707</u>	<u>620</u>	<u>4,419</u>	<u>-</u>	<u>14,911</u>	<u>1,814</u>	<u>-</u>
Disbursements:									
Personal services	97,950	-	-	-	-	-	-	-	-
Supplies	7,647	2,540	-	-	-	-	-	-	-
Other services and charges	61,712	61,055	-	-	-	-	-	-	-
Capital outlay	6,197	-	-	-	-	-	-	2,281	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>173,506</u>	<u>63,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,281</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,671</u>	<u>8,564</u>	<u>4,707</u>	<u>620</u>	<u>4,419</u>	<u>-</u>	<u>14,911</u>	<u>(467)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 180,528</u>	<u>\$ 116,511</u>	<u>\$ 24,713</u>	<u>\$ 8,140</u>	<u>\$ 26,514</u>	<u>\$ 5,965</u>	<u>\$ 101,631</u>	<u>\$ 30,134</u>	<u>\$ 4,084</u>

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

	Public Safety LOIT	LOIT SEA 67 Special Distribution	CDBG Grant	Police Equipment Donation	Rainy Day - Bicent 2016	Rainy Day - Bicent 2024	Meter Deposits	INVOICE CLOUD CLEARING	Payroll
Cash and investments - beginning	\$ 21,514	\$ 17,896	\$ -	\$ 169	\$ 20,200	\$ 10,000	\$ 25,809	\$ 7,737	\$ 4,201
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	29,936	-	21,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,032	-	-	14,160	121,280	244,725
Total receipts	29,936	-	21,000	2,032	-	-	14,160	121,280	244,725
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	21,000	-	-	-	-	600	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	6,470	115,570	244,895
Total disbursements	-	-	21,000	-	-	-	6,470	116,170	244,895
Excess (deficiency) of receipts over disbursements	29,936	-	-	2,032	-	-	7,690	5,110	(170)
Cash and investments - ending	\$ 51,450	\$ 17,896	\$ -	\$ 2,201	\$ 20,200	\$ 10,000	\$ 33,499	\$ 12,847	\$ 4,031

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

	Electric Operating	Electric Cash Reserve	Sewer Operating	Sewer Improvement	Water Operating	Water Cash Reserve	Gas Operating	Gas Emergency Reserve	Totals
Cash and investments - beginning	\$ 281,363	\$ 100,000	\$ 126,529	\$ 100,000	\$ 117,615	\$ 3,739	\$ 90,772	\$ 40,000	\$ 1,421,339
Receipts:									
Taxes	-	-	-	-	-	-	-	-	189,328
Licenses and permits	-	-	-	-	-	-	-	-	590
Intergovernmental receipts	-	-	-	-	-	-	-	-	132,762
Charges for services	-	-	-	-	-	-	-	-	30
Utility fees	638,899	-	153,827	-	127,458	-	200,132	-	1,120,316
Penalties	8,869	-	3,550	-	2,241	-	3,161	-	17,821
Other receipts	40,777	-	479	-	11,058	-	12,380	-	458,924
Total receipts	688,545	-	157,856	-	140,757	-	215,673	-	1,919,771
Disbursements:									
Personal services	-	-	37,726	-	40,999	-	-	-	176,675
Supplies	-	-	-	-	-	-	-	-	10,187
Other services and charges	-	-	3,851	-	5,610	-	-	-	153,828
Capital outlay	-	-	-	-	-	-	-	-	8,478
Utility operating expenses	570,904	-	72,377	-	70,159	-	168,539	-	881,979
Other disbursements	41,957	-	-	-	8,985	-	14,308	-	432,185
Total disbursements	612,861	-	113,954	-	125,753	-	182,847	-	1,663,332
Excess (deficiency) of receipts over disbursements	75,684	-	43,902	-	15,004	-	32,826	-	256,439
Cash and investments - ending	\$ 357,047	\$ 100,000	\$ 170,431	\$ 100,000	\$ 132,619	\$ 3,739	\$ 123,598	\$ 40,000	\$ 1,677,778

TOWN OF BAINBRIDGE
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric	\$ -	\$ 21,700
Wastewater	-	7,251
Water	-	5,413
Gas	-	9,664
Governmental activities	-	-
Totals	<u>\$ -</u>	<u>\$ 44,028</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/>.