

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF CENTERVILLE

WAYNE COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
12/13/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Susan E. Dillman	01-01-16 to 12-31-19
President of the Town Council	Daniel Wandersee	01-01-17 to 12-31-17
	Jack Bodiker	01-01-18 to 12-31-18
	Daniel Wandersee	01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CENTERVILLE, WAYNE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Town of Centerville (Town), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 statement, the Town prepares its financial statement 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 statement 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 statement referred to above does 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, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2017 to December 31, 2018, 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 statement. 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

November 6, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

TOWN OF CENTERVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
GENERAL FUND	\$ 572,932	\$ 742,484	\$ 700,190	\$ 615,226	\$ 715,768	\$ 620,300	\$ 710,694
MOTOR VEHICLE HIGHWAY	351,175	96,638	84,681	363,132	123,315	181,038	305,409
LOCAL ROAD & STREET	145,797	27,037	-	172,834	36,896	-	209,730
INDOT PROJECT CFDA DES	27,000	-	-	27,000	-	-	27,000
ECONOMIC DEVELOPMENT OP	219,170	56,755	20,186	255,739	57,395	16,833	296,301
CCD-CUM CAP DEV	39,256	26,386	190	65,452	25,798	-	91,250
LOCAL LAW ENF CONT ED	12,456	1,328	960	12,824	1,608	2,445	11,987
RIVERBOAT FUND	16,522	15,118	-	31,640	15,118	-	46,758
RAINY DAY FUND	4,298	535,206	480,702	58,802	-	-	58,802
LEVY EXCESS FUND	2,833	-	-	2,833	-	-	2,833
PAYMENT ACCOUNT	6,029	4,566,055	4,565,984	6,100	4,708,219	4,708,181	6,138
CCI - CIG TAX	79,081	-	13,485	65,596	19,356	3,213	81,739
PARK BRIDGE	1,193	-	982	211	-	-	211
CCI FUND	152,814	27,558	77,235	103,137	326,135	242,777	186,495
LOCAL ROAD & BRIDGE MATCH GRANT	-	584,868	125,713	459,155	144,868	604,023	-
FIRE STATION DEBT	-	-	-	-	178,785	165,143	13,642
PAYROLL	-	58	58	-	-	-	-
PAYROLL - FEDERAL TAX	1	77,497	77,498	-	62,052	62,052	-
PAYROLL - FICA (SS)	-	90,044	90,044	-	83,562	83,562	-
PAYROLL - MEDICARE	-	21,058	21,058	-	19,543	19,543	-
PAYROLL - STATE GROSS	-	23,807	23,807	-	21,950	20,212	1,738
PAYROLL - CO TAX - CAGIT	1	10,679	10,679	1	10,220	9,397	824
PAYROLL - PERF	-	91,693	91,693	-	84,402	84,402	-
PAYROLL - DIRECT DEPOSIT	-	531,224	531,224	-	507,662	507,662	-
PAYROLL - EMP HEALTH INS	2,177	279,211	281,191	197	252,892	231,385	21,704
PAYROLL - CHILD SUPPORT	-	4,285	4,285	-	350	350	-
DENTAL INSURANCE	128	1,302	1,331	99	769	804	64
VISION INSURANCE	111	460	554	17	-	17	-
AFLAC	990	7,951	8,364	577	4,879	5,340	116
DONATIONS-POLICE DEPT	25,704	6,426	30,156	1,974	999	2,283	690
WATER STREET PROJ-COUNTY	23,240	-	-	23,240	-	-	23,240
LOIT SPECIAL DISTRIBUTION	24,825	-	6,062	18,763	-	8,584	10,179
INS REIMBURSEMENT	-	-	-	-	11,593	11,485	108
LAW ENFORCEMENT BLOCK GRA	2,672	-	-	2,672	-	-	2,672
FED GRANT-FIRE DEPT	4,060	4,885	3,972	4,973	-	-	4,973
BEAUTIFICATION	481	-	8	473	-	120	353
HIGHWAY SERVICE-F/D	31,474	1,422	410	32,486	422	-	32,908
DONATIONS-FIRE DEPT.	12,064	1,190	3,327	9,927	621	-	10,548

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TOWN OF CENTERVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
CENTER TOWNSHIP - FIRE DEPARTMENT	-	69,000	23,178	45,822	69,010	73,950	40,882
FIRE EQUIPMENT DEBT	37,191	8,702	45,891	2	505,417	501,142	4,277
IMPROV - PARK RESTROOMS	178	-	-	178	61	1	238
LIENS /SMALL CLAIMS COURT	1,941	9,268	519	10,690	7,582	7,981	10,291
P/D COURT RETURNS	5,776	-	385	5,391	3,000	1,339	7,052
PAYROLL EMP HEALTH INS	77,383	-	77,383	-	-	-	-
STORMWATER UTILITY	260,979	168,375	121,456	307,898	167,662	177,008	298,552
STORMWATER UTILITY BOND	2,431	82,688	85,119	-	83,508	81,996	1,512
ELECTRIC UTL OPERATING	250,192	3,036,150	2,815,043	471,299	2,996,678	2,851,688	616,289
ELECTRIC MD	30,831	17,200	16,020	32,011	16,200	16,170	32,041
ELECTRIC CASH RESERVE	21,637	-	-	21,637	-	-	21,637
WATER UTILITY OPERATING	(8,598)	672,741	642,018	22,125	799,684	710,374	111,435
WATER MD	13,281	3,250	3,060	13,471	3,250	3,425	13,296
WATER SRF BOND & INTERE	-	94,441	94,440	1	95,450	95,451	-
WATER PROJ - SRF	87,706	-	-	87,706	-	-	87,706
WATER GRANT CF-07-502	38,144	-	-	38,144	-	-	38,144
SEWAGE UTILITY OPERATING	496,390	926,888	890,546	532,732	988,556	1,399,283	122,005
SEWAGE MD	15,794	6,400	6,240	15,954	6,500	6,950	15,504
SEWAGE UTL DEPRECIATION	97,560	-	-	97,560	190,205	-	287,765
SEWAGE - OCRA GRANT 2017	-	-	-	-	80,200	72,190	8,010
TRASH & GARBAGE PICKUP	(68,599)	61,732	97,893	(104,760)	62,342	104,649	(147,067)
SEWAGE UTL - RICE/KELLAM BOND & INT	-	29,832	10,916	18,916	51,448	70,364	-
SEWER PROJECT - SRF	(331)	270,741	270,409	1	870,565	487,966	382,600
SEWER PROJECT - EPA	30,736	-	-	30,736	-	-	30,736
SRF DW B & I FUND - BNY	95,964	94,844	91,710	99,098	96,424	92,430	103,092
SRF DW DSR FUND - BNY	96,650	645	-	97,295	1,542	-	98,837
SRF WW SINKING FUND - BNY	319,737	271,857	266,928	324,666	233,823	278,286	280,203
SRF WW DSR - BNY	272,291	1,819	-	274,110	32,080	-	306,190
SRFWW - 18A - BNY	-	-	-	-	352,839	352,839	-
SRFWW - 18B - BNY	-	-	-	-	491,000	491,000	-
OCRA GRANT WW	-	-	-	-	218,480	218,480	-
STORMWATER DSR - HNB	95,279	95	200	95,174	95	-	95,269
Totals	<u>\$ 4,029,027</u>	<u>\$ 13,659,293</u>	<u>\$ 12,815,383</u>	<u>\$ 4,872,937</u>	<u>\$ 15,838,778</u>	<u>\$ 15,686,113</u>	<u>\$ 5,025,602</u>

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

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENT

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 statement presents the financial information for the Town.

B. Basis of Accounting

The financial statement is 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 statement. 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 CENTERVILLE
NOTES TO FINANCIAL STATEMENT
(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 statement. The aggregate disbursements include the following uses:

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

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

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

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

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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 CENTERVILLE
NOTES TO FINANCIAL STATEMENT
(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 statement. 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

Note 7. Cash Balance Deficit

The financial statement contains one fund with a deficit in cash. This is a result of disbursements exceeding anticipated revenue.

Note 8. Restatements

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2016	Prior Period Adjustment	Balance as of January 1, 2017
GENERAL FUND	\$ 431,257	\$ 141,675	\$ 572,932
PAYMENT ACCOUNT	6,515	(486)	6,029
STORMWATER UTILITY	291,961	(30,982)	260,979
ELECTRIC UTL OPERATING	181,656	68,536	250,192
WATER UTILITY OPERATING	481,883	(490,481)	(8,598)
SEWAGE UTILITY OPERATING	464,386	32,004	496,390
SRF DW B & I FUND - BNY	-	95,964	95,964
SRF DW DSR FUND - BNY	-	96,650	96,650
SRF WW SINKING FUND - BNY	-	319,737	319,737
SRF WW DSR - BNY	-	272,291	272,291
STORMWATER DSR - HNB	-	95,279	95,279

TOWN OF CENTERVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Subsequent Events

In November of 2018, the Town received a State Community Development Block Grant of \$600,000 for a Stormwater project. Total estimated cost of the project is \$1,058,900. In addition to the \$600,000 grant the project will be funded with a \$250,000 loan from the State Revolving Fund. No grant or loan funds had been received as of December 31, 2018.

In 2019, the Town received a State Community Development Block Grant of \$700,000 for a Water Utility project. Total estimated cost of the project is \$3,491,000. In addition to the \$700,000 grant the project will be funded with a \$2,791,000 loan from the State Revolving Fund.

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	INDOT PROJECT CFDA DES	ECONOMIC DEVELOPMENT OP	CCD-CUM CAP DEV	LOCAL LAW ENF CONT ED	RIVERBOAT FUND
Cash and investments - beginning	\$ 572,932	\$ 351,175	\$ 145,797	\$ 27,000	\$ 219,170	\$ 39,256	\$ 12,456	\$ 16,522
Receipts:								
Taxes	615,981	-	-	-	56,755	25,441	-	-
Licenses and permits	45,581	-	-	-	-	-	1,210	-
Intergovernmental receipts	26,506	96,638	27,037	-	-	945	-	15,118
Charges for services	12,701	-	-	-	-	-	118	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	41,715	-	-	-	-	-	-	-
Total receipts	742,484	96,638	27,037	-	56,755	26,386	1,328	15,118
Disbursements:								
Personal services	402,168	22,576	-	-	-	-	-	-
Supplies	57,566	40,017	-	-	-	-	30	-
Other services and charges	224,941	13,178	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	15,160	8,910	-	-	20,186	190	930	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	355	-	-	-	-	-	-	-
Total disbursements	700,190	84,681	-	-	20,186	190	960	-
Excess (deficiency) of receipts over disbursements	42,294	11,957	27,037	-	36,569	26,196	368	15,118
Cash and investments - ending	\$ 615,226	\$ 363,132	\$ 172,834	\$ 27,000	\$ 255,739	\$ 65,452	\$ 12,824	\$ 31,640

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

	RAINY DAY FUND	LEVY EXCESS FUND	PAYMENT ACCOUNT	CCI - CIG TAX	PARK BRIDGE	CCI FUND	LOCAL ROAD & BRIDGE MATCH GRANT	FIRE STATION DEBT
Cash and investments - beginning	\$ 4,298	\$ 2,833	\$ 6,029	\$ 79,081	\$ 1,193	\$ 152,814	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	20,588	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	6,970	440,000	-
Charges for services	-	-	4,566,055	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	535,206	-	-	-	-	-	144,868	-
Total receipts	535,206	-	4,566,055	-	-	27,558	584,868	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	480,702	-	4,010	-	982	-	125,713	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	13,485	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,561,974	-	-	77,235	-	-
Total disbursements	480,702	-	4,565,984	13,485	982	77,235	125,713	-
Excess (deficiency) of receipts over disbursements	54,504	-	71	(13,485)	(982)	(49,677)	459,155	-
Cash and investments - ending	\$ 58,802	\$ 2,833	\$ 6,100	\$ 65,596	\$ 211	\$ 103,137	\$ 459,155	\$ -

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

	PAYROLL	PAYROLL - FEDERAL TAX	PAYROLL - FICA (SS)	PAYROLL - MEDICARE	PAYROLL - STATE GROSS	PAYROLL - CO TAX - CAGIT	PAYROLL - PERF	PAYROLL - DIRECT DEPOSIT
Cash and investments - beginning	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	58	77,497	90,044	21,058	23,807	10,679	91,693	531,224
Total receipts	58	77,497	90,044	21,058	23,807	10,679	91,693	531,224
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	58	77,498	90,044	21,058	23,807	10,679	91,693	531,224
Total disbursements	58	77,498	90,044	21,058	23,807	10,679	91,693	531,224
Excess (deficiency) of receipts over disbursements	-	(1)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -

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

	PAYROLL - EMP HEALTH INS	PAYROLL - CHILD SUPPORT	DENTAL INSURANCE	VISION INSURANCE	AFLAC	DONATIONS- POLICE DEPT	WATER STREET PROJ-COUNTY	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 2,177	\$ -	\$ 128	\$ 111	\$ 990	\$ 25,704	\$ 23,240	\$ 24,825
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	279,211	4,285	1,302	460	7,951	6,426	-	-
Total receipts	279,211	4,285	1,302	460	7,951	6,426	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,179	-	-
Other services and charges	-	-	-	-	-	26,977	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	6,062
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	281,191	4,285	1,331	554	8,364	-	-	-
Total disbursements	281,191	4,285	1,331	554	8,364	30,156	-	6,062
Excess (deficiency) of receipts over disbursements	(1,980)	-	(29)	(94)	(413)	(23,730)	-	(6,062)
Cash and investments - ending	\$ 197	\$ -	\$ 99	\$ 17	\$ 577	\$ 1,974	\$ 23,240	\$ 18,763

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

	INS REIMBURSEMENT	LAW ENFORCEMENT BLOCK GRA	FED GRANT-FIRE DEPT	BEAUTIFICATION	HIGHWAY SERVICE-F/D	DONATIONS-FIRE DEPT.	CENTER TOWNSHIP - FIRE DEPARTMENT
Cash and investments - beginning	\$ -	\$ 2,672	\$ 4,060	\$ 481	\$ 31,474	\$ 12,064	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,885	-	-	-	-
Charges for services	-	-	-	-	-	-	69,000
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,422	1,190	-
Total receipts	-	-	4,885	-	1,422	1,190	69,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	8	410	3,327	6,297
Other services and charges	-	-	-	-	-	-	2,579
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,972	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	14,302
Total disbursements	-	-	3,972	8	410	3,327	23,178
Excess (deficiency) of receipts over disbursements	-	-	913	(8)	1,012	(2,137)	45,822
Cash and investments - ending	\$ -	\$ 2,672	\$ 4,973	\$ 473	\$ 32,486	\$ 9,927	\$ 45,822

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

	FIRE EQUIPMENT DEBT	IMPROV - PARK RESTROOMS	LIENS /SMALL CLAIMS COURT	P/D COURT RETURNS	PAYROLL EMP HEALTH INS	STORMWATER UTILITY	STORMWATER UTILITY BOND	ELECTRIC UTL OPERATING
Cash and investments - beginning	\$ 37,191	\$ 178	\$ 1,941	\$ 5,776	\$ 77,383	\$ 260,979	\$ 2,431	\$ 250,192
Receipts:								
Taxes	7,207	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	204	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	9,268	-	-	-	-	-
Utility fees	-	-	-	-	-	164,552	-	2,774,912
Penalties	-	-	-	-	-	1,807	-	-
Other receipts	1,291	-	-	-	-	2,016	82,688	261,238
Total receipts	8,702	-	9,268	-	-	168,375	82,688	3,036,150
Disbursements:								
Personal services	-	-	-	-	-	1,997	-	-
Supplies	-	-	-	385	-	-	-	-
Other services and charges	-	-	519	-	-	2,138	-	-
Debt service - principal and interest	45,891	-	-	-	-	-	84,919	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	21,757	200	2,596,962
Other disbursements	-	-	-	-	77,383	95,564	-	218,081
Total disbursements	45,891	-	519	385	77,383	121,456	85,119	2,815,043
Excess (deficiency) of receipts over disbursements	(37,189)	-	8,749	(385)	(77,383)	46,919	(2,431)	221,107
Cash and investments - ending	\$ 2	\$ 178	\$ 10,690	\$ 5,391	\$ -	\$ 307,898	\$ -	\$ 471,299

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

	<u>ELECTRIC MD</u>	<u>ELECTRIC CASH RESERVE</u>	<u>WATER UTILITY OPERATING</u>	<u>WATER MD</u>	<u>WATER SRF BOND & INTERE</u>	<u>WATER PROJ - SRF</u>	<u>WATER GRANT CF-07-502</u>	<u>SEWAGE UTILITY OPERATING</u>
Cash and investments - beginning	\$ 30,831	\$ 21,637	\$ (8,598)	\$ 13,281	\$ -	\$ 87,706	\$ 38,144	\$ 496,390
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	17,200	-	509,222	3,250	-	-	-	889,870
Penalties	-	-	6,105	-	-	-	-	13,413
Other receipts	-	-	157,414	-	94,441	-	-	23,605
Total receipts	<u>17,200</u>	<u>-</u>	<u>672,741</u>	<u>3,250</u>	<u>94,441</u>	<u>-</u>	<u>-</u>	<u>926,888</u>
Disbursements:								
Personal services	-	-	103,414	-	-	-	-	170,840
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	4,251	-	-	-	-	4,247
Debt service - principal and interest	-	-	-	-	94,440	-	-	318,641
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	436,455	-	-	-	-	362,723
Other disbursements	16,020	-	97,898	3,060	-	-	-	34,095
Total disbursements	<u>16,020</u>	<u>-</u>	<u>642,018</u>	<u>3,060</u>	<u>94,440</u>	<u>-</u>	<u>-</u>	<u>890,546</u>
Excess (deficiency) of receipts over disbursements	<u>1,180</u>	<u>-</u>	<u>30,723</u>	<u>190</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>36,342</u>
Cash and investments - ending	<u>\$ 32,011</u>	<u>\$ 21,637</u>	<u>\$ 22,125</u>	<u>\$ 13,471</u>	<u>\$ 1</u>	<u>\$ 87,706</u>	<u>\$ 38,144</u>	<u>\$ 532,732</u>

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

	SEWAGE MD	SEWAGE UTL DEPRECIATION	SEWAGE - OCRA GRANT 2017	TRASH & GARBAGE PICKUP	SEWAGE UTL - RICE/KELLAM BOND & INT	SEWER PROJECT - SRF	SEWER PROJECT - EPA	SRF DW B & I FUND - BNY
Cash and investments - beginning	\$ 15,794	\$ 97,560	\$ -	\$ (68,599)	\$ -	\$ (331)	\$ 30,736	\$ 95,964
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	6,400	-	-	61,732	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	29,832	270,741	-	94,844
Total receipts	6,400	-	-	61,732	29,832	270,741	-	94,844
Disbursements:								
Personal services	-	-	-	29,863	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	10,916	270,409	-	91,710
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	68,030	-	-	-	-
Other disbursements	6,240	-	-	-	-	-	-	-
Total disbursements	6,240	-	-	97,893	10,916	270,409	-	91,710
Excess (deficiency) of receipts over disbursements	160	-	-	(36,161)	18,916	332	-	3,134
Cash and investments - ending	\$ 15,954	\$ 97,560	\$ -	\$ (104,760)	\$ 18,916	\$ 1	\$ 30,736	\$ 99,098

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

	SRF DW DSR FUND - BNY	SRF WW SINKING FUND - BNY	SRF WW DSR-BNY	SRFWW- 18A - BNY	SRFWW- 18B - BNY	OCRA GRANT WW	STORMWATER DSR- HNB	Totals
Cash and investments - beginning	\$ 96,650	\$ 319,737	\$ 272,291	\$ -	\$ -	\$ -	\$ 95,279	\$ 4,029,027
Receipts:								
Taxes	-	-	-	-	-	-	-	725,972
Licenses and permits	-	-	-	-	-	-	-	46,791
Intergovernmental receipts	-	-	-	-	-	-	-	618,303
Charges for services	-	-	-	-	-	-	-	4,647,874
Fines and forfeits	-	-	-	-	-	-	-	9,268
Utility fees	-	-	-	-	-	-	-	4,427,138
Penalties	-	-	-	-	-	-	-	21,325
Other receipts	645	271,857	1,819	-	-	-	95	3,162,622
Total receipts	645	271,857	1,819	-	-	-	95	13,659,293
Disbursements:								
Personal services	-	-	-	-	-	-	-	730,858
Supplies	-	-	-	-	-	-	-	111,219
Other services and charges	-	-	-	-	-	-	-	890,237
Debt service - principal and interest	-	266,928	-	-	-	-	200	1,184,054
Capital outlay	-	-	-	-	-	-	-	68,895
Utility operating expenses	-	-	-	-	-	-	-	3,486,127
Other disbursements	-	-	-	-	-	-	-	6,343,993
Total disbursements	-	266,928	-	-	-	-	200	12,815,383
Excess (deficiency) of receipts over disbursements	645	4,929	1,819	-	-	-	(105)	843,910
Cash and investments - ending	\$ 97,295	\$ 324,666	\$ 274,110	\$ -	\$ -	\$ -	\$ 95,174	\$ 4,872,937

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	INDOT PROJECT CFDA DES	ECONOMIC DEVELOPMENT OP	CCD-CUM CAP DEV	LOCAL LAW ENF CONT ED	RIVERBOAT FUND
Cash and investments - beginning	\$ 615,226	\$ 363,132	\$ 172,834	\$ 27,000	\$ 255,739	\$ 65,452	\$ 12,824	\$ 31,640
Receipts:								
Taxes	590,940	-	-	-	57,395	24,851	-	-
Licenses and permits	48,371	-	-	-	-	-	1,410	-
Intergovernmental receipts	24,839	119,069	36,896	-	-	947	-	15,118
Charges for services	12,952	-	-	-	-	-	198	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	38,666	4,246	-	-	-	-	-	-
Total receipts	715,768	123,315	36,896	-	57,395	25,798	1,608	15,118
Disbursements:								
Personal services	389,308	27,567	-	-	-	-	-	-
Supplies	42,680	48,318	-	-	-	-	2,232	-
Other services and charges	173,883	10,921	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	14,004	94,232	-	-	16,833	-	213	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	425	-	-	-	-	-	-	-
Total disbursements	620,300	181,038	-	-	16,833	-	2,445	-
Excess (deficiency) of receipts over disbursements	95,468	(57,723)	36,896	-	40,562	25,798	(837)	15,118
Cash and investments - ending	\$ 710,694	\$ 305,409	\$ 209,730	\$ 27,000	\$ 296,301	\$ 91,250	\$ 11,987	\$ 46,758

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RAINY DAY FUND	LEVY EXCESS FUND	PAYMENT ACCOUNT	CCI - CIG TAX	PARK BRIDGE	CCI FUND	LOCAL ROAD & BRIDGE MATCH GRANT
Cash and investments - beginning	\$ 58,802	\$ 2,833	\$ 6,100	\$ 65,596	\$ 211	\$ 103,137	\$ 459,155
Receipts:							
Taxes	-	-	-	-	-	20,049	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,676	-	3,462	-
Charges for services	-	-	4,707,879	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	340	680	-	302,624	144,868
Total receipts	-	-	4,708,219	19,356	-	326,135	144,868
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	4,921	-	-	-	442,755
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,213	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	4,703,260	-	-	242,777	161,268
Total disbursements	-	-	4,708,181	3,213	-	242,777	604,023
Excess (deficiency) of receipts over disbursements	-	-	38	16,143	-	83,358	(459,155)
Cash and investments - ending	\$ 58,802	\$ 2,833	\$ 6,138	\$ 81,739	\$ 211	\$ 186,495	\$ -

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FIRE STATION DEBT	PAYROLL PAYROLL	PAYROLL - FEDERAL TAX	PAYROLL - FICA (SS)	PAYROLL - MEDICARE	PAYROLL - STATE GROSS	PAYROLL - CO TAX - CAGIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	178,785	-	62,052	83,562	19,543	21,950	10,220
Total receipts	178,785	-	62,052	83,562	19,543	21,950	10,220
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	13,643	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	151,500	-	62,052	83,562	19,543	20,212	9,397
Total disbursements	165,143	-	62,052	83,562	19,543	20,212	9,397
Excess (deficiency) of receipts over disbursements	13,642	-	-	-	-	1,738	823
Cash and investments - ending	\$ 13,642	\$ -	\$ -	\$ -	\$ -	\$ 1,738	\$ 824

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL - PERF	PAYROLL - DIRECT DEPOSIT	PAYROLL - EMP HEALTH INS	PAYROLL - CHILD SUPPORT	DENTAL INSURANCE	VISION INSURANCE	AFLAC
Cash and investments - beginning	\$ -	\$ -	\$ 197	\$ -	\$ 99	\$ 17	\$ 577
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	84,402	507,662	252,892	350	769	-	4,879
Total receipts	84,402	507,662	252,892	350	769	-	4,879
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	84,402	507,662	231,385	350	804	17	5,340
Total disbursements	84,402	507,662	231,385	350	804	17	5,340
Excess (deficiency) of receipts over disbursements	-	-	21,507	-	(35)	(17)	(461)
Cash and investments - ending	\$ -	\$ -	\$ 21,704	\$ -	\$ 64	\$ -	\$ 116

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	<u>DONATIONS- POLICE DEPT</u>	<u>WATER STREET PROJ-COUNTY</u>	<u>LOIT SPECIAL DISTRIBUTION</u>	<u>INS REIMBURSEMENT</u>	<u>LAW ENFORCEMENT BLOCK GRA</u>	<u>FED GRANT-FIRE DEPT</u>	<u>BEAUTIFICATION</u>
Cash and investments - beginning	\$ 1,974	\$ 23,240	\$ 18,763	\$ -	\$ 2,672	\$ 4,973	\$ 473
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	999	-	-	11,593	-	-	-
Total receipts	999	-	-	11,593	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	306	-	-	-	-	-	120
Other services and charges	1,977	-	-	11,485	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	8,584	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,283	-	8,584	11,485	-	-	120
Excess (deficiency) of receipts over disbursements	(1,284)	-	(8,584)	108	-	-	(120)
Cash and investments - ending	\$ 690	\$ 23,240	\$ 10,179	\$ 108	\$ 2,672	\$ 4,973	\$ 353

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	HIGHWAY SERVICE-F/D	DONATIONS-FIRE DEPT.	CENTER TOWNSHIP - FIRE DEPARTMENT	FIRE EQUIPMENT DEBT	IMPROV - PARK RESTROOMS	LIENS /SMALL CLAIMS COURT	P/D COURT RETURNS
Cash and investments - beginning	\$ 32,486	\$ 9,927	\$ 45,822	\$ 2	\$ 178	\$ 10,690	\$ 5,391
Receipts:							
Taxes	-	-	-	35,143	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	470,274	-	-	-
Charges for services	-	-	69,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,582	3,000
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	422	621	10	-	61	-	-
Total receipts	422	621	69,010	505,417	61	7,582	3,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	18,406	-	-	-	1,189
Other services and charges	-	-	12,299	-	-	7,981	-
Debt service - principal and interest	-	-	-	501,142	-	-	-
Capital outlay	-	-	-	-	1	-	150
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	43,245	-	-	-	-
Total disbursements	-	-	73,950	501,142	1	7,981	1,339
Excess (deficiency) of receipts over disbursements	422	621	(4,940)	4,275	60	(399)	1,661
Cash and investments - ending	\$ 32,908	\$ 10,548	\$ 40,882	\$ 4,277	\$ 238	\$ 10,291	\$ 7,052

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL EMP HEALTH INS	STORMWATER UTILITY	STORMWATER UTILITY BOND	ELECTRIC UTL OPERATING	ELECTRIC MD	ELECTRIC CASH RESERVE	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ 307,898	\$ -	\$ 471,299	\$ 32,011	\$ 21,637	\$ 22,125
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	165,422	-	2,775,987	16,200	-	610,451
Penalties	-	1,685	-	-	-	-	7,187
Other receipts	-	555	83,508	220,691	-	-	182,046
Total receipts	-	167,662	83,508	2,996,678	16,200	-	799,684
Disbursements:							
Personal services	-	1,061	-	-	-	-	120,576
Supplies	-	-	-	-	-	-	-
Other services and charges	-	9,515	-	-	-	-	11,174
Debt service - principal and interest	-	-	81,796	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	58,448	200	2,613,049	-	-	464,974
Other disbursements	-	107,984	-	238,639	16,170	-	113,650
Total disbursements	-	177,008	81,996	2,851,688	16,170	-	710,374
Excess (deficiency) of receipts over disbursements	-	(9,346)	1,512	144,990	30	-	89,310
Cash and investments - ending	\$ -	\$ 298,552	\$ 1,512	\$ 616,289	\$ 32,041	\$ 21,637	\$ 111,435

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WATER MD	WATER SRF BOND & INTERE	WATER PROJ - SRF	WATER GRANT CF-07-502	SEWAGE UTILITY OPERATING	SEWAGE MD	SEWAGE UTL DEPRECIATION
Cash and investments - beginning	\$ 13,471	\$ 1	\$ 87,706	\$ 38,144	\$ 532,732	\$ 15,954	\$ 97,560
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	3,250	-	-	-	951,995	6,500	-
Penalties	-	-	-	-	19,348	-	-
Other receipts	-	95,450	-	-	17,213	-	190,205
Total receipts	3,250	95,450	-	-	988,556	6,500	190,205
Disbursements:							
Personal services	-	-	-	-	135,840	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	11,478	-	-
Debt service - principal and interest	-	95,451	-	-	640,473	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	379,519	-	-
Other disbursements	3,425	-	-	-	231,973	6,950	-
Total disbursements	3,425	95,451	-	-	1,399,283	6,950	-
Excess (deficiency) of receipts over disbursements	(175)	(1)	-	-	(410,727)	(450)	190,205
Cash and investments - ending	\$ 13,296	\$ -	\$ 87,706	\$ 38,144	\$ 122,005	\$ 15,504	\$ 287,765

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SEWAGE - OCRA GRANT 2017	TRASH & GARBAGE PICKUP	SEWAGE UTL - RICE/KELLAM BOND & INT	SEWER PROJECT - SRF	SEWER PROJECT - EPA	SRF DW B & I FUND - BNY	SRF DW DSR FUND - BNY
Cash and investments - beginning	\$ -	\$ (104,760)	\$ 18,916	\$ 1	\$ 30,736	\$ 99,098	\$ 97,295
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	80,200	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	62,342	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	51,448	870,565	-	96,424	1,542
Total receipts	80,200	62,342	51,448	870,565	-	96,424	1,542
Disbursements:							
Personal services	-	37,729	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	70,364	217,167	-	92,430	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	66,920	-	-	-	-	-
Other disbursements	72,190	-	-	270,799	-	-	-
Total disbursements	72,190	104,649	70,364	487,966	-	92,430	-
Excess (deficiency) of receipts over disbursements	8,010	(42,307)	(18,916)	382,599	-	3,994	1,542
Cash and investments - ending	\$ 8,010	\$ (147,067)	\$ -	\$ 382,600	\$ 30,736	\$ 103,092	\$ 98,837

TOWN OF CENTERVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SRF WW SINKING FUND - BNY	SRF WW DSR-BNY	SRFWW- 18A - BNY	SRFWW- 18B - BNY	OCRA GRANT WW	STORMWATER DSR- HNB	Totals
Cash and investments - beginning	\$ 324,666	\$ 274,110	\$ -	\$ -	\$ -	\$ 95,174	\$ 4,872,937
Receipts:							
Taxes	-	-	-	-	-	-	728,378
Licenses and permits	-	-	-	-	-	-	49,781
Intergovernmental receipts	-	-	352,839	491,000	218,480	-	1,831,800
Charges for services	-	-	-	-	-	-	4,790,029
Fines and forfeits	-	-	-	-	-	-	10,582
Utility fees	-	-	-	-	-	-	4,592,147
Penalties	-	-	-	-	-	-	28,220
Other receipts	233,823	32,080	-	-	-	95	3,807,841
Total receipts	233,823	32,080	352,839	491,000	218,480	95	15,838,778
Disbursements:							
Personal services	-	-	-	-	-	-	712,081
Supplies	-	-	-	-	-	-	113,251
Other services and charges	-	-	-	-	-	-	698,389
Debt service - principal and interest	278,286	-	-	491,000	-	-	2,481,752
Capital outlay	-	-	352,839	-	218,480	-	708,549
Utility operating expenses	-	-	-	-	-	-	3,583,110
Other disbursements	-	-	-	-	-	-	7,388,981
Total disbursements	278,286	-	352,839	491,000	218,480	-	15,686,113
Excess (deficiency) of receipts over disbursements	(44,463)	32,080	-	-	-	95	152,665
Cash and investments - ending	\$ 280,203	\$ 306,190	\$ -	\$ -	\$ -	\$ 95,269	\$ 5,025,602

TOWN OF CENTERVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Centerville Stormwater	\$ 8,753	\$ 13,718
Centerville Electric	185,421	226,985
Centerville Water	2,545	49,353
Centerville Wastewater	3,752	82,917
Governmental activities	8,749	-
Totals	\$ 209,220	\$ 372,973

TOWN OF CENTERVILLE
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Centerville Stormwater: RICOH USA Inc.	Copier Lease	\$ 567	1/10/2017	1/9/2022
Centerville Electric: RICOH USA Inc.	Copier Lease	567	1/10/2017	1/9/2022
Centerville Water: RICOH USA Inc.	Copier Lease	567	1/10/2017	1/9/2022
U.S Bancorp Government Leasing & Finance Inc.	Water Utility Service truck	10,104	1/1/2017	12/1/2020
Total Centerville Water		<u>10,671</u>		
Centerville Wastewater: RICOH USA Inc.	Copier Lease	567	1/10/2017	1/9/2022
U.S. Bancorp Government Leasing & Finance Inc.	Wastewater Utility Service truck	10,104	1/1/2017	12/1/2020
Total Centerville Wastewater		<u>10,671</u>		
Total of annual lease payments		<u>\$ 22,476</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Fire truck	\$ 441,362	\$ 52,928
Notes and loans payable	Police Dept Truck	21,803	8,034
Notes and loans payable	Fire Station #2	175,000	27,286
Total governmental activities		<u>638,165</u>	<u>88,248</u>
Centerville Stormwater:			
Revenue bonds	Install stormwater system	456,493	80,391
Centerville Water:			
Revenue bonds	Updatewater system 2010	244,000	25,365
Revenue bonds	Water tower 2002	260,000	70,560
Total Centerville Water		<u>504,000</u>	<u>95,925</u>
Centerville Wastewater:			
Revenue bonds	2018A SRF Bonds	1,775,000	36,480
Revenue bonds	2018B SRF Bonds	491,000	10,800
Revenue bonds	Rural Development - WW bond	-	-
Revenue bonds	Update wastewater system 2006	1,576,000	220,716
Revenue bonds	Update wastewater system 2007	434,344	49,794
Total Centerville Wastewater		<u>4,276,344</u>	<u>317,790</u>
Totals		<u>\$ 5,875,002</u>	<u>\$ 582,354</u>

TOWN OF CENTERVILLE
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 627,109
Buildings	604,185
Improvements other than buildings	104,244
Machinery, equipment, and vehicles	490,601
Books and other	<u>4,662</u>
Total governmental activities	<u>1,830,801</u>
Centerville Stormwater:	
Infrastructure	1,263,695
Improvements other than buildings	105,113
Machinery, equipment, and vehicles	<u>16,500</u>
Total Centerville Stormwater	<u>1,385,308</u>
Centerville Electric:	
Infrastructure	149,072
Machinery, equipment, and vehicles	<u>4,500</u>
Total Centerville Electric	<u>153,572</u>
Centerville Water:	
Buildings	739,035
Improvements other than buildings	<u>125,556</u>
Total Centerville Water	<u>864,591</u>
Centerville Wastewater:	
Infrastructure	4,802,890
Buildings	1,973,436
Improvements other than buildings	250,433
Machinery, equipment, and vehicles	<u>523,802</u>
Total Centerville Wastewater	<u>7,550,561</u>
Total capital assets	<u>\$ 11,784,833</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/>.