

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF GOODLAND

NEWTON COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED
07/23/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tina Ward	01-01-16 to 12-31-20
President of the Town Council	James Butler	01-01-16 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Goodland (Town), which comprise the financial position and results of operations for the period of January 1, 2016 to December 31, 2018, 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 the 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, 2016 to December 31, 2018.

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, 2016 to December 31, 2018, 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 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
Paul D. Joyce, CPA
State Examiner

April 28, 2020

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.

TOWN OF GOODLAND
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 147,251	\$ 343,132	\$ 407,819	\$ 82,564	\$ 318,841	\$ 343,348	\$ 58,057
Motor Vehicle Highway	96,718	92,761	79,905	109,574	129,879	80,264	159,189
Local Roads & Streets	12,016	4,140	3,500	12,656	5,268	7,349	10,575
STORM WATER PROJECT	10,314	-	-	10,314	-	-	10,314
Law Enforcement Cont Ed	2,494	525	-	3,019	10	-	3,029
Park Pond Donation Fund	6,979	56,917	48,105	15,791	45,458	60,458	791
Rainy Day Fund	26,534	17,178	-	43,712	-	-	43,712
Cum Capital Development	137,005	8,355	8,758	136,602	8,114	26,346	118,370
Cum Capital Improvement	6,713	2,658	2,816	6,555	2,537	-	9,092
GOODLAND ATHLETIC ASSOC.	19,564	24,801	26,120	18,245	22,023	19,925	20,343
Sesquicentennial Fund	50	-	-	50	-	-	50
SN Little Grid Iron Fund	300	-	-	300	-	-	300
New Fire Station	-	425,000	-	425,000	522,810	937,810	10,000
TIF	-	-	-	-	47,816	-	47,816
Cash Box	200	-	-	200	-	-	200
Veterans Flag Fund	295	-	270	25	700	597	128
Foster Park Veterans Memorial	1,499	351	385	1,465	250	249	1,466
General/Mccord	28,037	-	-	28,037	-	-	28,037
Retirement	795	-	-	795	-	-	795
Community Center Donation Fund	125	-	-	125	-	-	125
Community Center Exp Donations	18,858	1,150	-	20,008	750	-	20,758
Economic Development Commission	250,418	18,359	-	268,777	14,256	132,712	150,321
Economic Development P.I.	8,483	24	-	8,507	25	-	8,532
Daycare	1,800	-	-	1,800	-	-	1,800
Good Neighbor Donation Fund	52,820	75,160	95,691	32,289	73,536	66,191	39,634
Trash Removal	(9,456)	67,382	64,881	(6,955)	69,223	60,616	1,652
Lease Rental Payment	54,800	4,400	-	59,200	5,200	-	64,400
Co Economic Development Loan	(66,763)	66,763	-	-	-	-	-
Hud House	7,921	-	-	7,921	-	-	7,921
Payroll	(49,684)	295,821	243,001	3,136	219,095	223,321	(1,090)
Wastewater Utility-Operating	85,379	175,343	222,356	38,366	176,708	232,938	(17,864)
Wastewater Util-Bond And Interest	74,834	60,300	60,188	74,946	61,800	58,287	78,459
Wastewater Utility-Debt Reserve	65,700	-	-	65,700	-	-	65,700
Utilities Cash Reserve	63,207	-	-	63,207	-	-	63,207
Water Utility-Operating	(43,467)	278,222	231,483	3,272	235,148	238,264	156
Water Utility-Depreciation/Improve	47,159	23,488	50,000	20,647	22,565	-	43,212
Water Utility-Customer Deposit	39,340	2,900	250	41,990	1,700	94	43,596
Totals	\$ 1,098,238	\$ 2,045,130	\$ 1,545,528	\$ 1,597,840	\$ 1,983,712	\$ 2,488,769	\$ 1,092,783

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

TOWN OF GOODLAND
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 58,057	\$ 404,575	\$ 350,833	\$ 111,799
Motor Vehicle Highway	159,189	64,021	62,877	160,333
Local Roads & Streets	10,575	7,188	-	17,763
STORM WATER PROJECT	10,314	-	-	10,314
Law Enforcement Cont Ed	3,029	210	-	3,239
Park Pond Donation Fund	791	53,399	52,845	1,345
Rainy Day Fund	43,712	-	-	43,712
Cum Capital Development	118,370	8,364	3,883	122,851
Cum Capital Improvement	9,092	2,438	-	11,530
GOODLAND ATHLETIC ASSOC.	20,343	19,241	18,938	20,646
Sesquicentennial Fund	50	-	-	50
SN Little Grid Iron Fund	300	-	-	300
New Fire Station	10,000	23,227	33,227	-
TIF	47,816	18,502	800	65,518
Cash Box	200	-	-	200
Veterans Flag Fund	128	-	-	128
Foster Park Veterans Memorial	1,466	-	-	1,466
General/Mccord	28,037	-	-	28,037
Retirement	795	-	-	795
Community Center Donation Fund	125	-	-	125
Community Center Exp Donations	20,758	1,045	-	21,803
Economic Development Commission	150,321	-	54,792	95,529
Economic Development P.I.	8,532	56	-	8,588
Daycare	1,800	-	-	1,800
Good Neighbor Donation Fund	39,634	76,347	32,259	83,722
Trash Removal	1,652	69,913	58,279	13,286
Lease Rental Payment	64,400	4,400	-	68,800
Hud House	7,921	-	-	7,921
Payroll	(1,090)	211,837	216,153	(5,406)
Wastewater Utility-Operating	(17,864)	216,023	182,318	15,841
Wastewater Util-Bond And Interest	78,459	61,500	61,268	78,691
Wastewater Utility-Debt Reserve	65,700	-	-	65,700
Utilities Cash Reserve	63,207	-	-	63,207
Water Utility-Operating	156	494,912	389,395	105,673
Water Utility-Depreciation/Improve	43,212	21,550	-	64,762
Water Utility-Customer Deposit	43,596	1,700	146	45,150
Totals	<u>\$ 1,092,783</u>	<u>\$ 1,760,448</u>	<u>\$ 1,518,013</u>	<u>\$ 1,335,218</u>

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

TOWN OF GOODLAND
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, 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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF GOODLAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: 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 GOODLAND
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 GOODLAND
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 December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

The Town contributes to a pension plan unique to the Town made available only to full-time employees. Information regarding this plan may be obtained from the Town.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of expenditures exceeding receipts and available cash balances.

TOWN OF GOODLAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 8. Subsequent Event

On March 18, 2019, the Town was awarded a \$194,000 Community Crossing Grant. The funds are to be used for road paving and resurfacing projects.

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.

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

	General	Motor Vehicle Highway	Local Roads & Streets	STORM WATER PROJECT	Law Enforcement Cont Ed	Park Pond Donation Fund	Rainy Day Fund	Cum Capital Development
Cash and investments - beginning	\$ 147,251	\$ 96,718	\$ 12,016	\$ 10,314	\$ 2,494	\$ 6,979	\$ 26,534	\$ 137,005
Receipts:								
Taxes	224,684	51,703	-	-	-	-	-	7,643
Licenses and permits	125	-	-	-	525	-	-	-
Intergovernmental receipts	98,331	41,058	4,140	-	-	-	17,178	712
Charges for services	9,767	-	-	-	-	56,917	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	10,225	-	-	-	-	-	-	-
Total receipts	343,132	92,761	4,140	-	525	56,917	17,178	8,355
Disbursements:								
Personal services	105,435	20,960	-	-	-	-	-	-
Supplies	10,657	30,645	-	-	-	-	-	-
Other services and charges	201,401	21,619	3,500	-	-	48,105	-	8,758
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	90,326	6,681	-	-	-	-	-	-
Total disbursements	407,819	79,905	3,500	-	-	48,105	-	8,758
Excess (deficiency) of receipts over disbursements	(64,687)	12,856	640	-	525	8,812	17,178	(403)
Cash and investments - ending	\$ 82,564	\$ 109,574	\$ 12,656	\$ 10,314	\$ 3,019	\$ 15,791	\$ 43,712	\$ 136,602

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

	Cum Capital Improvement	GOODLAND ATHLETIC ASSOC.	Sesquicentennial Fund	SN Little Grid Iron Fund	New Fire Station	TIF	Cash Box	Veterans Flag Fund
Cash and investments - beginning	\$ 6,713	\$ 19,564	\$ 50	\$ 300	\$ -	\$ -	\$ 200	\$ 295
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,658	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	24,801	-	-	425,000	-	-	-
Total receipts	2,658	24,801	-	-	425,000	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	26,120	-	-	-	-	-	270
Other services and charges	2,816	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,816	26,120	-	-	-	-	-	270
Excess (deficiency) of receipts over disbursements	(158)	(1,319)	-	-	425,000	-	-	(270)
Cash and investments - ending	\$ 6,555	\$ 18,245	\$ 50	\$ 300	\$ 425,000	\$ -	\$ 200	\$ 25

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

	Foster Park Veterans Memorial	General/Mccord	Retirement	Community Center Donation Fund	Community Center Exp Donations	Economic Development Commission	Economic Development P.I.	Daycare
Cash and investments - beginning	\$ 1,499	\$ 28,037	\$ 795	\$ 125	\$ 18,858	\$ 250,418	\$ 8,483	\$ 1,800
Receipts:								
Taxes	-	-	-	-	-	18,359	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,150	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	351	-	-	-	-	-	24	-
Total receipts	351	-	-	-	1,150	18,359	24	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	385	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	385	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(34)	-	-	-	1,150	18,359	24	-
Cash and investments - ending	\$ 1,465	\$ 28,037	\$ 795	\$ 125	\$ 20,008	\$ 268,777	\$ 8,507	\$ 1,800

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

	Good Neighbor Donation Fund	Trash Removal	Lease Rental Payment	Co Economic Development Loan	Hud House	Payroll	Wastewater Utility-Operating	Wastewater Util-Bond And Interest
Cash and investments - beginning	\$ 52,820	\$ (9,456)	\$ 54,800	\$ (66,763)	\$ 7,921	\$ (49,684)	\$ 85,379	\$ 74,834
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	67,382	4,400	-	-	-	-	-
Utility fees	-	-	-	-	-	-	175,343	-
Other receipts	75,160	-	-	66,763	-	295,821	-	60,300
Total receipts	75,160	67,382	4,400	66,763	-	295,821	175,343	60,300
Disbursements:								
Personal services	-	8,102	-	-	-	167,663	72,212	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	95,691	56,779	-	-	-	-	6,592	-
Debt service - principal and interest	-	-	-	-	-	-	-	60,188
Utility operating expenses	-	-	-	-	-	-	83,252	-
Other disbursements	-	-	-	-	-	75,338	60,300	-
Total disbursements	95,691	64,881	-	-	-	243,001	222,356	60,188
Excess (deficiency) of receipts over disbursements	(20,531)	2,501	4,400	66,763	-	52,820	(47,013)	112
Cash and investments - ending	\$ 32,289	\$ (6,955)	\$ 59,200	\$ -	\$ 7,921	\$ 3,136	\$ 38,366	\$ 74,946

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

	Wastewater Utility-Debt Reserve	Utilities Cash Reserve	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 65,700	\$ 63,207	\$ (43,467)	\$ 47,159	\$ 39,340	\$ 1,098,238
Receipts:						
Taxes	-	-	-	-	-	302,389
Licenses and permits	-	-	-	-	-	650
Intergovernmental receipts	-	-	-	-	-	164,077
Charges for services	-	-	-	-	-	139,616
Utility fees	-	-	227,767	-	2,900	406,010
Other receipts	-	-	50,455	23,488	-	1,032,388
Total receipts	-	-	278,222	23,488	2,900	2,045,130
Disbursements:						
Personal services	-	-	61,151	-	-	435,523
Supplies	-	-	-	-	-	68,077
Other services and charges	-	-	6,592	-	-	451,853
Debt service - principal and interest	-	-	-	-	-	60,188
Utility operating expenses	-	-	140,251	-	250	223,753
Other disbursements	-	-	23,489	50,000	-	306,134
Total disbursements	-	-	231,483	50,000	250	1,545,528
Excess (deficiency) of receipts over disbursements	-	-	46,739	(26,512)	2,650	499,602
Cash and investments - ending	\$ 65,700	\$ 63,207	\$ 3,272	\$ 20,647	\$ 41,990	\$ 1,597,840

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

	General	Motor Vehicle Highway	Local Roads & Streets	STORM WATER PROJECT	Law Enforcement Cont Ed	Park Pond Donation Fund	Rainy Day Fund	Cum Capital Development
Cash and investments - beginning	\$ 82,564	\$ 109,574	\$ 12,656	\$ 10,314	\$ 3,019	\$ 15,791	\$ 43,712	\$ 136,602
Receipts:								
Taxes	184,523	82,360	-	-	-	-	-	7,394
Licenses and permits	600	-	-	-	10	-	-	-
Intergovernmental receipts	108,426	47,519	5,268	-	-	-	-	720
Charges for services	9,740	-	-	-	-	45,458	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	15,552	-	-	-	-	-	-	-
Total receipts	<u>318,841</u>	<u>129,879</u>	<u>5,268</u>	<u>-</u>	<u>10</u>	<u>45,458</u>	<u>-</u>	<u>8,114</u>
Disbursements:								
Personal services	115,126	22,235	-	-	-	-	-	-
Supplies	4,900	10,476	-	-	-	-	-	-
Other services and charges	215,923	47,553	7,349	-	-	60,458	-	26,346
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	7,399	-	-	-	-	-	-	-
Total disbursements	<u>343,348</u>	<u>80,264</u>	<u>7,349</u>	<u>-</u>	<u>-</u>	<u>60,458</u>	<u>-</u>	<u>26,346</u>
Excess (deficiency) of receipts over disbursements	<u>(24,507)</u>	<u>49,615</u>	<u>(2,081)</u>	<u>-</u>	<u>10</u>	<u>(15,000)</u>	<u>-</u>	<u>(18,232)</u>
Cash and investments - ending	<u>\$ 58,057</u>	<u>\$ 159,189</u>	<u>\$ 10,575</u>	<u>\$ 10,314</u>	<u>\$ 3,029</u>	<u>\$ 791</u>	<u>\$ 43,712</u>	<u>\$ 118,370</u>

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

	Cum Capital Improvement	GOODLAND ATHLETIC ASSOC.	Sesquicentennial Fund	SN Little Grid Iron Fund	New Fire Station	TIF	Cash Box	Veterans Flag Fund
Cash and investments - beginning	\$ 6,555	\$ 18,245	\$ 50	\$ 300	\$ 425,000	\$ -	\$ 200	\$ 25
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,537	-	-	-	376,773	-	-	-
Charges for services	-	22,023	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	146,037	47,816	-	700
Total receipts	2,537	22,023	-	-	522,810	47,816	-	700
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	597
Other services and charges	-	19,925	-	-	937,810	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	19,925	-	-	937,810	-	-	597
Excess (deficiency) of receipts over disbursements	2,537	2,098	-	-	(415,000)	47,816	-	103
Cash and investments - ending	\$ 9,092	\$ 20,343	\$ 50	\$ 300	\$ 10,000	\$ 47,816	\$ 200	\$ 128

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

	Foster Park Veterans Memorial	General/Mccord	Retirement	Community Center Donation Fund	Community Center Exp Donations	Economic Development Commission	Economic Development P.I.	Daycare
Cash and investments - beginning	\$ 1,465	\$ 28,037	\$ 795	\$ 125	\$ 20,008	\$ 268,777	\$ 8,507	\$ 1,800
Receipts:								
Taxes	-	-	-	-	-	14,256	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	750	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	250	-	-	-	-	-	25	-
Total receipts	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>14,256</u>	<u>25</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	249	-	-	-	-	84,896	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	47,816	-	-
Total disbursements	<u>249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,712</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>(118,456)</u>	<u>25</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,466</u>	<u>\$ 28,037</u>	<u>\$ 795</u>	<u>\$ 125</u>	<u>\$ 20,758</u>	<u>\$ 150,321</u>	<u>\$ 8,532</u>	<u>\$ 1,800</u>

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

	Good Neighbor Donation Fund	Trash Removal	Lease Rental Payment	Co Economic Development Loan	Hud House	Payroll	Wastewater Utility-Operating	Wastewater Util-Bond And Interest
Cash and investments - beginning	\$ 32,289	\$ (6,955)	\$ 59,200	\$ -	\$ 7,921	\$ 3,136	\$ 38,366	\$ 74,946
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	69,223	5,200	-	-	-	-	-
Utility fees	-	-	-	-	-	-	176,708	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	73,536	-	-	-	-	219,095	-	61,800
Total receipts	73,536	69,223	5,200	-	-	219,095	176,708	61,800
Disbursements:								
Personal services	-	8,306	-	-	-	223,321	61,900	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	66,191	52,310	-	-	-	-	9,098	-
Debt service - principal and interest	-	-	-	-	-	-	-	58,287
Utility operating expenses	-	-	-	-	-	-	100,140	-
Other disbursements	-	-	-	-	-	-	61,800	-
Total disbursements	66,191	60,616	-	-	-	223,321	232,938	58,287
Excess (deficiency) of receipts over disbursements	7,345	8,607	5,200	-	-	(4,226)	(56,230)	3,513
Cash and investments - ending	\$ 39,634	\$ 1,652	\$ 64,400	\$ -	\$ 7,921	\$ (1,090)	\$ (17,864)	\$ 78,459

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

	Wastewater Utility-Debt Reserve	Utilities Cash Reserve	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 65,700	\$ 63,207	\$ 3,272	\$ 20,647	\$ 41,990	\$ 1,597,840
Receipts:						
Taxes	-	-	-	-	-	288,533
Licenses and permits	-	-	-	-	-	610
Intergovernmental receipts	-	-	-	-	-	541,243
Charges for services	-	-	-	-	-	152,394
Utility fees	-	-	219,663	-	-	396,371
Penalties	-	-	2,116	-	-	2,116
Other receipts	-	-	13,369	22,565	1,700	602,445
Total receipts	-	-	235,148	22,565	1,700	1,983,712
Disbursements:						
Personal services	-	-	46,021	-	-	476,909
Supplies	-	-	-	-	-	15,973
Other services and charges	-	-	9,098	-	-	1,537,206
Debt service - principal and interest	-	-	-	-	-	58,287
Utility operating expenses	-	-	160,580	-	94	260,814
Other disbursements	-	-	22,565	-	-	139,580
Total disbursements	-	-	238,264	-	94	2,488,769
Excess (deficiency) of receipts over disbursements	-	-	(3,116)	22,565	1,606	(505,057)
Cash and investments - ending	\$ 65,700	\$ 63,207	\$ 156	\$ 43,212	\$ 43,596	\$ 1,092,783

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Motor Vehicle Highway	Local Roads & Streets	STORM WATER PROJECT	Law Enforcement Cont Ed	Park Pond Donation Fund	Rainy Day Fund	Cum Capital Development
Cash and investments - beginning	\$ 58,057	\$ 159,189	\$ 10,575	\$ 10,314	\$ 3,029	\$ 791	\$ 43,712	\$ 118,370
Receipts:								
Taxes	350,374	13,921	-	-	-	-	-	7,582
Licenses and permits	75	-	-	-	210	-	-	-
Intergovernmental receipts	31,337	50,100	7,188	-	-	-	-	782
Charges for services	9,820	-	-	-	-	53,399	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	12,969	-	-	-	-	-	-	-
Total receipts	<u>404,575</u>	<u>64,021</u>	<u>7,188</u>	<u>-</u>	<u>210</u>	<u>53,399</u>	<u>-</u>	<u>8,364</u>
Disbursements:								
Personal services	132,399	24,296	-	-	-	-	-	-
Supplies	30,127	15,023	-	-	-	-	-	-
Other services and charges	188,307	23,558	-	-	-	52,845	-	3,883
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>350,833</u>	<u>62,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,845</u>	<u>-</u>	<u>3,883</u>
Excess (deficiency) of receipts over disbursements	<u>53,742</u>	<u>1,144</u>	<u>7,188</u>	<u>-</u>	<u>210</u>	<u>554</u>	<u>-</u>	<u>4,481</u>
Cash and investments - ending	<u>\$ 111,799</u>	<u>\$ 160,333</u>	<u>\$ 17,763</u>	<u>\$ 10,314</u>	<u>\$ 3,239</u>	<u>\$ 1,345</u>	<u>\$ 43,712</u>	<u>\$ 122,851</u>

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cum Capital Improvement	GOODLAND ATHLETIC ASSOC.	Sesquicentennial Fund	SN Little Grid Iron Fund	New Fire Station	TIF	Cash Box	Veterans Flag Fund
Cash and investments - beginning	\$ 9,092	\$ 20,343	\$ 50	\$ 300	\$ 10,000	\$ 47,816	\$ 200	\$ 128
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,438	-	-	-	23,227	-	-	-
Charges for services	-	19,241	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	18,502	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,438</u>	<u>19,241</u>	<u>-</u>	<u>-</u>	<u>23,227</u>	<u>18,502</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	18,938	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	800	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	33,227	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>18,938</u>	<u>-</u>	<u>-</u>	<u>33,227</u>	<u>800</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,438</u>	<u>303</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>17,702</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,530</u>	<u>\$ 20,646</u>	<u>\$ 50</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 65,518</u>	<u>\$ 200</u>	<u>\$ 128</u>

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Foster Park Veterans Memorial	General/Mccord	Retirement	Community Center Donation Fund	Community Center Exp Donations	Economic Development Commission	Economic Development P.I.	Daycare
Cash and investments - beginning	\$ 1,466	\$ 28,037	\$ 795	\$ 125	\$ 20,758	\$ 150,321	\$ 8,532	\$ 1,800
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,045	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	56	-
Total receipts	-	-	-	-	1,045	-	56	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	54,792	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	54,792	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,045	(54,792)	56	-
Cash and investments - ending	\$ 1,466	\$ 28,037	\$ 795	\$ 125	\$ 21,803	\$ 95,529	\$ 8,588	\$ 1,800

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Good Neighbor Donation Fund	Trash Removal	Lease Rental Payment	Hud House	Payroll	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Debt Reserve
Cash and investments - beginning	\$ 39,634	\$ 1,652	\$ 64,400	\$ 7,921	\$ (1,090)	\$ (17,864)	\$ 78,459	\$ 65,700
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	76,347	69,913	4,400	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	207,576	-	-
Penalties	-	-	-	-	-	6,524	-	-
Other receipts	-	-	-	-	211,837	1,923	61,500	-
Total receipts	76,347	69,913	4,400	-	211,837	216,023	61,500	-
Disbursements:								
Personal services	-	8,305	-	-	163,484	58,578	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	46,893	-	-	-	7,799	-	-
Debt service - principal and interest	-	-	-	-	-	-	61,268	-
Capital outlay	32,259	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	54,441	-	-
Other disbursements	-	3,081	-	-	52,669	61,500	-	-
Total disbursements	32,259	58,279	-	-	216,153	182,318	61,268	-
Excess (deficiency) of receipts over disbursements	44,088	11,634	4,400	-	(4,316)	33,705	232	-
Cash and investments - ending	\$ 83,722	\$ 13,286	\$ 68,800	\$ 7,921	\$ (5,406)	\$ 15,841	\$ 78,691	\$ 65,700

TOWN OF GOODLAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Utilities Cash Reserve	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 63,207	\$ 156	\$ 43,212	\$ 43,596	\$ 1,092,783
Receipts:					
Taxes	-	-	-	-	371,877
Licenses and permits	-	-	-	-	285
Intergovernmental receipts	-	-	-	-	115,072
Charges for services	-	-	-	-	234,165
Fines and forfeits	-	-	-	-	18,502
Utility fees	-	482,777	-	-	690,353
Penalties	-	12,135	-	-	18,659
Other receipts	-	-	21,550	1,700	311,535
Total receipts	-	494,912	21,550	1,700	1,760,448
Disbursements:					
Personal services	-	42,626	-	-	429,688
Supplies	-	-	-	-	64,088
Other services and charges	-	8,128	-	-	332,213
Debt service - principal and interest	-	-	-	-	61,268
Capital outlay	-	-	-	-	120,278
Utility operating expenses	-	317,091	-	-	371,532
Other disbursements	-	21,550	-	146	138,946
Total disbursements	-	389,395	-	146	1,518,013
Excess (deficiency) of receipts over disbursements	-	105,517	21,550	1,554	242,435
Cash and investments - ending	\$ 63,207	\$ 105,673	\$ 64,762	\$ 45,150	\$ 1,335,218

TOWN OF GOODLAND
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater: Revenue bonds	Sewer Bond	\$ 320,000	\$ 59,131
Totals		<u>\$ 320,000</u>	<u>\$ 59,131</u>

TOWN OF GOODLAND
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 165,557
Buildings	2,564,382
Improvements other than buildings	133,143
Machinery, equipment, and vehicles	<u>545,730</u>
Total governmental activities	<u>3,408,812</u>
Wastewater:	
Land	65,150
Infrastructure	1,958,605
Buildings	159,872
Improvements other than buildings	4,992,172
Machinery, equipment, and vehicles	<u>170,405</u>
Total Wastewater	<u>7,346,204</u>
Water:	
Land	6,473
Infrastructure	1,194,853
Buildings	119,550
Improvements other than buildings	300,525
Machinery, equipment, and vehicles	<u>191,529</u>
Total Water	<u>1,812,930</u>
Total capital assets	<u>\$ 12,567,946</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/>.