

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF GENEVA

ADAMS COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
11/30/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	William E. Warren	01-01-13 to 12-31-14
	Barry W. Moore	01-01-15 to 04-30-15
	Jane H. Kaverman	05-01-15 to 12-31-20
President of the Town Council	Richard Clutter	01-01-13 to 12-31-17
Superintendent of Utilities	Ora Steven Hampshire	01-01-13 to 08-31-14
	Scott E. Smith	09-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF GENEVA, ADAMS COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Geneva (Town), for the period of January 1, 2013 to December 31, 2016. The Town's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

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


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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, present the financial position and results of operations of the Town based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 16, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
GENERAL	\$ 143,569	\$ 446,503	\$ 399,094	\$ 190,978	\$ 451,445	\$ 441,938	\$ 200,485
MOTOR VEHICLE HIGHWAY	80,644	179,220	167,567	92,297	217,455	187,264	122,488
LOCAL ROAD AND STREET	32,591	6,103	15,000	23,694	6,295	-	29,989
CRIME CONTROL GRANT	4,461	36,289	39,079	1,671	38,608	39,267	1,012
TRASH AND GARBAGE PICKUP	29,654	75,832	71,407	34,079	72,772	66,325	40,526
ABANDONED VEHICLE	15	-	-	15	-	-	15
RIVERBOAT	19,003	7,660	-	26,663	7,660	9,525	24,798
PARK AND RECREATION	612	800	812	600	880	-	1,480
RAINY DAY	51,062	-	-	51,062	-	-	51,062
GENEVA ECONOMIC DEVELOPMENT INCOME TAX	141,730	36,836	53,776	124,790	39,159	15,408	148,541
EXCESS LEVY/GENERAL	-	-	-	-	52	-	52
CUMULATIVE CAPITAL DEVELOPMENT	21,762	18,924	18,922	21,764	18,889	9,000	31,653
CUMULATIVE FIRE EQUIPMENT	43,822	7,122	3,637	47,307	7,094	-	54,401
CUMULATIVE CAPITAL IMPROVEMENT	2,875	3,471	2,925	3,421	3,420	-	6,841
RESIDENTS SIDEWALK SHARE	221	-	-	221	-	-	221
BEAUTIFICATION DONATION	987	200	-	1,187	-	-	1,187
COMMUNITY GRANT	500	1	-	501	46,150	46,147	504
LOCAL LAW	1,646	2,994	4,043	597	3,589	2,846	1,340
PAYROLL FEDERAL W/H	-	47,982	47,982	-	53,554	53,554	-
PAYROLL FICA W/H	-	26,389	26,389	-	27,976	27,976	-
PAYROLL STATE W/H	-	13,135	13,135	-	13,924	13,924	-
PAYROLL COUNTY W/H	-	3,807	3,807	-	4,390	4,390	-
PAYROLL PERF W/H	-	9,392	9,392	-	9,775	9,775	-
PAYROLL CHILD SUPPORT	-	6,971	6,971	-	6,971	6,971	-
PAYROLL ADDITIONAL LIFE INS	2	246	246	2	246	246	2
GARNISHMENT AND OTHER W/H	-	1,363	1,363	-	1,724	1,724	-
STORM WATER OPERATING	40,552	12,506	27,637	25,421	7,396	7,396	25,421
STORM WATER DEPRECIATION	48,984	26,964	22,752	53,196	19,431	4,669	67,958
SEWAGE CASH OPERATING	63,773	209,496	204,144	69,125	219,596	231,679	57,042
SEWAGE DEPRECIATION	80,109	133,114	94,745	118,478	68,501	26,889	160,090
WATER CASH OPERATING	172,597	192,646	319,203	46,040	207,134	166,875	86,299
WATER METER DEPOSIT	23,504	1,560	2,240	22,824	2,350	2,430	22,744
WATER DEPRECIATION RESERVE	81,243	193,620	242,547	32,316	579,579	560,113	51,782
WATER BOND AND INTEREST	31,815	22,413	23,828	30,400	198,545	158,451	70,494
Totals	<u>\$ 1,117,733</u>	<u>\$ 1,723,559</u>	<u>\$ 1,822,643</u>	<u>\$ 1,018,649</u>	<u>\$ 2,334,560</u>	<u>\$ 2,094,782</u>	<u>\$ 1,258,427</u>

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
GENERAL	\$ 200,485	\$ 523,208	\$ 477,453	\$ 246,240	\$ 580,522	\$ 518,973	\$ 307,789
MOTOR VEHICLE HIGHWAY	122,488	207,240	188,476	141,252	174,101	223,759	91,594
LOCAL ROAD AND STREET	29,989	6,616	189	36,416	6,586	894	42,108
CRIME CONTROL GRANT	1,012	45,092	42,157	3,947	47,220	48,832	2,335
TRASH AND GARBAGE PICKUP	40,526	72,216	69,857	42,885	72,821	69,298	46,408
ABANDONED VEHICLE	15	-	-	15	-	-	15
RIVERBOAT	24,798	8,309	297	32,810	7,659	5,751	34,718
PARK AND RECREATION	1,480	2,820	-	4,300	930	4,420	810
RAINY DAY	51,062	-	-	51,062	-	8,565	42,497
GENEVA ECONOMIC DEVELOPMENT INCOME TAX	148,541	42,998	35,289	156,250	43,489	55,944	143,795
LOIT SPECIAL DISTRIBUTION	-	-	-	-	75,265	75,264	1
EXCESS LEVY/GENERAL	52	-	-	52	-	-	52
CUMULATIVE CAPITAL IMPROVEMENT	6,841	3,248	-	10,089	3,518	-	13,607
CUMULATIVE CAPITAL DEVELOPMENT	31,653	20,008	11,370	40,291	22,795	-	63,086
LOIT PUBLIC SAFETY	-	62,427	30,000	32,427	60,537	27,975	64,989
CUMULATIVE FIRE EQUIPMENT	54,401	7,513	23,800	38,114	7,383	-	45,497
RESIDENTS SIDEWALK SHARE	221	-	-	221	-	-	221
BEAUTIFICATION DONATION	1,187	21,110	-	22,297	-	18,297	4,000
COMMUNITY GRANT	504	62	62	504	-	-	504
LOCAL LAW	1,340	3,383	3,481	1,242	3,194	3,458	978
PAYROLL FEDERAL W/H	-	48,956	48,956	-	48,474	48,474	-
PAYROLL FICA W/H	-	29,191	29,191	-	31,422	31,422	-
PAYROLL STATE W/H	-	13,147	13,147	-	13,729	13,729	-
PAYROLL COUNTY W/H	-	6,138	6,138	-	6,605	6,605	-
PAYROLL PERF W/H	-	9,512	9,512	-	10,881	10,881	-
PAYROLL CHILD SUPPORT	-	8,471	8,471	-	9,301	9,301	-
PAYROLL ADDITIONAL LIFE INS	2	254	254	2	251	246	7
GARNISHMENT AND OTHER W/H	-	1,984	1,978	6	5,269	5,269	6
STORM WATER OPERATING	25,421	7,764	22,610	10,575	7,935	7,225	11,285
STORM WATER DEPRECIATION	67,958	18,115	20,569	65,504	18,516	8,866	75,154
SEWAGE CASH OPERATING	57,042	278,341	262,754	72,629	185,541	237,752	20,418
SEWAGE DEPRECIATION	160,090	65,511	96,991	128,610	61,820	31,216	159,214
WATER CASH OPERATING	86,299	200,221	203,747	82,773	196,467	188,661	90,579
WATER METER DEPOSIT	22,744	2,650	2,608	22,786	2,250	1,770	23,266
WATER DEPRECIATION RESERVE	51,782	36,224	34,662	53,344	35,202	25,750	62,796
WATER BOND AND INTEREST	70,494	49,809	65,962	54,341	48,404	52,770	49,975
Totals	\$ 1,258,427	\$ 1,802,538	\$ 1,709,981	\$ 1,350,984	\$ 1,788,087	\$ 1,741,367	\$ 1,397,704

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

TOWN OF GENEVA
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 GENEVA
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.

Utility fees. Amounts received from charges for current services.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

TOWN OF GENEVA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF GENEVA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

TOWN OF GENEVA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

OTHER INFORMATION - UNEXAMINED

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

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

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

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	CRIME CONTROL GRANT	TRASH AND GARBAGE PICKUP	ABANDONED VEHICLE	RIVERBOAT	PARK AND RECREATION	RAINY DAY
Cash and investments - beginning	\$ 143,569	\$ 80,644	\$ 32,591	\$ 4,461	\$ 29,654	\$ 15	\$ 19,003	\$ 612	\$ 51,062
Receipts:									
Taxes	287,014	131,403	-	-	-	-	-	-	-
Licenses and permits	9,395	-	-	-	-	-	-	-	-
Intergovernmental receipts	120,662	45,186	6,103	-	-	-	7,660	-	-
Charges for services	23,964	-	-	36,289	75,832	-	-	800	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,468	2,631	-	-	-	-	-	-	-
Total receipts	<u>446,503</u>	<u>179,220</u>	<u>6,103</u>	<u>36,289</u>	<u>75,832</u>	<u>-</u>	<u>7,660</u>	<u>800</u>	<u>-</u>
Disbursements:									
Personal services	209,753	75,700	-	38,342	-	-	-	-	-
Supplies	66,833	7,294	-	-	-	-	-	812	-
Other services and charges	117,323	67,364	15,000	-	71,407	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	5,185	17,209	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	737	-	-	-	-	-
Total disbursements	<u>399,094</u>	<u>167,567</u>	<u>15,000</u>	<u>39,079</u>	<u>71,407</u>	<u>-</u>	<u>-</u>	<u>812</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>47,409</u>	<u>11,653</u>	<u>(8,897)</u>	<u>(2,790)</u>	<u>4,425</u>	<u>-</u>	<u>7,660</u>	<u>(12)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 190,978</u>	<u>\$ 92,297</u>	<u>\$ 23,694</u>	<u>\$ 1,671</u>	<u>\$ 34,079</u>	<u>\$ 15</u>	<u>\$ 26,663</u>	<u>\$ 600</u>	<u>\$ 51,062</u>

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

	GENEVA ECONOMIC DEVELOPMENT INCOME TAX	EXCESS LEVY/GENERAL	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE FIRE EQUIPMENT	CUMULATIVE CAPITAL IMPROVEMENT	RESIDENTS SIDEWALK SHARE	BEAUTIFICATION DONATION	COMMUNITY GRANT	LOCAL LAW
Cash and investments - beginning	\$ 141,730	\$ -	\$ 21,762	\$ 43,822	\$ 2,875	\$ 221	\$ 987	\$ 500	\$ 1,646
Receipts:									
Taxes	-	-	17,597	6,622	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	690
Intergovernmental receipts	36,836	-	1,327	500	3,471	-	-	1	-
Charges for services	-	-	-	-	-	-	-	-	155
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	200	-	2,149
Total receipts	<u>36,836</u>	<u>-</u>	<u>18,924</u>	<u>7,122</u>	<u>3,471</u>	<u>-</u>	<u>200</u>	<u>1</u>	<u>2,994</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	4,043
Debt service - principal and interest	23,669	-	18,922	-	2,925	-	-	-	-
Capital outlay	-	-	-	3,637	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	30,107	-	-	-	-	-	-	-	-
Total disbursements	<u>53,776</u>	<u>-</u>	<u>18,922</u>	<u>3,637</u>	<u>2,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,043</u>
Excess (deficiency) of receipts over disbursements	<u>(16,940)</u>	<u>-</u>	<u>2</u>	<u>3,485</u>	<u>546</u>	<u>-</u>	<u>200</u>	<u>1</u>	<u>(1,049)</u>
Cash and investments - ending	<u>\$ 124,790</u>	<u>\$ -</u>	<u>\$ 21,764</u>	<u>\$ 47,307</u>	<u>\$ 3,421</u>	<u>\$ 221</u>	<u>\$ 1,187</u>	<u>\$ 501</u>	<u>\$ 597</u>

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

	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL PERF W/H	PAYROLL CHILD SUPPORT	PAYROLL ADDITIONAL LIFE INS	GARNISHMENT AND OTHER W/H	STORM WATER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 40,552
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	11,556
Other receipts	47,982	26,389	13,135	3,807	9,392	6,971	246	1,363	950
Total receipts	47,982	26,389	13,135	3,807	9,392	6,971	246	1,363	12,506
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	15,525
Utility operating expenses	-	-	-	-	-	-	-	-	3,000
Other disbursements	47,982	26,389	13,135	3,807	9,392	6,971	246	1,363	9,112
Total disbursements	47,982	26,389	13,135	3,807	9,392	6,971	246	1,363	27,637
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(15,131)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 25,421

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

	STORM WATER DEPRECIATION	SEWAGE CASH OPERATING	SEWAGE DEPRECIATION	WATER CASH OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION RESERVE	WATER BOND AND INTEREST	Totals
Cash and investments - beginning	\$ 48,984	\$ 63,773	\$ 80,109	\$ 172,597	\$ 23,504	\$ 81,243	\$ 31,815	\$ 1,117,733
Receipts:								
Taxes	-	-	-	-	-	-	-	442,636
Licenses and permits	-	-	-	-	-	-	-	10,085
Intergovernmental receipts	-	-	65,392	-	-	-	-	287,138
Charges for services	-	-	-	-	-	-	-	137,040
Utility fees	26,964	206,879	67,722	191,022	-	33,620	22,413	560,176
Other receipts	-	2,617	-	1,624	1,560	160,000	-	286,484
Total receipts	26,964	209,496	133,114	192,646	1,560	193,620	22,413	1,723,559
Disbursements:								
Personal services	-	62,265	-	62,251	-	-	-	448,311
Supplies	-	-	-	-	-	-	-	74,939
Other services and charges	-	5,721	-	5,791	-	-	-	286,649
Debt service - principal and interest	-	-	-	-	-	-	23,828	69,344
Capital outlay	22,752	835	94,745	6,314	-	242,547	-	408,749
Utility operating expenses	-	126,072	-	78,817	-	-	-	207,889
Other disbursements	-	9,251	-	166,030	2,240	-	-	326,762
Total disbursements	22,752	204,144	94,745	319,203	2,240	242,547	23,828	1,822,643
Excess (deficiency) of receipts over disbursements	4,212	5,352	38,369	(126,557)	(680)	(48,927)	(1,415)	(99,084)
Cash and investments - ending	\$ 53,196	\$ 69,125	\$ 118,478	\$ 46,040	\$ 22,824	\$ 32,316	\$ 30,400	\$ 1,018,649

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	CRIME CONTROL GRANT	TRASH AND GARBAGE PICKUP	ABANDONED VEHICLE	RIVERBOAT	PARK AND RECREATION	RAINY DAY
Cash and investments - beginning	\$ 190,978	\$ 92,297	\$ 23,694	\$ 1,671	\$ 34,079	\$ 15	\$ 26,663	\$ 600	\$ 51,062
Receipts:									
Taxes	283,277	153,016	-	-	-	-	-	-	-
Licenses and permits	9,271	-	-	-	-	-	-	-	-
Intergovernmental receipts	126,883	57,659	6,295	-	-	-	7,660	-	-
Charges for services	24,980	-	-	38,608	72,772	-	-	880	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	7,034	6,780	-	-	-	-	-	-	-
Total receipts	451,445	217,455	6,295	38,608	72,772	-	7,660	880	-
Disbursements:									
Personal services	215,628	82,400	-	38,548	-	-	-	-	-
Supplies	67,804	10,643	-	-	-	-	-	-	-
Other services and charges	121,287	73,152	-	-	66,325	-	9,525	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	37,219	21,069	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	719	-	-	-	-	-
Total disbursements	441,938	187,264	-	39,267	66,325	-	9,525	-	-
Excess (deficiency) of receipts over disbursements	9,507	30,191	6,295	(659)	6,447	-	(1,865)	880	-
Cash and investments - ending	\$ 200,485	\$ 122,488	\$ 29,989	\$ 1,012	\$ 40,526	\$ 15	\$ 24,798	\$ 1,480	\$ 51,062

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

	GENEVA ECONOMIC DEVELOPMENT INCOME TAX	EXCESS LEVY/GENERAL	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE FIRE EQUIPMENT	CUMULATIVE CAPITAL IMPROVEMENT	RESIDENTS SIDEWALK SHARE	BEAUTIFICATION DONATION	COMMUNITY GRANT	LOCAL LAW
Cash and investments - beginning	\$ 124,790	\$ -	\$ 21,764	\$ 47,307	\$ 3,421	\$ 221	\$ 1,187	\$ 501	\$ 597
Receipts:									
Taxes	-	52	17,524	6,581	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	390
Intergovernmental receipts	39,159	-	1,365	513	3,420	-	-	44,300	-
Charges for services	-	-	-	-	-	-	-	-	155
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,850	3,044
Total receipts	<u>39,159</u>	<u>52</u>	<u>18,889</u>	<u>7,094</u>	<u>3,420</u>	<u>-</u>	<u>-</u>	<u>46,150</u>	<u>3,589</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	1,337	2,846
Debt service - principal and interest	10,000	-	9,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	44,810	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	5,408	-	-	-	-	-	-	-	-
Total disbursements	<u>15,408</u>	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,147</u>	<u>2,846</u>
Excess (deficiency) of receipts over disbursements	<u>23,751</u>	<u>52</u>	<u>9,889</u>	<u>7,094</u>	<u>3,420</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>743</u>
Cash and investments - ending	<u>\$ 148,541</u>	<u>\$ 52</u>	<u>\$ 31,653</u>	<u>\$ 54,401</u>	<u>\$ 6,841</u>	<u>\$ 221</u>	<u>\$ 1,187</u>	<u>\$ 504</u>	<u>\$ 1,340</u>

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

	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL PERF W/H	PAYROLL CHILD SUPPORT	PAYROLL ADDITIONAL LIFE INS	GARNISHMENT AND OTHER W/H	STORM WATER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 25,421
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	7,396
Other receipts	53,554	27,976	13,924	4,390	9,775	6,971	246	1,724	-
Total receipts	53,554	27,976	13,924	4,390	9,775	6,971	246	1,724	7,396
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	7,396
Other disbursements	53,554	27,976	13,924	4,390	9,775	6,971	246	1,724	-
Total disbursements	53,554	27,976	13,924	4,390	9,775	6,971	246	1,724	7,396
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 25,421

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

	STORM WATER DEPRECIATION	SEWAGE CASH OPERATING	SEWAGE DEPRECIATION	WATER CASH OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION RESERVE	WATER BOND AND INTEREST	Totals
Cash and investments - beginning	\$ 53,196	\$ 69,125	\$ 118,478	\$ 46,040	\$ 22,824	\$ 32,316	\$ 30,400	\$ 1,018,649
Receipts:								
Taxes	-	-	-	-	-	-	-	460,450
Licenses and permits	-	-	-	-	-	-	-	9,661
Intergovernmental receipts	-	-	-	-	-	-	-	287,254
Charges for services	-	-	-	-	-	-	-	137,395
Utility fees	19,431	206,878	68,501	199,511	-	36,380	50,023	588,120
Other receipts	-	12,718	-	7,623	2,350	543,199	148,522	851,680
Total receipts	<u>19,431</u>	<u>219,596</u>	<u>68,501</u>	<u>207,134</u>	<u>2,350</u>	<u>579,579</u>	<u>198,545</u>	<u>2,334,560</u>
Disbursements:								
Personal services	-	70,951	-	65,276	-	-	-	472,803
Supplies	-	-	-	-	-	-	-	78,447
Other services and charges	-	6,696	-	6,336	-	-	-	287,504
Debt service - principal and interest	-	-	-	-	-	-	158,451	177,451
Capital outlay	4,669	9,439	26,889	2,661	-	560,113	-	706,869
Utility operating expenses	-	131,413	-	87,655	-	-	-	226,464
Other disbursements	-	13,180	-	4,947	2,430	-	-	145,244
Total disbursements	<u>4,669</u>	<u>231,679</u>	<u>26,889</u>	<u>166,875</u>	<u>2,430</u>	<u>560,113</u>	<u>158,451</u>	<u>2,094,782</u>
Excess (deficiency) of receipts over disbursements	<u>14,762</u>	<u>(12,083)</u>	<u>41,612</u>	<u>40,259</u>	<u>(80)</u>	<u>19,466</u>	<u>40,094</u>	<u>239,778</u>
Cash and investments - ending	<u>\$ 67,958</u>	<u>\$ 57,042</u>	<u>\$ 160,090</u>	<u>\$ 86,299</u>	<u>\$ 22,744</u>	<u>\$ 51,782</u>	<u>\$ 70,494</u>	<u>\$ 1,258,427</u>

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	CRIME CONTROL GRANT	TRASH AND GARBAGE PICKUP	ABANDONED VEHICLE	RIVERBOAT	PARK AND RECREATION	RAINY DAY	GENEVA ECONOMIC DEVELOPMENT INCOME TAX
Cash and investments - beginning	\$ 200,485	\$ 122,488	\$ 29,989	\$ 1,012	\$ 40,526	\$ 15	\$ 24,798	\$ 1,480	\$ 51,062	\$ 148,541
Receipts:										
Taxes	353,983	142,712	-	-	-	-	-	-	-	-
Licenses and permits	9,415	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	125,240	50,240	6,436	-	-	-	7,660	-	-	42,998
Charges for services	25,848	-	180	45,092	72,216	-	-	2,810	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	8,722	14,288	-	-	-	-	649	10	-	-
Total receipts	523,208	207,240	6,616	45,092	72,216	-	8,309	2,820	-	42,998
Disbursements:										
Personal services	236,954	92,520	-	41,232	-	-	-	-	-	-
Supplies	102,797	10,912	-	-	-	-	-	-	-	-
Other services and charges	130,645	50,313	189	-	69,857	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	29,699
Capital outlay	7,057	34,731	-	-	-	-	297	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	925	-	-	-	-	-	5,590
Total disbursements	477,453	188,476	189	42,157	69,857	-	297	-	-	35,289
Excess (deficiency) of receipts over disbursements	45,755	18,764	6,427	2,935	2,359	-	8,012	2,820	-	7,709
Cash and investments - ending	\$ 246,240	\$ 141,252	\$ 36,416	\$ 3,947	\$ 42,885	\$ 15	\$ 32,810	\$ 4,300	\$ 51,062	\$ 156,250

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

	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY/GENERAL	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	LOIT PUBLIC SAFETY	CUMULATIVE FIRE EQUIPMENT	RESIDENTS SIDEWALK SHARE	BEAUTIFICATION DONATION	COMMUNITY GRANT
Cash and investments - beginning	\$ -	\$ 52	\$ 6,841	\$ 31,653	\$ -	\$ 54,401	\$ 221	\$ 1,187	\$ 504
Receipts:									
Taxes	-	-	-	19,217	-	7,216	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,248	791	59,927	297	-	-	62
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,500	-	-	21,110	-
Total receipts	-	-	3,248	20,008	62,427	7,513	-	21,110	62
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	11,370	-	-	-	-	-
Capital outlay	-	-	-	-	30,000	23,800	-	-	62
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	11,370	30,000	23,800	-	-	62
Excess (deficiency) of receipts over disbursements	-	-	3,248	8,638	32,427	(16,287)	-	21,110	-
Cash and investments - ending	\$ -	\$ 52	\$ 10,089	\$ 40,291	\$ 32,427	\$ 38,114	\$ 221	\$ 22,297	\$ 504

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

	LOCAL LAW	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL PERF W/H	PAYROLL CHILD SUPPORT	PAYROLL ADDITIONAL LIFE INS	GARNISHMENT AND OTHER W/H
Cash and investments - beginning	\$ 1,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	680	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	442	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,261	48,956	29,191	13,147	6,138	9,512	8,471	254	1,984
Total receipts	<u>3,383</u>	<u>48,956</u>	<u>29,191</u>	<u>13,147</u>	<u>6,138</u>	<u>9,512</u>	<u>8,471</u>	<u>254</u>	<u>1,984</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	3,481	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	48,956	29,191	13,147	6,138	9,512	8,471	254	1,978
Total disbursements	<u>3,481</u>	<u>48,956</u>	<u>29,191</u>	<u>13,147</u>	<u>6,138</u>	<u>9,512</u>	<u>8,471</u>	<u>254</u>	<u>1,978</u>
Excess (deficiency) of receipts over disbursements	<u>(98)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>
Cash and investments - ending	<u>\$ 1,242</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 6</u>

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

	STORM WATER OPERATING	STORM WATER DEPRECIATION	SEWAGE CASH OPERATING	SEWAGE DEPRECIATION	WATER CASH OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION RESERVE	WATER BOND AND INTEREST	Totals
Cash and investments - beginning	\$ 25,421	\$ 67,958	\$ 57,042	\$ 160,090	\$ 86,299	\$ 22,744	\$ 51,782	\$ 70,494	\$ 1,258,427
Receipts:									
Taxes	-	-	-	-	-	-	-	-	523,128
Licenses and permits	-	-	-	-	-	-	-	-	10,095
Intergovernmental receipts	-	-	-	-	-	-	-	-	296,899
Charges for services	-	-	-	-	-	-	-	-	146,588
Utility fees	7,764	18,115	196,532	65,511	195,565	-	36,224	49,809	569,520
Other receipts	-	-	81,809	-	4,656	2,650	-	-	256,308
Total receipts	7,764	18,115	278,341	65,511	200,221	2,650	36,224	49,809	1,802,538
Disbursements:									
Personal services	-	-	71,327	-	68,990	-	-	-	511,023
Supplies	-	-	-	-	-	-	-	-	113,709
Other services and charges	-	-	6,401	-	6,540	-	-	-	267,426
Debt service - principal and interest	-	-	-	-	-	-	-	65,962	107,031
Capital outlay	978	20,569	22,696	21,991	9,980	-	34,662	-	206,823
Utility operating expenses	21,632	-	132,433	-	109,852	-	-	-	263,917
Other disbursements	-	-	29,897	75,000	8,385	2,608	-	-	240,052
Total disbursements	22,610	20,569	262,754	96,991	203,747	2,608	34,662	65,962	1,709,981
Excess (deficiency) of receipts over disbursements	(14,846)	(2,454)	15,587	(31,480)	(3,526)	42	1,562	(16,153)	92,557
Cash and investments - ending	\$ 10,575	\$ 65,504	\$ 72,629	\$ 128,610	\$ 82,773	\$ 22,786	\$ 53,344	\$ 54,341	\$ 1,350,984

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	CRIME CONTROL GRANT	TRASH AND GARBAGE PICKUP	ABANDONED VEHICLE	RIVERBOAT	PARK AND RECREATION	RAINY DAY	GENEVA ECONOMIC DEVELOPMENT INCOME TAX
Cash and investments - beginning	\$ 246,240	\$ 141,252	\$ 36,416	\$ 3,947	\$ 42,885	\$ 15	\$ 32,810	\$ 4,300	\$ 51,062	\$ 156,250
Receipts:										
Taxes	363,048	123,502	-	-	-	-	-	-	-	-
Licenses and permits	9,680	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	131,504	50,488	6,406	-	-	-	7,659	-	-	43,489
Charges for services	28,696	-	180	47,220	72,821	-	-	930	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	47,594	111	-	-	-	-	-	-	-	-
Total receipts	<u>580,522</u>	<u>174,101</u>	<u>6,586</u>	<u>47,220</u>	<u>72,821</u>	<u>-</u>	<u>7,659</u>	<u>930</u>	<u>-</u>	<u>43,489</u>
Disbursements:										
Personal services	243,024	108,311	-	48,832	-	-	-	-	-	-
Supplies	123,277	17,678	-	-	-	-	-	4,420	-	-
Other services and charges	134,160	87,112	894	-	69,298	-	-	-	8,565	4,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	14,012	10,658	-	-	-	-	5,751	-	-	21,144
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,500	-	-	-	-	-	-	-	-	30,800
Total disbursements	<u>518,973</u>	<u>223,759</u>	<u>894</u>	<u>48,832</u>	<u>69,298</u>	<u>-</u>	<u>5,751</u>	<u>4,420</u>	<u>8,565</u>	<u>55,944</u>
Excess (deficiency) of receipts over disbursements	<u>61,549</u>	<u>(49,658)</u>	<u>5,692</u>	<u>(1,612)</u>	<u>3,523</u>	<u>-</u>	<u>1,908</u>	<u>(3,490)</u>	<u>(8,565)</u>	<u>(12,455)</u>
Cash and investments - ending	<u>\$ 307,789</u>	<u>\$ 91,594</u>	<u>\$ 42,108</u>	<u>\$ 2,335</u>	<u>\$ 46,408</u>	<u>\$ 15</u>	<u>\$ 34,718</u>	<u>\$ 810</u>	<u>\$ 42,497</u>	<u>\$ 143,795</u>

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

	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY/GENERAL	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	LOIT PUBLIC SAFETY	CUMULATIVE FIRE EQUIPMENT	RESIDENTS SIDEWALK SHARE	BEAUTIFICATION DONATION	COMMUNITY GRANT
Cash and investments - beginning	\$ -	\$ 52	\$ 10,089	\$ 40,291	\$ 32,427	\$ 38,114	\$ 221	\$ 22,297	\$ 504
Receipts:									
Taxes	-	-	-	18,836	-	3,086	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	75,265	-	3,518	3,959	60,537	4,297	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	75,265	-	3,518	22,795	60,537	7,383	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	18,297	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	75,264	-	-	-	27,975	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	75,264	-	-	-	27,975	-	-	18,297	-
Excess (deficiency) of receipts over disbursements	1	-	3,518	22,795	32,562	7,383	-	(18,297)	-
Cash and investments - ending	\$ 1	\$ 52	\$ 13,607	\$ 63,086	\$ 64,989	\$ 45,497	\$ 221	\$ 4,000	\$ 504

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

	LOCAL LAW	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL PERF W/H	PAYROLL CHILD SUPPORT	PAYROLL ADDITIONAL LIFE INS	GARNISHMENT AND OTHER W/H
Cash and investments - beginning	\$ 1,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 6
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	840	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	195	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,159	48,474	31,422	13,729	6,605	10,881	9,301	251	5,269
Total receipts	3,194	48,474	31,422	13,729	6,605	10,881	9,301	251	5,269
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	3,458	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	48,474	31,422	13,729	6,605	10,881	9,301	246	5,269
Total disbursements	3,458	48,474	31,422	13,729	6,605	10,881	9,301	246	5,269
Excess (deficiency) of receipts over disbursements	(264)	-	-	-	-	-	-	5	-
Cash and investments - ending	\$ 978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 6

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

	STORM WATER OPERATING	STORM WATER DEPRECIATION	SEWAGE CASH OPERATING	SEWAGE DEPRECIATION	WATER CASH OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION RESERVE	WATER BOND AND INTEREST	Totals
Cash and investments - beginning	\$ 10,575	\$ 65,504	\$ 72,629	\$ 128,610	\$ 82,773	\$ 22,786	\$ 53,344	\$ 54,341	\$ 1,350,984
Receipts:									
Taxes	-	-	-	-	-	-	-	-	508,472
Licenses and permits	-	-	-	-	-	-	-	-	10,520
Intergovernmental receipts	-	-	-	-	-	-	-	-	387,122
Charges for services	-	-	-	-	-	-	-	-	150,042
Utility fees	7,935	18,516	185,458	61,820	191,061	-	35,202	48,404	548,396
Other receipts	-	-	83	-	5,406	2,250	-	-	183,535
Total receipts	7,935	18,516	185,541	61,820	196,467	2,250	35,202	48,404	1,788,087
Disbursements:									
Personal services	-	-	77,284	-	70,809	-	-	-	548,260
Supplies	-	-	-	-	-	-	-	-	145,375
Other services and charges	-	-	7,410	-	6,972	-	-	-	340,166
Debt service - principal and interest	-	-	-	-	-	-	-	52,770	52,770
Capital outlay	100	8,866	4,553	31,216	13,798	-	25,750	-	239,087
Utility operating expenses	6,508	-	130,939	-	88,454	-	-	-	225,901
Other disbursements	617	-	17,566	-	8,628	1,770	-	-	189,808
Total disbursements	7,225	8,866	237,752	31,216	188,661	1,770	25,750	52,770	1,741,367
Excess (deficiency) of receipts over disbursements	710	9,650	(52,211)	30,604	7,806	480	9,452	(4,366)	46,720
Cash and investments - ending	\$ 11,285	\$ 75,154	\$ 20,418	\$ 159,214	\$ 90,579	\$ 23,266	\$ 62,796	\$ 49,975	\$ 1,397,704

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Geneva Storm Water	\$ -	\$ 662
Geneva Sewage	-	11,806
Geneva Water	-	5,402
Totals	\$ -	\$ 17,870

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

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Geneva Water:			
Notes and loans payable	Water infrastructure	<u>\$ 618,154</u>	<u>\$ 52,769</u>

TOWN OF GENEVA
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 107,393
Infrastructure	34,524
Buildings	1,267,642
Improvements other than buildings	24,058
Machinery, equipment, and vehicles	913,060
Total governmental activities	2,346,677
Geneva Sewage:	
Land	46,256
Infrastructure	4,224,538
Improvements other than buildings	13,495
Machinery, equipment, and vehicles	643,402
Total Geneva Sewage	4,927,691
Geneva Water:	
Land	17,059
Buildings	25,767
Improvements other than buildings	2,706,941
Machinery, equipment, and vehicles	11,446
Total Geneva Water	2,761,213
Total capital assets	\$ 10,035,581

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/>.