

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF GOODLAND

NEWTON COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
02/21/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tina Ward	01-01-11 to 12-31-18
President of the Town Council	James Butler	01-01-12 to 12-31-17
Superintendent of Water Utility	Charles Rees	01-01-12 to 12-31-17
Superintendent of Wastewater Utility	John Miller	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF GOODLAND, NEWTON COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Goodland (Town), for the period of January 1, 2012 to December 31, 2015. The Town's management is responsible for the financial statements. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2012 to December 31, 2015.

In our opinion, the financial statements referred to above present, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2012 to December 31, 2015, based on the prescribed basis of accounting described in Note 1.

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

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

January 3, 2017

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## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

TOWN OF GOODLAND  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 153,210	\$ 288,009	\$ 387,597	\$ 53,622	\$ 323,194	\$ 262,344	\$ 114,472
Motor Vehicle Highway	56,221	172,478	213,409	15,290	57,183	59,219	13,254
Local Roads & Streets	2,819	3,790	-	6,609	4,086	3,500	7,195
Housing Grant	19,950	-	-	19,950	29,372	28,238	21,084
Law Enforcement Cont Ed	1,239	500	-	1,739	350	-	2,089
Park Pond Donation Fund	(7,594)	43,855	27,249	9,012	39,601	35,252	13,361
Rainy Day Fund	26,534	-	-	26,534	-	-	26,534
Cum Capital Development	118,855	8,789	-	127,644	8,394	-	136,038
Cum Capital Improvement	1,168	2,766	-	3,934	2,800	3,500	3,234
Goodland Athletic Assoc.	-	51,340	39,664	11,676	21,001	19,608	13,069
Cash Box	200	-	-	200	-	-	200
Veterans Flag Fund	1,010	150	989	171	100	-	271
Foster Park Veterans Memorial	17,164	2,650	16,325	3,489	900	2,600	1,789
General/Mccord	28,037	-	-	28,037	-	-	28,037
Retirement	795	-	-	795	-	-	795
Community Center Donation Fund	125	-	-	125	-	-	125
Community Center Exp Donations	11,938	1,600	-	13,538	1,390	-	14,928
Economic Development Commission	189,484	239,050	183,260	245,274	3,567	-	248,841
Economic Development P.I.	8,385	26	6	8,405	26	-	8,431
Daycare	1,800	-	-	1,800	-	-	1,800
Good Neighbor Donation Fund	79,417	179,264	125,524	133,157	75,306	107,111	101,352
Trash Removal	14,430	52,122	62,662	3,890	52,462	61,874	(5,522)
Lease Rental Payment	34,800	5,200	-	40,000	5,200	-	45,200
Co Economic Development Loan	(66,763)	-	-	(66,763)	-	-	(66,763)
HUD House	19,285	-	-	19,285	-	-	19,285
Sesquicentennial Fund	698	890	-	1,588	-	-	1,588
Payroll	(1,436)	231,864	254,105	(23,677)	216,644	234,368	(41,401)
Wastewater Utility - Operating	90,486	180,323	179,173	91,636	180,593	216,927	55,302
Wastewater Utility - Bond And Interest	70,033	61,530	61,800	69,763	60,300	60,356	69,707
Wastewater Utility - Debt Reserve	65,700	-	-	65,700	-	-	65,700
Water Utility - Operating	67,941	653,393	683,150	38,184	222,812	190,704	70,292
Water Utility - Depreciation/ Improve	127,022	125,631	188,428	64,225	17,973	47,875	34,323
Water Utility - Customer Deposit	32,211	1,800	526	33,485	1,800	100	35,185
Water Utility - Debt Reserve	63,207	-	-	63,207	-	-	63,207
<b>Totals</b>	<b>\$ 1,228,371</b>	<b>\$ 2,307,020</b>	<b>\$ 2,423,867</b>	<b>\$ 1,111,524</b>	<b>\$ 1,325,054</b>	<b>\$ 1,333,576</b>	<b>\$ 1,103,002</b>

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



TOWN OF GOODLAND  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 114,472	\$ 291,476	\$ 310,776	\$ 95,172	\$ 344,063	\$ 291,984	\$ 147,251
Motor Vehicle Highway	13,254	101,877	57,203	57,928	90,130	51,340	96,718
Local Roads & Streets	7,195	4,127	3,500	7,822	4,194	-	12,016
Storm Water Project	21,084	109,742	120,511	10,315	-	-	10,315
Law Enforcement Cont Ed	2,089	300	-	2,389	145	40	2,494
Park Pond Donation Fund	13,361	67,435	68,129	12,667	51,539	57,227	6,979
Rainy Day Fund	26,534	-	-	26,534	-	-	26,534
Cum Capital Development	136,038	7,568	15,000	128,606	8,399	-	137,005
Cum Capital Improvement	3,234	2,759	1,900	4,093	2,620	-	6,713
Goodland Athletic Assoc.	13,069	31,637	31,714	12,992	27,751	21,179	19,564
Cash Box	200	-	-	200	-	-	200
Veterans Flag Fund	271	100	-	371	600	676	295
Foster Park Veterans Memorial	1,789	-	290	1,499	-	-	1,499
General/Mccord	28,037	-	-	28,037	-	-	28,037
Retirement	795	-	-	795	-	-	795
Community Center Donation Fund	125	-	-	125	-	-	125
Community Center Exp Donations	14,928	2,150	-	17,078	1,780	-	18,858
Economic Development Commission	248,841	4,224	12,000	241,065	9,353	-	250,418
Economic Development P.I.	8,431	26	-	8,457	26	-	8,483
Daycare	1,800	-	-	1,800	-	-	1,800
Good Neighbor Donation Fund	101,352	81,414	179,706	3,060	79,206	29,446	52,820
Trash Removal	(5,522)	52,438	62,398	(15,482)	68,292	62,266	(9,456)
Lease Rental Payment	45,200	4,800	-	50,000	4,800	-	54,800
Co Economic Development Loan	(66,763)	-	-	(66,763)	-	-	(66,763)
HUD House	19,285	-	11,364	7,921	-	-	7,921
SN Little Grid Iron Fund	-	300	-	300	-	-	300
Debt Service/Tax Loan Fund	-	31,641	31,641	-	-	-	-
Sesquicentennial Fund	1,588	-	1,538	50	-	-	50
Payroll	(41,401)	226,311	230,606	(45,696)	232,366	236,354	(49,684)
Wastewater Utility - Operating	55,302	195,540	171,142	79,700	185,532	179,853	85,379
Wastewater Utility - Bond And Interest	69,707	64,240	58,825	75,122	61,800	62,088	74,834
Wastewater Utility - Debt Reserve	65,700	-	-	65,700	-	-	65,700
Water Utility - Operating	70,292	182,039	252,582	(251)	219,734	262,950	(43,467)
Water Utility - Depreciation/Improve	34,323	16,637	25,680	25,280	21,879	-	47,159
Water Utility - Customer Deposit	35,185	2,200	271	37,114	2,600	375	39,339
Water Utility - Debt Reserve	63,207	-	-	63,207	-	-	63,207
<b>Totals</b>	<b>\$ 1,103,002</b>	<b>\$ 1,480,981</b>	<b>\$ 1,646,776</b>	<b>\$ 937,207</b>	<b>\$ 1,416,809</b>	<b>\$ 1,255,778</b>	<b>\$ 1,098,238</b>

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

TOWN OF GOODLAND  
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 GOODLAND  
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.

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

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

*E. Disbursements*

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

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

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

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

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

*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.

TOWN OF GOODLAND  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 March 1 (lien date) 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 GOODLAND  
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**

The Town contributes to a pension plan unique to the Town. Information regarding this plan may be obtained from the Town.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of expenditures exceeding receipts and available cash balances.

**Note 8. Fund Name Change**

The name of the Housing Grant fund on the 2012-2013 financial statement was changed to Storm Water Project fund on the 2014-2015 financial statement.

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#### OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Report information can be found on the Gateway 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 Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

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

	General	Motor Vehicle Highway	Local Roads & Streets	Housing Grant	Law Enforcement Cont Ed	Park Pond Donation Fund	Rainy Day Fund
Cash and investments - beginning	\$ 153,210	\$ 56,221	\$ 2,819	\$ 19,950	\$ 1,239	\$ (7,594)	\$ 26,534
Receipts:							
Other receipts	288,009	172,478	3,790	-	500	43,855	-
Total receipts	288,009	172,478	3,790	-	500	43,855	-
Disbursements:							
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Other disbursements	387,597	213,409	-	-	-	27,249	-
Total disbursements	387,597	213,409	-	-	-	27,249	-
Excess (deficiency) of receipts over disbursements	(99,588)	(40,931)	3,790	-	500	16,606	-
Cash and investments - ending	\$ 53,622	\$ 15,290	\$ 6,609	\$ 19,950	\$ 1,739	\$ 9,012	\$ 26,534



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

	Cum Capital Development	Cum Capital Improvement	Goodland Athletic Assoc.	Cash Box	Veterans Flag Fund	Foster Park Veterans Memorial	General/Mccord
Cash and investments - beginning	\$ 118,855	\$ 1,168	\$ -	\$ 200	\$ 1,010	\$ 17,164	\$ 28,037
Receipts:							
Other receipts	8,789	2,766	51,340	-	150	2,650	-
Total receipts	8,789	2,766	51,340	-	150	2,650	-
Disbursements:							
Other services and charges	-	-	39,664	-	989	16,325	-
Debt service - principal and interest	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	39,664	-	989	16,325	-
Excess (deficiency) of receipts over disbursements	8,789	2,766	11,676	-	(839)	(13,675)	-
Cash and investments - ending	\$ 127,644	\$ 3,934	\$ 11,676	\$ 200	\$ 171	\$ 3,489	\$ 28,037

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

	Retirement	Community Center Donation Fund	Community Center Exp Donations	Economic Development Commission	Economic Development P.I.	Daycare	Good Neighbor Donation Fund
Cash and investments - beginning	\$ 795	\$ 125	\$ 11,938	\$ 189,484	\$ 8,385	\$ 1,800	\$ 79,417
Receipts:							
Other receipts	-	-	1,600	239,050	26	-	179,264
Total receipts	-	-	1,600	239,050	26	-	179,264
Disbursements:							
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Other disbursements	-	-	-	183,260	6	-	125,524
Total disbursements	-	-	-	183,260	6	-	125,524
Excess (deficiency) of receipts over disbursements	-	-	1,600	55,790	20	-	53,740
Cash and investments - ending	<u>\$ 795</u>	<u>\$ 125</u>	<u>\$ 13,538</u>	<u>\$ 245,274</u>	<u>\$ 8,405</u>	<u>\$ 1,800</u>	<u>\$ 133,157</u>

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

	Trash Removal	Lease Rental Payment	Co Economic Development Loan	HUD House	Sesquicentennial Fund	Payroll	Wastewater Utility - Operating
Cash and investments - beginning	\$ 14,430	\$ 34,800	\$ (66,763)	\$ 19,285	\$ 698	\$ (1,436)	\$ 90,486
Receipts:							
Other receipts	<u>52,122</u>	<u>5,200</u>	<u>-</u>	<u>-</u>	<u>890</u>	<u>231,864</u>	<u>180,323</u>
Total receipts	<u>52,122</u>	<u>5,200</u>	<u>-</u>	<u>-</u>	<u>890</u>	<u>231,864</u>	<u>180,323</u>
Disbursements:							
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Other disbursements	<u>62,662</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,105</u>	<u>179,173</u>
Total disbursements	<u>62,662</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,105</u>	<u>179,173</u>
Excess (deficiency) of receipts over disbursements	<u>(10,540)</u>	<u>5,200</u>	<u>-</u>	<u>-</u>	<u>890</u>	<u>(22,241)</u>	<u>1,150</u>
Cash and investments - ending	<u>\$ 3,890</u>	<u>\$ 40,000</u>	<u>\$ (66,763)</u>	<u>\$ 19,285</u>	<u>\$ 1,588</u>	<u>\$ (23,677)</u>	<u>\$ 91,636</u>

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

	Wastewater Utility - Bond And Interest	Wastewater Utility - Debt Reserve	Water Utility - Operating	Water Utility - Depreciation/ Improve	Water Utility - Customer Deposit	Water Utility - Debt Reserve	Totals
Cash and investments - beginning	\$ 70,033	\$ 65,700	\$ 67,941	\$ 127,022	\$ 32,211	\$ 63,207	\$ 1,228,371
Receipts:							
Other receipts	61,530	-	653,393	125,631	1,800	-	2,307,020
Total receipts	61,530	-	653,393	125,631	1,800	-	2,307,020
Disbursements:							
Other services and charges	-	-	-	-	-	-	56,978
Debt service - principal and interest	61,800	-	-	-	-	-	61,800
Other disbursements	-	-	683,150	188,428	526	-	2,305,089
Total disbursements	61,800	-	683,150	188,428	526	-	2,423,867
Excess (deficiency) of receipts over disbursements	(270)	-	(29,757)	(62,797)	1,274	-	(116,847)
Cash and investments - ending	\$ 69,763	\$ 65,700	\$ 38,184	\$ 64,225	\$ 33,485	\$ 63,207	\$ 1,111,524

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

	General	Motor Vehicle Highway	Local Roads & Streets	Housing Grant	Law Enforcement Cont Ed	Park Pond Donation Fund	Rainy Day Fund
Cash and investments - beginning	\$ 53,622	\$ 15,290	\$ 6,609	\$ 19,950	\$ 1,739	\$ 9,012	\$ 26,534
Receipts:							
Taxes	202,418	18,943	-	-	-	-	-
Licenses and permits	500	-	-	-	350	-	-
Intergovernmental receipts	79,462	31,572	4,086	-	-	-	-
Charges for services	5,689	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	35,125	6,668	-	29,372	-	39,601	-
Total receipts	<u>323,194</u>	<u>57,183</u>	<u>4,086</u>	<u>29,372</u>	<u>350</u>	<u>39,601</u>	<u>-</u>
Disbursements:							
Personal services	114,136	-	-	-	-	-	-
Supplies	46,076	-	-	-	-	-	-
Other services and charges	102,132	59,219	3,500	28,238	-	35,252	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>262,344</u>	<u>59,219</u>	<u>3,500</u>	<u>28,238</u>	<u>-</u>	<u>35,252</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>60,850</u>	<u>(2,036)</u>	<u>586</u>	<u>1,134</u>	<u>350</u>	<u>4,349</u>	<u>-</u>
Cash and investments - ending	<u>\$ 114,472</u>	<u>\$ 13,254</u>	<u>\$ 7,195</u>	<u>\$ 21,084</u>	<u>\$ 2,089</u>	<u>\$ 13,361</u>	<u>\$ 26,534</u>

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

	Cum Capital Development	Cum Capital Improvement	Goodland Athletic Assoc.	Cash Box	Veterans Flag Fund	Foster Park Veterans Memorial	General/Mccord
Cash and investments - beginning	\$ 127,644	\$ 3,934	\$ 11,676	\$ 200	\$ 171	\$ 3,489	\$ 28,037
Receipts:							
Taxes	7,653	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	741	2,800	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	21,001	-	100	900	-
Total receipts	<u>8,394</u>	<u>2,800</u>	<u>21,001</u>	<u>-</u>	<u>100</u>	<u>900</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,500	19,608	-	-	2,600	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,500</u>	<u>19,608</u>	<u>-</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,394</u>	<u>(700)</u>	<u>1,393</u>	<u>-</u>	<u>100</u>	<u>(1,700)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 136,038</u>	<u>\$ 3,234</u>	<u>\$ 13,069</u>	<u>\$ 200</u>	<u>\$ 271</u>	<u>\$ 1,789</u>	<u>\$ 28,037</u>

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

	Retirement	Community Center Donation Fund	Community Center Exp Donations	Economic Development Commission	Economic Development P.I.	Daycare	Good Neighbor Donation Fund
Cash and investments - beginning	\$ 795	\$ 125	\$ 13,538	\$ 245,274	\$ 8,405	\$ 1,800	\$ 133,157
Receipts:							
Taxes	-	-	-	3,567	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	1,390	-	26	-	75,306
Total receipts	-	-	1,390	3,567	26	-	75,306
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	107,111
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	107,111
Excess (deficiency) of receipts over disbursements	-	-	1,390	3,567	26	-	(31,805)
Cash and investments - ending	\$ 795	\$ 125	\$ 14,928	\$ 248,841	\$ 8,431	\$ 1,800	\$ 101,352

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

	Trash Removal	Lease Rental Payment	Co Economic Development Loan	HUD House	Sesquicentennial Fund	Payroll	Wastewater Utility - Operating
Cash and investments - beginning	\$ 3,890	\$ 40,000	\$ (66,763)	\$ 19,285	\$ 1,588	\$ (23,677)	\$ 91,636
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	52,462	5,200	-	-	-	-	-
Utility fees	-	-	-	-	-	-	180,593
Other receipts	-	-	-	-	-	216,644	-
Total receipts	<u>52,462</u>	<u>5,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,644</u>	<u>180,593</u>
Disbursements:							
Personal services	-	-	-	-	-	234,368	-
Supplies	-	-	-	-	-	-	-
Other services and charges	61,874	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	216,927
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>61,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,368</u>	<u>216,927</u>
Excess (deficiency) of receipts over disbursements	<u>(9,412)</u>	<u>5,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,724)</u>	<u>(36,334)</u>
Cash and investments - ending	<u>\$ (5,522)</u>	<u>\$ 45,200</u>	<u>\$ (66,763)</u>	<u>\$ 19,285</u>	<u>\$ 1,588</u>	<u>\$ (41,401)</u>	<u>\$ 55,302</u>



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

	Wastewater Utility - Bond And Interest	Wastewater Utility - Debt Reserve	Water Utility - Operating	Water Utility - Depreciation/ Improve	Water Utility - Customer Deposit	Water Utility - Debt Reserve	Totals
Cash and investments - beginning	\$ 69,763	\$ 65,700	\$ 38,184	\$ 64,225	\$ 33,485	\$ 63,207	\$ 1,111,524
Receipts:							
Taxes	-	-	-	-	-	-	232,581
Licenses and permits	-	-	-	-	-	-	850
Intergovernmental receipts	-	-	-	-	-	-	118,661
Charges for services	-	-	-	-	-	-	63,351
Utility fees	60,300	-	222,812	17,973	1,800	-	483,478
Other receipts	-	-	-	-	-	-	426,133
Total receipts	<u>60,300</u>	<u>-</u>	<u>222,812</u>	<u>17,973</u>	<u>1,800</u>	<u>-</u>	<u>1,325,054</u>
Disbursements:							
Personal services	-	-	-	-	-	-	348,504
Supplies	-	-	-	-	-	-	46,076
Other services and charges	-	-	-	-	-	-	423,034
Debt service - principal and interest	60,356	-	-	-	-	-	60,356
Utility operating expenses	-	-	190,704	47,875	-	-	455,506
Other disbursements	-	-	-	-	100	-	100
Total disbursements	<u>60,356</u>	<u>-</u>	<u>190,704</u>	<u>47,875</u>	<u>100</u>	<u>-</u>	<u>1,333,576</u>
Excess (deficiency) of receipts over disbursements	<u>(56)</u>	<u>-</u>	<u>32,108</u>	<u>(29,902)</u>	<u>1,700</u>	<u>-</u>	<u>(8,522)</u>
Cash and investments - ending	<u>\$ 69,707</u>	<u>\$ 65,700</u>	<u>\$ 70,292</u>	<u>\$ 34,323</u>	<u>\$ 35,185</u>	<u>\$ 63,207</u>	<u>\$ 1,103,002</u>

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

	General	Motor Vehicle Highway	Local Roads & Streets	Storm Water Project	Law Enforcement Cont Ed	Park Pond Donation Fund	Rainy Day Fund	Cum Capital Development
Cash and investments - beginning	\$ 114,472	\$ 13,254	\$ 7,195	\$ 21,084	\$ 2,089	\$ 13,361	\$ 26,534	\$ 136,038
Receipts:								
Taxes	195,347	64,952	-	-	-	-	-	6,875
Licenses and permits	75	-	-	-	300	-	-	-
Intergovernmental receipts	68,800	36,925	4,127	-	-	-	-	693
Charges for services	12,510	-	-	-	-	67,435	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	14,744	-	-	109,742	-	-	-	-
Total receipts	<u>291,476</u>	<u>101,877</u>	<u>4,127</u>	<u>109,742</u>	<u>300</u>	<u>67,435</u>	<u>-</u>	<u>7,568</u>
Disbursements:								
Personal services	121,873	21,560	-	-	-	-	-	-
Supplies	30,826	891	-	-	-	-	-	-
Other services and charges	150,000	33,079	-	-	-	68,129	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,500	120,511	-	-	-	15,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8,077	1,673	-	-	-	-	-	-
Total disbursements	<u>310,776</u>	<u>57,203</u>	<u>3,500</u>	<u>120,511</u>	<u>-</u>	<u>68,129</u>	<u>-</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>(19,300)</u>	<u>44,674</u>	<u>627</u>	<u>(10,769)</u>	<u>300</u>	<u>(694)</u>	<u>-</u>	<u>(7,432)</u>
Cash and investments - ending	<u>\$ 95,172</u>	<u>\$ 57,928</u>	<u>\$ 7,822</u>	<u>\$ 10,315</u>	<u>\$ 2,389</u>	<u>\$ 12,667</u>	<u>\$ 26,534</u>	<u>\$ 128,606</u>

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

	Cum Capital Improvement	Goodland Athletic Assoc.	Cash Box	Veterans Flag Fund	Foster Park Veterans Memorial	General/Mccord	Retirement	Community Center Donation Fund
Cash and investments - beginning	\$ 3,234	\$ 13,069	\$ 200	\$ 271	\$ 1,789	\$ 28,037	\$ 795	\$ 125
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,759	-	-	-	-	-	-	-
Charges for services	-	31,637	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	100	-	-	-	-
Total receipts	<u>2,759</u>	<u>31,637</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,900	31,714	-	-	290	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>1,900</u>	<u>31,714</u>	<u>-</u>	<u>-</u>	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>859</u>	<u>(77)</u>	<u>-</u>	<u>100</u>	<u>(290)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,093</u>	<u>\$ 12,992</u>	<u>\$ 200</u>	<u>\$ 371</u>	<u>\$ 1,499</u>	<u>\$ 28,037</u>	<u>\$ 795</u>	<u>\$ 125</u>

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

	Community Center Exp Donations	Economic Development Commission	Economic Development P.I.	Daycare	Good Neighbor Donation Fund	Trash Removal	Lease Rental Payment
Cash and investments - beginning	\$ 14,928	\$ 248,841	\$ 8,431	\$ 1,800	\$ 101,352	\$ (5,522)	\$ 45,200
Receipts:							
Taxes	-	4,224	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,150	-	-	-	81,414	52,438	4,800
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	26	-	-	-	-
Total receipts	<u>2,150</u>	<u>4,224</u>	<u>26</u>	<u>-</u>	<u>81,414</u>	<u>52,438</u>	<u>4,800</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	12,000	-	-	179,706	62,398	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>179,706</u>	<u>62,398</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,150</u>	<u>(7,776)</u>	<u>26</u>	<u>-</u>	<u>(98,292)</u>	<u>(9,960)</u>	<u>4,800</u>
Cash and investments - ending	<u>\$ 17,078</u>	<u>\$ 241,065</u>	<u>\$ 8,457</u>	<u>\$ 1,800</u>	<u>\$ 3,060</u>	<u>\$ (15,482)</u>	<u>\$ 50,000</u>

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

	Co Economic Development Loan	HUD House	SN Little Grid Iron Fund	Debt Service/ Tax Loan Fund	Sesquicentennial Fund	Payroll	Wastewater Utility - Operating
Cash and investments - beginning	\$ (66,763)	\$ 19,285	\$ -	\$ -	\$ 1,588	\$ (41,401)	\$ 55,302
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	195,540
Other receipts	-	-	300	31,641	-	226,311	-
Total receipts	-	-	300	31,641	-	226,311	195,540
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,364	-	-	-	230,606	4,878
Debt service - principal and interest	-	-	-	-	-	-	62,700
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	103,564
Other disbursements	-	-	-	31,641	1,538	-	-
Total disbursements	-	11,364	-	31,641	1,538	230,606	171,142
Excess (deficiency) of receipts over disbursements	-	(11,364)	300	-	(1,538)	(4,295)	24,398
Cash and investments - ending	\$ (66,763)	\$ 7,921	\$ 300	\$ -	\$ 50	\$ (45,696)	\$ 79,700

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

	Wastewater Utility - Bond And Interest	Wastewater Utility - Debt Reserve	Water Utility - Operating	Water Utility - Depreciation/ Improve	Water Utility - Customer Deposit	Water Utility - Debt Reserve	Totals
Cash and investments - beginning	\$ 69,707	\$ 65,700	\$ 70,292	\$ 34,323	\$ 35,185	\$ 63,207	\$ 1,103,002
Receipts:							
Taxes	-	-	-	-	-	-	271,398
Licenses and permits	-	-	-	-	-	-	375
Intergovernmental receipts	-	-	-	-	-	-	113,304
Charges for services	-	-	-	-	-	-	252,384
Utility fees	-	-	182,039	-	2,200	-	379,779
Other receipts	64,240	-	-	16,637	-	-	463,741
Total receipts	64,240	-	182,039	16,637	2,200	-	1,480,981
Disbursements:							
Personal services	-	-	62,361	-	-	-	205,794
Supplies	-	-	-	-	-	-	31,717
Other services and charges	-	-	4,878	-	-	-	790,942
Debt service - principal and interest	58,825	-	-	-	-	-	121,525
Capital outlay	-	-	-	-	-	-	139,011
Utility operating expenses	-	-	167,165	25,680	271	-	296,680
Other disbursements	-	-	18,178	-	-	-	61,107
Total disbursements	58,825	-	252,582	25,680	271	-	1,646,776
Excess (deficiency) of receipts over disbursements	5,415	-	(70,543)	(9,043)	1,929	-	(165,795)
Cash and investments - ending	\$ 75,122	\$ 65,700	\$ (251)	\$ 25,280	\$ 37,114	\$ 63,207	\$ 937,207

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

	General	Motor Vehicle Highway	Local Roads & Streets	Storm Water Project	Law Enforcement Cont Ed	Park Pond Donation Fund	Rainy Day Fund	Cum Capital Development
Cash and investments - beginning	\$ 95,172	\$ 57,928	\$ 7,822	\$ 10,315	\$ 2,389	\$ 12,667	\$ 26,534	\$ 128,606
Receipts:								
Taxes	225,152	44,665	-	-	-	-	-	7,650
Licenses and permits	170	-	-	-	145	-	-	-
Intergovernmental receipts	99,832	43,908	4,194	-	-	-	-	749
Charges for services	18,897	-	-	-	-	51,539	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	12	1,557	-	-	-	-	-	-
Total receipts	<u>344,063</u>	<u>90,130</u>	<u>4,194</u>	<u>-</u>	<u>145</u>	<u>51,539</u>	<u>-</u>	<u>8,399</u>
Disbursements:								
Personal services	124,864	23,780	-	-	-	-	-	-
Supplies	65,750	5,308	-	-	-	57,227	-	-
Other services and charges	101,370	22,252	-	-	40	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>291,984</u>	<u>51,340</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>57,227</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>52,079</u>	<u>38,790</u>	<u>4,194</u>	<u>-</u>	<u>105</u>	<u>(5,688)</u>	<u>-</u>	<u>8,399</u>
Cash and investments - ending	<u>\$ 147,251</u>	<u>\$ 96,718</u>	<u>\$ 12,016</u>	<u>\$ 10,315</u>	<u>\$ 2,494</u>	<u>\$ 6,979</u>	<u>\$ 26,534</u>	<u>\$ 137,005</u>

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

	Cum Capital Improvement	Goodland Athletic Assoc.	Cash Box	Veterans Flag Fund	Foster Park Veterans Memorial	General/Mccord	Retirement	Community Center Donation Fund
Cash and investments - beginning	\$ 4,093	\$ 12,992	\$ 200	\$ 371	\$ 1,499	\$ 28,037	\$ 795	\$ 125
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,620	-	-	-	-	-	-	-
Charges for services	-	27,751	-	600	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,620</u>	<u>27,751</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	21,179	-	676	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>21,179</u>	<u>-</u>	<u>676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,620</u>	<u>6,572</u>	<u>-</u>	<u>(76)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,713</u>	<u>\$ 19,564</u>	<u>\$ 200</u>	<u>\$ 295</u>	<u>\$ 1,499</u>	<u>\$ 28,037</u>	<u>\$ 795</u>	<u>\$ 125</u>



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

	Community Center Exp Donations	Economic Development Commission	Economic Development P.I.	Daycare	Good Neighbor Donation Fund	Trash Removal	Lease Rental Payment
Cash and investments - beginning	\$ 17,078	\$ 241,065	\$ 8,457	\$ 1,800	\$ 3,060	\$ (15,482)	\$ 50,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,780	-	26	-	79,206	68,292	4,800
Utility fees	-	-	-	-	-	-	-
Other receipts	-	9,353	-	-	-	-	-
Total receipts	<u>1,780</u>	<u>9,353</u>	<u>26</u>	<u>-</u>	<u>79,206</u>	<u>68,292</u>	<u>4,800</u>
Disbursements:							
Personal services	-	-	-	-	-	7,866	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	29,446	54,400	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,446</u>	<u>62,266</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,780</u>	<u>9,353</u>	<u>26</u>	<u>-</u>	<u>49,760</u>	<u>6,026</u>	<u>4,800</u>
Cash and investments - ending	<u>\$ 18,858</u>	<u>\$ 250,418</u>	<u>\$ 8,483</u>	<u>\$ 1,800</u>	<u>\$ 52,820</u>	<u>\$ (9,456)</u>	<u>\$ 54,800</u>

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

	Co Economic Development Loan	HUD House	SN Little Grid Iron Fund	Debt Service/ Tax Loan Fund	Sesquicentennial Fund	Payroll	Wastewater Utility - Operating
Cash and investments - beginning	\$ (66,763)	\$ 7,921	\$ 300	\$ -	\$ 50	\$ (45,696)	\$ 79,700
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	232,366	-
Utility fees	-	-	-	-	-	-	185,532
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>232,366</u>	<u>185,532</u>
Disbursements:							
Personal services	-	-	-	-	-	236,354	53,282
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	4,995
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	59,776
Other disbursements	-	-	-	-	-	-	61,800
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>236,354</u>	<u>179,853</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,988)</u>	<u>5,679</u>
Cash and investments - ending	<u>\$ (66,763)</u>	<u>\$ 7,921</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ (49,684)</u>	<u>\$ 85,379</u>

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

	Wastewater Utility - Bond And Interest	Wastewater Utility - Debt Reserve	Water Utility - Operating	Water Utility - Depreciation/ Improve	Water Utility - Customer Deposit	Water Utility - Debt Reserve	Totals
Cash and investments - beginning	\$ 75,122	\$ 65,700	\$ (251)	\$ 25,280	\$ 37,114	\$ 63,207	\$ 937,207
Receipts:							
Taxes	-	-	-	-	-	-	277,467
Licenses and permits	-	-	-	-	-	-	315
Intergovernmental receipts	-	-	-	-	-	-	151,303
Charges for services	-	-	-	-	-	-	485,257
Utility fees	-	-	219,734	-	2,600	-	407,866
Other receipts	61,800	-	-	21,879	-	-	94,601
Total receipts	61,800	-	219,734	21,879	2,600	-	1,416,809
Disbursements:							
Personal services	-	-	64,236	-	-	-	510,382
Supplies	-	-	-	-	-	-	150,140
Other services and charges	-	-	4,995	-	-	-	217,498
Debt service - principal and interest	62,088	-	-	-	-	-	62,088
Utility operating expenses	-	-	171,840	-	-	-	231,616
Other disbursements	-	-	21,879	-	375	-	84,054
Total disbursements	62,088	-	262,950	-	375	-	1,255,778
Excess (deficiency) of receipts over disbursements	(288)	-	(43,216)	21,879	2,225	-	161,031
Cash and investments - ending	\$ 74,834	\$ 65,700	\$ (43,467)	\$ 47,159	\$ 39,339	\$ 63,207	\$ 1,098,238

TOWN OF GOODLAND  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater: Revenue bonds	Wastewater Utility	\$ 445,000	\$ 62,088

TOWN OF GOODLAND  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 144,637
Buildings	2,064,382
Improvements other than buildings	128,143
Machinery, equipment, and vehicles	445,728
Total governmental activities	2,782,890
Wastewater:	
Land	66,160
Infrastructure	1,867,305
Buildings	159,872
Improvements other than buildings	4,832,068
Machinery, equipment, and vehicles	167,402
Total Wastewater	7,092,807
Water:	
Land	6,473
Infrastructure	1,084,712
Buildings	118,350
Improvements other than buildings	396,414
Machinery, equipment, and vehicles	191,230
Total Water	1,797,179
Total capital assets	\$ 11,672,876

#### 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/>.