

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF BLOOMFIELD

GREENE COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
01/30/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sondra Thompson	01-01-12 to 12-31-19
President of the Town Council	Eric Harrah	01-01-12 to 12-31-12
	Douglas Frye	01-01-13 to 12-31-15
	David Harding	01-01-16 to 12-31-16
	Robert S. Yoho	01-01-17 to 12-31-17
Superintendent of Wastewater Utility	Don Lawless	01-01-12 to 01-31-17
	(Vacant)	02-01-17 to 05-01-17
	Jason Jackson	05-02-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF BLOOMFIELD, GREENE COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Bloomfield (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 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

December 20, 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 BLOOMFIELD  
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	\$ 450,897	\$ 381,929	\$ 448,745	\$ 384,081	\$ 638,887	\$ 525,806	\$ 497,162
Motor Vehicle Highway	80,030	90,222	55,280	114,972	95,016	83,893	126,095
Local Road And Street	29,135	9,530	689	37,976	9,357	771	46,562
Parking Meter	30,552	17,047	1,743	45,856	13,084	263	58,677
Law Enforcement Continuing Ed	1,549	1,634	1,066	2,117	2,255	2,083	2,289
Unsafe Building	2,757	-	-	2,757	-	-	2,757
Riverboat	7,851	14,247	-	22,098	14,247	22,000	14,345
Parks And Recreation	22,209	10,799	9,383	23,625	44,549	10,672	57,502
Rainy Day	31,806	-	-	31,806	-	-	31,806
Cumulative Capital Development	83,004	8,375	12,705	78,674	21,754	9,762	90,666
Cumulative Capital Improvement	22,039	8,029	1,050	29,018	8,354	-	37,372
Electronic Fund	-	17,227	17,177	50	80,770	80,312	508
Vests	10	-	10	-	-	-	-
Street Cut	7,278	105	100	7,283	305	-	7,588
Payroll Fund	-	511,858	511,767	91	524,077	524,066	102
Donations	4,739	1,800	3,119	3,420	21,529	3,335	21,614
State Grant	7,857	1,861	-	9,718	1,650	1,722	9,646
Revolving Loan	150,914	19,154	25,000	145,068	14,686	-	159,754
Hunter Estate Trust Fund	896,279	3,000	-	899,279	1,179	-	900,458
Wastewater Utility-Operating	615,817	701,298	663,960	653,155	735,508	823,337	565,326
Wastewater Util-Bond And Interest	249,486	192,300	187,135	254,651	189,960	186,480	258,131
Totals	<u>\$ 2,694,209</u>	<u>\$ 1,990,415</u>	<u>\$ 1,938,929</u>	<u>\$ 2,745,695</u>	<u>\$ 2,417,167</u>	<u>\$ 2,274,502</u>	<u>\$ 2,888,360</u>

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

TOWN OF BLOOMFIELD  
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	\$ 497,162	\$ 409,730	\$ 576,839	\$ 330,053	\$ 773,343	\$ 587,389	\$ 516,007
Motor Vehicle Highway	126,095	109,190	113,166	122,119	113,161	103,202	132,078
Local Road And Street	46,562	9,423	51,107	4,878	9,584	2,371	12,091
Parking Meter	58,677	14,209	397	72,489	11,707	83,812	384
Law Enforcement Continuing Ed	2,289	2,418	2,286	2,421	3,449	3,969	1,901
Unsafe Building	2,757	-	-	2,757	-	-	2,757
Riverboat	14,345	14,247	12,203	16,389	14,247	-	30,636
Parks And Recreation	57,502	15,641	10,928	62,215	27,168	9,053	80,330
Rainy Day	31,806	-	-	31,806	-	-	31,806
Cumulative Capital Development	90,666	9,241	32,641	67,266	22,178	43,912	45,532
Cumulative Capital Improvement	37,372	7,352	35,000	9,724	6,041	9,500	6,265
Electronic Fund	508	110,185	110,112	581	106,854	106,570	865
Street Cut	7,588	505	-	8,093	25	-	8,118
Payroll Fund	102	542,755	541,743	1,114	567,051	568,165	-
Donations	21,614	55,095	3,772	72,937	20,096	5,940	87,093
State Grant	9,646	2,125	10,690	1,081	-	1,081	-
Revolving Loan	159,754	6,882	-	166,636	13,075	-	179,711
Hunter Estate Trust Fund	900,458	572	-	901,030	355	-	901,385
Cash Drawer/Petty Cash	-	200	-	200	-	-	200
Wastewater Utility-Operating	565,326	687,157	776,006	476,477	751,317	814,673	413,121
Wastewater Util-Bond And Interest	258,131	185,040	186,685	256,486	185,160	186,715	254,931
Totals	<u>\$ 2,888,360</u>	<u>\$ 2,181,967</u>	<u>\$ 2,463,575</u>	<u>\$ 2,606,752</u>	<u>\$ 2,624,811</u>	<u>\$ 2,526,352</u>	<u>\$ 2,705,211</u>

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

TOWN OF BLOOMFIELD  
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	\$ 516,007	\$ 588,935	\$ 559,790	\$ 545,152
Motor Vehicle Highway	132,078	108,485	111,950	128,613
Local Road And Street	12,091	9,482	721	20,852
Parking Meter	384	11,532	154	11,762
Law Enforcement Continuing Ed	1,901	3,793	2,958	2,736
Unsafe Building	2,757	-	-	2,757
Riverboat	30,636	14,247	25,000	19,883
Parks And Recreation	80,330	21,540	26,886	74,984
Rainy Day	31,806	12,161	-	43,967
LOIT Special Distribution	-	36,483	-	36,483
Cumulative Capital Development	45,532	16,392	18,739	43,185
CEDIT	-	36,801	-	36,801
Cumulative Capital Improvement	6,265	6,130	-	12,395
Electronic Fund	865	133,607	127,231	7,241
Street Cut	8,118	-	-	8,118
Payroll Fund	-	593,008	592,541	467
Donations	87,093	15,085	4,310	97,868
State Grant	-	4,528	4,528	-
Revolving Loan	179,711	1,000	-	180,711
Hunter Estate Trust Fund	901,385	132,335	-	1,033,720
Cash Drawer/Petty Cash	200	-	-	200
Wastewater Utility-Operating	413,121	693,252	789,113	317,260
Wastewater Util-Bond And Interest	<u>254,931</u>	<u>231,300</u>	<u>186,570</u>	<u>299,661</u>
Totals	<u>\$ 2,705,211</u>	<u>\$ 2,670,096</u>	<u>\$ 2,450,491</u>	<u>\$ 2,924,816</u>

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

TOWN OF BLOOMFIELD  
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 BLOOMFIELD  
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.

TOWN OF BLOOMFIELD  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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.

TOWN OF BLOOMFIELD  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

**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

TOWN OF BLOOMFIELD  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*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. Subsequent Events**

The Town was awarded a Community Development Block Grant (CDBG) on March 22, 2017, from the Indiana Office of Community and Rural Affairs (OCRA) for the Bloomfield Comprehensive Plan in the amount of \$70,440. The purpose of the planning grant is to provide the community with a twenty-five year plan for improvements to the community and community development. On June 6, 2017, contracts were signed with a consultant, Taylor, Siefker, and Williams, in the amount of \$40,000 and a grant administrator, Southern Indiana Development Commission, in the amount of \$4,445.

On September 25, 2017, the Town Council awarded a bid for renovations to the Town pool to Aquatic Renovation Systems, Inc., in the amount of \$547,512. The pool renovation will be funded through a \$200,000 grant from the Federal Land and Water Conservation Fund and private donations of approximately \$200,000.

The Town was awarded a \$275,000 grant from the Indiana Housing and Community Development Authority on September 28, 2017. The grant will be used during 2018 to assist with the rehabilitation of 11 housing units within the Town.

#### 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.

TOWN OF BLOOMFIELD  
 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	Parking Meter	Law Enforcement Continuing Ed	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 450,897	\$ 80,030	\$ 29,135	\$ 30,552	\$ 1,549	\$ 2,757	\$ 7,851	\$ 22,209
Receipts:								
Taxes	145,917	-	-	-	-	-	-	7,146
Licenses and permits	4	-	-	-	1,070	-	-	-
Intergovernmental receipts	194,584	88,199	9,530	-	-	-	14,247	958
Charges for services	32,597	1,326	-	17,047	564	-	-	-
Fines and forfeits	2,202	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	6,625	697	-	-	-	-	-	2,695
Total receipts	381,929	90,222	9,530	17,047	1,634	-	14,247	10,799
Disbursements:								
Personal services	262,703	29,913	-	-	-	-	-	-
Supplies	33,090	14,383	689	324	541	-	-	1,364
Other services and charges	120,437	10,984	-	-	525	-	-	6,719
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	32,515	-	-	1,419	-	-	-	1,300
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	448,745	55,280	689	1,743	1,066	-	-	9,383
Excess (deficiency) of receipts over disbursements	(66,816)	34,942	8,841	15,304	568	-	14,247	1,416
Cash and investments - ending	\$ 384,081	\$ 114,972	\$ 37,976	\$ 45,856	\$ 2,117	\$ 2,757	\$ 22,098	\$ 23,625

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

	Rainy Day	Cumulative Capital Development	Cumulative Capital Improvement	Electronic Fund	Vests	Street Cut	Payroll Fund
Cash and investments - beginning	\$ 31,806	\$ 83,004	\$ 22,039	\$ -	\$ 10	\$ 7,278	\$ -
Receipts:							
Taxes	-	7,385	-	-	-	-	-
Licenses and permits	-	-	-	-	-	105	-
Intergovernmental receipts	-	990	8,029	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	17,227	-	-	511,858
Total receipts	-	8,375	8,029	17,227	-	105	511,858
Disbursements:							
Personal services	-	-	-	-	-	-	380,383
Supplies	-	-	1,050	-	-	-	-
Other services and charges	-	-	-	-	-	100	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	12,705	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	17,177	10	-	131,384
Total disbursements	-	12,705	1,050	17,177	10	100	511,767
Excess (deficiency) of receipts over disbursements	-	(4,330)	6,979	50	(10)	5	91
Cash and investments - ending	\$ 31,806	\$ 78,674	\$ 29,018	\$ 50	\$ -	\$ 7,283	\$ 91

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

	Donations	State Grant	Revolving Loan	Hunter Estate Trust Fund	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Totals
Cash and investments - beginning	\$ 4,739	\$ 7,857	\$ 150,914	\$ 896,279	\$ 615,817	\$ 249,486	\$ 2,694,209
Receipts:							
Taxes	-	-	-	-	367	-	160,815
Licenses and permits	-	-	-	-	-	-	1,179
Intergovernmental receipts	-	1,861	-	-	-	-	318,398
Charges for services	-	-	-	-	-	-	51,534
Fines and forfeits	-	-	-	-	-	-	2,202
Utility fees	-	-	-	-	688,794	-	688,794
Penalties	-	-	-	-	8,256	-	8,256
Other receipts	1,800	-	19,154	3,000	3,881	192,300	759,237
Total receipts	1,800	1,861	19,154	3,000	701,298	192,300	1,990,415
Disbursements:							
Personal services	-	-	-	-	159,585	-	832,584
Supplies	3,119	-	-	-	-	-	54,560
Other services and charges	-	-	-	-	20,908	-	159,673
Debt service - principal and interest	-	-	-	-	192,300	187,135	379,435
Capital outlay	-	-	-	-	22,594	-	70,533
Utility operating expenses	-	-	-	-	268,573	-	268,573
Other disbursements	-	-	25,000	-	-	-	173,571
Total disbursements	3,119	-	25,000	-	663,960	187,135	1,938,929
Excess (deficiency) of receipts over disbursements	(1,319)	1,861	(5,846)	3,000	37,338	5,165	51,486
Cash and investments - ending	\$ 3,420	\$ 9,718	\$ 145,068	\$ 899,279	\$ 653,155	\$ 254,651	\$ 2,745,695

TOWN OF BLOOMFIELD  
 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	Parking Meter	Law Enforcement Continuing Ed	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 384,081	\$ 114,972	\$ 37,976	\$ 45,856	\$ 2,117	\$ 2,757	\$ 22,098	\$ 23,625
Receipts:								
Taxes	359,825	25,909	-	-	-	-	-	38,757
Licenses and permits	10	-	-	-	1,230	-	-	-
Intergovernmental receipts	216,209	68,556	9,357	-	-	-	14,247	4,322
Charges for services	4,750	-	-	13,084	-	-	-	-
Fines and forfeits	28,397	-	-	-	701	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	29,696	551	-	-	324	-	-	1,470
Total receipts	638,887	95,016	9,357	13,084	2,255	-	14,247	44,549
Disbursements:								
Personal services	296,001	49,018	-	-	-	-	-	-
Supplies	38,107	21,263	-	263	844	-	-	2,254
Other services and charges	142,337	11,411	771	-	1,239	-	-	8,418
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	49,361	2,201	-	-	-	-	22,000	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	525,806	83,893	771	263	2,083	-	22,000	10,672
Excess (deficiency) of receipts over disbursements	113,081	11,123	8,586	12,821	172	-	(7,753)	33,877
Cash and investments - ending	\$ 497,162	\$ 126,095	\$ 46,562	\$ 58,677	\$ 2,289	\$ 2,757	\$ 14,345	\$ 57,502

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

	Rainy Day	Cumulative Capital Development	Cumulative Capital Improvement	Electronic Fund	Vests	Street Cut	Payroll Fund
Cash and investments - beginning	\$ 31,806	\$ 78,674	\$ 29,018	\$ 50	\$ -	\$ 7,283	\$ 91
Receipts:							
Taxes	-	19,556	-	-	-	-	-
Licenses and permits	-	-	-	-	-	305	-
Intergovernmental receipts	-	2,198	8,354	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	80,770	-	-	524,077
Total receipts	-	21,754	8,354	80,770	-	305	524,077
Disbursements:							
Personal services	-	-	-	-	-	-	524,066
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	9,762	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	80,312	-	-	-
Total disbursements	-	9,762	-	80,312	-	-	524,066
Excess (deficiency) of receipts over disbursements	-	11,992	8,354	458	-	305	11
Cash and investments - ending	\$ 31,806	\$ 90,666	\$ 37,372	\$ 508	\$ -	\$ 7,588	\$ 102

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

	Donations	State Grant	Revolving Loan	Hunter Estate Trust Fund	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Totals
Cash and investments - beginning	\$ 3,420	\$ 9,718	\$ 145,068	\$ 899,279	\$ 653,155	\$ 254,651	\$ 2,745,695
Receipts:							
Taxes	-	-	-	-	-	-	444,047
Licenses and permits	-	-	-	-	-	-	1,545
Intergovernmental receipts	-	-	-	-	-	-	323,243
Charges for services	-	-	-	-	-	-	17,834
Fines and forfeits	-	-	-	-	-	-	29,098
Utility fees	-	-	-	-	717,290	-	717,290
Penalties	-	-	-	-	12,630	-	12,630
Other receipts	21,529	1,650	14,686	1,179	5,588	189,960	871,480
Total receipts	21,529	1,650	14,686	1,179	735,508	189,960	2,417,167
Disbursements:							
Personal services	-	-	-	-	163,353	-	1,032,438
Supplies	2,335	-	-	-	-	-	65,066
Other services and charges	-	1,722	-	-	16,503	-	182,401
Debt service - principal and interest	-	-	-	-	189,960	186,480	376,440
Capital outlay	-	-	-	-	73,685	-	157,009
Utility operating expenses	-	-	-	-	165,358	-	165,358
Other disbursements	1,000	-	-	-	214,478	-	295,790
Total disbursements	3,335	1,722	-	-	823,337	186,480	2,274,502
Excess (deficiency) of receipts over disbursements	18,194	(72)	14,686	1,179	(87,829)	3,480	142,665
Cash and investments - ending	\$ 21,614	\$ 9,646	\$ 159,754	\$ 900,458	\$ 565,326	\$ 258,131	\$ 2,888,360

TOWN OF BLOOMFIELD  
 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	Parking Meter	Law Enforcement Continuing Ed	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 497,162	\$ 126,095	\$ 46,562	\$ 58,677	\$ 2,289	\$ 2,757	\$ 14,345	\$ 57,502
Receipts:								
Taxes	151,338	223	-	-	-	-	-	12,087
Licenses and permits	25,698	-	-	-	1,890	-	-	-
Intergovernmental receipts	195,920	106,234	9,423	-	-	-	14,247	2,214
Charges for services	7,825	2,652	-	14,209	421	-	-	-
Fines and forfeits	75	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	28,874	81	-	-	107	-	-	1,340
Total receipts	409,730	109,190	9,423	14,209	2,418	-	14,247	15,641
Disbursements:								
Personal services	312,373	48,743	-	-	-	-	-	-
Supplies	36,576	27,461	-	397	2,007	-	-	1,778
Other services and charges	168,479	30,465	51,107	-	279	-	-	9,150
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	43,141	6,497	-	-	-	-	12,203	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	16,270	-	-	-	-	-	-	-
Total disbursements	576,839	113,166	51,107	397	2,286	-	12,203	10,928
Excess (deficiency) of receipts over disbursements	(167,109)	(3,976)	(41,684)	13,812	132	-	2,044	4,713
Cash and investments - ending	\$ 330,053	\$ 122,119	\$ 4,878	\$ 72,489	\$ 2,421	\$ 2,757	\$ 16,389	\$ 62,215

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

	Rainy Day	Cumulative Capital Development	Cumulative Capital Improvement	Electronic Fund	Street Cut	Payroll Fund	Donations
Cash and investments - beginning	\$ 31,806	\$ 90,666	\$ 37,372	\$ 508	\$ 7,588	\$ 102	\$ 21,614
Receipts:							
Taxes	-	7,810	-	-	-	-	-
Licenses and permits	-	-	-	-	505	-	-
Intergovernmental receipts	-	1,431	7,352	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	110,185	-	542,755	55,095
Total receipts	-	9,241	7,352	110,185	505	542,755	55,095
Disbursements:							
Personal services	-	-	-	-	-	541,743	-
Supplies	-	-	-	-	-	-	3,486
Other services and charges	-	14,871	35,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	17,770	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	110,112	-	-	286
Total disbursements	-	32,641	35,000	110,112	-	541,743	3,772
Excess (deficiency) of receipts over disbursements	-	(23,400)	(27,648)	73	505	1,012	51,323
Cash and investments - ending	\$ 31,806	\$ 67,266	\$ 9,724	\$ 581	\$ 8,093	\$ 1,114	\$ 72,937

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

	State Grant	Revolving Loan	Hunter Estate Trust Fund	Cash Drawer/Petty Cash	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Totals
Cash and investments - beginning	\$ 9,646	\$ 159,754	\$ 900,458	\$ -	\$ 565,326	\$ 258,131	\$ 2,888,360
Receipts:							
Taxes	-	-	-	-	248	-	171,706
Licenses and permits	-	-	-	-	-	-	28,093
Intergovernmental receipts	-	-	-	-	-	-	336,821
Charges for services	-	-	-	-	-	-	25,107
Fines and forfeits	-	-	-	-	-	-	75
Utility fees	-	-	-	-	675,797	-	675,797
Penalties	-	-	-	-	8,292	-	8,292
Other receipts	2,125	6,882	572	200	2,820	185,040	936,076
Total receipts	2,125	6,882	572	200	687,157	185,040	2,181,967
Disbursements:							
Personal services	-	-	-	-	175,645	-	1,078,504
Supplies	-	-	-	-	-	-	71,705
Other services and charges	2,832	-	-	-	18,464	-	330,647
Debt service - principal and interest	-	-	-	-	-	186,685	186,685
Capital outlay	-	-	-	-	21,203	-	100,814
Utility operating expenses	-	-	-	-	371,996	-	371,996
Other disbursements	7,858	-	-	-	188,698	-	323,224
Total disbursements	10,690	-	-	-	776,006	186,685	2,463,575
Excess (deficiency) of receipts over disbursements	(8,565)	6,882	572	200	(88,849)	(1,645)	(281,608)
Cash and investments - ending	\$ 1,081	\$ 166,636	\$ 901,030	\$ 200	\$ 476,477	\$ 256,486	\$ 2,606,752

TOWN OF BLOOMFIELD  
 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	Parking Meter	Law Enforcement Continuing Ed	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 330,053	\$ 122,119	\$ 4,878	\$ 72,489	\$ 2,421	\$ 2,757	\$ 16,389	\$ 62,215
Receipts:								
Taxes	421,784	-	-	-	-	-	-	24,205
Licenses and permits	28	-	-	-	3,050	-	-	-
Intergovernmental receipts	212,119	109,332	9,584	-	-	-	14,247	1,233
Charges for services	25,958	1,326	-	11,707	399	-	-	1,730
Fines and forfeits	238	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	113,216	2,503	-	-	-	-	-	-
Total receipts	773,343	113,161	9,584	11,707	3,449	-	14,247	27,168
Disbursements:								
Personal services	300,698	71,674	-	5,658	-	-	-	-
Supplies	30,072	14,952	2,371	154	1,940	-	-	1,217
Other services and charges	228,441	16,227	-	-	2,029	-	-	6,853
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	28,131	349	-	-	-	-	-	983
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	47	-	-	78,000	-	-	-	-
Total disbursements	587,389	103,202	2,371	83,812	3,969	-	-	9,053
Excess (deficiency) of receipts over disbursements	185,954	9,959	7,213	(72,105)	(520)	-	14,247	18,115
Cash and investments - ending	\$ 516,007	\$ 132,078	\$ 12,091	\$ 384	\$ 1,901	\$ 2,757	\$ 30,636	\$ 80,330

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

	Rainy Day	Cumulative Capital Development	Cumulative Capital Improvement	Electronic Fund	Street Cut	Payroll Fund	Donations
Cash and investments - beginning	\$ 31,806	\$ 67,266	\$ 9,724	\$ 581	\$ 8,093	\$ 1,114	\$ 72,937
Receipts:							
Taxes	-	21,099	-	-	-	-	-
Licenses and permits	-	-	-	-	25	-	-
Intergovernmental receipts	-	1,079	6,041	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	106,854	-	567,051	20,096
Total receipts	-	22,178	6,041	106,854	25	567,051	20,096
Disbursements:							
Personal services	-	-	-	-	-	433,970	-
Supplies	-	-	-	-	-	-	5,940
Other services and charges	-	32,544	9,500	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	11,368	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	106,570	-	134,195	-
Total disbursements	-	43,912	9,500	106,570	-	568,165	5,940
Excess (deficiency) of receipts over disbursements	-	(21,734)	(3,459)	284	25	(1,114)	14,156
Cash and investments - ending	\$ 31,806	\$ 45,532	\$ 6,265	\$ 865	\$ 8,118	\$ -	\$ 87,093

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

	State Grant	Revolving Loan	Hunter Estate Trust Fund	Cash Drawer/Petty Cash	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Totals
Cash and investments - beginning	\$ 1,081	\$ 166,636	\$ 901,030	\$ 200	\$ 476,477	\$ 256,486	\$ 2,606,752
Receipts:							
Taxes	-	-	-	-	-	-	467,088
Licenses and permits	-	-	-	-	-	-	3,103
Intergovernmental receipts	-	-	-	-	-	-	353,635
Charges for services	-	-	-	-	-	-	41,120
Fines and forfeits	-	-	-	-	-	-	238
Utility fees	-	-	-	-	731,919	-	731,919
Penalties	-	-	-	-	10,500	-	10,500
Other receipts	-	13,075	355	-	8,898	185,160	1,017,208
Total receipts	-	13,075	355	-	751,317	185,160	2,624,811
Disbursements:							
Personal services	-	-	-	-	172,020	-	984,020
Supplies	1,081	-	-	-	-	-	57,727
Other services and charges	-	-	-	-	24,071	-	319,665
Debt service - principal and interest	-	-	-	-	185,160	186,715	371,875
Capital outlay	-	-	-	-	5,316	-	46,147
Utility operating expenses	-	-	-	-	428,094	-	428,094
Other disbursements	-	-	-	-	12	-	318,824
Total disbursements	1,081	-	-	-	814,673	186,715	2,526,352
Excess (deficiency) of receipts over disbursements	(1,081)	13,075	355	-	(63,356)	(1,555)	98,459
Cash and investments - ending	\$ -	\$ 179,711	\$ 901,385	\$ 200	\$ 413,121	\$ 254,931	\$ 2,705,211

TOWN OF BLOOMFIELD  
 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	Parking Meter	Law Enforcement Continuing Ed	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 516,007	\$ 132,078	\$ 12,091	\$ 384	\$ 1,901	\$ 2,757	\$ 30,636	\$ 80,330
Receipts:								
Taxes	290,909	-	-	-	-	-	-	15,847
Licenses and permits	25,395	-	-	-	3,793	-	-	-
Intergovernmental receipts	233,876	105,402	9,482	-	-	-	14,247	2,228
Charges for services	8,700	1,591	-	11,532	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	30,055	1,492	-	-	-	-	-	3,465
Total receipts	588,935	108,485	9,482	11,532	3,793	-	14,247	21,540
Disbursements:								
Personal services	314,029	73,788	-	-	-	-	-	-
Supplies	32,796	24,789	721	154	2,312	-	-	1,961
Other services and charges	162,492	12,659	-	-	646	-	-	24,925
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	50,473	714	-	-	-	-	25,000	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	559,790	111,950	721	154	2,958	-	25,000	26,886
Excess (deficiency) of receipts over disbursements	29,145	(3,465)	8,761	11,378	835	-	(10,753)	(5,346)
Cash and investments - ending	\$ 545,152	\$ 128,613	\$ 20,852	\$ 11,762	\$ 2,736	\$ 2,757	\$ 19,883	\$ 74,984

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

	Rainy Day	LOIT Special Distribution	Cumulative Capital Development	CEDIT	Cumulative Capital Improvement	Electronic Fund	Street Cut	Payroll Fund
Cash and investments - beginning	\$ 31,806	\$ -	\$ 45,532	\$ -	\$ 6,265	\$ 865	\$ 8,118	\$ -
Receipts:								
Taxes	12,161	-	14,386	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	36,483	2,006	36,801	6,130	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	133,607	-	593,008
Total receipts	12,161	36,483	16,392	36,801	6,130	133,607	-	593,008
Disbursements:								
Personal services	-	-	-	-	-	-	-	592,541
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	18,739	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	127,231	-	-
Total disbursements	-	-	18,739	-	-	127,231	-	592,541
Excess (deficiency) of receipts over disbursements	12,161	36,483	(2,347)	36,801	6,130	6,376	-	467
Cash and investments - ending	\$ 43,967	\$ 36,483	\$ 43,185	\$ 36,801	\$ 12,395	\$ 7,241	\$ 8,118	\$ 467

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

	Donations	State Grant	Revolving Loan	Hunter Estate Trust Fund	Cash Drawer/Petty Cash	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Totals
Cash and investments - beginning	\$ 87,093	\$ -	\$ 179,711	\$ 901,385	\$ 200	\$ 413,121	\$ 254,931	\$ 2,705,211
Receipts:								
Taxes	-	-	-	-	-	-	-	333,303
Licenses and permits	-	-	-	-	-	-	-	29,188
Intergovernmental receipts	-	4,528	-	-	-	-	-	451,183
Charges for services	-	-	-	-	-	-	-	21,823
Utility fees	-	-	-	-	-	671,569	-	671,569
Penalties	-	-	-	-	-	11,202	-	11,202
Other receipts	15,085	-	1,000	132,335	-	10,481	231,300	1,151,828
Total receipts	15,085	4,528	1,000	132,335	-	693,252	231,300	2,670,096
Disbursements:								
Personal services	-	4,528	-	-	-	141,289	-	1,126,175
Supplies	4,310	-	-	-	-	-	-	67,043
Other services and charges	-	-	-	-	-	22,225	-	222,947
Debt service - principal and interest	-	-	-	-	-	231,300	186,570	417,870
Capital outlay	-	-	-	-	-	14,385	-	109,311
Utility operating expenses	-	-	-	-	-	372,964	-	372,964
Other disbursements	-	-	-	-	-	6,950	-	134,181
Total disbursements	4,310	4,528	-	-	-	789,113	186,570	2,450,491
Excess (deficiency) of receipts over disbursements	10,775	-	1,000	132,335	-	(95,861)	44,730	219,605
Cash and investments - ending	\$ 97,868	\$ -	\$ 180,711	\$ 1,033,720	\$ 200	\$ 317,260	\$ 299,661	\$ 2,924,816

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Wastewater:			
General obligation bonds	Waste Water Treatment Plant	<u>\$ 835,711</u>	<u>\$ 186,250</u>
Totals		<u><u>\$ 835,711</u></u>	<u><u>\$ 186,250</u></u>

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TOWN OF BLOOMFIELD  
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 53,000
Infrastructure	627,889
Buildings	566,266
Improvements other than buildings	174,591
Machinery, equipment, and vehicles	<u>1,275,245</u>
Total governmental activities	<u>2,696,991</u>
Wastewater:	
Land	19,697
Infrastructure	93,155
Buildings	2,712,870
Improvements other than buildings	1,495,156
Machinery, equipment, and vehicles	<u>345,517</u>
Total Wastewater	<u>4,666,395</u>
Total capital assets	<u>\$ 7,363,386</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/>.