

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF WILLIAMS CREEK

MARION COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED

04/26/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robert Parrin	01-01-09 to 12-31-20
President of the Town Council	Richard Dickinson	01-01-09 to 12-31-12
	David Reese	01-01-13 to 12-31-13
	Scott Preston	01-01-14 to 12-31-15
	Maureen Burger	01-01-16 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF WILLIAMS CREEK, MARION COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Williams Creek (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, 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

April 12, 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 WILLIAMS CREEK
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	\$ 53,431	\$ 87,542	\$ 114,134	\$ 26,839	\$ 144,112	\$ 111,460	\$ 59,491
Motor Vehicle And Highway	-	10,997	10,997	-	12,759	12,639	120
Local Roads And Streets	-	7,371	7,341	30	7,318	7,348	-
Rainy Day Fund	35,914	10,916	-	46,830	4,404	20,016	31,218
Town Renovation Fund	-	-	-	-	168,962	-	168,962
Landscaping Fund	2,720	700	-	3,420	400	-	3,820
Payroll	-	70,503	70,503	-	71,382	71,382	-
Totals	<u>\$ 92,065</u>	<u>\$ 188,029</u>	<u>\$ 202,975</u>	<u>\$ 77,119</u>	<u>\$ 409,337</u>	<u>\$ 222,845</u>	<u>\$ 263,611</u>

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

TOWN OF WILLIAMS CREEK
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	\$ 59,490	\$ 177,515	\$ 216,219	\$ 20,786	\$ 140,852	\$ 122,701	\$ 38,937
Motor Vehicle And Highway	121	15,451	15,572	-	15,513	15,284	229
Local Roads And Streets	-	26,892	26,892	-	7,647	7,647	-
Rainy Day Fund	31,218	18,328	-	49,546	11,766	-	61,312
Town Renovation Fund	168,962	27,024	159,235	36,751	-	8,052	28,699
Landscaping Fund	3,820	-	-	3,820	-	-	3,820
Payroll	-	76,113	76,113	-	75,469	75,469	-
Totals	<u>\$ 263,611</u>	<u>\$ 341,323</u>	<u>\$ 494,031</u>	<u>\$ 110,903</u>	<u>\$ 251,247</u>	<u>\$ 229,153</u>	<u>\$ 132,997</u>

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

TOWN OF WILLIAMS CREEK
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	\$ 38,937	\$ 126,100	\$ 130,116	\$ 34,921
Motor Vehicle And Highway	229	15,367	15,596	-
Local Roads And Streets	-	7,842	7,842	-
Rainy Day Fund	61,312	12,376	-	73,688
Town Renovation Fund	28,699	-	422	28,277
Landscaping Fund	3,820	1,250	5,070	-
Payroll	-	79,918	79,918	-
Totals	<u>\$ 132,997</u>	<u>\$ 242,853</u>	<u>\$ 238,964</u>	<u>\$ 136,886</u>

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

TOWN OF WILLIAMS CREEK
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or 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 WILLIAMS CREEK
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.

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).

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.

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.

TOWN OF WILLIAMS CREEK
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

TOWN OF WILLIAMS CREEK
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

	General	Motor Vehicle And Highway	Local Roads And Streets	Rainy Day Fund	Town Renovation Fund	Landscaping Fund	Payroll	Totals
Cash and investments - beginning	\$ 53,431	\$ -	\$ -	\$ 35,914	\$ -	\$ 2,720	\$ -	\$ 92,065
Receipts:								
Taxes	39,631	-	-	-	-	-	-	39,631
Licenses and permits	6,620	-	-	-	-	-	-	6,620
Intergovernmental receipts	30,265	10,997	7,371	-	-	-	-	48,633
Fines and forfeits	336	-	-	-	-	-	-	336
Other receipts	10,690	-	-	10,916	-	700	70,503	92,809
Total receipts	87,542	10,997	7,371	10,916	-	700	70,503	188,029
Disbursements:								
Personal services	68,753	-	-	-	-	-	-	68,753
Supplies	1,869	620	808	-	-	-	-	3,297
Other services and charges	14,577	35	6,533	-	-	-	-	21,145
Capital outlay	13,580	-	-	-	-	-	-	13,580
Other disbursements	15,355	10,342	-	-	-	-	70,503	96,200
Total disbursements	114,134	10,997	7,341	-	-	-	70,503	202,975
Excess (deficiency) of receipts over disbursements	(26,592)	-	30	10,916	-	700	-	(14,946)
Cash and investments - ending	<u>\$ 26,839</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 46,830</u>	<u>\$ -</u>	<u>\$ 3,420</u>	<u>\$ -</u>	<u>\$ 77,119</u>

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

	General	Motor Vehicle And Highway	Local Roads And Streets	Rainy Day Fund	Town Renovation Fund	Landscaping Fund	Payroll	Totals
Cash and investments - beginning	\$ 26,839	\$ -	\$ 30	\$ 46,830	\$ -	\$ 3,420	\$ -	\$ 77,119
Receipts:								
Licenses and permits	7,183	-	-	-	-	-	-	7,183
Intergovernmental receipts	24,296	12,759	7,302	-	-	-	-	44,357
Fines and forfeits	320	-	-	-	-	-	-	320
Other receipts	112,313	-	16	4,404	168,962	400	71,382	357,477
Total receipts	144,112	12,759	7,318	4,404	168,962	400	71,382	409,337
Disbursements:								
Personal services	50	-	-	-	-	-	71,382	71,432
Supplies	5,327	299	-	-	-	-	-	5,626
Other services and charges	18,229	-	7,348	-	-	-	-	25,577
Other disbursements	87,854	12,340	-	20,016	-	-	-	120,210
Total disbursements	111,460	12,639	7,348	20,016	-	-	71,382	222,845
Excess (deficiency) of receipts over disbursements	32,652	120	(30)	(15,612)	168,962	400	-	186,492
Cash and investments - ending	\$ 59,491	\$ 120	\$ -	\$ 31,218	\$ 168,962	\$ 3,820	\$ -	\$ 263,611

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

	General	Motor Vehicle And Highway	Local Roads And Streets	Rainy Day Fund	Town Renovation Fund	Landscaping Fund	Payroll	Totals
Cash and investments - beginning	\$ 59,490	\$ 121	\$ -	\$ 31,218	\$ 168,962	\$ 3,820	\$ -	\$ 263,611
Receipts:								
Taxes	127,696	-	-	-	-	-	-	127,696
Licenses and permits	7,642	-	-	-	-	-	-	7,642
Intergovernmental receipts	27,246	15,451	13,159	-	-	-	-	55,856
Fines and forfeits	444	-	-	-	-	-	-	444
Other receipts	14,487	-	13,733	18,328	27,024	-	76,113	149,685
Total receipts	<u>177,515</u>	<u>15,451</u>	<u>26,892</u>	<u>18,328</u>	<u>27,024</u>	<u>-</u>	<u>76,113</u>	<u>341,323</u>
Disbursements:								
Personal services	6,655	-	-	-	-	-	-	6,655
Supplies	9,922	-	-	-	-	-	-	9,922
Other services and charges	17,957	-	26,892	-	-	-	-	44,849
Capital outlay	-	-	-	-	159,235	-	-	159,235
Other disbursements	181,685	15,572	-	-	-	-	76,113	273,370
Total disbursements	<u>216,219</u>	<u>15,572</u>	<u>26,892</u>	<u>-</u>	<u>159,235</u>	<u>-</u>	<u>76,113</u>	<u>494,031</u>
Excess (deficiency) of receipts over disbursements	<u>(38,704)</u>	<u>(121)</u>	<u>-</u>	<u>18,328</u>	<u>(132,211)</u>	<u>-</u>	<u>-</u>	<u>(152,708)</u>
Cash and investments - ending	<u>\$ 20,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,546</u>	<u>\$ 36,751</u>	<u>\$ 3,820</u>	<u>\$ -</u>	<u>\$ 110,903</u>

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

	General	Motor Vehicle And Highway	Local Roads And Streets	Rainy Day Fund	Town Renovation Fund	Landscaping Fund	Payroll	Totals
Cash and investments - beginning	\$ 20,786	\$ -	\$ -	\$ 49,546	\$ 36,751	\$ 3,820	\$ -	\$ 110,903
Receipts:								
Taxes	104,542	-	-	-	-	-	-	104,542
Licenses and permits	8,197	-	-	-	-	-	-	8,197
Intergovernmental receipts	4,128	15,513	7,647	-	-	-	-	27,288
Fines and forfeits	1,224	-	-	-	-	-	-	1,224
Other receipts	22,761	-	-	11,766	-	-	75,469	109,996
Total receipts	<u>140,852</u>	<u>15,513</u>	<u>7,647</u>	<u>11,766</u>	<u>-</u>	<u>-</u>	<u>75,469</u>	<u>251,247</u>
Disbursements:								
Personal services	5,423	-	-	-	-	-	75,469	80,892
Supplies	4,158	-	-	-	8,052	-	-	12,210
Other services and charges	31,102	-	537	-	-	-	-	31,639
Other disbursements	82,018	15,284	7,110	-	-	-	-	104,412
Total disbursements	<u>122,701</u>	<u>15,284</u>	<u>7,647</u>	<u>-</u>	<u>8,052</u>	<u>-</u>	<u>75,469</u>	<u>229,153</u>
Excess (deficiency) of receipts over disbursements	<u>18,151</u>	<u>229</u>	<u>-</u>	<u>11,766</u>	<u>(8,052)</u>	<u>-</u>	<u>-</u>	<u>22,094</u>
Cash and investments - ending	<u>\$ 38,937</u>	<u>\$ 229</u>	<u>\$ -</u>	<u>\$ 61,312</u>	<u>\$ 28,699</u>	<u>\$ 3,820</u>	<u>\$ -</u>	<u>\$ 132,997</u>

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

	General	Motor Vehicle And Highway	Local Roads And Streets	Rainy Day Fund	Town Renovation Fund	Landscaping Fund	Payroll	Totals
Cash and investments - beginning	\$ 38,937	\$ 229	\$ -	\$ 61,312	\$ 28,699	\$ 3,820	\$ -	\$ 132,997
Receipts:								
Taxes	69,773	-	-	-	-	-	-	69,773
Licenses and permits	8,160	-	-	-	-	-	-	8,160
Intergovernmental receipts	35,699	15,367	7,842	-	-	-	-	58,908
Fines and forfeits	408	-	-	-	-	-	-	408
Other receipts	12,060	-	-	12,376	-	1,250	79,918	105,604
Total receipts	<u>126,100</u>	<u>15,367</u>	<u>7,842</u>	<u>12,376</u>	<u>-</u>	<u>1,250</u>	<u>79,918</u>	<u>242,853</u>
Disbursements:								
Personal services	6,333	-	-	-	-	-	-	6,333
Supplies	3,726	-	-	-	-	-	-	3,726
Other services and charges	107,681	7,340	4,206	-	422	-	-	119,649
Other disbursements	12,376	8,256	3,636	-	-	5,070	79,918	109,256
Total disbursements	<u>130,116</u>	<u>15,596</u>	<u>7,842</u>	<u>-</u>	<u>422</u>	<u>5,070</u>	<u>79,918</u>	<u>238,964</u>
Excess (deficiency) of receipts over disbursements	<u>(4,016)</u>	<u>(229)</u>	<u>-</u>	<u>12,376</u>	<u>(422)</u>	<u>(3,820)</u>	<u>-</u>	<u>3,889</u>
Cash and investments - ending	<u>\$ 34,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,688</u>	<u>\$ 28,277</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,886</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/>.