

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF LANESVILLE

HARRISON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
01/19/2018



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Accountant's Report.....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Notes to Financial Statements.....	10-13
Other Information - Unexamined:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-35
Schedule of Leases and Debt .....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Linda L. Smith Elizabeth A. Blocker	01-01-12 to 06-30-14 07-01-14 to 12-31-19
President of the Town Council	Herbert L. Schneider	01-01-12 to 12-31-17
Superintendent of Utilities	Russell Sizemore (Vacant) Matthew Beckman	01-01-12 to 08-31-15 09-01-15 to 09-30-15 10-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF LANESVILLE, HARRISON COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Lanesville (Town), for the period of January 1, 2012 to December 31, 2016. The Town's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

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


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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the Town based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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

  
Paul D. Joyce, CPA  
State Examiner

December 5, 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.

(This page intentionally left blank.)

TOWN OF LANESVILLE  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 131,053	\$ 114,644	\$ 53,391	\$ 192,306	\$ 191,515	\$ 214,792	\$ 169,029
Motor Vehicle Highway	22,447	15,182	13,676	23,953	22,363	15,708	30,608
Local Road And Street	20,947	3,372	2,800	21,519	3,903	3,500	21,922
Law Enforcement Continuing Education	1,929	559	2,059	429	3,809	2,919	1,319
Riverboat	139,016	133,380	79,455	192,941	87,058	37,957	242,042
Cumulative Capital Improvement Cigarette Tax	911	1,496	1,194	1,213	1,317	-	2,530
Police Equipment	763	1,539	2,224	78	-	78	-
County Economic Development Income Tax	2,949	7,382	10,236	95	6,814	6,196	713
Emergency Management	19,813	-	-	19,813	-	19,813	-
Payroll	5,838	131,590	85,389	52,039	44,946	45,259	51,726
Trash Pick-Up	20,462	29,093	26,705	22,850	30,788	26,981	26,657
Wastewater Utility-Operating	141,659	185,569	200,205	127,023	329,495	377,227	79,291
Wastewater Utility-Depreciation	76,640	3,935	-	80,575	3,935	-	84,510
Wastewater Utility-Customer Deposit	19,457	5,333	4,084	20,706	5,007	5,358	20,355
Wastewater Utility-Tap Fees	90,789	2,500	-	93,289	3,000	4,056	92,233
Wastewater Utility-Customer Deposit/Other	2,531	-	5	2,526	-	-	2,526
Water Utility-Operating	(1,353)	375,353	328,748	45,252	292,769	329,863	8,158
Water Utility-Bond And Interest	18,134	69,975	35,117	52,992	80,925	111,387	22,530
Water Utility-Depreciation	18,313	2,505	18,851	1,967	2,552	-	4,519
Water Utility-Customer Deposit	15,085	2,752	1,954	15,883	3,605	3,091	16,397
Water Utility-Water Tap Fees	13,585	-	12,229	1,356	400	1,038	718
Water Utility-Debt Reserve	10,400	7,100	-	17,500	9,100	-	26,600
Water Utility-Customer Deposit/Other	3,553	-	8	3,545	-	-	3,545
Water Utility-Sinking Operating	586	16,945	55,602	(38,071)	38,082	-	11
Totals	<u>\$ 775,507</u>	<u>\$ 1,110,204</u>	<u>\$ 933,932</u>	<u>\$ 951,779</u>	<u>\$ 1,161,383</u>	<u>\$ 1,205,223</u>	<u>\$ 907,939</u>

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

TOWN OF LANESVILLE  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
General	\$ 169,029	\$ 269,815	\$ 399,263	\$ 39,581	\$ 182,494	\$ 151,953	\$ 70,122
Motor Vehicle Highway	30,608	22,544	46,595	6,557	21,929	15,151	13,335
Local Road And Street	21,922	3,285	20,978	4,229	3,354	1,330	6,253
Law Enforcement Continuing Education	1,319	7,631	8,612	338	1,523	1,349	512
Police Operation	-	-	-	-	400	-	400
Riverboat	242,042	138,804	341,253	39,593	142,563	146,726	35,430
Cumulative Capital Improvement Cigarette Tax	2,530	1,492	3,262	760	1,417	39	2,138
County Economic Development Income Tax	713	7,616	8,182	147	15,936	16,058	25
Payroll	51,726	44,694	86,633	9,787	38,898	38,781	9,904
Trash Pick-Up	26,657	32,603	53,371	5,889	32,387	29,303	8,973
Wastewater Utility-Operating	79,291	391,923	312,447	158,767	224,827	240,583	143,011
Wastewater Utility-Depreciation	84,510	1,639	-	86,149	2,623	-	88,772
Wastewater Utility-Customer Deposit	20,355	4,802	3,500	21,657	4,502	4,382	21,777
Wastewater Utility-Tap Fees	92,233	127,495	-	219,728	12,110	-	231,838
Wastewater Utility-Customer Deposit/Other	2,526	-	-	2,526	-	-	2,526
Water Utility-Operating	8,158	272,710	144,984	135,884	298,247	362,821	71,310
Water Utility-Bond And Interest	22,530	68,475	88,782	2,223	84,632	73,579	13,276
Water Utility-Depreciation	4,519	1,091	-	5,610	1,418	-	7,028
Water Utility-Customer Deposit	16,397	3,752	2,336	17,813	3,225	2,875	18,163
Water Utility-Water Tap Fees	718	1,250	-	1,968	2,500	-	4,468
Water Utility-Debt Reserve	26,600	7,700	-	34,300	24,670	-	58,970
Water Utility-Customer Deposit/Other	3,545	-	-	3,545	-	-	3,545
Water Utility-Sinking Operating	11	10	100	(79)	6,357	-	6,278
Totals	<u>\$ 907,939</u>	<u>\$ 1,409,331</u>	<u>\$ 1,520,298</u>	<u>\$ 796,972</u>	<u>\$ 1,106,012</u>	<u>\$ 1,084,930</u>	<u>\$ 818,054</u>

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

TOWN OF LANESVILLE  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 70,122	\$ 371,616	\$ 351,605	\$ 90,133
Motor Vehicle Highway	13,335	19,826	16,884	16,277
Local Road And Street	6,253	3,372	5,000	4,625
Law Enforcement Continuing Education	512	393	455	450
Police Operation	400	-	-	400
LOIT Special Distribution	-	2,501	1,876	625
Riverboat	35,430	83,394	84,866	33,958
Cumulative Capital Improvement Cigarette Tax	2,138	1,437	-	3,575
County Economic Development Income Tax	25	16,610	16,634	1
Payroll	9,904	31,874	32,078	9,700
Trash Pick-Up	8,973	32,598	29,112	12,459
Wastewater Utility-Operating	143,011	348,288	339,028	152,271
Wastewater Utility-Depreciation	88,772	3,607	-	92,379
Wastewater Utility-Customer Deposit	21,777	5,703	5,416	22,064
Wastewater Utility-Tap Fees	231,838	123,235	199,106	155,967
Wastewater Utility-Customer Deposit/Other	2,526	-	-	2,526
Water Utility-Operating	71,310	405,546	385,344	91,512
Water Utility-Bond And Interest	13,276	66,964	73,765	6,475
Water Utility-Depreciation	7,028	3,063	-	10,091
Water Utility-Customer Deposit	18,163	4,227	3,643	18,747
Water Utility-Water Tap Fees	4,468	1,425	-	5,893
Water Utility-Debt Reserve	58,970	6,617	-	65,587
Water Utility-Customer Deposit/Other	3,545	-	-	3,545
Water Utility-Sinking Operating	6,278	84	79	6,283
Totals	<u>\$ 818,054</u>	<u>\$ 1,532,380</u>	<u>\$ 1,544,891</u>	<u>\$ 805,543</u>

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

TOWN OF LANESVILLE  
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 LANESVILLE  
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 LANESVILLE  
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 LANESVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 3. *Property Taxes***

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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

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

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

**Note 5. *Risk Management***

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

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

**Note 6. *Cash Balance Deficits***

The financial statements contain some funds with deficits in cash. This is a result of disbursements exceeding the amount of available funds on hand.

(This page intentionally left blank.)

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

	General	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Education	Riverboat	Cumulative Capital Improvement Cigarette Tax	Police Equipment
Cash and investments - beginning	\$ 131,053	\$ 22,447	\$ 20,947	\$ 1,929	\$ 139,016	\$ 911	\$ 763
Receipts:							
Taxes	35,576	-	-	-	-	-	-
Licenses and permits	18,467	-	-	350	-	-	-
Intergovernmental receipts	19,006	15,182	3,372	-	133,380	1,496	-
Charges for services	708	-	-	83	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	40,887	-	-	126	-	-	1,539
Total receipts	114,644	15,182	3,372	559	133,380	1,496	1,539
Disbursements:							
Personal services	23,904	641	-	-	-	-	-
Supplies	4,281	-	-	959	-	1,194	2,224
Other services and charges	19,706	4,756	-	-	79,455	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,623	2,800	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,500	4,656	-	1,100	-	-	-
Total disbursements	53,391	13,676	2,800	2,059	79,455	1,194	2,224
Excess (deficiency) of receipts over disbursements	61,253	1,506	572	(1,500)	53,925	302	(685)
Cash and investments - ending	\$ 192,306	\$ 23,953	\$ 21,519	\$ 429	\$ 192,941	\$ 1,213	\$ 78

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

	County Economic Development Income Tax	Emergency Management	Payroll	Trash Pick-Up	Wastewater Utility-Operating	Wastewater Utility- Depreciation
Cash and investments - beginning	\$ 2,949	\$ 19,813	\$ 5,838	\$ 20,462	\$ 141,659	\$ 76,640
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,382	-	-	-	-	-
Charges for services	-	-	-	29,093	-	-
Utility fees	-	-	-	-	170,118	-
Penalties	-	-	-	-	1,386	-
Other receipts	-	-	131,590	-	14,065	3,935
Total receipts	7,382	-	131,590	29,093	185,569	3,935
Disbursements:						
Personal services	-	-	85,389	-	75,882	-
Supplies	-	-	-	-	-	-
Other services and charges	1,236	-	-	26,364	4,638	-
Debt service - principal and interest	-	-	-	-	49,085	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	62,836	-
Other disbursements	9,000	-	-	341	7,764	-
Total disbursements	10,236	-	85,389	26,705	200,205	-
Excess (deficiency) of receipts over disbursements	(2,854)	-	46,201	2,388	(14,636)	3,935
Cash and investments - ending	\$ 95	\$ 19,813	\$ 52,039	\$ 22,850	\$ 127,023	\$ 80,575

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

	Wastewater Utility-Customer Deposit	Wastewater Utility-Tap Fees	Wastewater Utility-Customer Deposit/Other	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility- Depreciation
Cash and investments - beginning	\$ 19,457	\$ 90,789	\$ 2,531	\$ (1,353)	\$ 18,134	\$ 18,313
Receipts:						
Taxes	-	-	-	15,579	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	251,404	-	-
Penalties	-	-	-	690	-	-
Other receipts	5,333	2,500	-	107,680	69,975	2,505
Total receipts	5,333	2,500	-	375,353	69,975	2,505
Disbursements:						
Personal services	-	-	-	61,064	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	7,732	-	-
Debt service - principal and interest	-	-	-	69,995	21,077	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	72,449	-	-
Other disbursements	4,084	-	5	117,508	14,040	18,851
Total disbursements	4,084	-	5	328,748	35,117	18,851
Excess (deficiency) of receipts over disbursements	1,249	2,500	(5)	46,605	34,858	(16,346)
Cash and investments - ending	\$ 20,706	\$ 93,289	\$ 2,526	\$ 45,252	\$ 52,992	\$ 1,967

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

	Water Utility-Customer Deposit	Water Utility-Water Tap Fees	Water Utility-Debt Reserve	Water Utility-Customer Deposit/Other	Water Utility-Sinking Operating	Totals
Cash and investments - beginning	\$ 15,085	\$ 13,585	\$ 10,400	\$ 3,553	\$ 586	\$ 775,507
Receipts:						
Taxes	-	-	-	-	-	51,155
Licenses and permits	-	-	-	-	-	18,817
Intergovernmental receipts	-	-	-	-	-	179,818
Charges for services	-	-	-	-	-	29,884
Utility fees	-	-	-	-	-	421,522
Penalties	-	-	-	-	-	2,076
Other receipts	2,752	-	7,100	-	16,945	406,932
Total receipts	2,752	-	7,100	-	16,945	1,110,204
Disbursements:						
Personal services	-	-	-	-	-	246,880
Supplies	-	-	-	-	-	8,658
Other services and charges	-	-	-	-	-	143,887
Debt service - principal and interest	-	-	-	-	-	140,157
Capital outlay	-	-	-	-	-	6,423
Utility operating expenses	-	-	-	-	-	135,285
Other disbursements	1,954	12,229	-	8	55,602	252,642
Total disbursements	1,954	12,229	-	8	55,602	933,932
Excess (deficiency) of receipts over disbursements	798	(12,229)	7,100	(8)	(38,657)	176,272
Cash and investments - ending	\$ 15,883	\$ 1,356	\$ 17,500	\$ 3,545	\$ (38,071)	\$ 951,779

TOWN OF LANESVILLE  
 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	Law Enforcement Continuing Education	Riverboat	Cumulative Capital Improvement Cigarette Tax	Police Equipment
Cash and investments - beginning	\$ 192,306	\$ 23,953	\$ 21,519	\$ 429	\$ 192,941	\$ 1,213	\$ 78
Receipts:							
Taxes	32,281	-	-	-	-	-	-
Licenses and permits	18,017	-	-	160	-	-	-
Intergovernmental receipts	137,785	15,643	3,903	-	87,058	1,317	-
Charges for services	-	-	-	60	-	-	-
Fines and forfeits	-	-	-	305	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,432	6,720	-	3,284	-	-	-
Total receipts	191,515	22,363	3,903	3,809	87,058	1,317	-
Disbursements:							
Personal services	23,124	725	-	-	-	-	-
Supplies	2,273	3,619	-	2,694	-	-	78
Other services and charges	24,875	5,411	3,500	-	37,957	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	164,520	5,953	-	225	-	-	-
Total disbursements	214,792	15,708	3,500	2,919	37,957	-	78
Excess (deficiency) of receipts over disbursements	(23,277)	6,655	403	890	49,101	1,317	(78)
Cash and investments - ending	\$ 169,029	\$ 30,608	\$ 21,922	\$ 1,319	\$ 242,042	\$ 2,530	\$ -

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

	County Economic Development Income Tax	Emergency Management	Payroll	Trash Pick-Up	Wastewater Utility-Operating	Wastewater Utility- Depreciation
Cash and investments - beginning	\$ 95	\$ 19,813	\$ 52,039	\$ 22,850	\$ 127,023	\$ 80,575
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,618	-	-	-	-	-
Charges for services	-	-	-	30,020	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	171,478	-
Penalties	-	-	-	687	3,864	-
Other receipts	196	-	44,946	81	154,153	3,935
Total receipts	6,814	-	44,946	30,788	329,495	3,935
Disbursements:						
Personal services	-	-	-	-	81,043	-
Supplies	-	-	-	-	-	-
Other services and charges	6,196	-	-	26,741	5,205	-
Debt service - principal and interest	-	-	-	-	49,085	-
Utility operating expenses	-	-	-	-	217,089	-
Other disbursements	-	19,813	45,259	240	24,805	-
Total disbursements	6,196	19,813	45,259	26,981	377,227	-
Excess (deficiency) of receipts over disbursements	618	(19,813)	(313)	3,807	(47,732)	3,935
Cash and investments - ending	\$ 713	\$ -	\$ 51,726	\$ 26,657	\$ 79,291	\$ 84,510

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

	Wastewater Utility-Customer Deposit	Wastewater Utility-Tap Fees	Wastewater Utility-Customer Deposit/Other	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility- Depreciation
Cash and investments - beginning	\$ 20,706	\$ 93,289	\$ 2,526	\$ 45,252	\$ 52,992	\$ 1,967
Receipts:						
Taxes	-	-	-	15,998	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	3,000	-	267,561	-	-
Penalties	-	-	-	2,079	-	-
Other receipts	5,007	-	-	7,131	80,925	2,552
Total receipts	5,007	3,000	-	292,769	80,925	2,552
Disbursements:						
Personal services	-	-	-	57,849	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	8,484	-	-
Debt service - principal and interest	-	-	-	69,995	73,315	-
Utility operating expenses	-	-	-	96,878	-	-
Other disbursements	5,358	4,056	-	96,657	38,072	-
Total disbursements	5,358	4,056	-	329,863	111,387	-
Excess (deficiency) of receipts over disbursements	(351)	(1,056)	-	(37,094)	(30,462)	2,552
Cash and investments - ending	\$ 20,355	\$ 92,233	\$ 2,526	\$ 8,158	\$ 22,530	\$ 4,519

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

	Water Utility-Customer Deposit	Water Utility-Water Tap Fees	Water Utility-Debt Reserve	Water Utility-Customer Deposit/Other	Water Utility-Sinking Operating	Totals
Cash and investments - beginning	\$ 15,883	\$ 1,356	\$ 17,500	\$ 3,545	\$ (38,071)	\$ 951,779
Receipts:						
Taxes	-	-	-	-	-	48,279
Licenses and permits	-	-	-	-	-	18,177
Intergovernmental receipts	-	-	-	-	-	252,324
Charges for services	-	-	-	-	-	30,080
Fines and forfeits	-	-	-	-	-	305
Utility fees	-	400	-	-	-	442,439
Penalties	-	-	-	-	-	6,630
Other receipts	3,605	-	9,100	-	38,082	363,149
Total receipts	3,605	400	9,100	-	38,082	1,161,383
Disbursements:						
Personal services	-	-	-	-	-	162,741
Supplies	-	-	-	-	-	8,664
Other services and charges	-	-	-	-	-	118,369
Debt service - principal and interest	-	-	-	-	-	192,395
Utility operating expenses	-	-	-	-	-	313,967
Other disbursements	3,091	1,038	-	-	-	409,087
Total disbursements	3,091	1,038	-	-	-	1,205,223
Excess (deficiency) of receipts over disbursements	514	(638)	9,100	-	38,082	(43,840)
Cash and investments - ending	\$ 16,397	\$ 718	\$ 26,600	\$ 3,545	\$ 11	\$ 907,939

TOWN OF LANESVILLE  
 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	Law Enforcement Continuing Education	Police Operation	Riverboat
Cash and investments - beginning	\$ 169,029	\$ 30,608	\$ 21,922	\$ 1,319	\$ -	\$ 242,042
Receipts:						
Taxes	32,442	-	-	-	-	-
Licenses and permits	25,583	-	-	100	-	-
Intergovernmental receipts	22,955	22,544	3,285	-	-	138,804
Charges for services	144	-	-	3,731	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	188,691	-	-	3,800	-	-
Total receipts	269,815	22,544	3,285	7,631	-	138,804
Disbursements:						
Personal services	23,544	559	-	-	-	-
Supplies	10,158	25,905	-	-	-	-
Other services and charges	24,348	20,131	3,219	8,612	-	125,139
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	49,869
Utility operating expenses	-	-	-	-	-	-
Other disbursements	341,213	-	17,759	-	-	166,245
Total disbursements	399,263	46,595	20,978	8,612	-	341,253
Excess (deficiency) of receipts over disbursements	(129,448)	(24,051)	(17,693)	(981)	-	(202,449)
Cash and investments - ending	\$ 39,581	\$ 6,557	\$ 4,229	\$ 338	\$ -	\$ 39,593

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

	Cumulative Capital Improvement Cigarette Tax	Payroll	Trash Pick-Up	Wastewater Utility-Operating	Wastewater Utility- Depreciation	Wastewater Utility-Customer Deposit
Cash and investments - beginning	\$ 2,530	\$ 51,726	\$ 26,657	\$ 79,291	\$ 84,510	\$ 20,355
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,492	-	-	168,842	-	-
Charges for services	-	-	32,017	-	-	-
Utility fees	-	-	-	209,983	-	-
Penalties	-	-	-	4,094	-	-
Other receipts	-	44,694	586	9,004	1,639	4,802
Total receipts	1,492	44,694	32,603	391,923	1,639	4,802
Disbursements:						
Personal services	-	86,633	-	82,233	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	28,385	4,912	-	-
Debt service - principal and interest	-	-	-	49,102	-	-
Capital outlay	69	-	-	-	-	-
Utility operating expenses	-	-	-	56,705	-	-
Other disbursements	3,193	-	24,986	119,495	-	3,500
Total disbursements	3,262	86,633	53,371	312,447	-	3,500
Excess (deficiency) of receipts over disbursements	(1,770)	(41,939)	(20,768)	79,476	1,639	1,302
Cash and investments - ending	\$ 760	\$ 9,787	\$ 5,889	\$ 158,767	\$ 86,149	\$ 21,657

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

	Wastewater Utility-Tap Fees	Wastewater Utility-Customer Deposit/Other	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility- Depreciation	Water Utility-Customer Deposit
Cash and investments - beginning	\$ 92,233	\$ 2,526	\$ 8,158	\$ 22,530	\$ 4,519	\$ 16,397
Receipts:						
Taxes	-	-	17,368	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	8,000	-	253,566	-	-	3,752
Penalties	-	-	1,776	-	-	-
Other receipts	119,495	-	-	68,475	1,091	-
Total receipts	127,495	-	272,710	68,475	1,091	3,752
Disbursements:						
Personal services	-	-	59,908	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	8,187	-	-	-
Debt service - principal and interest	-	-	18,547	88,782	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	8,002	-	-	-
Other disbursements	-	-	50,340	-	-	2,336
Total disbursements	-	-	144,984	88,782	-	2,336
Excess (deficiency) of receipts over disbursements	127,495	-	127,726	(20,307)	1,091	1,416
Cash and investments - ending	\$ 219,728	\$ 2,526	\$ 135,884	\$ 2,223	\$ 5,610	\$ 17,813

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

	Water Utility-Water Tap Fees	Water Utility-Debt Reserve	Water Utility-Customer Deposit/Other	Water Utility-Sinking Operating	Totals
Cash and investments - beginning	\$ 718	\$ 26,600	\$ 3,545	\$ 11	\$ 907,939
Receipts:					
Taxes	-	-	-	-	49,810
Licenses and permits	-	-	-	-	25,683
Intergovernmental receipts	-	-	-	-	365,538
Charges for services	-	-	-	-	35,892
Utility fees	-	-	-	-	475,301
Penalties	-	-	-	-	5,870
Other receipts	1,250	7,700	-	10	451,237
Total receipts	1,250	7,700	-	10	1,409,331
Disbursements:					
Personal services	-	-	-	-	252,877
Supplies	-	-	-	-	36,063
Other services and charges	-	-	-	-	230,498
Debt service - principal and interest	-	-	-	-	156,431
Capital outlay	-	-	-	-	49,938
Utility operating expenses	-	-	-	-	64,707
Other disbursements	-	-	-	100	729,784
Total disbursements	-	-	-	100	1,520,298
Excess (deficiency) of receipts over disbursements	1,250	7,700	-	(90)	(110,967)
Cash and investments - ending	\$ 1,968	\$ 34,300	\$ 3,545	\$ (79)	\$ 796,972

TOWN OF LANESVILLE  
 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	Law Enforcement Continuing Education	Police Operation	Riverboat
Cash and investments - beginning	\$ 39,581	\$ 6,557	\$ 4,229	\$ 338	\$ -	\$ 39,593
Receipts:						
Taxes	34,540	-	-	-	-	-
Licenses and permits	35,286	-	-	260	-	-
Intergovernmental receipts	16,650	21,929	3,354	-	-	142,563
Charges for services	-	-	-	25	-	-
Fines and forfeits	154	-	-	148	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	95,864	-	-	1,090	400	-
Total receipts	<u>182,494</u>	<u>21,929</u>	<u>3,354</u>	<u>1,523</u>	<u>400</u>	<u>142,563</u>
Disbursements:						
Personal services	22,455	230	-	-	-	-
Supplies	5,493	5,552	1,330	375	-	-
Other services and charges	22,223	4,401	-	-	-	35,868
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	186	4,968	-	-	-	110,858
Utility operating expenses	-	-	-	-	-	-
Other disbursements	101,596	-	-	974	-	-
Total disbursements	<u>151,953</u>	<u>15,151</u>	<u>1,330</u>	<u>1,349</u>	<u>-</u>	<u>146,726</u>
Excess (deficiency) of receipts over disbursements	<u>30,541</u>	<u>6,778</u>	<u>2,024</u>	<u>174</u>	<u>400</u>	<u>(4,163)</u>
Cash and investments - ending	\$ <u>70,122</u>	\$ <u>13,335</u>	\$ <u>6,253</u>	\$ <u>512</u>	\$ <u>400</u>	\$ <u>35,430</u>

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

	Cumulative Capital Improvement Cigarette Tax	County Economic Development Income Tax	Payroll	Trash Pick-Up	Wastewater Utility-Operating	Wastewater Utility- Depreciation
Cash and investments - beginning	\$ 760	\$ 147	\$ 9,787	\$ 5,889	\$ 158,767	\$ 86,149
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,417	15,936	-	-	-	-
Charges for services	-	-	-	32,387	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	215,330	-
Penalties	-	-	-	-	4,144	-
Other receipts	-	-	38,898	-	5,353	2,623
Total receipts	1,417	15,936	38,898	32,387	224,827	2,623
Disbursements:						
Personal services	-	-	-	-	119,077	-
Supplies	-	-	-	-	-	-
Other services and charges	-	16,058	-	29,292	8,532	-
Debt service - principal and interest	-	-	-	-	49,086	-
Capital outlay	39	-	-	-	-	-
Utility operating expenses	-	-	-	-	51,206	-
Other disbursements	-	-	38,781	11	12,682	-
Total disbursements	39	16,058	38,781	29,303	240,583	-
Excess (deficiency) of receipts over disbursements	1,378	(122)	117	3,084	(15,756)	2,623
Cash and investments - ending	\$ 2,138	\$ 25	\$ 9,904	\$ 8,973	\$ 143,011	\$ 88,772

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

	Wastewater Utility-Customer Deposit	Wastewater Utility-Tap Fees	Wastewater Utility-Customer Deposit/Other	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility- Depreciation
Cash and investments - beginning	\$ 21,657	\$ 219,728	\$ 2,526	\$ 135,884	\$ 2,223	\$ 5,610
Receipts:						
Taxes	-	-	-	18,101	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	4,500	12,110	-	275,140	-	-
Penalties	-	-	-	1,798	-	-
Other receipts	2	-	-	3,208	84,632	1,418
Total receipts	4,502	12,110	-	298,247	84,632	1,418
Disbursements:						
Personal services	-	-	-	80,493	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,493	-	-
Debt service - principal and interest	-	-	-	69,994	73,579	-
Capital outlay	-	-	-	963	-	-
Utility operating expenses	-	-	-	72,058	-	-
Other disbursements	4,382	-	-	133,820	-	-
Total disbursements	4,382	-	-	362,821	73,579	-
Excess (deficiency) of receipts over disbursements	120	12,110	-	(64,574)	11,053	1,418
Cash and investments - ending	\$ 21,777	\$ 231,838	\$ 2,526	\$ 71,310	\$ 13,276	\$ 7,028

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

	Water Utility-Customer Deposit	Water Utility-Water Tap Fees	Water Utility-Debt Reserve	Water Utility-Customer Deposit/Other	Water Utility-Sinking Operating	Totals
Cash and investments - beginning	\$ 17,813	\$ 1,968	\$ 34,300	\$ 3,545	\$ (79)	\$ 796,972
Receipts:						
Taxes	-	-	-	-	-	52,641
Licenses and permits	-	-	-	-	-	35,546
Intergovernmental receipts	-	-	-	-	-	201,849
Charges for services	-	-	-	-	-	32,412
Fines and forfeits	-	-	-	-	-	302
Utility fees	3,223	2,500	-	-	-	512,803
Penalties	-	-	-	-	-	5,942
Other receipts	2	-	24,670	-	6,357	264,517
Total receipts	3,225	2,500	24,670	-	6,357	1,106,012
Disbursements:						
Personal services	-	-	-	-	-	222,255
Supplies	-	-	-	-	-	12,750
Other services and charges	-	-	-	-	-	121,867
Debt service - principal and interest	-	-	-	-	-	192,659
Capital outlay	-	-	-	-	-	117,014
Utility operating expenses	-	-	-	-	-	123,264
Other disbursements	2,875	-	-	-	-	295,121
Total disbursements	2,875	-	-	-	-	1,084,930
Excess (deficiency) of receipts over disbursements	350	2,500	24,670	-	6,357	21,082
Cash and investments - ending	\$ 18,163	\$ 4,468	\$ 58,970	\$ 3,545	\$ 6,278	\$ 818,054

TOWN OF LANESVILLE  
 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	Law Enforcement Continuing Education	Police Operation	LOIT Special Distribution	Riverboat
Cash and investments - beginning	\$ 70,122	\$ 13,335	\$ 6,253	\$ 512	\$ 400	\$ -	\$ 35,430
Receipts:							
Taxes	35,709	-	-	-	-	-	-
Licenses and permits	28,776	-	-	240	-	-	-
Intergovernmental receipts	23,437	19,826	3,372	-	-	2,501	83,394
Charges for services	5,977	-	-	10	-	-	-
Fines and forfeits	-	-	-	143	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	277,717	-	-	-	-	-	-
Total receipts	371,616	19,826	3,372	393	-	2,501	83,394
Disbursements:							
Personal services	20,722	210	-	-	-	-	-
Supplies	11,729	2,463	-	350	-	-	-
Other services and charges	24,818	14,211	5,000	105	-	-	35,375
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	242,065	-	-	-	-	-	49,491
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	52,271	-	-	-	-	1,876	-
Total disbursements	351,605	16,884	5,000	455	-	1,876	84,866
Excess (deficiency) of receipts over disbursements	20,011	2,942	(1,628)	(62)	-	625	(1,472)
Cash and investments - ending	\$ 90,133	\$ 16,277	\$ 4,625	\$ 450	\$ 400	\$ 625	\$ 33,958

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

	Cumulative Capital Improvement Cigarette Tax	County Economic Development Income Tax	Payroll	Trash Pick-Up	Wastewater Utility-Operating	Wastewater Utility- Depreciation
Cash and investments - beginning	\$ 2,138	\$ 25	\$ 9,904	\$ 8,973	\$ 143,011	\$ 88,772
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,437	16,610	-	-	-	-
Charges for services	-	-	-	32,598	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	269,313	-
Penalties	-	-	-	-	3,710	-
Other receipts	-	-	31,874	-	75,265	3,607
Total receipts	1,437	16,610	31,874	32,598	348,288	3,607
Disbursements:						
Personal services	-	-	-	-	73,524	-
Supplies	-	-	-	3,224	-	-
Other services and charges	-	16,634	-	25,888	5,562	-
Debt service - principal and interest	-	-	-	-	49,085	-
Capital outlay	-	-	-	-	103,640	-
Utility operating expenses	-	-	-	-	63,000	-
Other disbursements	-	-	32,078	-	44,217	-
Total disbursements	-	16,634	32,078	29,112	339,028	-
Excess (deficiency) of receipts over disbursements	1,437	(24)	(204)	3,486	9,260	3,607
Cash and investments - ending	\$ 3,575	\$ 1	\$ 9,700	\$ 12,459	\$ 152,271	\$ 92,379

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

	Wastewater Utility-Customer Deposit	Wastewater Utility-Tap Fees	Wastewater Utility-Customer Deposit/Other	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility- Depreciation
Cash and investments - beginning	\$ 21,777	\$ 231,838	\$ 2,526	\$ 71,310	\$ 13,276	\$ 7,028
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	5,700	123,235	-	350,204	-	-
Penalties	-	-	-	1,726	-	-
Other receipts	3	-	-	53,616	66,964	3,063
Total receipts	5,703	123,235	-	405,546	66,964	3,063
Disbursements:						
Personal services	-	-	-	66,575	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	7,081	-	-
Debt service - principal and interest	-	-	-	79,929	73,765	-
Capital outlay	-	-	-	8,726	-	-
Utility operating expenses	45	-	-	113,624	-	-
Other disbursements	5,371	199,106	-	109,409	-	-
Total disbursements	5,416	199,106	-	385,344	73,765	-
Excess (deficiency) of receipts over disbursements	287	(75,871)	-	20,202	(6,801)	3,063
Cash and investments - ending	\$ 22,064	\$ 155,967	\$ 2,526	\$ 91,512	\$ 6,475	\$ 10,091

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

	Water Utility-Customer Deposit	Water Utility-Water Tap Fees	Water Utility-Debt Reserve	Water Utility-Customer Deposit/Other	Water Utility-Sinking Operating	Totals
Cash and investments - beginning	\$ 18,163	\$ 4,468	\$ 58,970	\$ 3,545	\$ 6,278	\$ 818,054
Receipts:						
Taxes	-	-	-	-	-	35,709
Licenses and permits	-	-	-	-	-	29,016
Intergovernmental receipts	-	-	-	-	-	150,577
Charges for services	-	-	-	-	-	38,585
Fines and forfeits	-	-	-	-	-	143
Utility fees	4,225	1,425	-	-	-	754,102
Penalties	-	-	-	-	-	5,436
Other receipts	2	-	6,617	-	84	518,812
Total receipts	4,227	1,425	6,617	-	84	1,532,380
Disbursements:						
Personal services	-	-	-	-	-	161,031
Supplies	-	-	-	-	-	17,766
Other services and charges	-	-	-	-	-	134,674
Debt service - principal and interest	-	-	-	-	-	202,779
Capital outlay	-	-	-	-	-	403,922
Utility operating expenses	45	-	-	-	79	176,793
Other disbursements	3,598	-	-	-	-	447,926
Total disbursements	3,643	-	-	-	79	1,544,891
Excess (deficiency) of receipts over disbursements	584	1,425	6,617	-	5	(12,511)
Cash and investments - ending	\$ 18,747	\$ 5,893	\$ 65,587	\$ 3,545	\$ 6,283	\$ 805,543

(This page intentionally left blank.)

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
<b>Wastewater:</b>			
Notes and loans payable	Commercial Loan	\$ 24,396	\$ 24,543
<b>Water:</b>			
General obligation bonds	Water project	435,000	27,400
General obligation bonds	Water project	761,000	46,500
Notes and loans payable	Commercial Loan	5,355	5,387
Total Water		1,201,355	79,287
Totals		\$ 1,225,751	\$ 103,830

#### 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/>.