

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF TOPEKA

LAGRANGE COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
10/30/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Katie Braid (Vacant) Tanner Troyer Naomi Miller	01-01-12 to 10-19-12 10-20-12 to 11-11-12 11-12-12 to 10-23-16 10-24-16 to 12-31-19
President of the Town Council	Yvonne Eash	01-01-12 to 12-31-17
Superintendent of Water Utility	Thomas Sheline	01-01-12 to 12-31-17
Superintendent of Wastewater Utility	Andrew Morr	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF TOPEKA, LAGRANGE COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Topeka (Town), for the period of January 1, 2012 to December 31, 2016. The Town's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, 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.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the Town based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial 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, CPA
State Examiner

September 13, 2017

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	
General	\$ 262,809	\$ 1,304,996	\$ 706,368	\$ 861,437	\$ 797,873	\$ 1,318,185	\$ 341,125
Motor Vehicle Highway	129,751	300,308	169,082	260,977	189,525	147,053	303,449
Local Road and Street	10,810	3,252	4,344	9,718	3,546	-	13,264
CEDIT	123,346	101,393	91,621	133,118	91,433	135,940	88,611
Law Enforcement Continuing Education	18,867	681	9,610	9,938	1,052	1,087	9,903
Riverboat	50,382	6,872	18,465	38,789	6,858	-	45,647
Park and Recreation	91,249	166,791	95,912	162,128	166,893	169,961	159,060
Rainy Day	82,948	28,335	70,261	41,022	15	-	41,037
Excess Levy	2,564	10,410	2,564	10,410	48,841	-	59,251
Major Moves	616,382	1,301	43,010	574,673	740	-	575,413
Cumulative Capital Improvement	11,880	3,058	13,671	1,267	3,095	-	4,362
Cumulative Capital Development	49,067	22,867	-	71,934	20,117	947	91,104
Cumulative Fire	70,686	36,272	37,886	69,072	13,429	6,359	76,142
Cumulative Sewer	306,368	61,276	4,556	363,088	65,492	2,528	426,052
General Improvement	32,584	128	275	32,437	10	-	32,447
TIF Allocation	4,713,512	679,278	258,403	5,134,387	1,425,933	885,590	5,674,730
Employee Supplemental Insurance	6,008	-	6,232	(224)	-	-	(224)
Petty Cash	50	50	50	50	-	-	50
Escrow	11,705	-	-	11,705	-	-	11,705
Park Donation	5,440	550	2,284	3,706	1,300	-	5,006
EMS Donation	483	-	-	483	-	-	483
Fire Donation	4,648	500	-	5,148	-	-	5,148
Police Donation	282	77	359	-	-	-	-
Payroll	158	509,865	512,893	(2,870)	510,386	509,841	(2,325)
Wastewater Utility- Debt Reserve	71,910	62,305	8,933	125,282	45,133	97,450	72,965
Wastewater Utility- Operating	(1,839)	317,980	260,797	55,344	360,784	242,346	173,782
Wastewater Utility- Depreciation	296,698	-	-	296,698	-	-	296,698
Wastewater Utility- Bond and Interest	49,718	-	44,130	5,588	-	-	5,588
Wastewater Utility- Revenue	15,515	-	-	15,515	-	-	15,515
Wastewater Utility- Cash Change	75	75	75	75	-	-	75
Water Utility- Operating	(2,290)	262,761	210,003	50,468	234,586	188,150	96,904
Water Utility- Customer Deposit	11,025	-	1,000	10,025	3,050	550	12,525
Water Utility- Depreciation	295,643	-	-	295,643	-	-	295,643
Water Utility- Revenue	15,758	-	-	15,758	-	-	15,758
Water Utility- Cash Change	75	75	75	75	-	-	75
Water Utility- Tower Maintenance	40,000	-	-	40,000	-	-	40,000
Totals	\$ 7,394,267	\$ 3,881,456	\$ 2,572,859	\$ 8,702,864	\$ 3,990,091	\$ 3,705,987	\$ 8,986,968

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General	\$ 341,125	\$ 859,803	\$ 750,297	\$ 450,631	\$ 940,299	\$ 877,930	\$ 513,000
Motor Vehicle Highway	303,449	203,967	190,872	316,544	231,346	184,930	362,960
Local Road and Street	13,264	3,643	-	16,907	3,778	-	20,685
CEDIT	88,611	109,910	49,062	149,459	121,283	38,417	232,325
Law Enforcement Continuing Education	9,903	1,034	872	10,065	2,056	1,248	10,873
Riverboat	45,647	8,513	4,987	49,173	6,830	6,133	49,870
Park and Recreation	159,060	163,645	123,636	199,069	193,568	150,096	242,541
Rainy Day	41,037	2	-	41,039	-	-	41,039
Excess Levy	59,251	8	-	59,259	-	59,251	8
Major Moves	575,413	375	-	575,788	1,090	-	576,878
Cumulative Capital Improvement	4,362	3,050	-	7,412	2,896	-	10,308
Cumulative Capital Development	91,104	18,951	8,194	101,861	19,423	3,000	118,284
Revelopment Bond	-	-	-	-	5,863,505	77,556	5,785,949
Cumulative Fire	76,142	12,712	32,165	56,689	12,965	34,508	35,146
Cumulative Sewer	426,052	61,564	27,922	459,694	-	15,938	443,756
General Improvement	32,447	3,892	-	36,339	-	-	36,339
TIF Allocation	5,674,730	928,065	993,675	5,609,120	4,196,443	3,365,958	6,439,605
Employee Supplemental Insurance	(224)	-	-	(224)	-	-	(224)
Petty Cash	50	-	-	50	-	-	50
Escrow	11,705	-	-	11,705	-	-	11,705
Park Donation	5,006	325	-	5,331	550	-	5,881
EMS Donation	483	-	-	483	-	-	483
Fire Donation	5,148	-	-	5,148	-	-	5,148
Payroll	(2,325)	510,787	511,496	(3,034)	542,277	542,347	(3,104)
Wastewater Utility- Debt Reserve	72,965	60,087	69,720	63,332	60,075	66,800	56,607
Wastewater Utility- Operating	173,782	352,416	268,847	257,351	333,810	330,543	260,618
Wastewater Utility- Depreciation	296,698	-	-	296,698	-	-	296,698
Wastewater Utility- Bond and Interest	5,588	-	-	5,588	-	-	5,588
Wastewater Utility- Revenue	15,515	-	-	15,515	-	-	15,515
Wastewater Utility- Cash Change	75	-	-	75	-	-	75
Water Utility- Operating	96,904	288,787	188,388	197,303	304,502	262,749	239,056
Water Utility- Customer Deposit	12,525	1,650	1,072	13,103	1,100	917	13,286
Water Utility- Depreciation	295,643	-	-	295,643	-	-	295,643
Water Utility- Revenue	15,758	-	-	15,758	-	-	15,758
Water Utility- Cash Change	75	-	-	75	-	-	75
Water Utility- Tower Maintenance	40,000	-	-	40,000	-	-	40,000
Totals	\$ 8,986,968	\$ 3,593,186	\$ 3,221,205	\$ 9,358,949	\$ 12,837,796	\$ 6,018,321	\$ 16,178,424

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

TOWN OF TOPEKA
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	\$ 513,000	\$ 959,748	\$ 822,466	\$ 650,282
Motor Vehicle Highway	362,960	238,183	191,895	409,248
Local Road and Street	20,685	4,444	3,600	21,529
CEDIT	232,325	130,074	101,968	260,431
Law Enforcement Continuing Education	10,873	4,177	3,883	11,167
Riverboat	49,870	6,830	4,554	52,146
Park and Recreation	242,541	191,950	214,408	220,083
Rainy Day	41,039	-	-	41,039
Excess Levy	8	-	-	8
Major Moves	576,878	1,492	-	578,370
Cumulative Capital Improvement	10,308	2,939	-	13,247
Cumulative Capital Development	118,284	20,239	10,488	128,035
Revelopment Bond	5,785,949	-	407,445	5,378,504
Cumulative Fire	35,146	13,510	22,219	26,437
Cumulative Sewer	443,756	-	150,000	293,756
General Improvement	36,339	-	-	36,339
TIF Allocation	6,439,605	750,032	4,681,814	2,507,823
Employee Supplemental Insurance	(224)	-	-	(224)
LOIT Special Distribution	-	272,478	-	272,478
Petty Cash	50	-	-	50
Escrow	11,705	-	-	11,705
Park Donation	5,881	425	-	6,306
EMS Donation	483	-	-	483
Fire Donation	5,148	-	-	5,148
Payroll	(3,104)	560,479	560,947	(3,572)
Wastewater Utility- Debt Reserve	56,607	50,087	68,810	37,884
Wastewater Utility- Operating	260,618	351,532	332,553	279,597
Wastewater Utility- Depreciation	296,698	-	-	296,698
Wastewater Utility- Bond and Interest	5,588	-	-	5,588
Wastewater Utility- Revenue	15,515	-	-	15,515
Wastewater Utility- Cash Change	75	-	-	75
Water Utility- Operating	239,056	274,924	214,901	299,079
Water Utility- Customer Deposit	13,286	1,650	750	14,186
Water Utility- Depreciation	295,643	-	-	295,643
Water Utility- Revenue	15,758	-	-	15,758
Water Utility- Cash Change	75	-	-	75
Water Utility- Tower Maintenance	40,000	-	602	39,398
Totals	\$ 16,178,424	\$ 3,835,193	\$ 7,793,303	\$ 12,220,314

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

TOWN OF TOPEKA
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 TOPEKA
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.

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 TOPEKA
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 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 TOPEKA
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:

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

TOWN OF TOPEKA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of errors in posting receipts and disbursements.

OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Reports 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 Reports 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.

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TOWN OF TOPEKA
 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	CEDIT	Law Enforcement Continuing Education	Riverboat	Park and Recreation	Rainy Day	Excess Levy	Major Moves
Cash and investments - beginning	\$ 262,809	\$ 129,751	\$ 10,810	\$ 123,346	\$ 18,867	\$ 50,382	\$ 91,249	\$ 82,948	\$ 2,564	\$ 616,382
Receipts:										
Taxes	931,475	271,272	-	-	-	-	153,059	-	-	-
Licenses and permits	64	-	-	-	130	-	-	-	-	-
Intergovernmental receipts	304,183	28,561	3,252	101,320	-	-	1,047	-	-	-
Charges for services	52,726	475	-	-	93	-	12,685	28,314	-	-
Fines and forfeits	-	-	-	-	175	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	16,548	-	-	73	283	6,872	-	21	10,410	1,301
Total receipts	1,304,996	300,308	3,252	101,393	681	6,872	166,791	28,335	10,410	1,301
Disbursements:										
Personal services	368,136	40,161	-	-	-	-	46,054	-	-	-
Supplies	40,352	28,467	-	-	-	-	8,537	2,529	-	-
Other services and charges	228,707	40,683	-	71,871	3,320	3,000	14,527	67,732	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	11,713	52,811	1,344	19,750	6,290	15,465	21,479	-	-	43,010
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	57,460	6,960	3,000	-	-	-	5,315	-	2,564	-
Total disbursements	706,368	169,082	4,344	91,621	9,610	18,465	95,912	70,261	2,564	43,010
Excess (deficiency) of receipts over disbursements	598,628	131,226	(1,092)	9,772	(8,929)	(11,593)	70,879	(41,926)	7,846	(41,709)
Cash and investments - ending	\$ 861,437	\$ 260,977	\$ 9,718	\$ 133,118	\$ 9,938	\$ 38,789	\$ 162,128	\$ 41,022	\$ 10,410	\$ 574,673

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

	Cumulative Capital Improvement	Cumulative Capital Development	Cumulative Fire	Cumulative Sewer	General Improvement	TIF Allocation	Employee Supplemental Insurance	Petty Cash	Escrow
Cash and investments - beginning	\$ 11,880	\$ 49,067	\$ 70,686	\$ 306,368	\$ 32,584	\$ 4,713,512	\$ 6,008	\$ 50	\$ 11,705
Receipts:									
Taxes	-	22,707	15,171	60,634	-	449,967	-	-	-
Licenses and permits	-	-	-	-	50	-	-	-	-
Intergovernmental receipts	3,058	160	107	426	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	50	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	20,944	216	78	229,311	-	50	-
Total receipts	<u>3,058</u>	<u>22,867</u>	<u>36,272</u>	<u>61,276</u>	<u>128</u>	<u>679,278</u>	<u>-</u>	<u>50</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	6,232	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,556	275	87,380	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	9,671	-	37,886	-	-	171,023	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,000	-	-	-	-	-	-	50	-
Total disbursements	<u>13,671</u>	<u>-</u>	<u>37,886</u>	<u>4,556</u>	<u>275</u>	<u>258,403</u>	<u>6,232</u>	<u>50</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,613)</u>	<u>22,867</u>	<u>(1,614)</u>	<u>56,720</u>	<u>(147)</u>	<u>420,875</u>	<u>(6,232)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,267</u>	<u>\$ 71,934</u>	<u>\$ 69,072</u>	<u>\$ 363,088</u>	<u>\$ 32,437</u>	<u>\$ 5,134,387</u>	<u>\$ (224)</u>	<u>\$ 50</u>	<u>\$ 11,705</u>

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

	Park Donation	EMS Donation	Fire Donation	Police Donation	Payroll	Wastewater Utility- Debt Reserve	Wastewater Utility- Operating	Wastewater Utility- Depreciation	Wastewater Utility- Bond and Interest
Cash and investments - beginning	\$ 5,440	\$ 483	\$ 4,648	\$ 282	\$ 158	\$ 71,910	\$ (1,839)	\$ 296,698	\$ 49,718
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	317,453	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	550	-	500	77	509,865	62,305	527	-	-
Total receipts	550	-	500	77	509,865	62,305	317,980	-	-
Disbursements:									
Personal services	-	-	-	-	366,167	-	67,994	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	2,284	-	-	-	-	-	9,300	-	-
Debt service - principal and interest	-	-	-	-	-	-	48,098	-	-
Capital outlay	-	-	-	359	-	-	2,797	-	-
Utility operating expenses	-	-	-	-	-	-	91,639	-	-
Other disbursements	-	-	-	-	146,726	8,933	40,969	-	44,130
Total disbursements	2,284	-	-	359	512,893	8,933	260,797	-	44,130
Excess (deficiency) of receipts over disbursements	(1,734)	-	500	(282)	(3,028)	53,372	57,183	-	(44,130)
Cash and investments - ending	\$ 3,706	\$ 483	\$ 5,148	\$ -	\$ (2,870)	\$ 125,282	\$ 55,344	\$ 296,698	\$ 5,588

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

	Wastewater Utility- Revenue	Wastewater Utility- Cash Change	Water Utility- Operating	Water Utility- Customer Deposit	Water Utility- Depreciation	Water Utility- Revenue	Water Utility- Cash Change	Water Utility- Tower Maintenance	Totals
Cash and investments - beginning	\$ 15,515	\$ 75	\$ (2,290)	\$ 11,025	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 7,394,267
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,904,285
Licenses and permits	-	-	-	-	-	-	-	-	244
Intergovernmental receipts	-	-	-	-	-	-	-	-	442,114
Charges for services	-	-	-	-	-	-	-	-	94,293
Fines and forfeits	-	-	-	-	-	-	-	-	225
Utility fees	-	-	259,190	-	-	-	-	-	576,643
Penalties	-	-	70	-	-	-	-	-	70
Other receipts	-	75	3,501	-	-	-	75	-	863,582
Total receipts	-	75	262,761	-	-	-	75	-	3,881,456
Disbursements:									
Personal services	-	-	70,548	-	-	-	-	-	965,292
Supplies	-	-	-	-	-	-	-	-	79,885
Other services and charges	-	-	9,300	-	-	-	-	-	542,935
Debt service - principal and interest	-	-	-	-	-	-	-	-	48,098
Capital outlay	-	-	43,685	-	-	-	-	-	437,283
Utility operating expenses	-	-	59,410	-	-	-	-	-	151,049
Other disbursements	-	75	27,060	1,000	-	-	75	-	348,317
Total disbursements	-	75	210,003	1,000	-	-	75	-	2,572,859
Excess (deficiency) of receipts over disbursements	-	-	52,758	(1,000)	-	-	-	-	1,308,597
Cash and investments - ending	\$ 15,515	\$ 75	\$ 50,468	\$ 10,025	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 8,702,864

TOWN OF TOPEKA
 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	CEDIT	Law Enforcement Continuing Education	Riverboat	Park and Recreation	Rainy Day	Excess Levy	Major Moves
Cash and investments - beginning	\$ 861,437	\$ 260,977	\$ 9,718	\$ 133,118	\$ 9,938	\$ 38,789	\$ 162,128	\$ 41,022	\$ 10,410	\$ 574,673
Receipts:										
Taxes	418,570	155,732	-	-	-	-	152,800	-	-	-
Licenses and permits	82	-	-	-	740	-	-	-	-	-
Intergovernmental receipts	272,763	33,069	3,546	91,383	-	6,830	390	-	-	-
Charges for services	83,230	-	-	-	-	-	11,300	-	-	-
Fines and forfeits	-	-	-	-	217	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	23,228	724	-	50	95	28	2,403	15	48,841	740
Total receipts	797,873	189,525	3,546	91,433	1,052	6,858	166,893	15	48,841	740
Disbursements:										
Personal services	398,817	29,314	-	-	-	-	56,841	-	-	-
Supplies	56,519	27,436	-	-	-	-	16,481	-	-	-
Other services and charges	292,698	45,285	-	102,746	1,087	-	16,743	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	4,302	32,023	-	33,194	-	-	70,167	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	565,849	12,995	-	-	-	-	9,729	-	-	-
Total disbursements	1,318,185	147,053	-	135,940	1,087	-	169,961	-	-	-
Excess (deficiency) of receipts over disbursements	(520,312)	42,472	3,546	(44,507)	(35)	6,858	(3,068)	15	48,841	740
Cash and investments - ending	\$ 341,125	\$ 303,449	\$ 13,264	\$ 88,611	\$ 9,903	\$ 45,647	\$ 159,060	\$ 41,037	\$ 59,251	\$ 575,413

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

	Cumulative Capital Improvement	Cumulative Capital Development	Cumulative Fire	Cumulative Sewer	General Improvement	TIF Allocation	Employee Supplemental Insurance	Petty Cash	Escrow
Cash and investments - beginning	\$ 1,267	\$ 71,934	\$ 69,072	\$ 363,088	\$ 32,437	\$ 5,134,387	\$ (224)	\$ 50	\$ 11,705
Receipts:									
Taxes	-	20,066	13,395	65,176	-	1,253,289	-	-	-
Licenses and permits	-	-	-	-	10	-	-	-	-
Intergovernmental receipts	3,095	51	34	166	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	150	-	172,644	-	-	-
Total receipts	<u>3,095</u>	<u>20,117</u>	<u>13,429</u>	<u>65,492</u>	<u>10</u>	<u>1,425,933</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	207,029	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	5,726	-	-	678,561	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	947	633	2,528	-	-	-	-	-
Total disbursements	<u>-</u>	<u>947</u>	<u>6,359</u>	<u>2,528</u>	<u>-</u>	<u>885,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,095</u>	<u>19,170</u>	<u>7,070</u>	<u>62,964</u>	<u>10</u>	<u>540,343</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,362</u>	<u>\$ 91,104</u>	<u>\$ 76,142</u>	<u>\$ 426,052</u>	<u>\$ 32,447</u>	<u>\$ 5,674,730</u>	<u>\$ (224)</u>	<u>\$ 50</u>	<u>\$ 11,705</u>

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

	Park Donation	EMS Donation	Fire Donation	Police Donation	Payroll	Wastewater Utility- Debt Reserve	Wastewater Utility- Operating	Wastewater Utility- Depreciation	Wastewater Utility- Bond and Interest
Cash and investments - beginning	\$ 3,706	\$ 483	\$ 5,148	\$ -	\$ (2,870)	\$ 125,282	\$ 55,344	\$ 296,698	\$ 5,588
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,300	-	-	-	510,386	45,133	360,784	-	-
Total receipts	1,300	-	-	-	510,386	45,133	360,784	-	-
Disbursements:									
Personal services	-	-	-	-	368,751	-	71,096	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	4,800	-	-
Debt service - principal and interest	-	-	-	-	-	97,450	-	-	-
Capital outlay	-	-	-	-	-	-	7,667	-	-
Utility operating expenses	-	-	-	-	-	-	49,152	-	-
Other disbursements	-	-	-	-	141,090	-	109,631	-	-
Total disbursements	-	-	-	-	509,841	97,450	242,346	-	-
Excess (deficiency) of receipts over disbursements	1,300	-	-	-	545	(52,317)	118,438	-	-
Cash and investments - ending	\$ 5,006	\$ 483	\$ 5,148	\$ -	\$ (2,325)	\$ 72,965	\$ 173,782	\$ 296,698	\$ 5,588

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

	Wastewater Utility- Revenue	Wastewater Utility- Cash Change	Water Utility- Operating	Water Utility- Customer Deposit	Water Utility- Depreciation	Water Utility- Revenue	Water Utility- Cash Change	Water Utility- Tower Maintenance	Totals
Cash and investments - beginning	\$ 15,515	\$ 75	\$ 50,468	\$ 10,025	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 8,702,864
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,079,028
Licenses and permits	-	-	-	-	-	-	-	-	832
Intergovernmental receipts	-	-	-	-	-	-	-	-	411,327
Charges for services	-	-	-	-	-	-	-	-	94,530
Fines and forfeits	-	-	-	-	-	-	-	-	217
Utility fees	-	-	22,751	3,050	-	-	-	-	25,801
Other receipts	-	-	211,835	-	-	-	-	-	1,378,356
Total receipts	-	-	234,586	3,050	-	-	-	-	3,990,091
Disbursements:									
Personal services	-	-	72,453	-	-	-	-	-	997,272
Supplies	-	-	-	-	-	-	-	-	100,436
Other services and charges	-	-	4,800	-	-	-	-	-	675,188
Debt service - principal and interest	-	-	-	-	-	-	-	-	97,450
Capital outlay	-	-	29,973	-	-	-	-	-	861,613
Utility operating expenses	-	-	24,664	-	-	-	-	-	73,816
Other disbursements	-	-	56,260	550	-	-	-	-	900,212
Total disbursements	-	-	188,150	550	-	-	-	-	3,705,987
Excess (deficiency) of receipts over disbursements	-	-	46,436	2,500	-	-	-	-	284,104
Cash and investments - ending	\$ 15,515	\$ 75	\$ 96,904	\$ 12,525	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 8,986,968

TOWN OF TOPEKA
 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	CEDIT	Law Enforcement Continuing Education	Riverboat	Park and Recreation	Rainy Day	Excess Levy	Major Moves
Cash and investments - beginning	\$ 341,125	\$ 303,449	\$ 13,264	\$ 88,611	\$ 9,903	\$ 45,647	\$ 159,060	\$ 41,037	\$ 59,251	\$ 575,413
Receipts:										
Taxes	381,642	151,046	-	-	-	-	147,718	-	-	-
Licenses and permits	120	-	-	-	400	-	-	-	-	-
Intergovernmental receipts	365,422	40,731	3,643	109,906	-	6,830	332	-	-	-
Charges for services	98,580	-	-	-	-	-	12,220	-	-	-
Fines and forfeits	-	-	-	-	632	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	14,039	12,190	-	4	2	1,683	3,375	2	8	375
Total receipts	859,803	203,967	3,643	109,910	1,034	8,513	163,645	2	8	375
Disbursements:										
Personal services	377,416	65,101	-	-	-	-	63,330	-	-	-
Supplies	61,032	38,572	-	-	-	-	12,476	-	-	-
Other services and charges	280,644	53,095	-	49,062	872	-	17,599	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	11,667	30,612	-	-	-	4,987	26,614	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	19,538	3,492	-	-	-	-	3,617	-	-	-
Total disbursements	750,297	190,872	-	49,062	872	4,987	123,636	-	-	-
Excess (deficiency) of receipts over disbursements	109,506	13,095	3,643	60,848	162	3,526	40,009	2	8	375
Cash and investments - ending	\$ 450,631	\$ 316,544	\$ 16,907	\$ 149,459	\$ 10,065	\$ 49,173	\$ 199,069	\$ 41,039	\$ 59,259	\$ 575,788

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

	Cumulative Capital Improvement	Cumulative Capital Development	Revelopment Bond	Cumulative Fire	Cumulative Sewer	General Improvement	TIF Allocation	Employee Supplemental Insurance	Petty Cash
Cash and investments - beginning	\$ 4,362	\$ 91,104	\$ -	\$ 76,142	\$ 426,052	\$ 32,447	\$ 5,674,730	\$ (224)	\$ 50
Receipts:									
Taxes	-	18,908	-	12,622	61,412	-	722,038	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,050	43	-	28	138	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	62	14	3,892	206,027	-	-
Total receipts	<u>3,050</u>	<u>18,951</u>	<u>-</u>	<u>12,712</u>	<u>61,564</u>	<u>3,892</u>	<u>928,065</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	27,922	-	360,386	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	8,194	-	32,165	-	-	633,289	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>8,194</u>	<u>-</u>	<u>32,165</u>	<u>27,922</u>	<u>-</u>	<u>993,675</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,050</u>	<u>10,757</u>	<u>-</u>	<u>(19,453)</u>	<u>33,642</u>	<u>3,892</u>	<u>(65,610)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,412</u>	<u>\$ 101,861</u>	<u>\$ -</u>	<u>\$ 56,689</u>	<u>\$ 459,694</u>	<u>\$ 36,339</u>	<u>\$ 5,609,120</u>	<u>\$ (224)</u>	<u>\$ 50</u>

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

	Escrow	Park Donation	EMS Donation	Fire Donation	Payroll	Wastewater Utility- Debt Reserve	Wastewater Utility- Operating	Wastewater Utility- Depreciation	Wastewater Utility- Bond and Interest
Cash and investments - beginning	\$ 11,705	\$ 5,006	\$ 483	\$ 5,148	\$ (2,325)	\$ 72,965	\$ 173,782	\$ 296,698	\$ 5,588
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	325	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	510,787	60,087	352,416	-	-
Total receipts	-	325	-	-	510,787	60,087	352,416	-	-
Disbursements:									
Personal services	-	-	-	-	365,567	-	71,657	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	4,800	-	-
Debt service - principal and interest	-	-	-	-	-	69,720	-	-	-
Capital outlay	-	-	-	-	-	-	8,404	-	-
Utility operating expenses	-	-	-	-	-	-	45,027	-	-
Other disbursements	-	-	-	-	145,929	-	138,959	-	-
Total disbursements	-	-	-	-	511,496	69,720	268,847	-	-
Excess (deficiency) of receipts over disbursements	-	325	-	-	(709)	(9,633)	83,569	-	-
Cash and investments - ending	\$ 11,705	\$ 5,331	\$ 483	\$ 5,148	\$ (3,034)	\$ 63,332	\$ 257,351	\$ 296,698	\$ 5,588

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

	Wastewater Utility- Revenue	Wastewater Utility- Cash Change	Water Utility- Operating	Water Utility- Customer Deposit	Water Utility- Depreciation	Water Utility- Revenue	Water Utility- Cash Change	Water Utility- Tower Maintenance	Totals
Cash and investments - beginning	\$ 15,515	\$ 75	\$ 96,904	\$ 12,525	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 8,986,968
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,495,386
Licenses and permits	-	-	-	-	-	-	-	-	520
Intergovernmental receipts	-	-	-	-	-	-	-	-	530,123
Charges for services	-	-	-	-	-	-	-	-	111,125
Fines and forfeits	-	-	-	-	-	-	-	-	632
Utility fees	-	-	18,867	1,650	-	-	-	-	20,517
Other receipts	-	-	269,920	-	-	-	-	-	1,434,883
Total receipts	-	-	288,787	1,650	-	-	-	-	3,593,186
Disbursements:									
Personal services	-	-	73,829	-	-	-	-	-	1,016,900
Supplies	-	-	-	-	-	-	-	-	112,080
Other services and charges	-	-	4,800	-	-	-	-	-	799,180
Debt service - principal and interest	-	-	-	-	-	-	-	-	69,720
Capital outlay	-	-	17,818	-	-	-	-	-	773,750
Utility operating expenses	-	-	26,954	-	-	-	-	-	71,981
Other disbursements	-	-	64,987	1,072	-	-	-	-	377,594
Total disbursements	-	-	188,388	1,072	-	-	-	-	3,221,205
Excess (deficiency) of receipts over disbursements	-	-	100,399	578	-	-	-	-	371,981
Cash and investments - ending	\$ 15,515	\$ 75	\$ 197,303	\$ 13,103	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 9,358,949

TOWN OF TOPEKA
 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	CEDIT	Law Enforcement Continuing Education	Riverboat	Park and Recreation	Rainy Day	Excess Levy	Major Moves
Cash and investments - beginning	\$ 450,631	\$ 316,544	\$ 16,907	\$ 149,459	\$ 10,065	\$ 49,173	\$ 199,069	\$ 41,039	\$ 59,259	\$ 575,788
Receipts:										
Taxes	419,895	188,484	-	-	-	-	174,104	-	-	-
Licenses and permits	160	-	-	-	450	-	-	-	-	-
Intergovernmental receipts	382,414	40,780	3,778	121,283	-	6,830	394	-	-	-
Charges for services	60,568	-	-	-	-	-	12,800	-	-	-
Fines and forfeits	-	-	-	-	606	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	77,262	2,082	-	-	1,000	-	6,270	-	-	1,090
Total receipts	940,299	231,346	3,778	121,283	2,056	6,830	193,568	-	-	1,090
Disbursements:										
Personal services	451,201	51,266	-	-	-	-	76,311	-	-	-
Supplies	44,329	26,418	-	-	-	6,133	12,913	-	-	-
Other services and charges	357,587	45,239	-	13,700	1,248	-	22,795	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	3,990	59,406	-	24,717	-	-	33,981	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	20,823	2,601	-	-	-	-	4,096	-	59,251	-
Total disbursements	877,930	184,930	-	38,417	1,248	6,133	150,096	-	59,251	-
Excess (deficiency) of receipts over disbursements	62,369	46,416	3,778	82,866	808	697	43,472	-	(59,251)	1,090
Cash and investments - ending	\$ 513,000	\$ 362,960	\$ 20,685	\$ 232,325	\$ 10,873	\$ 49,870	\$ 242,541	\$ 41,039	\$ 8	\$ 576,878

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

	Cumulative Capital Improvement	Cumulative Capital Development	Revelopment Bond	Cumulative Fire	Cumulative Sewer	General Improvement	TIF Allocation	Employee Supplemental Insurance	Petty Cash
Cash and investments - beginning	\$ 7,412	\$ 101,861	\$ -	\$ 56,689	\$ 459,694	\$ 36,339	\$ 5,609,120	\$ (224)	\$ 50
Receipts:									
Taxes	-	19,379	-	12,936	-	-	818,857	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,896	44	-	29	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	5,863,505	-	-	-	3,377,586	-	-
Total receipts	<u>2,896</u>	<u>19,423</u>	<u>5,863,505</u>	<u>12,965</u>	<u>-</u>	<u>-</u>	<u>4,196,443</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	14,111	-	-	-	-	-
Other services and charges	-	-	75,556	-	4,752	-	136,783	-	-
Debt service - principal and interest	-	-	2,000	-	-	-	-	-	-
Capital outlay	-	3,000	-	20,397	11,186	-	3,229,175	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,000</u>	<u>77,556</u>	<u>34,508</u>	<u>15,938</u>	<u>-</u>	<u>3,365,958</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,896</u>	<u>16,423</u>	<u>5,785,949</u>	<u>(21,543)</u>	<u>(15,938)</u>	<u>-</u>	<u>830,485</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,308</u>	<u>\$ 118,284</u>	<u>\$ 5,785,949</u>	<u>\$ 35,146</u>	<u>\$ 443,756</u>	<u>\$ 36,339</u>	<u>\$ 6,439,605</u>	<u>\$ (224)</u>	<u>\$ 50</u>

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

	Escrow	Park Donation	EMS Donation	Fire Donation	Payroll	Wastewater Utility- Debt Reserve	Wastewater Utility- Operating	Wastewater Utility- Depreciation	Wastewater Utility- Bond and Interest
Cash and investments - beginning	\$ 11,705	\$ 5,331	\$ 483	\$ 5,148	\$ (3,034)	\$ 63,332	\$ 257,351	\$ 296,698	\$ 5,588
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	550	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	542,277	60,075	333,810	-	-
Total receipts	-	550	-	-	542,277	60,075	333,810	-	-
Disbursements:									
Personal services	-	-	-	-	383,013	-	74,269	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	4,800	-	-
Debt service - principal and interest	-	-	-	-	-	66,800	-	-	-
Capital outlay	-	-	-	-	-	-	21,096	-	-
Utility operating expenses	-	-	-	-	-	-	128,234	-	-
Other disbursements	-	-	-	-	159,334	-	102,144	-	-
Total disbursements	-	-	-	-	542,347	66,800	330,543	-	-
Excess (deficiency) of receipts over disbursements	-	550	-	-	(70)	(6,725)	3,267	-	-
Cash and investments - ending	\$ 11,705	\$ 5,881	\$ 483	\$ 5,148	\$ (3,104)	\$ 56,607	\$ 260,618	\$ 296,698	\$ 5,588

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

	Wastewater Utility- Revenue	Wastewater Utility- Cash Change	Water Utility- Operating	Water Utility- Customer Deposit	Water Utility- Depreciation	Water Utility- Revenue	Water Utility- Cash Change	Water Utility- Tower Maintenance	Totals
Cash and investments - beginning	\$ 15,515	\$ 75	\$ 197,303	\$ 13,103	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 9,358,949
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,633,655
Licenses and permits	-	-	-	-	-	-	-	-	610
Intergovernmental receipts	-	-	-	-	-	-	-	-	558,448
Charges for services	-	-	-	-	-	-	-	-	73,918
Fines and forfeits	-	-	-	-	-	-	-	-	606
Utility fees	-	-	17,830	1,100	-	-	-	-	18,930
Other receipts	-	-	286,672	-	-	-	-	-	10,551,629
Total receipts	-	-	304,502	1,100	-	-	-	-	12,837,796
Disbursements:									
Personal services	-	-	81,057	-	-	-	-	-	1,117,117
Supplies	-	-	-	-	-	-	-	-	103,904
Other services and charges	-	-	4,800	-	-	-	-	-	667,260
Debt service - principal and interest	-	-	-	-	-	-	-	-	68,800
Capital outlay	-	-	41,636	-	-	-	-	-	3,448,584
Utility operating expenses	-	-	73,814	-	-	-	-	-	202,048
Other disbursements	-	-	61,442	917	-	-	-	-	410,608
Total disbursements	-	-	262,749	917	-	-	-	-	6,018,321
Excess (deficiency) of receipts over disbursements	-	-	41,753	183	-	-	-	-	6,819,475
Cash and investments - ending	\$ 15,515	\$ 75	\$ 239,056	\$ 13,286	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 16,178,424

TOWN OF TOPEKA
 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	CEDIT	Law Enforcement Continuing Education	Riverboat	Park and Recreation	Rainy Day	Excess Levy	Major Moves
Cash and investments - beginning	\$ 513,000	\$ 362,960	\$ 20,685	\$ 232,325	\$ 10,873	\$ 49,870	\$ 242,541	\$ 41,039	\$ 8	\$ 576,878
Receipts:										
Taxes	437,736	191,806	-	-	-	-	177,186	-	-	-
Licenses and permits	160	-	-	-	400	-	-	-	-	-
Intergovernmental receipts	410,398	40,374	4,444	130,074	-	6,830	214	-	-	-
Charges for services	89,600	-	-	-	-	-	14,550	-	-	-
Fines and forfeits	-	-	-	-	284	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	21,854	6,003	-	-	3,493	-	-	-	-	1,492
Total receipts	<u>959,748</u>	<u>238,183</u>	<u>4,444</u>	<u>130,074</u>	<u>4,177</u>	<u>6,830</u>	<u>191,950</u>	<u>-</u>	<u>-</u>	<u>1,492</u>
Disbursements:										
Personal services	422,206	50,547	-	-	-	-	69,584	-	-	-
Supplies	44,889	29,643	-	-	-	4,554	14,304	-	-	-
Other services and charges	328,480	55,258	-	14,007	3,883	-	27,700	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	6,106	53,735	3,600	87,961	-	-	98,423	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	20,785	2,712	-	-	-	-	4,397	-	-	-
Total disbursements	<u>822,466</u>	<u>191,895</u>	<u>3,600</u>	<u>101,968</u>	<u>3,883</u>	<u>4,554</u>	<u>214,408</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>137,282</u>	<u>46,288</u>	<u>844</u>	<u>28,106</u>	<u>294</u>	<u>2,276</u>	<u>(22,458)</u>	<u>-</u>	<u>-</u>	<u>1,492</u>
Cash and investments - ending	<u>\$ 650,282</u>	<u>\$ 409,248</u>	<u>\$ 21,529</u>	<u>\$ 260,431</u>	<u>\$ 11,167</u>	<u>\$ 52,146</u>	<u>\$ 220,083</u>	<u>\$ 41,039</u>	<u>\$ 8</u>	<u>\$ 578,370</u>

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

	Cumulative Capital Improvement	Cumulative Capital Development	Revelopment Bond	Cumulative Fire	Cumulative Sewer	General Improvement	TIF Allocation	Employee Supplemental Insurance	LOIT Special Distribution	Petty Cash
Cash and investments - beginning	\$ 10,308	\$ 118,284	\$ 5,785,949	\$ 35,146	\$ 443,756	\$ 36,339	\$ 6,439,605	\$ (224)	\$ -	\$ 50
Receipts:										
Taxes	-	20,215	-	13,494	-	-	688,857	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,939	24	-	16	-	-	-	-	272,478	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	61,175	-	-	-
Total receipts	<u>2,939</u>	<u>20,239</u>	<u>-</u>	<u>13,510</u>	<u>-</u>	<u>-</u>	<u>750,032</u>	<u>-</u>	<u>272,478</u>	<u>-</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	8,888	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	21,459	-	-	-
Debt service - principal and interest	-	-	407,445	-	-	-	-	-	-	-
Capital outlay	-	10,488	-	13,331	150,000	-	4,660,355	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>10,488</u>	<u>407,445</u>	<u>22,219</u>	<u>150,000</u>	<u>-</u>	<u>4,681,814</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,939</u>	<u>9,751</u>	<u>(407,445)</u>	<u>(8,709)</u>	<u>(150,000)</u>	<u>-</u>	<u>(3,931,782)</u>	<u>-</u>	<u>272,478</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,247</u>	<u>\$ 128,035</u>	<u>\$ 5,378,504</u>	<u>\$ 26,437</u>	<u>\$ 293,756</u>	<u>\$ 36,339</u>	<u>\$ 2,507,823</u>	<u>\$ (224)</u>	<u>\$ 272,478</u>	<u>\$ 50</u>

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

	Escrow	Park Donation	EMS Donation	Fire Donation	Payroll	Wastewater Utility- Debt Reserve	Wastewater Utility- Operating	Wastewater Utility- Depreciation	Wastewater Utility- Bond and Interest
Cash and investments - beginning	\$ 11,705	\$ 5,881	\$ 483	\$ 5,148	\$ (3,104)	\$ 56,607	\$ 260,618	\$ 296,698	\$ 5,588
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	425	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	560,479	50,087	351,532	-	-
Total receipts	-	425	-	-	560,479	50,087	351,532	-	-
Disbursements:									
Personal services	-	-	-	-	396,080	-	78,023	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	10,800	-	-
Debt service - principal and interest	-	-	-	-	-	68,810	-	-	-
Capital outlay	-	-	-	-	-	-	37,853	-	-
Utility operating expenses	-	-	-	-	-	-	110,752	-	-
Other disbursements	-	-	-	-	164,867	-	95,125	-	-
Total disbursements	-	-	-	-	560,947	68,810	332,553	-	-
Excess (deficiency) of receipts over disbursements	-	425	-	-	(468)	(18,723)	18,979	-	-
Cash and investments - ending	\$ 11,705	\$ 6,306	\$ 483	\$ 5,148	\$ (3,572)	\$ 37,884	\$ 279,597	\$ 296,698	\$ 5,588

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

	Wastewater Utility- Revenue	Wastewater Utility- Cash Change	Water Utility- Operating	Water Utility- Customer Deposit	Water Utility- Depreciation	Water Utility- Revenue	Water Utility- Cash Change	Water Utility- Tower Maintenance	Totals
Cash and investments - beginning	\$ 15,515	\$ 75	\$ 239,056	\$ 13,286	\$ 295,643	\$ 15,758	\$ 75	\$ 40,000	\$ 16,178,424
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,529,294
Licenses and permits	-	-	-	-	-	-	-	-	560
Intergovernmental receipts	-	-	-	-	-	-	-	-	867,791
Charges for services	-	-	-	-	-	-	-	-	104,575
Fines and forfeits	-	-	-	-	-	-	-	-	284
Utility fees	-	-	20,938	1,650	-	-	-	-	22,588
Other receipts	-	-	253,986	-	-	-	-	-	1,310,101
Total receipts	-	-	274,924	1,650	-	-	-	-	3,835,193
Disbursements:									
Personal services	-	-	84,356	-	-	-	-	-	1,100,796
Supplies	-	-	-	-	-	-	-	-	102,278
Other services and charges	-	-	12,416	-	-	-	-	-	474,003
Debt service - principal and interest	-	-	-	-	-	-	-	-	476,255
Capital outlay	-	-	13,802	-	-	-	-	602	5,136,256
Utility operating expenses	-	-	51,848	-	-	-	-	-	162,600
Other disbursements	-	-	52,479	750	-	-	-	-	341,115
Total disbursements	-	-	214,901	750	-	-	-	602	7,793,303
Excess (deficiency) of receipts over disbursements	-	-	60,023	900	-	-	-	(602)	(3,958,110)
Cash and investments - ending	\$ 15,515	\$ 75	\$ 299,079	\$ 14,186	\$ 295,643	\$ 15,758	\$ 75	\$ 39,398	\$ 12,220,314

TOWN OF TOPEKA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 9,670	\$ 10,109
Water	1,858	1,092
Governmental activities	60,615	-
Totals	\$ 72,143	\$ 11,201

TOWN OF TOPEKA
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Revenue bonds	2015 Redevelopment District Tax Increment Revenue Bonds	\$ 5,720,000	\$ 441,650
Wastewater: Revenue bonds	1998 Wastewater Construction Revenue Bonds	125,000	64,940
Totals		<u>\$ 5,845,000</u>	<u>\$ 506,590</u>

TOWN OF TOPEKA
 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	\$ 825,000
Infrastructure	12,500,000
Buildings	6,000,000
Improvements other than buildings	673,700
Machinery, equipment, and vehicles	2,800,000
Total governmental activities	22,798,700
Wastewater:	
Land	154,900
Infrastructure	2,500,000
Buildings	1,860,778
Improvements other than buildings	2,400
Machinery, equipment, and vehicles	62,832
Total Wastewater	4,580,910
Water:	
Land	67,400
Infrastructure	4,000,000
Buildings	2,750,000
Improvements other than buildings	4,000
Machinery, equipment, and vehicles	58,000
Total Water	6,879,400
Total capital assets	\$ 34,259,010

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/>.