

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF ROME CITY

NOBLE COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
04/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brenda K. Conley	01-01-12 to 12-31-19
President of the Town Council	David H. Abbott Carl B. Castle	01-01-12 to 12-31-15 01-01-16 to 12-31-17
Superintendent of Wastewater Utility	Jerry Owsley (Vacant) Gregory S. Allen Bradley J. Stevens	01-01-12 to 04-27-12 04-28-12 to 05-28-12 05-29-12 to 04-24-13 04-25-13 to 12-31-17
Town Manager	Leigh A. Pranger	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ROME CITY, NOBLE COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Rome City (Town), for the period of January 1, 2012 to December 31, 2016. 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, 2016.

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, 2016, 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

March 30, 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.

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TOWN OF ROME CITY
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	\$ 92,509	\$ 342,232	\$ 333,714	\$ 101,027	\$ 352,249	\$ 344,676	\$ 108,600
Motor Vehicle Highway	68,196	112,238	125,460	54,974	112,675	101,018	66,631
Local Road And Street	18,778	9,157	1,835	26,100	8,915	18,296	16,719
TIF	-	-	-	-	1,676	-	1,676
Law Enforcement Continuing Ed	896	1,810	820	1,886	2,339	1,116	3,109
Riverboat	34,505	8,083	3,795	38,793	8,077	6,727	40,143
Rainy Day	27,232	-	22,579	4,653	-	-	4,653
Excess Levy	-	1,871	-	1,871	-	1,871	-
Cumulative Capl Imprv Cigarette Tax	10,484	3,610	2,720	11,374	4,244	3,405	12,213
Cumulative Capital Development	75,364	51,466	20,435	106,395	53,431	100,000	59,826
CEDIT Capital Projects	49,223	532,646	506,484	75,385	54,115	57,386	72,114
Park Donation	13,619	2,971	2,621	13,969	5,180	9,937	9,212
Police Donation	1,218	874	1,184	908	969	75	1,802
Payroll	865	334,705	335,387	183	348,177	348,172	188
Health Insurance	7,402	81,800	76,311	12,891	81,000	82,637	11,254
Watershed	3,142	9,985	9,012	4,115	9,294	8,524	4,885
Wastewater Utility-Operating	438,140	468,195	455,837	450,498	464,352	425,369	489,481
Debt	3,585	4	-	3,589	6	-	3,595
Improvement/Construction	67,110	50,705	66,996	50,819	50,829	18,783	82,865
B & I	11,385	17	-	11,402	8	-	11,410
Totals	<u>\$ 923,653</u>	<u>\$ 2,012,369</u>	<u>\$ 1,965,190</u>	<u>\$ 970,832</u>	<u>\$ 1,557,536</u>	<u>\$ 1,527,992</u>	<u>\$ 1,000,376</u>

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

TOWN OF ROME CITY
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	\$ 108,600	\$ 363,690	\$ 353,978	\$ 118,312	\$ 378,972	\$ 348,933	\$ 148,351
Motor Vehicle Highway	66,631	125,909	101,446	91,094	137,056	102,510	125,640
Local Road And Street	16,719	9,056	16,794	8,981	9,352	-	18,333
TIF	1,676	8,386	7,035	3,027	9,653	10,000	2,680
Law Enforcement Continuing Ed	3,109	1,860	1,701	3,268	2,575	1,655	4,188
Riverboat	40,143	9,665	4,744	45,064	8,078	5,474	47,668
Rainy Day	4,653	6,000	-	10,653	10,000	400	20,253
Cumulative Capl Imprv Cigarette Tax	12,213	3,600	2,042	13,771	3,418	-	17,189
Cumulative Capital Development	59,826	51,011	40,574	70,263	50,692	42,422	78,533
CEDIT Capital Projects	72,114	57,961	60,863	69,212	59,971	60,363	68,820
Town Donation	-	-	-	-	6,547	6,347	200
Park Donation	9,212	5,995	835	14,372	3,062	10,032	7,402
Police Donation	1,802	2,707	480	4,029	4,635	5,219	3,445
Payroll	188	357,027	357,009	206	357,940	357,950	196
Health Insurance	11,254	84,000	78,148	17,106	44,052	53,873	7,285
Watershed	4,885	9,266	8,249	5,902	9,000	5,826	9,076
Wastewater Utility-Operating	489,481	451,766	439,038	502,209	444,728	437,411	509,526
Debt	3,595	2	-	3,597	3	-	3,600
Improvement/Construction	82,865	50,714	31,338	102,241	50,465	3,455	149,251
B & I	11,410	5	-	11,415	12	-	11,427
Totals	<u>\$ 1,000,376</u>	<u>\$ 1,598,620</u>	<u>\$ 1,504,274</u>	<u>\$ 1,094,722</u>	<u>\$ 1,590,211</u>	<u>\$ 1,451,870</u>	<u>\$ 1,233,063</u>

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

TOWN OF ROME CITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 148,351	\$ 381,942	\$ 331,777	\$ 198,516
Motor Vehicle Highway	125,640	131,848	105,835	151,653
Local Road And Street	18,333	9,385	1,600	26,118
TIF	2,680	13,004	10,202	5,482
Law Enforcement Continuing Ed	4,188	2,714	2,384	4,518
Riverboat	47,668	8,180	16,451	39,397
Rainy Day	20,253	19,547	-	39,800
Cumulative Capl Imprv Cigarette Tax	17,189	3,493	7,292	13,390
Cumulative Capital Development	78,533	50,494	36,170	92,857
CEDIT Capital Projects	68,820	61,723	59,675	70,868
LOIT/Special Dist	-	56,839	-	56,839
Town Donation	200	-	-	200
Park Donation	7,402	57,181	11,401	53,182
Police Donation	3,445	2,740	1,531	4,654
Payroll	196	367,065	367,056	205
Health Insurance	7,285	60,600	62,670	5,215
Watershed	9,076	11,942	17,978	3,040
Wastewater Utility-Operating	509,526	471,458	471,839	509,145
Debt	3,600	13	-	3,613
Improvement/Construction	149,251	50,236	107,515	91,972
B & I	11,427	53	-	11,480
Totals	<u>\$ 1,233,063</u>	<u>\$ 1,760,457</u>	<u>\$ 1,611,376</u>	<u>\$ 1,382,144</u>

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

TOWN OF ROME CITY
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, wastewater, storm water, trash, and urban redevelopment and housing.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TOWN OF ROME CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

TOWN OF ROME CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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 ROME CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Pension Plan*

Public Employees' Retirement Fund

Plan Description

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

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

TOWN OF ROME CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

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

OTHER INFORMATION - 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 ROME CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	General	Motor Vehicle Highway	Local Road And Street	TIF	Law Enforcement Continuing Ed	Riverboat	Rainy Day
Cash and investments - beginning	\$ 92,509	\$ 68,196	\$ 18,778	\$ -	\$ 896	\$ 34,505	\$ 27,232
Receipts:							
Taxes	198,555	59,179	-	-	-	-	-
Licenses and permits	15,037	-	-	-	850	-	-
Intergovernmental receipts	119,019	52,278	9,157	-	-	8,062	-
Charges for services	900	-	-	-	210	-	-
Fines and forfeits	75	-	-	-	750	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	8,646	781	-	-	-	21	-
Total receipts	<u>342,232</u>	<u>112,238</u>	<u>9,157</u>	<u>-</u>	<u>1,810</u>	<u>8,083</u>	<u>-</u>
Disbursements:							
Personal services	204,452	65,167	-	-	-	-	-
Supplies	19,167	13,792	-	-	-	-	-
Other services and charges	85,110	19,824	-	-	820	-	-
Capital outlay	24,144	26,677	1,835	-	-	3,795	22,579
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	841	-	-	-	-	-	-
Total disbursements	<u>333,714</u>	<u>125,460</u>	<u>1,835</u>	<u>-</u>	<u>820</u>	<u>3,795</u>	<u>22,579</u>
Excess (deficiency) of receipts over disbursements	<u>8,518</u>	<u>(13,222)</u>	<u>7,322</u>	<u>-</u>	<u>990</u>	<u>4,288</u>	<u>(22,579)</u>
Cash and investments - ending	<u>\$ 101,027</u>	<u>\$ 54,974</u>	<u>\$ 26,100</u>	<u>\$ -</u>	<u>\$ 1,886</u>	<u>\$ 38,793</u>	<u>\$ 4,653</u>

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

	Excess Levy	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	CEDIT Capital Projects	Park Donation	Police Donation	Payroll
Cash and investments - beginning	\$ -	\$ 10,484	\$ 75,364	\$ 49,223	\$ 13,619	\$ 1,218	\$ 865
Receipts:							
Taxes	-	-	47,589	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,871	3,610	2,496	532,646	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	1,381	-	2,971	874	334,705
Total receipts	<u>1,871</u>	<u>3,610</u>	<u>51,466</u>	<u>532,646</u>	<u>2,971</u>	<u>874</u>	<u>334,705</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,360	-	-	-	-	-
Capital outlay	-	360	20,435	506,484	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,621	1,184	335,387
Total disbursements	<u>-</u>	<u>2,720</u>	<u>20,435</u>	<u>506,484</u>	<u>2,621</u>	<u>1,184</u>	<u>335,387</u>
Excess (deficiency) of receipts over disbursements	<u>1,871</u>	<u>890</u>	<u>31,031</u>	<u>26,162</u>	<u>350</u>	<u>(310)</u>	<u>(682)</u>
Cash and investments - ending	<u>\$ 1,871</u>	<u>\$ 11,374</u>	<u>\$ 106,395</u>	<u>\$ 75,385</u>	<u>\$ 13,969</u>	<u>\$ 908</u>	<u>\$ 183</u>

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

	Health Insurance	Watershed	Wastewater Utility-Operating	Debt	Improvement/ Construction	B & I	Totals
Cash and investments - beginning	\$ 7,402	\$ 3,142	\$ 438,140	\$ 3,585	\$ 67,110	\$ 11,385	\$ 923,653
Receipts:							
Taxes	-	-	-	-	-	-	305,323
Licenses and permits	-	-	-	-	-	-	15,887
Intergovernmental receipts	-	-	-	-	-	-	729,139
Charges for services	-	-	-	-	-	-	1,110
Fines and forfeits	-	-	-	-	-	-	825
Utility fees	-	-	467,845	-	-	-	467,845
Other receipts	81,800	9,985	350	4	50,705	17	492,240
Total receipts	<u>81,800</u>	<u>9,985</u>	<u>468,195</u>	<u>4</u>	<u>50,705</u>	<u>17</u>	<u>2,012,369</u>
Disbursements:							
Personal services	-	-	142,408	-	-	-	412,027
Supplies	-	-	-	-	-	-	32,959
Other services and charges	-	-	37,056	-	-	-	145,170
Capital outlay	-	-	48,972	-	-	-	655,281
Utility operating expenses	-	-	165,880	-	-	-	165,880
Other disbursements	76,311	9,012	61,521	-	66,996	-	553,873
Total disbursements	<u>76,311</u>	<u>9,012</u>	<u>455,837</u>	<u>-</u>	<u>66,996</u>	<u>-</u>	<u>1,965,190</u>
Excess (deficiency) of receipts over disbursements	<u>5,489</u>	<u>973</u>	<u>12,358</u>	<u>4</u>	<u>(16,291)</u>	<u>17</u>	<u>47,179</u>
Cash and investments - ending	<u>\$ 12,891</u>	<u>\$ 4,115</u>	<u>\$ 450,498</u>	<u>\$ 3,589</u>	<u>\$ 50,819</u>	<u>\$ 11,402</u>	<u>\$ 970,832</u>

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

	General	Motor Vehicle Highway	Local Road And Street	TIF	Law Enforcement Continuing Ed	Riverboat	Rainy Day
Cash and investments - beginning	\$ 101,027	\$ 54,974	\$ 26,100	\$ -	\$ 1,886	\$ 38,793	\$ 4,653
Receipts:							
Taxes	206,053	56,223	-	1,676	-	-	-
Licenses and permits	15,007	-	-	-	2,339	-	-
Intergovernmental receipts	123,005	53,517	8,915	-	-	8,062	-
Charges for services	1,050	186	-	-	-	-	-
Fines and forfeits	2,671	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,463	2,749	-	-	-	15	-
Total receipts	<u>352,249</u>	<u>112,675</u>	<u>8,915</u>	<u>1,676</u>	<u>2,339</u>	<u>8,077</u>	<u>-</u>
Disbursements:							
Personal services	209,972	54,456	-	-	-	-	-
Supplies	14,128	15,814	-	-	-	-	-
Other services and charges	81,955	25,548	-	-	1,116	-	-
Capital outlay	38,176	5,200	18,296	-	-	6,727	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	445	-	-	-	-	-	-
Total disbursements	<u>344,676</u>	<u>101,018</u>	<u>18,296</u>	<u>-</u>	<u>1,116</u>	<u>6,727</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,573</u>	<u>11,657</u>	<u>(9,381)</u>	<u>1,676</u>	<u>1,223</u>	<u>1,350</u>	<u>-</u>
Cash and investments - ending	<u>\$ 108,600</u>	<u>\$ 66,631</u>	<u>\$ 16,719</u>	<u>\$ 1,676</u>	<u>\$ 3,109</u>	<u>\$ 40,143</u>	<u>\$ 4,653</u>

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

	Excess Levy	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	CEDIT Capital Projects	Park Donation	Police Donation	Payroll
Cash and investments - beginning	\$ 1,871	\$ 11,374	\$ 106,395	\$ 75,385	\$ 13,969	\$ 908	\$ 183
Receipts:							
Taxes	-	-	48,471	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,654	2,775	54,115	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	590	2,185	-	5,180	969	348,177
Total receipts	-	4,244	53,431	54,115	5,180	969	348,177
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	7,872	75	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	3,405	100,000	57,386	2,065	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,871	-	-	-	-	-	348,172
Total disbursements	1,871	3,405	100,000	57,386	9,937	75	348,172
Excess (deficiency) of receipts over disbursements	(1,871)	839	(46,569)	(3,271)	(4,757)	894	5
Cash and investments - ending	\$ -	\$ 12,213	\$ 59,826	\$ 72,114	\$ 9,212	\$ 1,802	\$ 188

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

	Health Insurance	Watershed	Wastewater Utility-Operating	Debt	Improvement/ Construction	B & I	Totals
Cash and investments - beginning	\$ 12,891	\$ 4,115	\$ 450,498	\$ 3,589	\$ 50,819	\$ 11,402	\$ 970,832
Receipts:							
Taxes	-	-	-	-	-	-	312,423
Licenses and permits	-	-	-	-	-	-	17,346
Intergovernmental receipts	-	-	-	-	-	-	254,043
Charges for services	-	-	-	-	-	-	1,236
Fines and forfeits	-	-	-	-	-	-	2,671
Utility fees	-	-	463,673	-	-	-	463,673
Other receipts	81,000	9,294	679	6	50,829	8	506,144
Total receipts	<u>81,000</u>	<u>9,294</u>	<u>464,352</u>	<u>6</u>	<u>50,829</u>	<u>8</u>	<u>1,557,536</u>
Disbursements:							
Personal services	-	-	138,303	-	-	-	402,731
Supplies	-	347	-	-	-	-	38,236
Other services and charges	-	8,177	38,251	-	-	-	155,047
Capital outlay	-	-	33,276	-	18,783	-	283,314
Utility operating expenses	-	-	165,439	-	-	-	165,439
Other disbursements	82,637	-	50,100	-	-	-	483,225
Total disbursements	<u>82,637</u>	<u>8,524</u>	<u>425,369</u>	<u>-</u>	<u>18,783</u>	<u>-</u>	<u>1,527,992</u>
Excess (deficiency) of receipts over disbursements	<u>(1,637)</u>	<u>770</u>	<u>38,983</u>	<u>6</u>	<u>32,046</u>	<u>8</u>	<u>29,544</u>
Cash and investments - ending	<u>\$ 11,254</u>	<u>\$ 4,885</u>	<u>\$ 489,481</u>	<u>\$ 3,595</u>	<u>\$ 82,865</u>	<u>\$ 11,410</u>	<u>\$ 1,000,376</u>

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

	General	Motor Vehicle Highway	Local Road And Street	TIF	Law Enforcement Continuing Ed	Riverboat	Rainy Day
Cash and investments - beginning	\$ 108,600	\$ 66,631	\$ 16,719	\$ 1,676	\$ 3,109	\$ 40,143	\$ 4,653
Receipts:							
Taxes	210,078	56,603	-	8,386	-	-	-
Licenses and permits	14,838	-	-	-	780	-	-
Intergovernmental receipts	130,263	62,816	9,056	-	-	8,062	-
Charges for services	1,050	223	-	-	300	-	-
Fines and forfeits	1,144	-	-	-	780	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	6,317	6,267	-	-	-	1,603	6,000
Total receipts	<u>363,690</u>	<u>125,909</u>	<u>9,056</u>	<u>8,386</u>	<u>1,860</u>	<u>9,665</u>	<u>6,000</u>
Disbursements:							
Personal services	203,814	58,249	-	-	-	-	-
Supplies	15,097	17,336	-	-	-	-	-
Other services and charges	109,994	13,550	-	7,035	1,701	-	-
Capital outlay	24,314	12,311	16,794	-	-	4,744	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	759	-	-	-	-	-	-
Total disbursements	<u>353,978</u>	<u>101,446</u>	<u>16,794</u>	<u>7,035</u>	<u>1,701</u>	<u>4,744</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,712</u>	<u>24,463</u>	<u>(7,738)</u>	<u>1,351</u>	<u>159</u>	<u>4,921</u>	<u>6,000</u>
Cash and investments - ending	<u>\$ 118,312</u>	<u>\$ 91,094</u>	<u>\$ 8,981</u>	<u>\$ 3,027</u>	<u>\$ 3,268</u>	<u>\$ 45,064</u>	<u>\$ 10,653</u>

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

	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	CEDIT Capital Projects	Town Donation	Park Donation	Police Donation	Payroll
Cash and investments - beginning	\$ 12,213	\$ 59,826	\$ 72,114	\$ -	\$ 9,212	\$ 1,802	\$ 188
Receipts:							
Taxes	-	50,190	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,600	192	57,961	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	629	-	-	5,995	2,707	357,027
Total receipts	3,600	51,011	57,961	-	5,995	2,707	357,027
Disbursements:							
Personal services	-	-	-	-	-	-	253,855
Supplies	-	-	-	-	-	480	-
Other services and charges	-	8,745	-	-	-	-	-
Capital outlay	2,042	31,829	60,863	-	835	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	103,154
Total disbursements	2,042	40,574	60,863	-	835	480	357,009
Excess (deficiency) of receipts over disbursements	1,558	10,437	(2,902)	-	5,160	2,227	18
Cash and investments - ending	\$ 13,771	\$ 70,263	\$ 69,212	\$ -	\$ 14,372	\$ 4,029	\$ 206

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

	Health Insurance	Watershed	Wastewater Utility-Operating	Debt	Improvement/ Construction	B & I	Totals
Cash and investments - beginning	\$ 11,254	\$ 4,885	\$ 489,481	\$ 3,595	\$ 82,865	\$ 11,410	\$ 1,000,376
Receipts:							
Taxes	-	-	-	-	-	-	325,257
Licenses and permits	-	-	-	-	-	-	15,618
Intergovernmental receipts	-	-	-	-	-	-	271,950
Charges for services	-	-	-	-	-	-	1,573
Fines and forfeits	-	-	-	-	-	-	1,924
Utility fees	-	-	451,139	-	-	-	451,139
Other receipts	84,000	9,266	627	2	50,714	5	531,159
Total receipts	<u>84,000</u>	<u>9,266</u>	<u>451,766</u>	<u>2</u>	<u>50,714</u>	<u>5</u>	<u>1,598,620</u>
Disbursements:							
Personal services	-	-	142,361	-	-	-	658,279
Supplies	-	-	-	-	-	-	32,913
Other services and charges	78,148	8,249	45,864	-	-	-	273,286
Capital outlay	-	-	26,873	-	31,338	-	211,943
Utility operating expenses	-	-	173,840	-	-	-	173,840
Other disbursements	-	-	50,100	-	-	-	154,013
Total disbursements	<u>78,148</u>	<u>8,249</u>	<u>439,038</u>	<u>-</u>	<u>31,338</u>	<u>-</u>	<u>1,504,274</u>
Excess (deficiency) of receipts over disbursements	<u>5,852</u>	<u>1,017</u>	<u>12,728</u>	<u>2</u>	<u>19,376</u>	<u>5</u>	<u>94,346</u>
Cash and investments - ending	<u>\$ 17,106</u>	<u>\$ 5,902</u>	<u>\$ 502,209</u>	<u>\$ 3,597</u>	<u>\$ 102,241</u>	<u>\$ 11,415</u>	<u>\$ 1,094,722</u>

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

	General	Motor Vehicle Highway	Local Road And Street	TIF	Law Enforcement Continuing Ed	Riverboat	Rainy Day
Cash and investments - beginning	\$ 118,312	\$ 91,094	\$ 8,981	\$ 3,027	\$ 3,268	\$ 45,064	\$ 10,653
Receipts:							
Taxes	205,580	70,464	-	9,653	-	-	-
Licenses and permits	15,807	-	-	-	1,350	-	-
Intergovernmental receipts	143,252	64,581	9,352	-	-	8,062	-
Charges for services	1,245	-	-	-	405	-	-
Fines and forfeits	148	-	-	-	820	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	12,940	2,011	-	-	-	16	10,000
Total receipts	<u>378,972</u>	<u>137,056</u>	<u>9,352</u>	<u>9,653</u>	<u>2,575</u>	<u>8,078</u>	<u>10,000</u>
Disbursements:							
Personal services	192,872	51,828	-	-	-	-	-
Supplies	19,555	9,480	-	-	-	-	-
Other services and charges	92,325	19,069	-	-	1,655	-	400
Capital outlay	43,463	22,133	-	-	-	5,474	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	718	-	-	10,000	-	-	-
Total disbursements	<u>348,933</u>	<u>102,510</u>	<u>-</u>	<u>10,000</u>	<u>1,655</u>	<u>5,474</u>	<u>400</u>
Excess (deficiency) of receipts over disbursements	<u>30,039</u>	<u>34,546</u>	<u>9,352</u>	<u>(347)</u>	<u>920</u>	<u>2,604</u>	<u>9,600</u>
Cash and investments - ending	<u>\$ 148,351</u>	<u>\$ 125,640</u>	<u>\$ 18,333</u>	<u>\$ 2,680</u>	<u>\$ 4,188</u>	<u>\$ 47,668</u>	<u>\$ 20,253</u>

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

	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	CEDIT Capital Projects	Town Donation	Park Donation	Police Donation	Payroll
Cash and investments - beginning	\$ 13,771	\$ 70,263	\$ 69,212	\$ -	\$ 14,372	\$ 4,029	\$ 206
Receipts:							
Taxes	-	48,048	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,418	2,644	59,971	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	6,547	3,062	4,635	357,940
Total receipts	3,418	50,692	59,971	6,547	3,062	4,635	357,940
Disbursements:							
Personal services	-	-	-	-	-	-	263,868
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,347	-	5,219	-
Capital outlay	-	42,422	60,363	-	8,068	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,964	-	94,082
Total disbursements	-	42,422	60,363	6,347	10,032	5,219	357,950
Excess (deficiency) of receipts over disbursements	3,418	8,270	(392)	200	(6,970)	(584)	(10)
Cash and investments - ending	\$ 17,189	\$ 78,533	\$ 68,820	\$ 200	\$ 7,402	\$ 3,445	\$ 196

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

	Health Insurance	Watershed	Wastewater Utility-Operating	Debt	Improvement/ Construction	B & I	Totals
Cash and investments - beginning	\$ 17,106	\$ 5,902	\$ 502,209	\$ 3,597	\$ 102,241	\$ 11,415	\$ 1,094,722
Receipts:							
Taxes	-	-	-	-	-	-	333,745
Licenses and permits	-	-	-	-	-	-	17,157
Intergovernmental receipts	-	-	-	-	-	-	291,280
Charges for services	-	-	-	-	-	-	1,650
Fines and forfeits	-	-	-	-	-	-	968
Utility fees	-	-	443,916	-	-	-	443,916
Other receipts	44,052	9,000	812	3	50,465	12	501,495
Total receipts	<u>44,052</u>	<u>9,000</u>	<u>444,728</u>	<u>3</u>	<u>50,465</u>	<u>12</u>	<u>1,590,211</u>
Disbursements:							
Personal services	-	-	178,047	-	-	-	686,615
Supplies	-	557	-	-	-	-	29,592
Other services and charges	53,873	5,269	30,451	-	-	-	214,608
Capital outlay	-	-	44,965	-	3,455	-	230,343
Utility operating expenses	-	-	133,848	-	-	-	133,848
Other disbursements	-	-	50,100	-	-	-	156,864
Total disbursements	<u>53,873</u>	<u>5,826</u>	<u>437,411</u>	<u>-</u>	<u>3,455</u>	<u>-</u>	<u>1,451,870</u>
Excess (deficiency) of receipts over disbursements	<u>(9,821)</u>	<u>3,174</u>	<u>7,317</u>	<u>3</u>	<u>47,010</u>	<u>12</u>	<u>138,341</u>
Cash and investments - ending	<u>\$ 7,285</u>	<u>\$ 9,076</u>	<u>\$ 509,526</u>	<u>\$ 3,600</u>	<u>\$ 149,251</u>	<u>\$ 11,427</u>	<u>\$ 1,233,063</u>

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

	General	Motor Vehicle Highway	Local Road And Street	TIF	Law Enforcement Continuing Ed	Riverboat	Rainy Day	Cumulative Capl Imprv Cigarette Tax
Cash and investments - beginning	\$ 148,351	\$ 125,640	\$ 18,333	\$ 2,680	\$ 4,188	\$ 47,668	\$ 20,253	\$ 17,189
Receipts:								
Taxes	215,368	64,280	-	13,004	-	8,062	-	-
Licenses and permits	18,726	-	-	-	1,440	-	-	-
Intergovernmental receipts	136,840	66,356	9,350	-	-	-	-	3,469
Charges for services	1,050	223	-	-	314	-	-	-
Fines and forfeits	3,249	-	-	-	960	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,709	989	35	-	-	118	19,547	24
Total receipts	381,942	131,848	9,385	13,004	2,714	8,180	19,547	3,493
Disbursements:								
Personal services	189,583	63,108	-	-	-	-	-	-
Supplies	17,584	11,752	-	-	-	-	-	-
Other services and charges	95,513	10,738	-	10,202	2,345	-	-	1,085
Capital outlay	28,492	20,237	1,600	-	39	16,451	-	6,207
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	605	-	-	-	-	-	-	-
Total disbursements	331,777	105,835	1,600	10,202	2,384	16,451	-	7,292
Excess (deficiency) of receipts over disbursements	50,165	26,013	7,785	2,802	330	(8,271)	19,547	(3,799)
Cash and investments - ending	\$ 198,516	\$ 151,653	\$ 26,118	\$ 5,482	\$ 4,518	\$ 39,397	\$ 39,800	\$ 13,390

TOWN OF ROME CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Cumulative Capital Development	CEDIT Capital Projects	LOIT/Special Dist	Town Donation	Park Donation	Police Donation	Payroll
Cash and investments - beginning	\$ 78,533	\$ 68,820	\$ -	\$ 200	\$ 7,402	\$ 3,445	\$ 196
Receipts:							
Taxes	47,729	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,415	61,723	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	350	-	56,839	-	57,181	2,740	367,065
Total receipts	50,494	61,723	56,839	-	57,181	2,740	367,065
Disbursements:							
Personal services	-	-	-	-	-	-	367,056
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	36,170	59,675	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	11,401	1,531	-
Total disbursements	36,170	59,675	-	-	11,401	1,531	367,056
Excess (deficiency) of receipts over disbursements	14,324	2,048	56,839	-	45,780	1,209	9
Cash and investments - ending	\$ 92,857	\$ 70,868	\$ 56,839	\$ 200	\$ 53,182	\$ 4,654	\$ 205

TOWN OF ROME CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Health Insurance	Watershed	Wastewater Utility-Operating	Debt	Improvement/ Construction	B & I	Totals
Cash and investments - beginning	\$ 7,285	\$ 9,076	\$ 509,526	\$ 3,600	\$ 149,251	\$ 11,427	\$ 1,233,063
Receipts:							
Taxes	-	-	-	-	-	-	348,443
Licenses and permits	-	-	-	-	-	-	20,166
Intergovernmental receipts	-	-	-	-	-	-	280,153
Charges for services	-	-	-	-	-	-	1,587
Fines and forfeits	-	-	-	-	-	-	4,209
Utility fees	-	-	469,425	-	-	-	469,425
Other receipts	60,600	11,942	2,033	13	50,236	53	636,474
Total receipts	<u>60,600</u>	<u>11,942</u>	<u>471,458</u>	<u>13</u>	<u>50,236</u>	<u>53</u>	<u>1,760,457</u>
Disbursements:							
Personal services	-	-	146,067	-	-	-	765,814
Supplies	-	-	-	-	-	-	29,336
Other services and charges	-	-	45,146	-	-	-	165,029
Capital outlay	-	-	54,622	-	-	-	223,493
Utility operating expenses	-	-	175,904	-	107,515	-	283,419
Other disbursements	62,670	17,978	50,100	-	-	-	144,285
Total disbursements	<u>62,670</u>	<u>17,978</u>	<u>471,839</u>	<u>-</u>	<u>107,515</u>	<u>-</u>	<u>1,611,376</u>
Excess (deficiency) of receipts over disbursements	<u>(2,070)</u>	<u>(6,036)</u>	<u>(381)</u>	<u>13</u>	<u>(57,279)</u>	<u>53</u>	<u>149,081</u>
Cash and investments - ending	<u>\$ 5,215</u>	<u>\$ 3,040</u>	<u>\$ 509,145</u>	<u>\$ 3,613</u>	<u>\$ 91,972</u>	<u>\$ 11,480</u>	<u>\$ 1,382,144</u>

TOWN OF ROME CITY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Town Hall Payment	<u>\$ 285,000</u>	<u>\$ 58,894</u>

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TOWN OF ROME CITY
SCHEDULE OF CAPITAL ASSETS
December 31, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 21,255
Infrastructure	36,538,649
Buildings	924,491
Improvements other than buildings	116,309
Machinery, equipment, and vehicles	419,851
Total governmental activities	38,020,555
Wastewater:	
Land	25,286
Buildings	417,338
Improvements other than buildings	102,000
Machinery, equipment, and vehicles	3,953,887
Total Wastewater	4,498,511
Total capital assets	\$ 42,519,066

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/>.