

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF GOODLAND

NEWTON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
12/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tina M. Ward	01-01-19 to 12-31-23
President of the Town Council	James A. Butler	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Goodland (Town), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2019 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2019 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 30, 2023

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

TOWN OF GOODLAND
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19			Cash and Investments 12-31-19			Cash and Investments 12-31-20		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
GENERAL	\$ 111,799	\$ 434,436	\$ 374,297	\$ 171,938	\$ 465,362	\$ 404,314	\$ 232,986		
MOTOR VEHICLE HIGHWAY	160,333	59,987	91,587	128,733	64,041	87,936	104,838		
LOCAL ROADS & STREETS	17,763	7,215	5,000	19,978	6,891	5,000	21,869		
ECONOMIC DEVELOPMENT P.I.	8,588	77	-	8,665	29	-	8,694		
Hud House	7,921	-	-	7,921	-	-	7,921		
ECONOMIC DEV. COMMISSION	95,529	-	20,250	75,279	-	-	75,279		
Daycare	1,800	-	-	1,800	-	-	1,800		
GOOD NEIGHBOR DON. FUND	83,722	75,347	46,404	112,665	68,087	41,116	139,636		
TRASH REMOVAL	13,286	69,526	60,455	22,357	72,400	65,324	29,433		
COMMUNITY CROSSING GRANT	-	133,492	133,492	-	140,155	140,155	-		
Lease Rental Payment	68,800	7,200	-	76,000	8,600	-	84,600		
STORM WATER PROJECT	10,314	-	-	10,314	-	-	10,314		
LAW ENFORCEMENT CONT ED	3,239	260	-	3,499	450	807	3,142		
VETERANS FLAG FUND	128	500	400	228	262	225	265		
COMM CENTER EXP DONATIONS	21,803	1,180	-	22,983	950	-	23,933		
SN LITTLE GRID IRON	300	-	-	300	-	-	300		
RAINY DAY FUND	43,712	-	-	43,712	-	-	43,712		
CUM CAPITAL DEVELOPMENT	122,851	8,605	10,000	121,456	8,265	10,000	119,721		
FOSTER PARK VETERANS MEM.	1,466	3,401	2,176	2,691	2,355	1,885	3,161		
TIF	65,518	11,335	800	76,053	24,282	800	99,535		
CUM CAPITAL IMPROVEMENT	11,530	2,383	3,000	10,913	2,261	3,000	10,174		
PARK BOARD DONATION FUND	1,345	66,556	62,715	5,186	52,557	50,629	7,114		
PAYROLL	(5,406)	215,926	218,467	(7,947)	241,924	245,464	(11,487)		
CASH BOX	200	-	-	200	-	-	200		
CARES ACT GRANT FUND	-	-	-	-	32,346	32,346	-		
GOODLAND ATHLETIC ASSOC.	20,646	22,998	17,118	26,526	7,455	6,435	27,546		
Sesquicentennial Fund	50	-	-	50	-	-	50		
General/Mccord	28,037	-	-	28,037	-	-	28,037		
Retirement	795	-	-	795	-	-	795		
Community Center Donation Fund	125	-	-	125	-	-	125		
Wastewater Utility-Operating	15,841	278,232	192,830	101,243	277,000	223,527	154,716		
Wastewater Util-Bond And Interest	78,691	63,000	59,132	82,559	61,800	61,875	82,484		
SEWER/DEBT SERVICE RESERV	65,700	-	-	65,700	-	-	65,700		
WATER/CASH OPERATING	105,673	285,432	368,648	22,457	298,814	294,606	26,665		
WATER/METER DEPOSITS	45,150	1,200	1,200	45,150	1,100	200	46,050		
WATER/DEPRECIATION	64,763	24,787	48,876	40,674	26,083	-	66,757		
utilities Cash Reserve	63,207	-	-	63,207	-	-	63,207		
Totals	\$ 1,335,219	\$ 1,773,075	\$ 1,716,847	\$ 1,391,447	\$ 1,863,469	\$ 1,675,644	\$ 1,579,272		

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, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
GENERAL	\$ 232,986	\$ 493,824	\$ 388,294	\$ 338,516	\$ 476,102	\$ 454,106	\$ 360,512
MOTOR VEHICLE HIGHWAY	104,838	41,380	73,401	72,817	21,203	10,689	83,331
LOCAL ROADS & STREETS	21,869	7,443	5,000	24,312	7,631	14,000	17,943
MVH RESTRICTED	-	21,878	-	21,878	21,204	21,113	21,969
DONATION - NCED - UPTOWN PROJECT	-	-	-	-	10,000	-	10,000
ECONOMIC DEVELOPMENT P.I.	8,694	5	8,697	2	-	-	2
HUD HOUSE	7,921	-	7,921	-	-	-	-
ECONOMIC DEV. COMMISSION	75,279	-	-	75,279	-	-	75,279
DAYCARE	1,800	-	1,800	-	-	-	-
GOOD NEIGHBOR DON. FUND	139,636	70,559	147,629	62,566	66,959	21,795	107,730
TRASH REMOVAL	29,433	70,775	70,683	29,525	73,344	70,643	32,226
COMMUNITY CROSSING GRANT	-	112,471	112,471	-	121,082	121,082	-
LEASE RENTAL PAYMENT	84,600	9,600	-	94,200	8,800	44,518	58,482
LAW ENFORCEMENT CONT ED	3,142	260	-	3,402	-	175	3,227
VETERANS FLAG FUND	265	29	279	15	300	311	4
COMM CENTER EXP DONATIONS	23,933	1,025	-	24,958	1,675	1,846	24,787
GOODLAND ATHLETIC ASSOC.	27,546	63,069	60,904	29,711	41,290	30,224	40,777
SN LITTLE GRID IRON	300	-	300	-	-	-	-
RAINY DAY FUND	43,712	8,150	-	51,862	-	-	51,862
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	1,742	-	1,742
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	747	-	747
STORM WATER PROJECT	10,314	-	-	10,314	-	-	10,314
CUM CAPITAL DEVELOPMENT	119,721	8,166	2,439	125,448	8,105	46,148	87,405
FOSTER PARK VETERANS MEM.	3,161	285	1,800	1,646	1,275	1,224	1,697
OCRA GRANT & LOCAL MATCH FUND	-	801,935	801,935	-	-	-	-
TIF	99,535	36,415	-	135,950	26,678	-	162,628
CUM CAPITAL IMPROVEMENT	10,174	2,143	3,000	9,317	1,779	-	11,096
ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT FUND	-	111,767	-	111,767	112,674	-	224,441
GENERAL/MCCORD	28,037	-	28,037	-	-	-	-
PARK BOARD DONATION FUND	7,114	48,113	49,056	6,171	58,540	63,783	928
COMM CNT DONATION FUND	125	-	-	125	-	-	125
SESQUICENTENNIAL FUND	50	-	50	-	-	-	-
PAYROLL	(11,487)	241,967	241,193	(10,713)	279,123	266,251	2,159
RETIREMENT	795	-	795	-	-	-	-
CASH BOX	200	-	200	-	-	-	-
UTILITIES CASH RESERVE	63,207	-	63,207	-	-	-	-
SEWER/CASH OPERATING	154,716	300,511	226,496	228,731	306,395	256,008	279,118
SEWER DEPRECIATION	-	-	-	-	37,000	-	37,000
SEWER/BOND & INTEREST	82,484	63,000	59,500	85,984	65,175	62,006	89,153
SEWER/DEBT SERVICE RESERV	65,700	-	-	65,700	-	-	65,700
WATER/CASH OPERATING	26,665	406,194	342,566	90,293	346,272	302,082	134,483
WATER/METER DEPOSITS	46,050	3,712	640	49,122	2,300	600	50,822
WATER/DEPRECIATION	66,757	29,646	54,306	42,097	29,745	23,222	48,620
Totals	\$ 1,579,272	\$ 2,954,322	\$ 2,752,599	\$ 1,780,995	\$ 2,127,140	\$ 1,811,826	\$ 2,096,309

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, 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, 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: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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 GOODLAND
NOTES TO FINANCIAL STATEMENTS
(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 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 also contributes to a pension plan unique to the Town made available only to full-time employees. 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, specifically the Payroll fund. This is a result of disbursements exceeding receipts and available cash balance. It is noted that as of December 31, 2022, the Payroll fund no longer was deficit in cash.

Note 8. Subsequent Events

On September 13, 2022, the Town was awarded the Community Development Block Grant in the amount of \$700,000 from OCRA to update the current lagoon system with sand filters and a UV disinfection system. This will allow for year-round discharge and increased control of the lagoon system. The Town will also install a lift station. This addition will relieve the strain of the Town's other main lift station by taking 1/3 of the town off the aging, existing lift station. As of November 3, 2023, the project has not been contracted due to bids exceeding the budget. Due to the grant being on a reimbursement basis, no funds have been received to date.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT P.I.	Hud House	ECONOMIC DEV. COMMISSION	Daycare	GOOD NEIGHBOR DON. FUND
Cash and investments - beginning	\$ 111,799	\$ 160,333	\$ 17,763	\$ 8,588	\$ 7,921	\$ 95,529	\$ 1,800	\$ 83,722
Receipts:								
Taxes	233,976	-	-	-	-	-	-	-
Licenses and permits	425	-	-	-	-	-	-	-
Intergovernmental receipts	154,533	59,987	7,215	-	-	-	-	-
Charges for services	43,608	-	-	-	-	-	-	75,347
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,894	-	-	77	-	-	-	-
Total receipts	434,436	59,987	7,215	77	-	-	-	75,347
Disbursements:								
Personal services	135,514	29,053	-	-	-	-	-	-
Supplies	9,160	1,582	-	-	-	-	-	-
Other services and charges	201,633	46,343	5,000	-	-	20,250	-	46,404
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	21,239	13,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,751	1,609	-	-	-	-	-	-
Total disbursements	374,297	91,587	5,000	-	-	20,250	-	46,404
Excess (deficiency) of receipts over disbursements	60,139	(31,600)	2,215	77	-	(20,250)	-	28,943
Cash and investments - ending	\$ 171,938	\$ 128,733	\$ 19,978	\$ 8,665	\$ 7,921	\$ 75,279	\$ 1,800	\$ 112,665

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TRASH REMOVAL	COMMUNITY CROSSING GRANT	Lease Rental Payment	STORM WATER PROJECT	LAW ENFORCEMENT CONT ED	VETERANS FLAG FUND	COMM CENTER EXP DONATIONS	SN LITTLE GRID IRON
Cash and investments - beginning	\$ 13,286	\$ -	\$ 68,800	\$ 10,314	\$ 3,239	\$ 128	\$ 21,803	\$ 300
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	260	-	-	-
Intergovernmental receipts	-	133,492	-	-	-	-	-	-
Charges for services	69,526	-	7,200	-	-	1,180	-	
Utility fees	-	-	-	-	-	-	-	
Other receipts	-	-	-	-	-	500	-	
Total receipts	<u>69,526</u>	<u>133,492</u>	<u>7,200</u>	<u>-</u>	<u>260</u>	<u>500</u>	<u>1,180</u>	<u>-</u>
Disbursements:								
Personal services	8,554	-	-	-	-	-	-	-
Supplies	51,901	-	-	-	-	400	-	-
Other services and charges	-	133,492	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>60,455</u>	<u>133,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,071</u>	<u>-</u>	<u>7,200</u>	<u>-</u>	<u>260</u>	<u>100</u>	<u>1,180</u>	<u>-</u>
Cash and investments - ending	\$ <u>22,357</u>	\$ <u>-</u>	\$ <u>76,000</u>	\$ <u>10,314</u>	\$ <u>3,499</u>	\$ <u>228</u>	\$ <u>22,983</u>	\$ <u>300</u>

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	RAINY DAY FUND	CUM CAPITAL DEVELOPMENT	FOSTER PARK VETERANS MEM.	TIF	CUM CAPITAL IMPROVEMENT	PARK BOARD DONATION FUND	PAYROLL	CASH BOX
Cash and investments - beginning	\$ 43,712	\$ 122,851	\$ 1,466	\$ 65,518	\$ 11,530	\$ 1,345	\$ (5,406)	\$ 200
Receipts:								
Taxes	-	7,895	-	11,335	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	710	-	-	2,383	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	3,401	-	-	66,556	215,926	-
Total receipts	-	8,605	3,401	11,335	2,383	66,556	215,926	-
Disbursements:								
Personal services	-	-	-	-	-	-	218,467	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	10,000	2,176	800	3,000	62,715	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	10,000	2,176	800	3,000	62,715	218,467	-
Excess (deficiency) of receipts over disbursements	-	(1,395)	1,225	10,535	(617)	3,841	(2,541)	-
Cash and investments - ending	\$ 43,712	\$ 121,456	\$ 2,691	\$ 76,053	\$ 10,913	\$ 5,186	\$ (7,947)	\$ 200

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CARES ACT GRANT FUND	GOODLAND ATHLETIC ASSOC.	Sesquicentennial Fund	General/Mccord	Retirement	Community Center Donation Fund	Wastewater Utility-Operating	Wastewater Util-Bond And Interest
Cash and investments - beginning	\$ -	\$ 20,646	\$ 50	\$ 28,037	\$ 795	\$ 125	\$ 15,841	\$ 78,691
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	22,998	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	278,232	-
Other receipts	-	-	-	-	-	-	-	63,000
Total receipts	-	22,998	-	-	-	-	278,232	63,000
Disbursements:								
Personal services	-	-	-	-	-	-	57,628	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	17,118	-	-	-	-	3,837	-
Debt service - principal and interest	-	-	-	-	-	-	-	59,132
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	68,365	-
Other disbursements	-	-	-	-	-	-	63,000	-
Total disbursements	-	17,118	-	-	-	-	192,830	59,132
Excess (deficiency) of receipts over disbursements	-	5,880	-	-	-	-	85,402	3,868
Cash and investments - ending	\$ -	\$ 26,526	\$ 50	\$ 28,037	\$ 795	\$ 125	\$ 101,243	\$ 82,559

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SEWER/DEBT SERVICE RESERV	WATER/CASH OPERATING	WATER/METER DEPOSITS	WATER/DEPRECIATION	utilities Cash Reserve	Totals
Cash and investments - beginning	\$ 65,700	\$ 105,673	\$ 45,150	\$ 64,763	\$ 63,207	\$ 1,335,219
Receipts:						
Taxes	-	-	-	-	-	253,206
Licenses and permits	-	-	-	-	-	685
Intergovernmental receipts	-	-	-	-	-	358,320
Charges for services	-	-	-	-	-	219,859
Utility fees	-	285,432	1,200	-	-	564,864
Other receipts	-	-	-	24,787	-	376,141
Total receipts	-	285,432	1,200	24,787	-	1,773,075
Disbursements:						
Personal services	-	44,763	-	-	-	493,979
Supplies	-	-	-	-	-	63,043
Other services and charges	-	3,837	-	-	-	556,605
Debt service - principal and interest	-	-	-	-	-	59,132
Capital outlay	-	-	-	-	-	34,239
Utility operating expenses	-	295,261	-	48,876	-	412,502
Other disbursements	-	24,787	1,200	-	-	97,347
Total disbursements	-	368,648	1,200	48,876	-	1,716,847
Excess (deficiency) of receipts over disbursements	-	(83,216)	-	(24,089)	-	56,228
Cash and investments - ending	\$ 65,700	\$ 22,457	\$ 45,150	\$ 40,674	\$ 63,207	\$ 1,391,447

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT P.I.	Hud House	ECONOMIC DEV. COMMISSION	Daycare	GOOD NEIGHBOR DON. FUND
Cash and investments - beginning	\$ 171,938	\$ 128,733	\$ 19,978	\$ 8,665	\$ 7,921	\$ 75,279	\$ 1,800	\$ 112,665
Receipts:								
Taxes	370,579	18,183	-	-	-	-	-	-
Licenses and permits	450	-	-	-	-	-	-	-
Intergovernmental receipts	32,643	41,454	6,891	-	-	-	-	-
Charges for services	16,791	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	44,899	4,404	-	29	-	-	-	68,087
Total receipts	465,362	64,041	6,891	29	-	-	-	68,087
Disbursements:								
Personal services	142,941	33,008	-	-	-	-	-	-
Supplies	7,112	15,157	-	-	-	-	-	-
Other services and charges	230,436	23,771	5,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	23,825	16,000	-	-	-	-	-	22,063
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	19,053
Total disbursements	404,314	87,936	5,000	-	-	-	-	41,116
Excess (deficiency) of receipts over disbursements	61,048	(23,895)	1,891	29	-	-	-	26,971
Cash and investments - ending	\$ 232,986	\$ 104,838	\$ 21,869	\$ 8,694	\$ 7,921	\$ 75,279	\$ 1,800	\$ 139,636

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TRASH REMOVAL	COMMUNITY CROSSING GRANT	Lease Rental Payment	STORM WATER PROJECT	LAW ENFORCEMENT CONT ED	VETERANS FLAG FUND	COMM CENTER EXP DONATIONS	SN LITTLE GRID IRON
Cash and investments - beginning	\$ 22,357	\$ -	\$ 76,000	\$ 10,314	\$ 3,499	\$ 228	\$ 22,983	\$ 300
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	450	-	-	-
Intergovernmental receipts	-	140,155	-	-	-	-	-	-
Charges for services	72,400	-	8,600	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	262	950	-
Total receipts	72,400	140,155	8,600	-	450	262	950	-
Disbursements:								
Personal services	8,810	-	-	-	-	-	-	-
Supplies	5,093	-	-	-	-	225	-	-
Other services and charges	51,421	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	140,155	-	-	807	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	65,324	140,155	-	-	807	225	-	-
Excess (deficiency) of receipts over disbursements	7,076	-	8,600	-	(357)	37	950	-
Cash and investments - ending	\$ 29,433	\$ -	\$ 84,600	\$ 10,314	\$ 3,142	\$ 265	\$ 23,933	\$ 300

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RAINY DAY FUND	CUM CAPITAL DEVELOPMENT	FOSTER PARK VETERANS MEM.	TIF	CUM CAPITAL IMPROVEMENT	PARK BOARD DONATION FUND	PAYROLL	CASH BOX
Cash and investments - beginning	\$ 43,712	\$ 121,456	\$ 2,691	\$ 76,053	\$ 10,913	\$ 5,186	\$ (7,947)	\$ 200
Receipts:								
Taxes	-	7,493	-	24,282	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	772	-	-	2,261	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	2,355	-	-	52,557	241,924	-
Total receipts	-	8,265	2,355	24,282	2,261	52,557	241,924	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	120	-	-	-	-	-
Other services and charges	-	10,000	1,765	-	3,000	50,629	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	800	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	245,464	-
Total disbursements	-	10,000	1,885	800	3,000	50,629	245,464	-
Excess (deficiency) of receipts over disbursements	-	(1,735)	470	23,482	(739)	1,928	(3,540)	-
Cash and investments - ending	\$ 43,712	\$ 119,721	\$ 3,161	\$ 99,535	\$ 10,174	\$ 7,114	\$ (11,487)	\$ 200

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARES ACT GRANT FUND	GOODLAND ATHLETIC ASSOC.	Sesquicentennial Fund	General/Mccord	Retirement	Community Center Donation Fund	Wastewater Utility-Operating	Wastewater Util-Bond And Interest
Cash and investments - beginning	\$ -	\$ 26,526	\$ 50	\$ 28,037	\$ 795	\$ 125	\$ 101,243	\$ 82,559
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	32,346	-	-	-	-	-	-	-
Charges for services	-	7,455	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	265,724	-
Penalties	-	-	-	-	-	-	2,683	-
Other receipts	-	-	-	-	-	-	8,593	61,800
Total receipts	<u>32,346</u>	<u>7,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277,000</u>	<u>61,800</u>
Disbursements:								
Personal services	-	-	-	-	-	-	67,453	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	6,435	-	-	-	-	4,415	-
Debt service - principal and interest	-	-	-	-	-	-	-	61,875
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	89,859	-
Other disbursements	<u>32,346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,800</u>	<u>-</u>
Total disbursements	<u>32,346</u>	<u>6,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,527</u>	<u>61,875</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,473</u>	<u>(75)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 27,546</u>	<u>\$ 50</u>	<u>\$ 28,037</u>	<u>\$ 795</u>	<u>\$ 125</u>	<u>\$ 154,716</u>	<u>\$ 82,484</u>

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SEWER/DEBT SERVICE RESERV	WATER/CASH OPERATING	WATER/METER DEPOSITS	WATER/DEPRECIATION	utilities Cash Reserve	Totals
Cash and investments - beginning	\$ 65,700	\$ 22,457	\$ 45,150	\$ 40,674	\$ 63,207	\$ 1,391,447
Receipts:						
Taxes	-	14,447	-	-	-	434,984
Licenses and permits	-	-	-	-	-	900
Intergovernmental receipts	-	-	-	-	-	256,522
Charges for services	-	-	-	-	-	105,246
Utility fees	-	224,490	1,100	-	-	491,314
Penalties	-	314	-	-	-	2,997
Other receipts	-	59,563	-	26,083	-	571,506
Total receipts	-	298,814	1,100	26,083	-	1,863,469
Disbursements:						
Personal services	-	51,845	-	-	-	304,057
Supplies	-	-	-	-	-	27,707
Other services and charges	-	4,415	-	-	-	391,287
Debt service - principal and interest	-	-	-	-	-	61,875
Capital outlay	-	-	-	-	-	203,650
Utility operating expenses	-	212,263	-	-	-	302,122
Other disbursements	-	26,083	200	-	-	384,946
Total disbursements	-	294,606	200	-	-	1,675,644
Excess (deficiency) of receipts over disbursements	-	4,208	900	26,083	-	187,825
Cash and investments - ending	\$ 65,700	\$ 26,665	\$ 46,050	\$ 66,757	\$ 63,207	\$ 1,579,272

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH RESTRICTED	DONATION - NCED - UPTOWN PROJECT	ECONOMIC DEVELOPMENT P.I.	HUD HOUSE	ECONOMIC DEV. COMMISSION
Cash and investments - beginning	\$ 232,986	\$ 104,838	\$ 21,869	\$ -	\$ -	\$ 8,694	\$ 7,921	\$ 75,279
Receipts:								
Taxes	281,971	17,767	-	-	-	-	-	-
Licenses and permits	50	-	-	-	-	-	-	-
Intergovernmental receipts	134,044	23,613	7,443	21,878	-	-	-	-
Charges for services	10,169	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	67,590	-	-	-	-	5	-	-
Total receipts	493,824	41,380	7,443	21,878	-	5	-	-
Disbursements:								
Personal services	143,854	17,333	-	-	-	-	-	-
Supplies	25,623	14,684	-	-	-	-	7,921	-
Other services and charges	211,547	41,384	5,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,270	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,697	-	-
Total disbursements	388,294	73,401	5,000	-	-	8,697	7,921	-
Excess (deficiency) of receipts over disbursements	105,530	(32,021)	2,443	21,878	-	(8,692)	(7,921)	-
Cash and investments - ending	\$ 338,516	\$ 72,817	\$ 24,312	\$ 21,878	\$ -	\$ 2	\$ -	\$ 75,279

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DAYCARE	GOOD NEIGHBOR DON. FUND	TRASH REMOVAL	COMMUNITY CROSSING GRANT	LEASE RENTAL PAYMENT	LAW ENFORCEMENT CONT ED	VETERANS FLAG FUND	COMM CENTER EXP DONATIONS
Cash and investments - beginning	\$ 1,800	\$ 139,636	\$ 29,433	\$ -	\$ 84,600	\$ 3,142	\$ 265	\$ 23,933
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	250	-	-
Intergovernmental receipts	-	-	-	112,471	-	-	-	-
Charges for services	-	-	70,775	-	9,600	10	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	70,559	-	-	-	-	29	1,025
Total receipts	-	70,559	70,775	112,471	9,600	260	29	1,025
Disbursements:								
Personal services	-	-	9,075	-	-	-	-	-
Supplies	-	-	6,932	-	-	-	279	-
Other services and charges	1,800	-	54,676	112,471	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	115,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	32,629	-	-	-	-	-	-
Total disbursements	1,800	147,629	70,683	112,471	-	-	279	-
Excess (deficiency) of receipts over disbursements	(1,800)	(77,070)	92	-	9,600	260	(250)	1,025
Cash and investments - ending	\$ -	\$ 62,566	\$ 29,525	\$ -	\$ 94,200	\$ 3,402	\$ 15	\$ 24,958

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GOODLAND ATHLETIC ASSOC.	SN LITTLE GRID IRON	RAINY DAY FUND	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	STORM WATER PROJECT	CUM CAPITAL DEVELOPMENT	FOSTER PARK VETERANS MEM.
Cash and investments - beginning	\$ 27,546	\$ 300	\$ 43,712	\$ -	\$ -	\$ 10,314	\$ 119,721	\$ 3,161
Receipts:								
Taxes	-	-	-	-	-	-	7,440	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	726	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	63,069	-	8,150	-	-	-	-	285
Total receipts	63,069	-	8,150	-	-	-	8,166	285
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	26,187	-	-	-	-	-	-	90
Other services and charges	34,717	300	-	-	-	-	2,439	1,710
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	60,904	300	-	-	-	-	2,439	1,800
Excess (deficiency) of receipts over disbursements	2,165	(300)	8,150	-	-	-	5,727	(1,515)
Cash and investments - ending	\$ 29,711	\$ -	\$ 51,862	\$ -	\$ -	\$ 10,314	\$ 125,448	\$ 1,646

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	OCRA GRANT & LOCAL MATCH FUND	TIF	CUM CAPITAL IMPROVEMENT	ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT FUND	GENERAL/MCCORD	PARK BOARD DONATION FUND	COMM CNT DONATION FUND
Cash and investments - beginning	\$ -	\$ 99,535	\$ 10,174	\$ -	\$ 28,037	\$ 7,114	\$ 125
Receipts:							
Taxes	-	36,415	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	600,000	-	2,143	111,757	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	201,935	-	-	10	-	48,113	-
Total receipts	801,935	36,415	2,143	111,767	-	48,113	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,000	-	-	49,056	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	801,935	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	28,037	-	-
Total disbursements	801,935	-	3,000	-	28,037	49,056	-
Excess (deficiency) of receipts over disbursements	-	36,415	(857)	111,767	(28,037)	(943)	-
Cash and investments - ending	\$ -	\$ 135,950	\$ 9,317	\$ 111,767	\$ -	\$ 6,171	\$ 125

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SESQUICENTENNIAL FUND	PAYROLL	RETIREMENT	CASH BOX	UTILITIES CASH RESERVE	SEWER/CASH OPERATING	SEWER DEPRECIATION
Cash and investments - beginning	\$ 50	\$ (11,487)	\$ 795	\$ 200	\$ 63,207	\$ 154,716	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	292,066	-
Penalties	-	-	-	-	-	8,445	-
Other receipts	-	241,967	-	-	-	-	-
Total receipts	-	241,967	-	-	-	300,511	-
Disbursements:							
Personal services	-	-	-	-	-	88,907	-
Supplies	50	-	-	-	-	-	-
Other services and charges	-	-	-	200	-	6,170	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,680	-
Utility operating expenses	-	-	-	-	-	66,739	-
Other disbursements	-	241,193	795	-	63,207	63,000	-
Total disbursements	50	241,193	795	200	63,207	226,496	-
Excess (deficiency) of receipts over disbursements	(50)	774	(795)	(200)	(63,207)	74,015	-
Cash and investments - ending	\$ -	\$ (10,713)	\$ -	\$ -	\$ -	\$ 228,731	\$ -

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SEWER/BOND & INTEREST	SEWER/DEBT SERVICE RESERV	WATER/CASH OPERATING	WATER/METER DEPOSITS	WATER/DEPRECIATION	Totals
Cash and investments - beginning	\$ 82,484	\$ 65,700	\$ 26,665	\$ 46,050	\$ 66,757	\$ 1,579,272
Receipts:						
Taxes	-	-	15,859	-	-	359,452
Licenses and permits	-	-	-	-	-	300
Intergovernmental receipts	-	-	-	-	-	1,014,075
Charges for services	-	-	-	-	-	90,554
Utility fees	-	-	257,321	3,712	-	553,099
Penalties	-	-	651	-	-	9,096
Other receipts	63,000	-	132,363	-	29,646	927,746
Total receipts	63,000	-	406,194	3,712	29,646	2,954,322
Disbursements:						
Personal services	-	-	45,022	-	-	304,191
Supplies	-	-	-	-	-	81,766
Other services and charges	-	-	6,170	-	-	530,640
Debt service - principal and interest	59,500	-	-	-	-	59,500
Capital outlay	-	-	-	-	-	925,885
Utility operating expenses	-	-	253,574	-	54,306	374,619
Other disbursements	-	-	37,800	640	-	475,998
Total disbursements	59,500	-	342,566	640	54,306	2,752,599
Excess (deficiency) of receipts over disbursements	3,500	-	63,628	3,072	(24,660)	201,723
Cash and investments - ending	\$ 85,984	\$ 65,700	\$ 90,293	\$ 49,122	\$ 42,097	\$ 1,780,995

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH RESTRICTED	DONATION - NCED - UPTOWN PROJECT	ECONOMIC DEVELOPMENT P.I.	HUD HOUSE	ECONOMIC DEV. COMMISSION
Cash and investments - beginning	\$ 338,516	\$ 72,817	\$ 24,312	\$ 21,878	\$ -	\$ 2	\$ -	\$ 75,279
Receipts:								
Taxes	316,682	-	-	-	-	-	-	-
Licenses and permits	800	-	-	-	-	-	-	-
Intergovernmental receipts	124,884	21,203	7,631	21,204	-	-	-	-
Charges for services	10,169	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	23,567	-	-	-	10,000	-	-	-
Total receipts	476,102	21,203	7,631	21,204	10,000	-	-	-
Disbursements:								
Personal services	228,206	-	-	-	-	-	-	-
Supplies	14,595	4,789	-	-	-	-	-	-
Other services and charges	211,166	5,900	14,000	21,113	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	139	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	454,106	10,689	14,000	21,113	-	-	-	-
Excess (deficiency) of receipts over disbursements	21,996	10,514	(6,369)	91	10,000	-	-	-
Cash and investments - ending	\$ 360,512	\$ 83,331	\$ 17,943	\$ 21,969	\$ 10,000	\$ 2	\$ -	\$ 75,279

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DAYCARE	GOOD NEIGHBOR DON. FUND	TRASH REMOVAL	COMMUNITY CROSSING GRANT	LEASE RENTAL PAYMENT	LAW ENFORCEMENT CONT ED	VETERANS FLAG FUND	COMM CENTER EXP DONATIONS
Cash and investments - beginning	\$ -	\$ 62,566	\$ 29,525	\$ -	\$ 94,200	\$ 3,402	\$ 15	\$ 24,958
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	121,082	-	-	-	-
Charges for services	-	-	73,344	-	8,800	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	66,959	-	-	-	-	300	1,675
Total receipts	-	66,959	73,344	121,082	8,800	-	300	1,675
Disbursements:								
Personal services	-	-	12,023	-	-	-	-	-
Supplies	-	-	1,257	-	-	-	311	943
Other services and charges	-	-	57,363	121,082	-	175	-	903
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	21,795	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	44,518	-	-	-
Total disbursements	-	21,795	70,643	121,082	44,518	175	311	1,846
Excess (deficiency) of receipts over disbursements	-	45,164	2,701	-	(35,718)	(175)	(11)	(171)
Cash and investments - ending	\$ -	\$ 107,730	\$ 32,226	\$ -	\$ 58,482	\$ 3,227	\$ 4	\$ 24,787

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GOODLAND ATHLETIC ASSOC.	SN LITTLE GRID IRON	RAINY DAY FUND	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	STORM WATER PROJECT	CUM CAPITAL DEVELOPMENT	FOSTER PARK VETERANS MEM.
Cash and investments - beginning	\$ 29,711	\$ -	\$ 51,862	\$ -	\$ -	\$ 10,314	\$ 125,448	\$ 1,646
Receipts:								
Taxes	-	-	-	-	-	-	7,406	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	699	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	41,290	-	-	1,742	747	-	-	1,275
Total receipts	41,290	-	-	1,742	747	-	8,105	1,275
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	27,032	-	-	-	-	-	-	1,224
Other services and charges	3,192	-	-	-	-	-	4,359	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	41,789	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	30,224	-	-	-	-	-	46,148	1,224
Excess (deficiency) of receipts over disbursements	11,066	-	-	1,742	747	-	(38,043)	51
Cash and investments - ending	\$ 40,777	\$ -	\$ 51,862	\$ 1,742	\$ 747	\$ 10,314	\$ 87,405	\$ 1,697

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OCRA GRANT & LOCAL MATCH FUND	TIF	CUM CAPITAL IMPROVEMENT	ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT FUND	GENERAL/MCCORD	PARK BOARD DONATION FUND	COMM CNT DONATION FUND
Cash and investments - beginning	\$ -	\$ 135,950	\$ 9,317	\$ 111,767	\$ -	\$ 6,171	\$ 125
Receipts:							
Taxes	-	26,678	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,779	112,604	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	70	-	58,540	-
Total receipts	-	26,678	1,779	112,674	-	58,540	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	63,783	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	63,783	-
Excess (deficiency) of receipts over disbursements	-	26,678	1,779	112,674	-	(5,243)	-
Cash and investments - ending	\$ -	\$ 162,628	\$ 11,096	\$ 224,441	\$ -	\$ 928	\$ 125

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SESQUICENTENNIAL FUND	PAYROLL	RETIREMENT	CASH BOX	UTILITIES CASH RESERVE	SEWER/CASH OPERATING	SEWER DEPRECIATION
Cash and investments - beginning	\$ -	\$ (10,713)	\$ -	\$ -	\$ -	\$ 228,731	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	298,688	-
Penalties	-	-	-	-	-	4,882	-
Other receipts	-	279,123	-	-	-	2,825	37,000
Total receipts	-	279,123	-	-	-	306,395	37,000
Disbursements:							
Personal services	-	1,500	-	-	-	47,403	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,727	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,076	-
Utility operating expenses	-	-	-	-	-	93,902	-
Other disbursements	-	264,751	-	-	-	105,900	-
Total disbursements	-	266,251	-	-	-	256,008	-
Excess (deficiency) of receipts over disbursements	-	12,872	-	-	-	50,387	37,000
Cash and investments - ending	\$ -	\$ 2,159	\$ -	\$ -	\$ -	\$ 279,118	\$ 37,000

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SEWER/BOND & INTEREST	SEWER/DEBT SERVICE RESERV	WATER/CASH OPERATING	WATER/METER DEPOSITS	WATER/DEPRECIATION	Totals
Cash and investments - beginning	\$ 85,984	\$ 65,700	\$ 90,293	\$ 49,122	\$ 42,097	\$ 1,780,995
Receipts:						
Taxes	-	-	16,469	-	-	367,235
Licenses and permits	-	-	-	-	-	800
Intergovernmental receipts	-	-	-	-	-	411,086
Charges for services	-	-	-	-	-	92,313
Utility fees	-	-	270,145	2,300	-	571,133
Penalties	-	-	662	-	-	5,544
Other receipts	65,175	-	58,996	-	29,745	679,029
Total receipts	65,175	-	346,272	2,300	29,745	2,127,140
Disbursements:						
Personal services	-	-	51,755	-	-	340,887
Supplies	-	-	-	-	-	113,934
Other services and charges	-	-	6,650	-	-	450,630
Debt service - principal and interest	62,006	-	-	-	-	62,006
Capital outlay	-	-	4,076	-	-	71,875
Utility operating expenses	-	-	206,178	-	23,222	323,302
Other disbursements	-	-	33,423	600	-	449,192
Total disbursements	62,006	-	302,082	600	23,222	1,811,826
Excess (deficiency) of receipts over disbursements	3,169	-	44,190	1,700	6,523	315,314
Cash and investments - ending	\$ 89,153	\$ 65,700	\$ 134,483	\$ 50,822	\$ 48,620	\$ 2,096,309

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OTHER INFORMATION

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TOWN OF GOODLAND
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 108	\$ 20,083
Wastewater	108	72,584
Water	<u>154</u>	<u>21,538</u>
Totals	<u>\$ 370</u>	<u>\$ 114,205</u>

TOWN OF GOODLAND
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
Revenue bonds	Sewer Bond	\$ 120,000	\$ 60,000

TOWN OF GOODLAND
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 221,681
Buildings	3,183,842
Improvements other than buildings	1,612,143
Machinery, equipment, and vehicles	<u>495,714</u>
 Total governmental activities	 <u>5,513,380</u>
Wastewater:	
Land	115,589
Infrastructure	1,952,123
Buildings	159,872
Improvements other than buildings	5,403,772
Machinery, equipment, and vehicles	<u>142,778</u>
 Total Wastewater	 <u>7,774,134</u>
Water:	
Infrastructure	1,916,700
Buildings	110,350
Improvements other than buildings	81,196
Machinery, equipment, and vehicles	<u>148,396</u>
 Total Water	 <u>2,256,642</u>
 Total capital assets	 <u>\$ 15,544,156</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/>.