

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

TOWN OF LACROSSE

LAPORTE COUNTY, INDIANA

January 1, 2012 to December 31, 2013



**FILED**  
12/01/2014



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Judith V. Kasten Gennifer Messer Kelly Kiel	01-01-12 to 03-18-12 03-19-12 to 07-26-12 07-27-12 to 12-31-15
President of the Town Council	Robert Wheeler	01-01-12 to 12-31-14
Superintendent of Utilities	Jerry D. Jackson	01-01-12 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF LACROSSE, LAPORTE COUNTY, INDIANA

We have examined the accompanying financial statement of the Town of LaCrosse (Town), for the period of January 1, 2012 to December 31, 2013. The financial statement is the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Town prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2012 to December 31, 2013.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2012 to December 31, 2013, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Town's financial statement. 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 statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

October 21, 2014

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## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the Town. The financial statement and notes are presented as intended by the Town.

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TOWN OF LACROSSE  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
As of and for the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL FUND	\$ 32,542	\$ 228,805	\$ 215,014	\$ 46,333	\$ 159,618	\$ 166,406	\$ 39,545
MOTOR VEHICLE HIGHWAY	30,380	15,075	14,609	30,846	16,496	16,004	31,338
LOCAL ROAD & STREET	17,091	7,839	3,151	21,779	6,087	3,160	24,706
BLUE CHIP FUND	44,447	43,638	29,506	58,579	39,410	39,904	58,085
PAYROLL	-	126,850	126,850	-	125,742	125,742	-
RAINY DAY	1,194	-	-	1,194	-	-	1,194
CEDIT	3,079	23,126	16,000	10,205	26,874	-	37,079
MAJOR MOVES CONSTRUCTION	107,076	-	-	107,076	-	-	107,076
CUM CAP IMP - CIG TAX	23,721	1,461	-	25,182	1,479	6,000	20,661
CUM CAP DEVELOPMENT	5,845	1,175	-	7,020	252	-	7,272
SEWER OPERATING	53,074	245,456	236,440	62,090	233,375	232,510	62,955
SEWER DEPRECIATION	18,825	4,800	-	23,625	4,800	-	28,425
SEWER BOND & INT	-	145,020	145,020	-	144,340	144,340	-
SEWER DEBT RESERVE	143,420	-	-	143,420	-	-	143,420
WATER OPERATING	49,028	108,451	108,028	49,451	103,793	98,216	55,028
WATER METER DEPOSIT	10,975	1,800	925	11,850	2,800	1,850	12,800
WATER DEPRECIATION	11,322	4,800	-	16,122	4,800	-	20,922
WATER BOND & INTEREST	5,511	6,867	8,200	4,178	8,022	7,900	4,300
WATER DEBT RESERVE	19,500	-	-	19,500	-	-	19,500
Totals	<u>\$ 577,030</u>	<u>\$ 965,163</u>	<u>\$ 903,743</u>	<u>\$ 638,450</u>	<u>\$ 877,888</u>	<u>\$ 842,032</u>	<u>\$ 674,306</u>

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

TOWN OF LACROSSE  
NOTES TO FINANCIAL STATEMENT

**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, trash, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the Town.

*B. Basis of Accounting*

The financial statement is 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 statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF LACROSSE  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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.

Utility fees which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are 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 statement. The aggregate disbursements include the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

TOWN OF LACROSSE  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF LACROSSE  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. *Deposits and Investments***

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

State statutes authorize the Town to invest in securities including, but not limited to, 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Town's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	BLUE CHIP FUND	PAYROLL	RAINY DAY	CEDIT	MAJOR MOVES CONSTRUCTION	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT
Cash and investments - beginning	\$ 32,542	\$ 30,380	\$ 17,091	\$ 44,447	\$ -	\$ 1,194	\$ 3,079	\$ 107,076	\$ 23,721	\$ 5,845
Receipts:										
Taxes	177,722	-	-	-	-	-	-	-	-	954
Licenses and permits	151	-	-	-	-	-	-	-	-	-
Intergovernmental	44,408	15,075	7,839	43,638	-	-	23,126	-	1,461	221
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	6,524	-	-	-	126,850	-	-	-	-	-
Total receipts	228,805	15,075	7,839	43,638	126,850	-	23,126	-	1,461	1,175
Disbursements:										
Personal services	71,459	14,609	-	-	-	-	-	-	-	-
Supplies	11,559	-	-	-	-	-	-	-	-	-
Other services and charges	130,873	-	3,151	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	16,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,123	-	-	29,506	126,850	-	-	-	-	-
Total disbursements	215,014	14,609	3,151	29,506	126,850	-	16,000	-	-	-
Excess (deficiency) of receipts over disbursements	13,791	466	4,688	14,132	-	-	7,126	-	1,461	1,175
Cash and investments - ending	\$ 46,333	\$ 30,846	\$ 21,779	\$ 58,579	\$ -	\$ 1,194	\$ 10,205	\$ 107,076	\$ 25,182	\$ 7,020

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

	SEWER OPERATING	SEWER DEPRECIATION	SEWER BOND & INT	SEWER DEBT RESERVE	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION	WATER BOND & INTEREST	WATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 53,074	\$ 18,825	\$ -	\$ 143,420	\$ 49,028	\$ 10,975	\$ 11,322	\$ 5,511	\$ 19,500	\$ 577,030
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	178,676
Licenses and permits	-	-	-	-	-	-	-	-	-	151
Intergovernmental	-	-	-	-	-	-	-	-	-	135,768
Utility fees	241,739	-	-	-	108,451	1,800	-	-	-	351,990
Penalties	3,717	-	-	-	-	-	-	-	-	3,717
Other receipts	-	4,800	145,020	-	-	-	4,800	6,867	-	294,861
Total receipts	<u>245,456</u>	<u>4,800</u>	<u>145,020</u>	<u>-</u>	<u>108,451</u>	<u>1,800</u>	<u>4,800</u>	<u>6,867</u>	<u>-</u>	<u>965,163</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	86,068
Supplies	-	-	-	-	-	-	-	-	-	11,559
Other services and charges	-	-	-	-	-	-	-	-	-	134,024
Capital outlay	-	-	-	-	-	-	-	-	-	16,000
Utility operating expenses	75,270	-	-	-	79,636	-	-	-	-	154,906
Other disbursements	161,170	-	145,020	-	28,392	925	-	8,200	-	501,186
Total disbursements	<u>236,440</u>	<u>-</u>	<u>145,020</u>	<u>-</u>	<u>108,028</u>	<u>925</u>	<u>-</u>	<u>8,200</u>	<u>-</u>	<u>903,743</u>
Excess (deficiency) of receipts over disbursements	<u>9,016</u>	<u>4,800</u>	<u>-</u>	<u>-</u>	<u>423</u>	<u>875</u>	<u>4,800</u>	<u>(1,333)</u>	<u>-</u>	<u>61,420</u>
Cash and investments - ending	<u>\$ 62,090</u>	<u>\$ 23,625</u>	<u>\$ -</u>	<u>\$ 143,420</u>	<u>\$ 49,451</u>	<u>\$ 11,850</u>	<u>\$ 16,122</u>	<u>\$ 4,178</u>	<u>\$ 19,500</u>	<u>\$ 638,450</u>

TOWN OF LACROSSE  
 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	BLUE CHIP FUND	PAYROLL	RAINY DAY	CEDIT	MAJOR MOVES CONSTRUCTION	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT
Cash and investments - beginning	\$ 46,333	\$ 30,846	\$ 21,779	\$ 58,579	\$ -	\$ 1,194	\$ 10,205	\$ 107,076	\$ 25,182	\$ 7,020
Receipts:										
Taxes	106,424	-	-	-	-	-	-	-	-	91
Licenses and permits	646	-	-	-	-	-	-	-	-	-
Intergovernmental	42,806	16,496	6,087	39,410	-	-	26,874	-	1,479	161
Charges for services	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	9,742	-	-	-	125,742	-	-	-	-	-
Total receipts	159,618	16,496	6,087	39,410	125,742	-	26,874	-	1,479	252
Disbursements:										
Personal services	48,751	16,004	-	-	-	-	-	-	-	-
Supplies	3,965	-	-	-	-	-	-	-	-	-
Other services and charges	113,111	-	3,160	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	125	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	454	-	-	39,904	125,742	-	-	-	6,000	-
Total disbursements	166,406	16,004	3,160	39,904	125,742	-	-	-	6,000	-
Excess (deficiency) of receipts over disbursements	(6,788)	492	2,927	(494)	-	-	26,874	-	(4,521)	252
Cash and investments - ending	\$ 39,545	\$ 31,338	\$ 24,706	\$ 58,085	\$ -	\$ 1,194	\$ 37,079	\$ 107,076	\$ 20,661	\$ 7,272

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

	SEWER OPERATING	SEWER DEPRECIATION	SEWER BOND & INT	SEWER DEBT RESERVE	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION	WATER BOND & INTEREST	WATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 62,090	\$ 23,625	\$ -	\$ 143,420	\$ 49,451	\$ 11,850	\$ 16,122	\$ 4,178	\$ 19,500	\$ 638,450
Receipts:										
Taxes	-	-	-	-	4,375	-	-	-	-	110,890
Licenses and permits	-	-	-	-	-	-	-	-	-	646
Intergovernmental	-	-	-	-	-	-	-	-	-	133,313
Charges for services	232,912	-	-	-	-	-	-	-	-	232,912
Utility fees	-	-	-	-	99,418	-	-	-	-	99,418
Other receipts	463	4,800	144,340	-	-	2,800	4,800	8,022	-	300,709
Total receipts	233,375	4,800	144,340	-	103,793	2,800	4,800	8,022	-	877,888
Disbursements:										
Personal services	47,080	-	-	-	26,019	-	-	-	-	137,854
Supplies	-	-	-	-	-	-	-	-	-	3,965
Other services and charges	4,028	-	-	-	14,997	-	-	-	-	135,296
Debt service - principal and interest	-	-	144,340	-	-	-	-	7,900	-	152,240
Capital outlay	-	-	-	-	-	-	-	-	-	125
Utility operating expenses	-	-	-	-	35,169	-	-	-	-	35,169
Other disbursements	181,402	-	-	-	22,031	1,850	-	-	-	377,383
Total disbursements	232,510	-	144,340	-	98,216	1,850	-	7,900	-	842,032
Excess (deficiency) of receipts over disbursements	865	4,800	-	-	5,577	950	4,800	122	-	35,856
Cash and investments - ending	\$ 62,955	\$ 28,425	\$ -	\$ 143,420	\$ 55,028	\$ 12,800	\$ 20,922	\$ 4,300	\$ 19,500	\$ 674,306

TOWN OF LACROSSE  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2013

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater:			
Revenue bonds	Wastewater bond	\$ 281,000	\$ 144,620
Water:			
Revenue bonds	Water bond	32,000	8,600
Totals		<u>\$ 313,000</u>	<u>\$ 153,220</u>

TOWN OF LACROSSE  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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	\$ 14,607
Buildings	366,806
Improvements other than buildings	6,268
Machinery, equipment, and vehicles	90,908
Books and other	17,000
Total governmental activities	495,589
Wastewater:	
Land	53,580
Infrastructure	1,791,027
Machinery, equipment, and vehicles	51,540
Total Wastewater	1,896,147
Water:	
Land	22,267
Buildings	68,769
Improvements other than buildings	229,749
Machinery, equipment, and vehicles	401,283
Total Water	722,068
Total capital assets	\$ 3,113,804

TOWN OF LACROSSE  
EXAMINATION RESULT AND COMMENT

***DELINQUENT WASTEWATER ACCOUNTS***

Delinquent wastewater fees and penalties had not been recorded with the County Recorder nor were they certified to the County Auditor which would result in a lien against the property.

Indiana Code 36-9-23-33 states in part:

"(b) Except as provided in subsection (l), the officer charged with the collection of fees and penalties assessed under this chapter shall enforce their payment. As often as the officer determines is necessary in a calendar year, the officer shall prepare either of the following:

- (1) A list of the delinquent fees and penalties that are enforceable under this section, which must include the following:
  - (A) The name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent.
  - (B) A description of the premises, as shown by the records of the county auditor.
  - (C) The amount of the delinquent fees, together with the penalty.
- (2) An individual instrument for each lot or parcel of real property on which the fees are delinquent.

(c) The officer shall record a copy of each list or each individual instrument with the county recorder . . .

(e) Using the lists and instruments prepared under subsection (b) and recorded under subsection (c), the officer shall, not later than ten (10) days after the list or each individual instrument is recorded under subsection (c), certify to the county auditor a list of the liens that remain unpaid for collection in the next May."

TOWN OF LACROSSE  
EXIT CONFERENCE

The contents of this report were discussed on October 21, 2014, with Kelly Kiel, Clerk-Treasurer, and Robert Wheeler, President of the Town Council.