

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF FARMLAND

RANDOLPH COUNTY, INDIANA

January 1, 2013 to December 31, 2017



**FILED**  
08/09/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Bernice A. Herndon	01-01-12 to 03-03-13
	Loretta G. Perry	03-04-13 to 06-04-16
	Marcy Yuknavage	06-05-16 to 12-31-19
President of the Town Council	Troy Bain	01-01-13 to 12-31-15
	Hazel Lewis	01-01-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF FARMLAND, RANDOLPH COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Town of Farmland (Town), which comprise the financial position and results of operations for the period of January 1, 2013 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2013 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2013 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

July 12, 2018

## 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 FARMLAND  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
General Fund	\$ 164,893	\$ 345,239	\$ 352,889	\$ 157,243	\$ 350,013	\$ 336,697	\$ 170,559
Motor Vehicle Highway	170,331	50,419	30,882	189,868	59,605	48,161	201,312
Local Road & Street	63,789	4,306	7,792	60,303	4,316	-	64,619
Economic Dev Income Tax	155,603	29,444	31,541	153,506	33,005	52,612	133,899
Sanitation	4,097	59,566	60,304	3,359	62,574	62,089	3,844
Local Law Enf Cont Ed	6,574	2,016	130	8,460	1,945	2,959	7,446
Riverboat	51,449	7,897	-	59,346	7,897	58,000	9,243
Rainy Day Fund	41,862	-	5,000	36,862	-	-	36,862
Levy Excess Fund	923	1,692	2,615	-	28	-	28
Cum Cap Imp - Cig Tax	64,301	3,578	1,000	66,879	3,526	-	70,405
Cum Cap Development	55,530	4,057	17,250	42,337	4,309	16,155	30,491
Cumulative Fire	11,990	2,716	-	14,706	2,464	-	17,170
Oil Collection Unit	-	-	-	-	869	-	869
Cash On Hand	100	-	-	100	-	-	100
Historic Farmland Usa	500	-	-	500	-	-	500
Facade Planning Grant	70	-	-	70	-	-	70
Fire Donation	2,300	-	-	2,300	-	-	2,300
Park Donation	6,551	100	-	6,651	100	970	5,781
Facade Grant 1	6,247	-	-	6,247	-	-	6,247
Home Rehab. Re-Imbursement	23,507	-	-	23,507	-	-	23,507
Park - United Way Grant	200	-	-	200	-	-	200
Return Check Fund	-	576	493	83	208	77	214
Police Reserve Donation	556	-	-	556	1,500	475	1,581
Micro Loan	24,485	-	-	24,485	1,018	5,000	20,503
Unsafe Building Fund	20,450	-	-	20,450	-	-	20,450
Payroll	31,962	404,456	397,930	38,488	339,783	332,418	45,853
Payroll-Retirement Insurance	21,898	-	21,898	-	-	-	-
Storm Water Improvement	-	8,889	90	8,799	15,717	3,182	21,334
Sewage Utility Operating	19,344	220,888	223,999	16,233	363,799	332,214	47,818
Sewage Utl Bond & Int	85,371	-	47,493	37,878	8,697	46,575	-
Sewage Utl Improvement	240,505	-	19,142	221,363	-	120,000	101,363
Sewer/Stormwater-Loan	2,262	45,900	48,036	126	81,884	52,407	29,603
Water Utility Operating	67,641	226,602	165,582	128,661	237,499	181,342	184,818
Water Utl Meter Deposit	38,691	7,500	5,900	40,291	7,625	5,755	42,161
Totals	<u>\$ 1,383,982</u>	<u>\$ 1,425,841</u>	<u>\$ 1,439,966</u>	<u>\$ 1,369,857</u>	<u>\$ 1,588,381</u>	<u>\$ 1,657,088</u>	<u>\$ 1,301,150</u>

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

TOWN OF FARMLAND  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
General Fund	\$ 170,559	\$ 414,883	\$ 331,066	\$ 254,376	\$ 431,738	\$ 365,914	\$ 320,200
Motor Vehicle Highway	201,312	58,626	56,269	203,669	58,559	109,839	152,389
Local Road & Street	64,619	4,376	28,700	40,295	4,322	15,000	29,617
Economic Dev Income Tax	133,899	31,269	42,621	122,547	38,040	3,441	157,146
Sanitation	3,844	65,107	64,153	4,798	65,767	65,131	5,434
Local Law Enf Cont Ed	7,446	854	651	7,649	1,249	-	8,898
Riverboat	9,243	7,897	-	17,140	7,896	-	25,036
Rainy Day Fund	36,862	-	-	36,862	-	13	36,849
LOIT Special Distribution	-	-	-	-	30,572	-	30,572
Levy Excess Fund	28	-	-	28	-	-	28
Cum Cap Imp - Cig Tax	70,405	3,348	482	73,271	3,397	-	76,668
Cum Cap Development	30,491	4,340	-	34,831	4,025	-	38,856
Cumulative Fire	17,170	2,747	-	19,917	2,701	-	22,618
Local Option Income Tax	-	22,247	-	22,247	22,418	19,547	25,118
Oil Collection Unit	869	43	500	412	-	-	412
Clearing / Agency Fund	-	-	-	-	500	500	-
Cash On Hand	100	-	-	100	-	-	100
Historic Farmland Usa	500	-	-	500	-	-	500
Facade Planning Grant	70	-	-	70	-	-	70
Fire Donation	2,300	-	-	2,300	5,000	-	7,300
Park Donation	5,781	-	315	5,466	100	245	5,321
Facade Grant 1	6,247	-	-	6,247	-	-	6,247
Home Rehab. Re-Imbursement	23,507	-	-	23,507	-	-	23,507
Park - United Way Grant	200	-	-	200	-	-	200
Return Check Fund	214	338	143	409	209	89	529
Police Reserve Donation	1,581	-	-	1,581	-	300	1,281
Micro Loan	20,503	1,745	-	22,248	1,814	6,500	17,562
Unsafe Building Fund	20,450	-	-	20,450	-	7,641	12,809
Payroll	45,853	360,017	363,529	42,341	423,748	430,456	35,633
Storm Water Improvement	21,334	15,776	1,366	35,744	15,705	2,769	48,680
2016 OCRA Fund	-	-	-	-	492,037	492,037	-
Sewage-2016 BNY and Sinking Fund	-	-	-	-	168,483	69,595	98,888
Construction Retainage	-	-	-	-	54,017	-	54,017
Sewage Utility Operating	47,818	271,372	293,637	25,553	659,076	356,940	327,689
Sewage Utl Improvement	101,363	140,000	149,250	92,113	-	-	92,113
Sewer/Stormwater-Loan	29,603	88,842	50,953	67,492	89,314	133,348	23,458
Water Utility Operating	184,818	247,361	194,793	237,386	254,449	285,032	206,803
Water Utl Meter Deposit	42,161	8,500	5,785	44,876	8,500	4,770	48,606
Totals	<u>\$ 1,301,150</u>	<u>\$ 1,749,688</u>	<u>\$ 1,584,213</u>	<u>\$ 1,466,625</u>	<u>\$ 2,843,636</u>	<u>\$ 2,369,107</u>	<u>\$ 1,941,154</u>

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

TOWN OF FARMLAND  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General Fund	\$ 320,200	\$ 418,094	\$ 366,591	\$ 371,703
Motor Vehicle Highway	152,389	63,362	43,337	172,414
Local Road & Street	29,617	5,462	10,337	24,742
Economic Dev Income Tax	157,146	32,430	13,473	176,103
Sanitation	5,434	67,137	66,973	5,598
Local Law Enf Cont Ed	8,898	927	10	9,815
Riverboat	25,036	7,897	-	32,933
Rainy Day Fund	36,849	6,317	-	43,166
LOIT Special Distribution	30,572	-	-	30,572
Levy Excess Fund	28	-	-	28
Cum Cap Imp - Cig Tax	76,668	3,242	5,626	74,284
Cum Cap Development	38,856	4,042	-	42,898
Cumulative Fire	22,618	2,712	-	25,330
Local Option Income Tax	25,118	22,505	-	47,623
Oil Collection Unit	412	-	-	412
Cash On Hand	100	100	-	200
Historic Farmland Usa	500	-	-	500
Facade Planning Grant	70	-	70	-
Fire Donation	7,300	5,000	-	12,300
Park Donation	5,321	5,100	5,335	5,086
Facade Grant 1	6,247	-	6,247	-
Home Rehab. Re-Imbursement	23,507	-	-	23,507
Park - United Way Grant	200	-	-	200
Return Check Fund	529	104	33	600
Police Reserve Donation	1,281	-	-	1,281
Micro Loan	17,562	2,570	-	20,132
Unsafe Building Fund	12,809	-	-	12,809
Payroll	35,633	432,632	424,375	43,890
Storm Water Improvement	48,680	15,680	12,962	51,398
2016 OCRA Fund	-	7,963	7,963	-
Sewage-2016 BNY and Sinking Fund	98,888	89,872	71,541	117,219
Construction Retainage	54,017	2,200	56,217	-
Sewage Utility Operating	327,689	319,146	529,227	117,608
Sewage Util Improvement	92,113	207,887	-	300,000
Sewer/Stormwater-Loan	23,458	49,700	47,833	25,325
Water Utility Operating	206,803	266,995	277,386	196,412
Water Util Meter Deposit	48,606	7,000	6,250	49,356
Totals	<u>\$ 1,941,154</u>	<u>\$ 2,046,076</u>	<u>\$ 1,951,786</u>	<u>\$ 2,035,444</u>

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

TOWN OF FARMLAND  
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 FARMLAND  
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 FARMLAND  
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.

**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

TOWN OF FARMLAND  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 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.

TOWN OF FARMLAND  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 Event**

The Town entered into a contract on May 29, 2018, in the amount of \$303,702 for the purchase of a fire truck.

#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Economic Dev Income Tax	Sanitation	Local Law Enf Cont Ed	Riverboat	Rainy Day Fund	Levy Excess Fund
Cash and investments - beginning	\$ 164,893	\$ 170,331	\$ 63,789	\$ 155,603	\$ 4,097	\$ 6,574	\$ 51,449	\$ 41,862	\$ 923
Receipts:									
Taxes	217,991	37,821	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	860	-	-	-
Intergovernmental receipts	108,111	12,528	4,306	29,444	-	-	7,897	-	-
Charges for services	14,791	-	-	-	57,350	117	-	-	-
Fines and forfeits	72	-	-	-	2,216	1,039	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	4,274	70	-	-	-	-	-	-	1,692
Total receipts	<u>345,239</u>	<u>50,419</u>	<u>4,306</u>	<u>29,444</u>	<u>59,566</u>	<u>2,016</u>	<u>7,897</u>	<u>-</u>	<u>1,692</u>
Disbursements:									
Personal services	140,184	17,725	-	-	-	-	-	-	-
Supplies	16,979	3,132	-	-	-	-	-	-	-
Other services and charges	98,620	9,302	7,792	1,000	60,304	130	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	34,533	-	-	30,541	-	-	-	5,000	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	62,573	723	-	-	-	-	-	-	2,615
Total disbursements	<u>352,889</u>	<u>30,882</u>	<u>7,792</u>	<u>31,541</u>	<u>60,304</u>	<u>130</u>	<u>-</u>	<u>5,000</u>	<u>2,615</u>
Excess (deficiency) of receipts over disbursements	<u>(7,650)</u>	<u>19,537</u>	<u>(3,486)</u>	<u>(2,097)</u>	<u>(738)</u>	<u>1,886</u>	<u>7,897</u>	<u>(5,000)</u>	<u>(923)</u>
Cash and investments - ending	<u>\$ 157,243</u>	<u>\$ 189,868</u>	<u>\$ 60,303</u>	<u>\$ 153,506</u>	<u>\$ 3,359</u>	<u>\$ 8,460</u>	<u>\$ 59,346</u>	<u>\$ 36,862</u>	<u>\$ -</u>

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

	Cum Cap Imp - Cig Tax	Cum Cap Development	Cumulative Fire	Oil Collection Unit	Cash On Hand	Historic Farmland Usa	Facade Planning Grant	Fire Donation	Park Donation
Cash and investments - beginning	\$ 64,301	\$ 55,530	\$ 11,990	\$ -	\$ 100	\$ 500	\$ 70	\$ 2,300	\$ 6,551
Receipts:									
Taxes	-	3,527	2,361	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,578	530	355	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	100
Total receipts	3,578	4,057	2,716	-	-	-	-	-	100
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,000	10,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	7,250	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	17,250	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,578	(13,193)	2,716	-	-	-	-	-	100
Cash and investments - ending	\$ 66,879	\$ 42,337	\$ 14,706	\$ -	\$ 100	\$ 500	\$ 70	\$ 2,300	\$ 6,651

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

	Facade Grant 1	Home Rehab. Re-Imbursement	Park - United Way Grant	Return Check Fund	Police Reserve Donation	Micro Loan	Unsafe Building Fund	Payroll	Payroll-Retirement Insurance
Cash and investments - beginning	\$ 6,247	\$ 23,507	\$ 200	\$ -	\$ 556	\$ 24,485	\$ 20,450	\$ 31,962	\$ 21,898
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	193	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	383	-	-	-	404,456	-
Total receipts	-	-	-	576	-	-	-	404,456	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	161,651	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	493	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	236,279	21,898
Total disbursements	-	-	-	493	-	-	-	397,930	21,898
Excess (deficiency) of receipts over disbursements	-	-	-	83	-	-	-	6,526	(21,898)
Cash and investments - ending	\$ 6,247	\$ 23,507	\$ 200	\$ 83	\$ 556	\$ 24,485	\$ 20,450	\$ 38,488	\$ -

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

	Storm Water Improvement	Sewage Utility Operating	Sewage Utl Bond & Int	Sewage Utl Improvement	Sewer/Stormwater-Loan	Water Utility Operating	Water Utl Meter Deposit	Totals
Cash and investments - beginning	\$ -	\$ 19,344	\$ 85,371	\$ 240,505	\$ 2,262	\$ 67,641	\$ 38,691	\$ 1,383,982
Receipts:								
Taxes	-	-	-	-	-	13,046	-	274,746
Licenses and permits	-	-	-	-	-	-	-	860
Intergovernmental receipts	-	-	-	-	-	-	-	166,749
Charges for services	-	-	-	-	-	-	-	72,258
Fines and forfeits	-	-	-	-	-	-	-	3,520
Utility fees	8,596	212,820	-	-	-	211,527	-	432,943
Penalties	293	7,979	-	-	-	2,029	-	10,301
Other receipts	-	89	-	-	45,900	-	7,500	464,464
Total receipts	8,889	220,888	-	-	45,900	226,602	7,500	1,425,841
Disbursements:								
Personal services	-	58,000	-	-	-	54,460	-	432,020
Supplies	-	-	-	-	-	-	-	20,111
Other services and charges	-	5,122	-	-	-	4,959	-	198,722
Debt service - principal and interest	-	-	47,493	-	48,036	-	-	95,529
Capital outlay	-	-	-	19,142	-	-	-	96,466
Utility operating expenses	88	88,694	-	-	-	96,589	-	185,371
Other disbursements	2	72,183	-	-	-	9,574	5,900	411,747
Total disbursements	90	223,999	47,493	19,142	48,036	165,582	5,900	1,439,966
Excess (deficiency) of receipts over disbursements	8,799	(3,111)	(47,493)	(19,142)	(2,136)	61,020	1,600	(14,125)
Cash and investments - ending	\$ 8,799	\$ 16,233	\$ 37,878	\$ 221,363	\$ 126	\$ 128,661	\$ 40,291	\$ 1,369,857

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Economic Dev Income Tax	Sanitation	Local Law Enf Cont Ed	Riverboat	Rainy Day Fund	Levy Excess Fund
Cash and investments - beginning	\$ 157,243	\$ 189,868	\$ 60,303	\$ 153,506	\$ 3,359	\$ 8,460	\$ 59,346	\$ 36,862	\$ -
Receipts:									
Taxes	208,771	44,615	-	-	-	-	-	-	28
Licenses and permits	-	-	-	-	-	770	-	-	-
Intergovernmental receipts	116,169	14,990	4,316	31,592	-	-	7,897	-	-
Charges for services	21,667	-	-	-	60,734	258	-	-	-
Fines and forfeits	75	-	-	-	1,840	847	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,331	-	-	1,413	-	70	-	-	-
Total receipts	<u>350,013</u>	<u>59,605</u>	<u>4,316</u>	<u>33,005</u>	<u>62,574</u>	<u>1,945</u>	<u>7,897</u>	<u>-</u>	<u>28</u>
Disbursements:									
Personal services	171,700	16,379	-	-	-	-	-	-	-
Supplies	19,514	4,562	-	-	-	-	-	-	-
Other services and charges	113,115	26,408	-	46,232	62,089	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	20,619	-	-	6,380	-	1,522	58,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	11,749	812	-	-	-	1,437	-	-	-
Total disbursements	<u>336,697</u>	<u>48,161</u>	<u>-</u>	<u>52,612</u>	<u>62,089</u>	<u>2,959</u>	<u>58,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,316</u>	<u>11,444</u>	<u>4,316</u>	<u>(19,607)</u>	<u>485</u>	<u>(1,014)</u>	<u>(50,103)</u>	<u>-</u>	<u>28</u>
Cash and investments - ending	<u>\$ 170,559</u>	<u>\$ 201,312</u>	<u>\$ 64,619</u>	<u>\$ 133,899</u>	<u>\$ 3,844</u>	<u>\$ 7,446</u>	<u>\$ 9,243</u>	<u>\$ 36,862</u>	<u>\$ 28</u>

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

	Cum Cap Imp - Cig Tax	Cum Cap Development	Cumulative Fire	Oil Collection Unit	Cash On Hand	Historic Farmland Usa	Facade Planning Grant	Fire Donation	Park Donation
Cash and investments - beginning	\$ 66,879	\$ 42,337	\$ 14,706	\$ -	\$ 100	\$ 500	\$ 70	\$ 2,300	\$ 6,651
Receipts:									
Taxes	-	3,124	2,091	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,526	1,185	373	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	869	-	-	-	-	100
Total receipts	3,526	4,309	2,464	869	-	-	-	-	100
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	16,155	-	-	-	-	-	-	970
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	16,155	-	-	-	-	-	-	970
Excess (deficiency) of receipts over disbursements	3,526	(11,846)	2,464	869	-	-	-	-	(870)
Cash and investments - ending	\$ 70,405	\$ 30,491	\$ 17,170	\$ 869	\$ 100	\$ 500	\$ 70	\$ 2,300	\$ 5,781

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

	Facade Grant 1	Home Rehab. Re-Imbursement	Park - United Way Grant	Return Check Fund	Police Reserve Donation	Micro Loan	Unsafe Building Fund	Payroll	Payroll-Retirement Insurance
Cash and investments - beginning	\$ 6,247	\$ 23,507	\$ 200	\$ 83	\$ 556	\$ 24,485	\$ 20,450	\$ 38,488	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	208	1,500	1,018	-	339,783	-
Total receipts	-	-	-	208	1,500	1,018	-	339,783	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	149,856	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	77	-	5,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	475	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	182,562	-
Total disbursements	-	-	-	77	475	5,000	-	332,418	-
Excess (deficiency) of receipts over disbursements	-	-	-	131	1,025	(3,982)	-	7,365	-
Cash and investments - ending	\$ 6,247	\$ 23,507	\$ 200	\$ 214	\$ 1,581	\$ 20,503	\$ 20,450	\$ 45,853	\$ -

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

	Storm Water Improvement	Sewage Utility Operating	Sewage Utl Bond & Int	Sewage Utl Improvement	Sewer/Stormwater-Loan	Water Utility Operating	Water Utl Meter Deposit	Totals
Cash and investments - beginning	\$ 8,799	\$ 16,233	\$ 37,878	\$ 221,363	\$ 126	\$ 128,661	\$ 40,291	\$ 1,369,857
Receipts:								
Taxes	-	-	-	-	-	13,557	-	272,186
Licenses and permits	-	-	-	-	-	-	-	770
Intergovernmental receipts	-	-	-	-	-	-	-	180,048
Charges for services	-	-	-	-	-	-	-	82,659
Fines and forfeits	-	-	-	-	-	-	-	2,762
Utility fees	15,282	232,795	-	-	-	221,162	-	469,239
Penalties	435	7,260	-	-	-	2,180	-	9,875
Other receipts	-	123,744	8,697	-	81,884	600	7,625	570,842
Total receipts	15,717	363,799	8,697	-	81,884	237,499	7,625	1,588,381
Disbursements:								
Personal services	-	51,237	-	-	-	51,267	-	440,439
Supplies	-	-	-	-	-	-	-	24,076
Other services and charges	-	5,607	-	-	-	5,335	-	263,863
Debt service - principal and interest	-	-	46,575	-	52,407	-	-	98,982
Capital outlay	-	-	-	-	-	5,542	-	109,663
Utility operating expenses	3,121	170,270	-	-	-	86,286	-	259,677
Other disbursements	61	105,100	-	120,000	-	32,912	5,755	460,388
Total disbursements	3,182	332,214	46,575	120,000	52,407	181,342	5,755	1,657,088
Excess (deficiency) of receipts over disbursements	12,535	31,585	(37,878)	(120,000)	29,477	56,157	1,870	(68,707)
Cash and investments - ending	\$ 21,334	\$ 47,818	\$ -	\$ 101,363	\$ 29,603	\$ 184,818	\$ 42,161	\$ 1,301,150

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Economic Dev Income Tax	Sanitation	Local Law Enf Cont Ed	Riverboat	Rainy Day Fund
Cash and investments - beginning	\$ 170,559	\$ 201,312	\$ 64,619	\$ 133,899	\$ 3,844	\$ 7,446	\$ 9,243	\$ 36,862
Receipts:								
Taxes	241,238	46,657	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	460	-	-
Intergovernmental receipts	121,408	11,803	4,376	31,269	-	-	7,897	-
Charges for services	37,116	-	-	-	63,130	40	-	-
Fines and forfeits	-	-	-	-	1,977	261	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	15,121	166	-	-	-	93	-	-
Total receipts	414,883	58,626	4,376	31,269	65,107	854	7,897	-
Disbursements:								
Personal services	162,175	14,786	-	-	-	-	-	-
Supplies	15,951	6,011	-	-	-	-	-	-
Other services and charges	122,723	34,692	28,700	31,900	64,153	485	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	22,253	-	-	10,721	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	7,964	780	-	-	-	166	-	-
Total disbursements	331,066	56,269	28,700	42,621	64,153	651	-	-
Excess (deficiency) of receipts over disbursements	83,817	2,357	(24,324)	(11,352)	954	203	7,897	-
Cash and investments - ending	\$ 254,376	\$ 203,669	\$ 40,295	\$ 122,547	\$ 4,798	\$ 7,649	\$ 17,140	\$ 36,862

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

	LOIT Special Distribution	Levy Excess Fund	Cum Cap Imp - Cig Tax	Cum Cap Development	Cumulative Fire	Local Option Income Tax	Oil Collection Unit	Clearing / Agency Fund
Cash and investments - beginning	\$ -	\$ 28	\$ 70,405	\$ 30,491	\$ 17,170	\$ -	\$ 869	\$ -
Receipts:								
Taxes	-	-	-	3,509	2,355	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,348	831	392	22,247	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	43	-
Total receipts	-	-	3,348	4,340	2,747	22,247	43	-
Disbursements:								
Personal services	-	-	-	-	-	-	500	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	482	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	482	-	-	-	500	-
Excess (deficiency) of receipts over disbursements	-	-	2,866	4,340	2,747	22,247	(457)	-
Cash and investments - ending	\$ -	\$ 28	\$ 73,271	\$ 34,831	\$ 19,917	\$ 22,247	\$ 412	\$ -

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

	Cash On Hand	Historic Farmland Usa	Facade Planning Grant	Fire Donation	Park Donation	Facade Grant 1	Home Rehab. Re-Imbursement	Park - United Way Grant
Cash and investments - beginning	\$ 100	\$ 500	\$ 70	\$ 2,300	\$ 5,781	\$ 6,247	\$ 23,507	\$ 200
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	315	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	315	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(315)	-	-	-
Cash and investments - ending	\$ 100	\$ 500	\$ 70	\$ 2,300	\$ 5,466	\$ 6,247	\$ 23,507	\$ 200

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

	Return Check Fund	Police Reserve Donation	Micro Loan	Unsafe Building Fund	Payroll	Storm Water Improvement	2016 OCRA Fund	Sewage-2016 BNY and Sinking Fund
Cash and investments - beginning	\$ 214	\$ 1,581	\$ 20,503	\$ 20,450	\$ 45,853	\$ 21,334	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	15,328	-	-
Penalties	-	-	-	-	-	448	-	-
Other receipts	338	-	1,745	-	360,017	-	-	-
Total receipts	338	-	1,745	-	360,017	15,776	-	-
Disbursements:								
Personal services	-	-	-	-	155,196	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	143	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	1,353	-	-
Other disbursements	-	-	-	-	208,333	13	-	-
Total disbursements	143	-	-	-	363,529	1,366	-	-
Excess (deficiency) of receipts over disbursements	195	-	1,745	-	(3,512)	14,410	-	-
Cash and investments - ending	\$ 409	\$ 1,581	\$ 22,248	\$ 20,450	\$ 42,341	\$ 35,744	\$ -	\$ -

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

	Construction Retainage	Sewage Utility Operating	Sewage Utl Improvement	Sewer/Stormwater-Loan	Water Utility Operating	Water Utl Meter Deposit	Totals
Cash and investments - beginning	\$ -	\$ 47,818	\$ 101,363	\$ 29,603	\$ 184,818	\$ 42,161	\$ 1,301,150
Receipts:							
Taxes	-	-	-	-	14,176	-	307,935
Licenses and permits	-	-	-	-	-	-	460
Intergovernmental receipts	-	-	-	-	-	-	203,571
Charges for services	-	-	-	-	-	-	100,286
Fines and forfeits	-	-	-	-	-	-	2,238
Utility fees	-	262,968	-	-	222,937	-	501,233
Penalties	-	8,404	-	-	2,251	-	11,103
Other receipts	-	-	140,000	88,842	7,997	8,500	622,862
Total receipts	-	271,372	140,000	88,842	247,361	8,500	1,749,688
Disbursements:							
Personal services	-	57,550	-	-	57,611	-	447,818
Supplies	-	-	-	-	-	-	21,962
Other services and charges	-	8,250	-	-	7,978	-	299,339
Debt service - principal and interest	-	-	-	50,953	-	-	50,953
Capital outlay	-	-	149,250	-	996	-	183,702
Utility operating expenses	-	95,370	-	-	107,616	-	204,339
Other disbursements	-	132,467	-	-	20,592	5,785	376,100
Total disbursements	-	293,637	149,250	50,953	194,793	5,785	1,584,213
Excess (deficiency) of receipts over disbursements	-	(22,265)	(9,250)	37,889	52,568	2,715	165,475
Cash and investments - ending	\$ -	\$ 25,553	\$ 92,113	\$ 67,492	\$ 237,386	\$ 44,876	\$ 1,466,625

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Economic Dev Income Tax	Sanitation	Local Law Enf Cont Ed	Riverboat	Rainy Day Fund
Cash and investments - beginning	\$ 254,376	\$ 203,669	\$ 40,295	\$ 122,547	\$ 4,798	\$ 7,649	\$ 17,140	\$ 36,862
Receipts:								
Taxes	247,634	46,134	-	-	-	-	-	-
Licenses and permits	35	-	-	-	-	1,060	-	-
Intergovernmental receipts	128,320	12,425	4,322	31,634	-	-	7,896	-
Charges for services	27,231	-	-	-	63,751	20	-	-
Fines and forfeits	-	-	-	-	2,016	144	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	28,518	-	-	6,406	-	25	-	-
Total receipts	431,738	58,559	4,322	38,040	65,767	1,249	7,896	-
Disbursements:								
Personal services	173,618	15,286	-	-	-	-	-	-
Supplies	15,488	2,557	-	-	-	-	-	-
Other services and charges	122,766	38,448	15,000	3,158	65,131	-	-	13
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	45,498	52,800	-	283	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8,544	748	-	-	-	-	-	-
Total disbursements	365,914	109,839	15,000	3,441	65,131	-	-	13
Excess (deficiency) of receipts over disbursements	65,824	(51,280)	(10,678)	34,599	636	1,249	7,896	(13)
Cash and investments - ending	\$ 320,200	\$ 152,389	\$ 29,617	\$ 157,146	\$ 5,434	\$ 8,898	\$ 25,036	\$ 36,849

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

	LOIT Special Distribution	Levy Excess Fund	Cum Cap Imp - Cig Tax	Cum Cap Development	Cumulative Fire	Local Option Income Tax	Oil Collection Unit	Clearing / Agency Fund
Cash and investments - beginning	\$ -	\$ 28	\$ 73,271	\$ 34,831	\$ 19,917	\$ 22,247	\$ 412	\$ -
Receipts:								
Taxes	-	-	-	3,404	2,284	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	30,572	-	3,397	621	417	22,418	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	500
Total receipts	30,572	-	3,397	4,025	2,701	22,418	-	500
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	19,547	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	500
Total disbursements	-	-	-	-	-	19,547	-	500
Excess (deficiency) of receipts over disbursements	30,572	-	3,397	4,025	2,701	2,871	-	-
Cash and investments - ending	\$ 30,572	\$ 28	\$ 76,668	\$ 38,856	\$ 22,618	\$ 25,118	\$ 412	\$ -

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

	Cash On Hand	Historic Farmland Usa	Facade Planning Grant	Fire Donation	Park Donation	Facade Grant 1	Home Rehab. Re-Imbursement	Park - United Way Grant
Cash and investments - beginning	\$ 100	\$ 500	\$ 70	\$ 2,300	\$ 5,466	\$ 6,247	\$ 23,507	\$ 200
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,000	100	-	-	-
Total receipts	-	-	-	5,000	100	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	245	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	245	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	5,000	(145)	-	-	-
Cash and investments - ending	\$ 100	\$ 500	\$ 70	\$ 7,300	\$ 5,321	\$ 6,247	\$ 23,507	\$ 200

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

	Return Check Fund	Police Reserve Donation	Micro Loan	Unsafe Building Fund	Payroll	Storm Water Improvement	2016 OCRA Fund	Sewage-2016 BNY and Sinking Fund
Cash and investments - beginning	\$ 409	\$ 1,581	\$ 22,248	\$ 20,450	\$ 42,341	\$ 35,744	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	15,258	-	-
Penalties	-	-	-	-	-	447	-	-
Other receipts	209	-	1,814	-	423,748	-	492,037	168,483
Total receipts	209	-	1,814	-	423,748	15,705	492,037	168,483
Disbursements:								
Personal services	-	-	-	-	181,350	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	89	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	53,870
Capital outlay	-	300	-	7,641	-	-	-	-
Utility operating expenses	-	-	-	-	-	2,750	-	-
Other disbursements	-	-	6,500	-	249,106	19	492,037	15,725
Total disbursements	89	300	6,500	7,641	430,456	2,769	492,037	69,595
Excess (deficiency) of receipts over disbursements	120	(300)	(4,686)	(7,641)	(6,708)	12,936	-	98,888
Cash and investments - ending	\$ 529	\$ 1,281	\$ 17,562	\$ 12,809	\$ 35,633	\$ 48,680	\$ -	\$ 98,888

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

	Construction Retainage	Sewage Utility Operating	Sewage Utl Improvement	Sewer/Stormwater-Loan	Water Utility Operating	Water Utl Meter Deposit	Totals
Cash and investments - beginning	\$ -	\$ 25,553	\$ 92,113	\$ 67,492	\$ 237,386	\$ 44,876	\$ 1,466,625
Receipts:							
Taxes	-	-	-	-	14,866	-	314,322
Licenses and permits	-	-	-	-	-	-	1,095
Intergovernmental receipts	-	-	-	-	-	-	242,022
Charges for services	-	-	-	-	-	-	91,002
Fines and forfeits	-	-	-	-	-	-	2,160
Utility fees	-	286,315	-	-	233,812	-	535,385
Penalties	-	9,088	-	-	2,353	-	11,888
Other receipts	54,017	363,673	-	89,314	3,418	8,500	1,645,762
Total receipts	54,017	659,076	-	89,314	254,449	8,500	2,843,636
Disbursements:							
Personal services	-	72,095	-	-	72,135	-	514,484
Supplies	-	-	-	-	-	-	18,045
Other services and charges	-	8,951	-	-	8,951	-	262,752
Debt service - principal and interest	-	-	-	49,278	-	-	103,148
Capital outlay	-	-	-	-	1,583	-	127,652
Utility operating expenses	-	112,484	-	-	178,358	-	293,592
Other disbursements	-	163,410	-	84,070	24,005	4,770	1,049,434
Total disbursements	-	356,940	-	133,348	285,032	4,770	2,369,107
Excess (deficiency) of receipts over disbursements	54,017	302,136	-	(44,034)	(30,583)	3,730	474,529
Cash and investments - ending	\$ 54,017	\$ 327,689	\$ 92,113	\$ 23,458	\$ 206,803	\$ 48,606	\$ 1,941,154

TOWN OF FARMLAND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	General Fund	Motor Vehicle Highway	Local Road & Street	Economic Dev Income Tax	Sanitation	Local Law Enf Cont Ed	Riverboat	Rainy Day Fund
Cash and investments - beginning	\$ 320,200	\$ 152,389	\$ 29,617	\$ 157,146	\$ 5,434	\$ 8,898	\$ 25,036	\$ 36,849
Receipts:								
Taxes	256,629	50,477	-	31,930	-	-	-	-
Licenses and permits	80	-	-	-	-	810	-	-
Intergovernmental receipts	130,610	12,885	5,462	-	-	-	7,897	-
Charges for services	26,991	-	-	-	65,108	35	-	-
Fines and forfeits	-	-	-	-	2,029	52	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,784	-	-	500	-	30	-	6,317
Total receipts	<u>418,094</u>	<u>63,362</u>	<u>5,462</u>	<u>32,430</u>	<u>67,137</u>	<u>927</u>	<u>7,897</u>	<u>6,317</u>
Disbursements:								
Personal services	187,024	12,453	-	-	-	-	-	-
Supplies	19,345	3,191	-	-	-	-	-	-
Other services and charges	131,698	27,088	10,337	13,313	66,973	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	17,830	-	-	160	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	10,694	605	-	-	-	10	-	-
Total disbursements	<u>366,591</u>	<u>43,337</u>	<u>10,337</u>	<u>13,473</u>	<u>66,973</u>	<u>10</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>51,503</u>	<u>20,025</u>	<u>(4,875)</u>	<u>18,957</u>	<u>164</u>	<u>917</u>	<u>7,897</u>	<u>6,317</u>
Cash and investments - ending	<u>\$ 371,703</u>	<u>\$ 172,414</u>	<u>\$ 24,742</u>	<u>\$ 176,103</u>	<u>\$ 5,598</u>	<u>\$ 9,815</u>	<u>\$ 32,933</u>	<u>\$ 43,166</u>

TOWN OF FARMLAND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LOIT Special Distribution	Levy Excess Fund	Cum Cap Imp - Cig Tax	Cum Cap Development	Cumulative Fire	Local Option Income Tax	Oil Collection Unit	Cash On Hand
Cash and investments - beginning	\$ 30,572	\$ 28	\$ 76,668	\$ 38,856	\$ 22,618	\$ 25,118	\$ 412	\$ 100
Receipts:								
Taxes	-	-	-	3,402	2,283	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,242	640	429	22,505	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	100
Total receipts	-	-	3,242	4,042	2,712	22,505	-	100
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,146	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,480	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	5,626	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(2,384)	4,042	2,712	22,505	-	100
Cash and investments - ending	\$ 30,572	\$ 28	\$ 74,284	\$ 42,898	\$ 25,330	\$ 47,623	\$ 412	\$ 200

TOWN OF FARMLAND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Historic Farmland Usa	Facade Planning Grant	Fire Donation	Park Donation	Facade Grant 1	Home Rehab. Re-Imbursement	Park - United Way Grant	Return Check Fund
Cash and investments - beginning	\$ 500	\$ 70	\$ 7,300	\$ 5,321	\$ 6,247	\$ 23,507	\$ 200	\$ 529
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	5,000	5,100	-	-	-	104
Total receipts	-	-	5,000	5,100	-	-	-	104
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	86	-	-	-	33
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,249	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	70	-	-	6,247	-	-	-
Total disbursements	-	70	-	5,335	6,247	-	-	33
Excess (deficiency) of receipts over disbursements	-	(70)	5,000	(235)	(6,247)	-	-	71
Cash and investments - ending	\$ 500	\$ -	\$ 12,300	\$ 5,086	\$ -	\$ 23,507	\$ 200	\$ 600

TOWN OF FARMLAND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Police Reserve Donation	Micro Loan	Unsafe Building Fund	Payroll	Storm Water Improvement	2016 OCRA Fund	Sewage-2016 BNY and Sinking Fund	Construction Retainage
Cash and investments - beginning	\$ 1,281	\$ 17,562	\$ 12,809	\$ 35,633	\$ 48,680	\$ -	\$ 98,888	\$ 54,017
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	15,240	-	-	-
Penalties	-	-	-	-	440	-	-	-
Other receipts	-	2,570	-	432,632	-	7,963	89,872	2,200
Total receipts	-	2,570	-	432,632	15,680	7,963	89,872	2,200
Disbursements:								
Personal services	-	-	-	191,338	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	71,541	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	12,954	-	-	-
Other disbursements	-	-	-	233,037	8	7,963	-	56,217
Total disbursements	-	-	-	424,375	12,962	7,963	71,541	56,217
Excess (deficiency) of receipts over disbursements	-	2,570	-	8,257	2,718	-	18,331	(54,017)
Cash and investments - ending	\$ 1,281	\$ 20,132	\$ 12,809	\$ 43,890	\$ 51,398	\$ -	\$ 117,219	\$ -

TOWN OF FARMLAND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sewage Utility Operating	Sewage Util Improvement	Sewer/Stormwater-Loan	Water Utility Operating	Water Util Meter Deposit	Totals
Cash and investments - beginning	\$ 327,689	\$ 92,113	\$ 23,458	\$ 206,803	\$ 48,606	\$ 1,941,154
Receipts:						
Taxes	-	-	-	15,656	-	360,377
Licenses and permits	-	-	-	-	-	890
Intergovernmental receipts	-	-	-	-	-	183,670
Charges for services	-	-	-	-	-	92,134
Fines and forfeits	-	-	-	-	-	2,081
Utility fees	301,933	-	-	244,917	-	562,090
Penalties	9,355	-	-	2,414	-	12,209
Other receipts	7,858	207,887	49,700	4,008	7,000	832,625
Total receipts	319,146	207,887	49,700	266,995	7,000	2,046,076
Disbursements:						
Personal services	73,775	-	-	73,775	-	538,365
Supplies	-	-	-	-	-	22,536
Other services and charges	7,158	-	-	7,158	-	264,990
Debt service - principal and interest	-	-	47,833	-	-	119,374
Capital outlay	-	-	-	9,679	-	37,398
Utility operating expenses	94,657	-	-	159,617	-	267,228
Other disbursements	353,637	-	-	27,157	6,250	701,895
Total disbursements	529,227	-	47,833	277,386	6,250	1,951,786
Excess (deficiency) of receipts over disbursements	(210,081)	207,887	1,867	(10,391)	750	94,290
Cash and investments - ending	\$ 117,608	\$ 300,000	\$ 25,325	\$ 196,412	\$ 49,356	\$ 2,035,444

TOWN OF FARMLAND  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ -	\$ 8,369
Water	-	5,233
Governmental activities	<u>-</u>	<u>1,701</u>
Totals	<u>\$ -</u>	<u>\$ 15,303</u>

TOWN OF FARMLAND  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Wastewater:			
General obligation bonds	SEWAGE REVENUE BOND OF 2005	\$ 321,743	\$ 51,409
General obligation bonds	SEWAGE REVENUE BOND OF 2016	<u>1,092,551</u>	<u>73,851</u>
Total Wastewater		<u>1,414,294</u>	<u>125,260</u>
Totals		<u>\$ 1,414,294</u>	<u>\$ 125,260</u>

TOWN OF FARMLAND  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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	\$ 69,808
Infrastructure	31,639
Buildings	551,601
Improvements other than buildings	252,568
Machinery, equipment, and vehicles	918,049
Books and other	<u>1,823,665</u>
Total governmental activities	<u>3,647,330</u>
Wastewater:	
Land	61,069
Infrastructure	974,576
Buildings	18,977
Improvements other than buildings	2,654,763
Machinery, equipment, and vehicles	79,923
Books and other	<u>3,789,308</u>
Total Wastewater	<u>7,578,616</u>
Water:	
Land	12,599
Infrastructure	29,309
Buildings	64,783
Improvements other than buildings	733,673
Machinery, equipment, and vehicles	415,785
Books and other	<u>1,256,150</u>
Total Water	<u>2,512,299</u>
Total capital assets	<u>\$ 13,738,245</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/>.