

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF LAWRENCEBURG

DEARBORN COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
01/30/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jacqueline A. Stutz	01-01-12 to 12-31-15
	Tyler Rainey	01-01-16 to 12-31-19
Mayor	Dennis Carr	01-01-12 to 12-31-15
	Kelly Mollaun	01-01-16 to 12-31-19
President of the Board of Public Works	Dennis Carr	01-01-12 to 12-31-15
	Kelly Mollaun	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Doug Taylor	01-01-12 to 12-31-12
	William M. Lawrence	01-01-13 to 12-31-13
	Aaron Cook	01-01-14 to 12-31-14
	Jane Pope	01-01-15 to 12-31-15
	Aaron Cook	01-01-16 to 12-31-16
	Randy Abner	01-01-17 to 12-31-17
Superintendent of Utilities	Charles M. Davis	01-01-12 to 08-29-14
	(Vacant)	08-30-14 to 11-17-14
	Olin Clawson	11-18-14 to 12-31-17
Utility Office Manager	Vickie Robinson	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF LAWRENCEBURG, DEARBORN COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Lawrenceburg (City), for the period of January 1, 2012 to December 31, 2016. The City'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 City 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 City.

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 City 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 City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and the 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 19, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments		Cash and Investments		Cash and Investments		
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	12-31-13
GENERAL	\$ 1,188,842	\$ 7,010,298	\$ 6,678,312	\$ 1,520,828	\$ 6,838,564	\$ 7,327,290	\$ 1,032,102
MVH	2,455,017	171,412	570,666	2,055,763	184,292	860,890	1,379,165
LOCAL ROAD & STREET	2,423	39,812	14,556	27,679	45,938	25,434	48,183
NR PARKING FEES FUND	20,223	65	5,666	14,622	275	-	14,897
NR PARKS OPERATING	784,477	146,353	65,078	865,752	139,599	89,328	916,023
NR PLANNING COMMISSION	57,419	7,229	357	64,291	13,475	7,718	70,048
LAWBG LAW CONTINUING ED	31,342	5,216	3,810	32,748	4,227	8,020	28,955
PARKS & RECREATION	1,508,318	55,220	486,955	1,076,583	61,398	534,699	603,282
RAINY DAY FUND	186,348	-	50,726	135,622	-	-	135,622
NR K-9 OPERATING	6,877	11,000	4,727	13,150	11,000	11,727	12,423
CUMULATIVE CAPITAL IMPROVEMENTS	(25,564)	20,320	-	(5,244)	6,438	-	1,194
NR CAP IMPROVEMENT PARKS	(287)	-	-	(287)	-	-	(287)
NR FIRE FIGHTING EQUIPMENT	980,014	131,046	49,612	1,061,448	240,480	631,409	670,519
NR CUMULATIVE EQUIPMENT	(17,531)	-	-	(17,531)	-	-	(17,531)
RIVERBOAT	81,572,323	24,931,346	57,617,898	48,885,771	21,065,188	33,505,950	36,445,009
NR SELF-INSURANCE DISASTER	65,289	3,891	-	69,180	-	-	69,180
POLICE PENSION	1,768,774	260,991	536,134	1,493,631	345,281	249,520	1,589,392
CITY COURT	47,622	746,965	734,418	60,169	762,099	781,057	41,211
GRANT FUNDS	1,756,936	-	1,756,936	-	-	-	-
NR POLICE ACTIVITY FUND	89	2,549	2,549	89	-	-	89
MDF SP SEWAGE	709,145	3,302	-	712,447	1,299	-	713,746
NR E D C	140,119	14,351	-	154,470	13,637	30	168,077
N/R MONUMENT/BLDG MAINT	2,019,090	-	-	2,019,090	718,793	-	2,737,883
REMEDIAL/FLOOD CONTROL	(134,533)	-	-	(134,533)	-	-	(134,533)
N/R FALL FEST	(32,373)	30,849	-	(1,524)	40,102	44,755	(6,177)
N R DRUG BUY PROGRAM FUND	40,170	-	-	40,170	-	27,513	12,657
DUI--OPER PULL OVER	3,000	5,171	8,171	-	14,207	14,180	27
BCC--OPER PULL OVER	2,211	20,825	23,203	(167)	20,858	21,796	(1,105)
N/R PARKS MAINTENANCE	2,019,090	-	-	2,019,090	477,414	-	2,496,504
MDF	20,359,050	35,505,895	17,197,293	38,667,652	32,208,053	24,835,264	46,040,441
OPERATION PULL OVER	2,133	-	-	2,133	1,105	-	3,238
LAWRENCEBURG HOUSING RLF	97,706	12,412	68,930	41,188	14,027	46,180	9,035
NR 10 CO GRANT	-	-	-	-	1,666,814	-	1,666,814
NR REFUSE COLLECTION	305,325	23,827	-	329,152	15,490	2	344,640
AEP	59,848	200,000	189,948	69,900	200,000	265,323	4,577
NR UTILITY CAP IMP	-	-	-	-	1,124,049	-	1,124,049
NR ANNEXATION UTIL IMP	-	-	-	-	827,808	-	827,808
NR POLICE EQUIPMENT	3	-	-	3	18,750	15,000	3,753
NR REDEVELOPMENT	-	-	-	-	584,897	-	584,897
COUNCIL PUBLIC ENT LOAN	4,273,593	-	-	4,273,593	103,602	-	4,377,195
COUNCIL PRIV ENT LOANS	3,005,282	2,605,716	246,443	5,364,555	750,828	-	6,115,383
LCD LEEVEE PROJECT	-	404,342	364,880	39,462	121,320	160,782	-
SEYMOUR GRANT FUND	-	1,758,642	-	1,758,642	3,372	-	1,762,014
EVENT CENTER HOLLYWOOD	741,341	25,000,000	4,179,628	21,561,713	10,014,132	26,793,880	4,781,965
LERU BILLING	1,168,682	263,310	-	1,431,992	255,097	85	1,687,004
NR INDUSTRIAL PARK	290,782	-	-	290,782	-	-	290,782
NR LERU	356,743	57,174	-	413,917	58,404	38,871	433,450
WORKER TRAINING FUND	798	-	-	798	-	-	798
NR REDEVELOPMENT ESCROW	2,837	-	-	2,837	-	-	2,837
PAYROLL	(47,016)	2,753,567	2,304,049	402,502	2,653,593	2,949,811	106,284
GTL-IRS	-	-	-	-	11,551	11,551	-
USER FEE-LAW ENFORCEMENT	(109)	12,596	11,516	971	11,796	7,664	5,103
PAYROLL-CE CARD	(1,050)	-	-	(1,050)	1,050	-	-
RECORD PERPETUATION FUND	142,780	20,452	1,632	161,600	16,636	6,888	171,348
PAYROLL GARN JUDGE	215	-	-	215	-	215	-
COUNTY COURT COSTS	14,630	132,280	132,280	14,630	151,896	164,546	1,980
PAYROLL-GARN WA	332	-	-	332	-	332	-
CHILD - JB	-	1,280	960	320	4,240	4,480	80
PHONE-RM	-	-	-	-	75	-	75
CHILD - MM	-	450	-	450	8,005	8,305	150
MED INSURANCE ACCT@USBK	(29,557)	2,142,523	1,925,302	187,664	2,596,033	2,784,349	(652)
PAYROLL-FEDERAL W/H	(364)	678,547	638,451	39,732	793,916	867,568	(33,920)
PAYROLL-FICA	(4,182)	321,713	377,698	(60,167)	572,411	512,244	-
PAYROLL-MEDICARE	(2,303)	130,475	147,775	(19,603)	189,242	169,639	-
PAYROLL-STATE W/H	11,605	180,323	154,472	37,456	205,778	227,296	15,938
PAYROLL-COUNTY W/H	1,894	31,192	25,085	8,001	35,444	40,719	2,726
PAYROLL- PERF	(810)	-	-	(810)	314,014	336,159	(22,955)
HUMANA	-	-	-	-	2,917	3,050	(133)

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	
EMPLOYEE WH	-	190	-	190	213	403	-
DD - NAPOLEON BANK	-	-	-	-	7,050	7,050	-
DD-HUNTINGTON/IN	-	-	-	-	7,880	7,880	-
CHILD - BG	-	1,400	1,200	200	2,650	2,800	50
CHILD-KA	-	-	-	-	2,028	1,859	169
PAYROLL-CINCO	845	91,135	53,023	38,957	28,463	61,255	6,165
PAYROLL-GE INSURANCE	283	88	-	371	82	-	453
PAYROLL - LINCOLN	21	905	829	97	1,023	1,023	97
PAYROLL - UNION DUES	6,545	65,419	65,222	6,742	70,962	69,856	7,848
PAYROLL - UNITED WAY	-	520	480	40	610	640	10
LIBERTY NATIONAL	-	3,591	3,134	457	3,897	3,810	544
DD - MERCHANTS	-	78,660	73,630	5,030	60,609	65,639	-
PAYROLL - IAM	4,409	488,882	457,993	35,298	536,201	527,124	44,375
PAYROLL - AETNA	695	5,530	5,430	795	4,320	2,720	2,395
PAYROLL - AFLAC	402	26,464	24,209	2,657	29,146	28,525	3,278
PP LEGAL SERVICE	(14)	2,165	1,998	153	2,339	2,680	(188)
CHILD - DT	-	7,800	7,200	600	1,200	1,800	-
DD - ED JONES	-	950	850	100	2,950	3,050	-
GARN - KL	368	5,428	5,256	540	2,283	2,283	540
GARN - DR	198	-	-	198	-	198	-
PAYROLL - DB	(25)	3,711	3,434	252	3,725	3,933	44
CHILD - TC	-	2,600	2,400	200	2,650	2,800	50
DD - CHEVIOT BANK	-	15,300	14,100	1,200	17,400	18,600	-
DD - PNC BANK OHIO	-	31,280	28,582	2,698	35,420	38,118	-
PAYROLL - RQ	-	5,138	4,752	386	5,180	5,470	96
GARN - JJ	-	4,684	4,323	361	4,774	5,044	91
DD - 1ST FINANCIAL	-	49,440	43,169	6,271	94,387	100,658	-
DD - HOSPITAL CREDIT	-	25,815	23,795	2,020	34,005	36,025	-
DD - DEARBORN SAVINGS	-	143,269	133,407	9,862	163,310	173,172	-
DD - KEMBA CREDIT	-	675	675	-	-	-	-
DD - WOODFOREST	-	3,058	3,058	-	7,494	7,494	-
DD - COM. SPIRIT CREDIT	-	41,179	39,569	1,610	90,997	92,607	-
DD - MAIN SOURCE	-	18,214	17,143	1,071	9,398	10,469	-
PAYROLL - DK	5,255	500	124	5,631	-	5,631	-
PAYROLL - CE82	-	4,651	4,151	500	6,500	6,750	250
PAYROLL - BS	360	3,744	3,456	648	3,816	4,032	432
PAYROLL - IRS	-	2,865	2,726	139	2,139	2,412	(134)
GARN - SCHOOL	388	3,795	3,021	1,162	3,543	4,017	688
GARN - TK1	(118)	-	-	(118)	118	-	-
CHILD - CR	(100)	6,519	6,086	333	6,521	6,887	(33)
PAYROLL - CELL PHONE	3,672	11,415	74	15,013	7,782	385	22,410
GARN - CONCRETE	16,994	14,125	75	31,044	14,028	-	45,072
GARN - TH	(215)	-	-	(215)	215	-	-
PAYROLL-LW	(38)	5,430	5,020	372	5,430	5,635	167
DD - COMMUNITY TRUST BANK	-	5,004	4,619	385	5,100	5,485	-
DD - US BANK	-	145,141	134,089	11,052	218,026	229,078	-
DD - FCN BANK	-	42,933	39,787	3,146	44,986	48,132	-
DD - FIFTH THIRD BANK	(50)	91,440	83,110	8,280	114,317	122,597	-
DD - PNC BANK	-	29,082	26,891	2,191	31,070	33,261	-
DD - UCB BANK	-	600,742	553,777	46,965	629,177	676,142	-
DD - WACHOVIA BANK	-	27,196	25,103	2,093	28,906	30,999	-
DD - CINCO	(50)	13,260	17,025	(3,815)	5,374	1,559	-
DONATIONS	(350)	-	-	(350)	350	-	-
ELECTRIC OPERATING	2,523,493	11,406,868	11,823,863	2,106,498	12,694,017	13,007,727	1,792,788
ELECTRIC DEPRECIATION	498,952	1,696	-	500,648	1,478	-	502,126
ELECTRIC RESERVE	481,295	4,219	-	485,514	1,061	-	486,575
ELECTRIC CUSTOMER DEPOSITS	110,552	70,040	64,598	115,994	66,632	64,057	118,569
WASTEWATER OPERATING	228,367	1,225,275	1,018,507	435,135	1,436,646	1,003,884	867,897
WATER OPERATING	341,589	1,340,431	919,385	762,635	1,521,788	1,097,014	1,187,409
WATER DEPRECIATION	281,225	1,471	-	282,696	737	-	283,433
Totals	\$ 132,410,006	\$ 122,036,259	\$ 112,330,464	\$ 142,115,801	\$ 104,623,312	\$ 122,032,188	\$ 124,706,925

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

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

Fund	Cash and Investments 01-01-14			Cash and Investments 12-31-14			Cash and Investments 12-31-15			
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements		
GARNISHMENT - CHILD FUND GENERAL	\$ -	\$ -	\$ -	\$ -	\$ 7,105	\$ 7,705	\$ (600)			
MVH	1,032,102	7,055,656	7,096,249	991,509	7,116,076	7,076,398	1,031,187			
LOCAL ROAD & STREET	1,379,165	221,175	733,274	867,066	225,271	745,410	346,927			
NR PARKING FEES FUND	48,183	46,429	20,000	74,612	47,364	19,743	102,233			
NR PARKS OPERATING	14,897	200	-	15,097	270	3,144	12,223			
NR PLANNING COMMISSION	916,023	543,631	102,222	1,357,432	146,157	498,307	1,005,282			
LAWBG LAW CONTINUING ED	70,048	7,185	16	77,217	15,337	28,256	64,298			
PARKS & RECREATION	28,955	7,345	4,803	31,497	4,697	4,110	32,084			
RAINY DAY FUND	603,282	55,153	442,620	215,815	302,138	415,618	102,335			
NR K-9 OPERATING	135,622	-	-	135,622	-	-	135,622			
LEVY EXCESS	12,423	11,000	7,915	15,508	11,039	9,531	17,016			
CUMULATIVE CAPITAL IMPROV	-	50	-	50	-	-	50			
NR CAP IMPROVEMENT PARKS	1,194	7,176	-	8,370	12,664	-	21,034			
NR INDUSTRIAL PARK	(287)	-	-	(287)	-	-	(287)			
NR FIRE FIGHTING EQUIPMENT	290,782	-	-	290,782	-	-	290,782			
NR CUMULATIVE EQUIPMENT	670,519	238,013	73,359	835,173	241,999	127,859	949,313			
RIVERBOAT	(17,531)	-	-	(17,531)	-	-	(17,531)			
NR SELF-INSURANCE DISASTER	36,445,009	23,108,041	39,822,165	19,730,885	34,873,995	41,810,563	12,794,317			
POLICE PENSION	69,180	-	-	69,180	-	-	69,180			
CITY COURT	1,589,392	246,361	259,436	1,576,317	278,271	242,564	1,612,024			
NR POLICE ACTIVITY FUND	41,211	551,555	560,074	32,692	649,145	641,123	40,714			
MDF SP SEWAGE	89	-	-	89	-	-	89			
NR E D C	713,746	714	-	714,460	715	-	715,175			
N/R MONUMENT/BLDG MAINT	168,077	15,513	183,590	-	-	-	-			
REMEDIAL/FLOOD CONTROL	2,737,883	3,988,129	52,264	6,673,748	445,030	181,895	6,936,883			
N/R FALL FEST	(134,533)	-	-	(134,533)	370	-	(134,163)			
N R DRUG BUY PROGRAM FUND	(6,177)	72,269	600	65,492	88,682	54,212	99,962			
DUI--OPER PULL OVER	12,657	-	-	12,657	-	-	12,657			
BCC--OPER PULL OVER	27	11,774	11,774	27	10,025	8,948	1,104			
N/R PARKS MAINTENANCE	(1,105)	14,150	14,357	(1,312)	13,512	13,512	(1,312)			
OPERATION PULL OVER	2,496,504	4,001,736	10,961	6,487,279	492,018	77,698	6,901,599			
LAWRENCEBURG HOUSING RLF	46,040,441	13,117,521	37,402,303	21,755,659	16,258,622	15,175,809	22,838,472			
NR 10 CO GRANT	3,238	207	-	3,445	-	-	3,445			
NR REFUSE COLLECTION	9,035	13,911	-	22,946	7,143	-	30,089			
AEP	1,666,814	-	1,153,512	513,302	1,286,148	828,000	971,450			
NR UTILITY CAP IMP	344,640	8,615	75	353,180	12,995	3,010	363,165			
NR ANNEXATION UTIL IMP	4,577	200,000	194,404	10,173	200,030	200,000	10,203			
NR BLDG COMMISSIONER	1,124,049	21,651	1,339,332	(193,632)	270,839	76,843	364			
NR POLICE EQUIPMENT	827,808	100,000	12,294	915,514	100,000	-	1,015,514			
NR REDEVELOPMENT	-	18,557	-	18,557	64,734	4,740	78,551			
CONSERVANCY DIST ESCROW	3,753	488	-	4,241	1,235	1,135	4,341			
COUNCIL PUBLIC ENT LOAN	584,897	2,377,907	1,585,596	1,377,208	1,314,576	1,127,121	1,564,663			
COUNCIL PRIV ENT LOANS	-	500,000	-	500,000	500,064	-	1,000,064			
SEYMOUR GRANT FUND	4,377,195	9,000,006	8,990,000	4,387,201	813,481	33,876	5,166,806			
EVENT CENTER HOLLYWOOD	6,115,383	938,757	770,603	6,283,537	1,596,953	79,901	7,800,589			
LERU BILLING	1,762,014	3,383	-	1,765,397	4,080	-	1,769,477			
NR LERU	4,781,965	1,301,753	19,281,627	(13,197,909)	14,190,365	2,175,027	(1,182,571)			
NR FIRE DONATIONS	1,687,004	422,123	460,922	1,648,205	273,857	10,480	1,911,582			
WORKER TRAINING FUND	433,450	60,368	30,614	463,204	54,927	58,999	459,132			
NR REDEVELOPMENT ESCROW	-	47,541	-	47,541	1,390	31,282	17,649			
PAYROLL	798	-	-	798	-	-	798			
GTL-IRS	2,837	-	-	2,837	-	-	2,837			
USER FEE-LAW ENFORCEMENT	106,284	2,444,945	2,444,122	107,107	2,395,343	2,395,343	107,107			
RECORD PERPETUATION FUND	-	12,847	12,847	-	17,081	17,081	-			
COUNTY COURT COSTS	5,103	12,608	13,316	4,395	10,076	10,588	3,883			
DEDUCTION - SM	171,348	5,874	-	177,222	9,676	3,250	183,648			
GARNISHMENT	1,980	86,216	73,330	14,866	121,520	121,520	14,866			
CHILD - JB	-	1,390	1,390	-	-	-	-			
GH PAYBACK	-	6,063	6,063	-	4,829	4,829	-			
PHONE-RM	80	1,280	1,360	-	-	-	-			
CHILD - MM	-	1,100	1,100	-	-	-	-			
DC PAYBACK	75	-	75	-	-	-	-			
MED INSURANCE ACCT@USBK	150	7,202	7,352	-	7,124	7,124	-			
PAYROLL-FEDERAL W/H	-	412	412	-	-	-	-			
	(652)	2,719,587	2,719,587	(652)	2,727,090	2,727,090	(652)			
	(33,920)	831,230	788,876	8,434	836,913	814,259	31,088			

CITY OF LAWRENCEBURG
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	
PAYROLL-FICA	-	527,710	525,221	2,489	550,030	537,605	14,914
PAYROLL-MEDICARE	-	174,463	173,014	1,449	176,228	181,064	(3,387)
PAYROLL-STATE W/H	15,938	207,847	206,985	16,800	206,645	206,862	16,583
PAYROLL-COUNTY W/H	2,726	34,541	34,500	2,767	35,658	35,548	2,877
PAYROLL- PERF	(22,955)	257,190	237,290	(3,055)	228,703	228,703	(3,055)
HUMANA	(133)	14,710	13,983	594	22,820	22,910	504
DD - NAPOLEON BANK	-	7,800	7,800	-	7,800	7,800	-
DD-HUNTINGTON/IN	-	33,541	33,541	-	28,976	28,976	-
CHILD - BG	50	2,600	2,650	-	2,600	2,600	-
CHILD-KA	169	8,788	8,957	-	8,788	8,788	-
PAYROLL-CINCO	6,165	63,735	64,048	5,852	65,313	65,313	5,852
PAYROLL-GE INSURANCE	453	83	-	536	83	619	-
PAYROLL - LINCOLN	97	927	961	63	996	961	98
PAYROLL - UNION DUES	7,848	69,745	70,665	6,928	71,028	71,121	6,835
PAYROLL - UNITED WAY	10	765	775	-	780	780	-
LIBERTY NATIONAL	544	21,204	21,588	160	8,494	7,640	1,014
DD - MERCHANTS	-	90,854	90,854	-	44,093	44,093	-
PAYROLL - IAM	44,375	529,728	529,703	44,400	527,620	528,984	43,036
PAYROLL - AETNA	2,395	10,700	12,140	955	5,600	5,600	955
PAYROLL- AFLAC	3,278	22,951	24,517	1,712	25,897	23,777	3,832
PP LEGAL SERVICE	(188)	2,552	2,498	(134)	2,630	2,576	(80)
DD - ED JONES	-	3,369	3,369	-	3,675	3,600	75
GARN - KL	540	2,241	2,781	-	2,240	2,240	-
PAYROLL - DB	44	3,681	3,725	-	693	693	-
CHILD - TC	50	2,600	2,650	-	2,600	2,600	-
DD - CHEVIOT BANK	-	18,200	18,200	-	18,196	18,196	-
DD - PNC BANK OHIO	-	35,780	35,780	-	37,488	37,488	-
PAYROLL - RQ	96	2,087	2,183	-	-	-	-
GARN - JJ	91	4,683	4,774	-	4,684	4,684	-
DD - 1ST FINANCIAL	-	78,995	78,995	-	85,975	85,975	-
DD - HOSPITAL CREDIT	-	29,430	29,430	-	31,830	31,830	-
DD - DEARBORN SAVINGS	-	154,438	154,438	-	198,252	198,252	-
DD - FRIENDSHIP BANK	-	-	-	-	7,140	7,140	-
DD - KEMBA CREDIT UNION	-	-	-	-	1,225	1,225	-
DD - COM. SPIRIT CREDIT	-	135,960	135,960	-	131,880	131,880	-
DD - MAIN SOURCE	-	28,784	28,784	-	40,879	40,879	-
PAYROLL - CE82	250	6,250	6,500	-	2,646	2,646	-
PAYROLL - BS	432	3,384	3,816	-	3,744	3,744	-
PAYROLL - IRS	(134)	2,500	2,366	-	2,366	2,366	-
GARN - SCHOOL	688	4,272	4,361	599	4,199	4,199	599
CHILD - CR	(33)	6,554	6,521	-	6,399	6,399	-
PAYROLL - CELL PHONE	22,410	5,706	28,116	-	3,000	3,000	-
GARN - CONCRETE	45,072	11,570	55,848	794	9,177	9,971	-
PAYROLL-LW	167	5,263	5,430	-	5,327	5,327	-
DD - COMMUNITY TRUST BANK	-	6,739	6,739	-	11,783	11,783	-
DD - US BANK	-	227,899	227,899	-	277,675	277,675	-
DD - FCN BANK	-	41,762	41,762	-	25,570	25,570	-
DD - FIFTH THIRD BANK	-	108,187	108,187	-	124,491	124,491	-
DD - PNC BANK	-	32,091	32,091	-	32,627	32,627	-
DD - UCB BANK	-	750,919	750,919	-	871,749	871,749	-
DD - WACHOVIA BANK	-	29,283	29,283	-	30,063	30,063	-
DD - CINCO	-	4,215	4,215	-	4,693	4,693	-
ELECTRIC OPERATING	1,792,788	13,537,233	15,017,524	312,497	20,781,364	14,524,558	6,569,303
ELECTRIC DEPRECIATION	502,126	1,203	-	503,329	1,156	-	504,485
ELECTRIC RESERVE	486,575	-	-	486,575	1,051	-	487,626
ELECTRIC CUSTOMER DEPOSITS	118,569	79,609	67,156	131,022	85,849	69,079	147,792
WASTEWATER OPERATING	867,897	1,475,481	1,097,038	1,246,340	1,887,630	1,536,133	1,597,837
WATER OPERATING	1,187,409	1,539,203	1,071,101	1,655,511	1,805,251	989,226	2,471,536
WATER DEPRECIATION	283,433	876	-	284,309	1,341	-	285,650
Totals	\$ 124,706,925	\$ 94,929,678	\$ 147,816,422	\$ 71,820,181	\$ 116,629,661	\$ 98,988,204	\$ 89,461,638

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

CITY OF LAWRENCEBURG
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
GARNISHMENT - CHILD FUND	\$ (600)	\$ 8,005	\$ 7,405	\$ -
GENERAL	1,031,187	13,055,118	12,765,578	1,320,727
MVH	346,927	828,893	668,646	507,174
LOCAL ROAD & STREET	102,233	47,232	16,858	132,607
NR PARKING FEES FUND	12,223	130	634	11,719
NR PARKS OPERATING	1,005,282	150,516	96,278	1,059,520
NR PLANNING COMMISSION	64,298	10,574	2,972	71,900
LAWBG LAW CONTINUING ED	32,084	6,925	1,885	37,124
PARKS & RECREATION	102,335	391,425	361,528	132,232
RAINY DAY FUND	135,622	2,960,894	183,815	2,912,701
NR K-9 OPERATING	17,016	5,000	21,674	342
LEVY EXCESS	50	-	-	50
CUMULATIVE CAPITAL IMPROV	21,034	19,011	-	40,045
NR CAP IMPROVEMENT PARKS	(287)	287	-	-
NR INDUSTRIAL PARK	290,782	-	290,782	-
NR FIRE FIGHTING EQUIPMENT	949,313	289,675	84,144	1,154,844
NR CUMULATIVE EQUIPMENT	(17,531)	17,531	-	-
RIVERBOAT	12,794,317	17,205,061	20,131,942	9,867,436
LAWRENCEBURG ENTERTAINMENT TIF	-	8,127	-	8,127
NR SELF-INSURANCE DISASTER	69,180	-	69,180	-
POLICE PENSION	1,612,024	261,290	249,736	1,623,578
LOIT SPECIAL DISTRIBUTION	-	301,100	47,040	254,060
CITY COURT	40,714	410,409	420,858	30,265
NR POLICE ACTIVITY FUND	89	-	89	-
MDF SP SEWAGE	715,175	1,684	716,859	-
N/R MONUMENT/BLDG MAINT	6,936,883	629,389	242,870	7,323,402
REMEDIAL/FLOOD CONTROL	(134,163)	134,163	-	-
N/R FALL FEST	99,962	121,563	126,190	95,335
N R DRUG BUY PROGRAM FUND	12,657	-	12,657	-
DUI--OPER PULL OVER	1,104	7,058	8,135	27
BCC--OPER PULL OVER	(1,312)	14,622	13,310	-
N/R PARKS MAINTENANCE	6,901,599	572,358	215,056	7,258,901
MDF	22,838,472	9,372,346	8,212,388	23,998,430
OPERATION PULL OVER	3,445	-	1,312	2,133
LAWRENCEBURG HOUSING RLF	30,089	10,712	-	40,801
NR 10 CO GRANT	971,450	493,063	-	1,464,513
NR REFUSE COLLECTION	363,165	7,039	243,055	127,149
AEP	10,203	200,000	200,000	10,203
NR UTILITY CAP IMP	364	1,000,000	498,721	501,643
NR ANNEXATION UTIL IMP	1,015,514	-	-	1,015,514
NR BLDG COMMISSIONER	78,551	50,765	720	128,596
NR POLICE EQUIPMENT	4,341	9,863	603	13,601
NR REDEVELOPMENT	1,564,663	1,383,552	547,823	2,400,392
CONSERVANCY DIST ESCROW	1,000,064	416,900	1,416,964	-
INDIANA HOUSING DEVELOPMENT GRANT FUND	-	78,442	78,441	1
COUNCIL PUBLIC ENT LOAN	5,166,806	1,383,701	5,285	6,545,222
COUNCIL PRIV ENT LOANS	7,800,589	2,316,819	932	10,116,476
EDENBURG	-	198,010	17,014	180,996
SEYMOUR GRANT FUND	1,769,477	18,664	1,788,141	-
EVENT CENTER HOLLYWOOD	(1,182,571)	1,182,571	-	-
LERU BILLING	1,911,582	845,757	94,527	2,662,812
NR LERU	459,132	56,423	515,554	1
NR FIRE DONATIONS	17,649	2,396	5,880	14,165
WORKER TRAINING FUND	798	-	798	-
NR REDEVELOPMENT ESCROW	2,837	-	2,837	-
PAYROLL	107,107	2,161,249	2,161,249	107,107
GTL-IRS	-	14,755	14,755	-
USER FEE-LAW ENFORCEMENT	3,883	7,572	8,904	2,551
RECORD PERPETUATION FUND	183,648	10,345	-	193,993
COUNTY COURT COSTS	14,866	58,362	43,302	29,926
GARNISHMENT	-	20,868	20,868	-
CHILD - MM	-	8,041	8,041	-
MED INSURANCE ACCT@USBK	(652)	2,587,536	2,587,536	(652)
PAYROLL-FEDERAL W/H	31,088	773,782	771,172	33,698
PAYROLL-FICA	14,914	516,610	520,517	11,007
PAYROLL-MEDICARE	(3,387)	186,364	180,913	2,064

CITY OF LAWRENCEBURG
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
PAYROLL-STATE W/H	16,583	202,568	206,017	13,134
PAYROLL-COUNTY W/H	2,877	35,356	35,936	2,297
PAYROLL- PERF	(3,055)	237,119	237,119	(3,055)
HUMANA	504	19,816	19,956	364
DD - NAPOLEON BANK	-	10,300	10,300	-
DD-HUNTINGTON/IN	-	29,532	29,532	-
CHILD - BG	-	2,600	2,600	-
CHILD-KA	-	6,308	6,308	-
PAYROLL-CINCO	5,852	50,145	49,833	6,164
PAYROLL-GE INSURANCE	-	82	82	-
PAYROLL - LINCOLN	98	534	500	132
PAYROLL - UNION DUES	6,835	67,514	68,127	6,222
PAYROLL - UNITED WAY	-	540	540	-
LIBERTY NATIONAL	1,014	7,983	8,856	141
DD - MERCHANTS	-	44,614	44,614	-
PAYROLL - IAM	43,036	513,236	523,032	33,240
PAYROLL - AETNA	955	4,830	4,830	955
PAYROLL - AFLAC	3,832	23,796	24,047	3,581
PP LEGAL SERVICE	(80)	2,506	2,524	(98)
DD - ED JONES	75	-	75	-
GARN - KL	-	2,240	2,240	-
CHILD - TC	-	2,600	2,600	-
DD - CHEVIOT BANK	-	6,650	6,650	-
DD - PNC BANK OHIO	-	37,920	37,920	-
GARN - JJ	-	4,684	4,684	-
DD - 1ST FINANCIAL	-	87,567	87,567	-
DD - MAIN SOURCE OF OH	-	11,200	11,200	-
DD - HOSPITAL CREDIT	-	36,025	36,025	-
DD - DEARBORN SAVINGS	-	211,592	211,592	-
DD - FRIENDSHIP BANK	-	12,140	12,140	-
DD - KEMBA CREDIT UNION	-	5,375	5,375	-
DD - COM. SPIRIT CREDIT	-	86,149	86,149	-
DD - POLICE FED CU	-	4,736	4,736	-
DD - MAIN SOURCE	-	39,929	39,929	-
DD MAINSOURCE AURORA	-	47,514	47,514	-
PAYROLL - BS	-	504	504	-
PAYROLL - IRS	-	228	228	-
GARN - SCHOOL	599	3,521	4,120	-
CHILD - CR	-	854	854	-
PAYROLL - CELL PHONE	-	415	415	-
GARN - CONCRETE	-	6,962	6,962	-
DD US BANK KY	-	39,755	39,755	-
PAYROLL-LW	-	5,327	5,327	-
DD - COMMUNITY TRUST BANK	-	6,354	6,354	-
DD - US BANK	-	187,255	187,255	-
DD - FCN BANK	-	27,775	27,775	-
DD - FIFTH THIRD BANK	-	155,271	155,271	-
DD - PNC BANK	-	35,821	35,821	-
DD - UCB BANK	-	1,097,685	1,097,685	-
DD - WACHOVIA BANK	-	30,788	30,788	-
DD - CINCO	-	8,765	8,765	-
ELECTRIC OPERATING	6,569,303	15,795,545	13,858,709	8,506,139
ELECTRIC DEPRECIATION	504,485	2,348	-	506,833
ELECTRIC RESERVE	487,626	500	-	488,126
ELECTRIC CUSTOMER DEPOSITS	147,792	110,283	85,587	172,488
IMPA GRANT FUND	-	7,193	-	7,193
WASTEWATER OPERATING	1,597,837	1,802,163	1,233,651	2,166,349
WATER OPERATING	2,471,536	1,903,925	1,154,240	3,221,221
WATER DEPRECIATION	285,650	963	-	286,613
Totals	\$ 89,461,638	\$ 85,916,447	\$ 76,515,588	\$ 98,862,497

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

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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 City.

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 City.

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.

CITY OF LAWRENCEBURG
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.

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.

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.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 City 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 City. 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 City. 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 City 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 City 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 City 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.

CITY OF LAWRENCEBURG
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 City 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 City 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 City 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 Plans

A. 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 City 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:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is primarily a result of posting errors, including expenses being posted to an incorrect fund, and errors in the amount and timing of payroll withholdings.

Note 8. Restatements

For the year ended December 31, 2012, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2011	New Fund Name	Prior Period Adjustment	Balance as of January 1, 2012
Municipal Development	\$ 17,859,050	MDF	\$ 2,500,000	\$ 20,359,050

Note 9. Combined Funds

Funds related to payroll were reported individually in the current year financial statements, but were combined into one fund for the prior financial statement.

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OTHER INFORMATION - UNEXAMINED

The City'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 City'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 City. It is presented as intended by the City.

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

	GENERAL	MVH	LOCAL ROAD & STREET	NR PARKING FEES FUND	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING	CUMULATIVE CAPITAL IMPROVEMENTS
Cash and investments - beginning	\$ 1,188,842	\$ 2,455,017	\$ 2,423	\$ 20,223	\$ 784,477	\$ 57,419	\$ 31,342	\$ 1,508,318	\$ 186,348	\$ 6,877	\$ (25,564)
Receipts:											
Taxes	5,386,874	34,597	-	-	-	-	-	54,058	-	-	-
Licenses and permits	1,650	-	-	-	-	7,229	1,350	-	-	-	-
Intergovernmental receipts	1,379,335	131,703	39,812	-	-	-	-	185	-	-	13,373
Charges for services	45	-	-	65	86,269	-	3,094	-	-	-	-
Fines and forfeits	88,614	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	153,780	5,112	-	-	60,084	-	772	977	-	11,000	6,947
Total receipts	7,010,298	171,412	39,812	65	146,353	7,229	5,216	55,220	-	11,000	20,320
Disbursements:											
Personal services	5,325,896	459,344	-	-	-	-	3,810	448,852	-	-	-
Supplies	237,596	65,453	-	5,666	33,432	-	-	23,386	50,726	-	-
Other services and charges	927,572	3,635	-	-	12,335	-	-	13,310	-	-	-
Capital outlay	187,248	42,234	14,556	-	19,311	357	-	1,407	-	4,727	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,678,312	570,666	14,556	5,666	65,078	357	3,810	486,955	50,726	4,727	-
Excess (deficiency) of receipts over disbursements	331,986	(399,254)	25,256	(5,601)	81,275	6,872	1,406	(431,735)	(50,726)	6,273	20,320
Cash and investments - ending	\$ 1,520,828	\$ 2,055,763	\$ 27,679	\$ 14,622	\$ 865,752	\$ 64,291	\$ 32,748	\$ 1,076,583	\$ 135,622	\$ 13,150	\$ (5,244)

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

	NR CAP IMPROVEMENT PARKS	NR FIRE FIGHTING EQUIPMENT	NR CUMULATIVE EQUIPMENT	RIVERBOAT	NR SELF-INSURANCE DISASTER	POLICE PENSION	CITY COURT	GRANT FUNDS	NR POLICE ACTIVITY FUND	MDF SP SEWAGE
Cash and investments - beginning	\$ (287)	\$ 980,014	\$ (17,531)	\$ 81,572,323	\$ 65,289	\$ 1,768,774	\$ 47,622	\$ 1,756,936	\$ 89	\$ 709,145
Receipts:										
Taxes	-	-	-	-	-	96,764	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	95,657	-	23,062,523	-	332	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	746,965	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	35,389	-	1,868,823	3,891	163,895	-	-	2,549	3,302
Total receipts	-	131,046	-	24,931,346	3,891	260,991	746,965	-	2,549	3,302
Disbursements:										
Personal services	-	-	-	646,668	-	-	-	-	-	-
Supplies	-	-	-	436,101	-	-	-	-	-	-
Other services and charges	-	-	-	8,691,191	-	-	-	-	-	-
Capital outlay	-	49,612	-	6,312,674	-	-	-	-	2,549	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	41,531,264	-	536,134	734,418	1,756,936	-	-
Total disbursements	-	49,612	-	57,617,898	-	536,134	734,418	1,756,936	2,549	-
Excess (deficiency) of receipts over disbursements	-	81,434	-	(32,686,552)	3,891	(275,143)	12,547	(1,756,936)	-	3,302
Cash and investments - ending	\$ (287)	\$ 1,061,448	\$ (17,531)	\$ 48,885,771	\$ 69,180	\$ 1,493,631	\$ 60,169	\$ -	\$ 89	\$ 712,447

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

	NR E D C	N/R MONUMENT/BLDG MAINT	REMEDIAL/FLOOD CONTROL	N/R FALL FEST	N R DRUG BUY PROGRAM FUND	DUI--OPER PULL OVER	BCC--OPER PULL OVER	N/R PARKS MAINTENANCE	MDF	OPERATION PULL OVER
Cash and investments - beginning	\$ 140,119	\$ 2,019,090	\$ (134,533)	\$ (32,373)	\$ 40,170	\$ 3,000	\$ 2,211	\$ 2,019,090	\$ 20,359,050	\$ 2,133
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	600	-	-	-	-	-	-	-	737	-
Intergovernmental receipts	-	-	-	-	-	5,171	20,825	-	5,940,000	-
Charges for services	13,751	-	-	-	-	-	-	-	138,678	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	30,849	-	-	-	-	29,426,480	-
Total receipts	14,351	-	-	30,849	-	5,171	20,825	-	35,505,895	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	8,171	23,203	-	164,692	-
Other services and charges	-	-	-	-	-	-	-	-	4,632,911	-
Capital outlay	-	-	-	-	-	-	-	-	109,000	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	12,290,690	-
Total disbursements	-	-	-	-	-	8,171	23,203	-	17,197,293	-
Excess (deficiency) of receipts over disbursements	14,351	-	-	30,849	-	(3,000)	(2,378)	-	18,308,602	-
Cash and investments - ending	\$ 154,470	\$ 2,019,090	\$ (134,533)	\$ (1,524)	\$ 40,170	\$ -	\$ (167)	\$ 2,019,090	\$ 38,667,652	\$ 2,133

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

	LAWRENCEBURG HOUSING RLF	NR 10 CO GRANT	NR REFUSE COLLECTION	AEP	NR UTILITY CAP IMP	NR ANNEXATION UTIL IMP	NR POLICE EQUIPMENT	NR REDEVELOPMENT	COUNCIL PUBLIC ENT LOAN	COUNCIL PRIV ENT LOANS
Cash and investments - beginning	\$ 97,706	\$ -	\$ 305,325	\$ 59,848	\$ -	\$ -	\$ 3	\$ -	\$ 4,273,593	\$ 3,005,282
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	16,967	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	12,412	-	6,860	200,000	-	-	-	-	-	2,605,716
Total receipts	12,412	-	23,827	200,000	-	-	-	-	-	2,605,716
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	68,930	-	-	189,948	-	-	-	-	-	246,443
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	68,930	-	-	189,948	-	-	-	-	-	246,443
Excess (deficiency) of receipts over disbursements	(56,518)	-	23,827	10,052	-	-	-	-	-	2,359,273
Cash and investments - ending	\$ 41,188	\$ -	\$ 329,152	\$ 69,900	\$ -	\$ -	\$ 3	\$ -	\$ 4,273,593	\$ 5,364,555

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

	LCD LEVEE PROJECT	SEYMOUR GRANT FUND	EVENT CENTER HOLLYWOOD	LERU BILLING	NR INDUSTRIAL PARK	NR LERU	WORKER TRAINING FUND	NR REDEVELOPMENT ESCROW	PAYROLL	GTL-IRS
Cash and investments - beginning	\$ -	\$ -	\$ 741,341	\$ 1,168,682	\$ 290,782	\$ 356,743	\$ 798	\$ 2,837	\$ (47,016)	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	263,310	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	404,342	1,758,642	25,000,000	-	-	57,174	-	-	2,753,567	-
Total receipts	404,342	1,758,642	25,000,000	263,310	-	57,174	-	-	2,753,567	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	364,880	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,179,628	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	2,304,049	-
Total disbursements	364,880	-	4,179,628	-	-	-	-	-	2,304,049	-
Excess (deficiency) of receipts over disbursements	39,462	1,758,642	20,820,372	263,310	-	57,174	-	-	449,518	-
Cash and investments - ending	\$ 39,462	\$ 1,758,642	\$ 21,561,713	\$ 1,431,992	\$ 290,782	\$ 413,917	\$ 798	\$ 2,837	\$ 402,502	\$ -

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

	USER FEE-LAW ENFORCEMENT	PAYROLL-CE CARD	RECORD PERPETUATION FUND	PAYROLL GARN JUDGE	COUNTY COURT COSTS	PAYROLL-GARN WA	CHILD - JB	PHONE-RM	CHILD - MM	MED INSURANCE ACCT@USBK
Cash and investments - beginning	\$ (109)	\$ (1,050)	\$ 142,780	\$ 215	\$ 14,630	\$ 332	\$ -	\$ -	\$ -	\$ (29,557)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	12,596	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	132,280	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	20,452	-	-	-	1,280	-	450	2,142,523
Total receipts	12,596	-	20,452	-	132,280	-	1,280	-	450	2,142,523
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	11,516	-	1,632	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	132,280	-	960	-	-	1,925,302
Total disbursements	11,516	-	1,632	-	132,280	-	960	-	-	1,925,302
Excess (deficiency) of receipts over disbursements	1,080	-	18,820	-	-	-	320	-	450	217,221
Cash and investments - ending	\$ 971	\$ (1,050)	\$ 161,600	\$ 215	\$ 14,630	\$ 332	\$ 320	\$ -	\$ 450	\$ 187,664

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

	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL- PERF	HUMANA	EMPLOYEE WH	DD - NAPOLEON BANK
Cash and investments - beginning	\$ (364)	\$ (4,182)	\$ (2,303)	\$ 11,605	\$ 1,894	\$ (810)	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	678,547	321,713	130,475	180,323	31,192	-	-	190	-
Total receipts	<u>678,547</u>	<u>321,713</u>	<u>130,475</u>	<u>180,323</u>	<u>31,192</u>	<u>-</u>	<u>-</u>	<u>190</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	638,451	377,698	147,775	154,472	25,085	-	-	-	-
Total disbursements	<u>638,451</u>	<u>377,698</u>	<u>147,775</u>	<u>154,472</u>	<u>25,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>40,096</u>	<u>(55,985)</u>	<u>(17,300)</u>	<u>25,851</u>	<u>6,107</u>	<u>-</u>	<u>-</u>	<u>190</u>	<u>-</u>
Cash and investments - ending	\$ <u>39,732</u>	\$ <u>(60,167)</u>	\$ <u>(19,603)</u>	\$ <u>37,456</u>	\$ <u>8,001</u>	\$ <u>(810)</u>	\$ <u>-</u>	\$ <u>190</u>	\$ <u>-</u>

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

	DD-HUNTINGTON/IN	CHILD - BG	CHILD-KA	PAYROLL-CINCO	PAYROLL-GE INSURANCE	PAYROLL - LINCOLN	PAYROLL - UNION DUES	PAYROLL - UNITED WAY	LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 845	\$ 283	\$ 21	\$ 6,545	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	1,400	-	91,135	88	905	65,419	520	3,591
Total receipts	-	1,400	-	91,135	88	905	65,419	520	3,591
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,200	-	53,023	-	829	65,222	480	3,134
Total disbursements	-	1,200	-	53,023	-	829	65,222	480	3,134
Excess (deficiency) of receipts over disbursements	-	200	-	38,112	88	76	197	40	457
Cash and investments - ending	\$ -	\$ 200	\$ -	\$ 38,957	\$ 371	\$ 97	\$ 6,742	\$ 40	\$ 457

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

	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL - AFLAC	PP LEGAL SERVICE	CHILD - DT	DD - ED JONES	GARN - KL	GARN - DR	PAYROLL - DB
Cash and investments - beginning	\$ -	\$ 4,409	\$ 695	\$ 402	\$ (14)	\$ -	\$ -	\$ 368	\$ 198	\$ (25)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	78,660	488,882	5,530	26,464	2,165	7,800	950	5,428	-	3,711
Total receipts	78,660	488,882	5,530	26,464	2,165	7,800	950	5,428	-	3,711
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	73,630	457,993	5,430	24,209	1,998	7,200	850	5,256	-	3,434
Total disbursements	73,630	457,993	5,430	24,209	1,998	7,200	850	5,256	-	3,434
Excess (deficiency) of receipts over disbursements	5,030	30,889	100	2,255	167	600	100	172	-	277
Cash and investments - ending	\$ 5,030	\$ 35,298	\$ 795	\$ 2,657	\$ 153	\$ 600	\$ 100	\$ 540	\$ 198	\$ 252

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

	CHILD - TC	DD - CHEVIOT BANK	DD - PNC BANK OHIO	PAYROLL - RQ	GARN - JJ	DD - 1ST FINANCIAL	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - KEMBA CREDIT	DD - WOODFOREST
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,600	15,300	31,280	5,138	4,684	49,440	25,815	143,269	675	3,058
Total receipts	2,600	15,300	31,280	5,138	4,684	49,440	25,815	143,269	675	3,058
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,400	14,100	28,582	4,752	4,323	43,169	23,795	133,407	675	3,058
Total disbursements	2,400	14,100	28,582	4,752	4,323	43,169	23,795	133,407	675	3,058
Excess (deficiency) of receipts over disbursements	200	1,200	2,698	386	361	6,271	2,020	9,862	-	-
Cash and investments - ending	\$ 200	\$ 1,200	\$ 2,698	\$ 386	\$ 361	\$ 6,271	\$ 2,020	\$ 9,862	\$ -	\$ -

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

	DD - COM. SPIRIT CREDIT	DD - MAIN SOURCE	PAYROLL - DK	PAYROLL - CE82	PAYROLL - BS	PAYROLL - IRS	GARN - SCHOOL	GARN - TK1	CHILD - CR	PAYROLL - CELL PHONE
Cash and investments - beginning	\$ -	\$ -	\$ 5,255	\$ -	\$ 360	\$ -	\$ 388	\$ (118)	\$ (100)	\$ 3,672
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	41,179	18,214	500	4,651	3,744	2,865	3,795	-	6,519	11,415
Total receipts	41,179	18,214	500	4,651	3,744	2,865	3,795	-	6,519	11,415
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	39,569	17,143	124	4,151	3,456	2,726	3,021	-	6,086	74
Total disbursements	39,569	17,143	124	4,151	3,456	2,726	3,021	-	6,086	74
Excess (deficiency) of receipts over disbursements	1,610	1,071	376	500	288	139	774	-	433	11,341
Cash and investments - ending	\$ 1,610	\$ 1,071	\$ 5,631	\$ 500	\$ 648	\$ 139	\$ 1,162	\$ (118)	\$ 333	\$ 15,013

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

	GARN - CONCRETE	GARN - TH	PAYROLL-LW	DD - COMMUNITY TRUST BANK	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - PNC BANK	DD - UCB BANK	DD - WACHOVIA BANK
Cash and investments - beginning	\$ 16,994	\$ (215)	\$ (38)	\$ -	\$ -	\$ -	\$ (50)	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	14,125	-	5,430	5,004	145,141	42,933	91,440	29,082	600,742	27,196
Total receipts	14,125	-	5,430	5,004	145,141	42,933	91,440	29,082	600,742	27,196
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	75	-	5,020	4,619	134,089	39,787	83,110	26,891	553,777	25,103
Total disbursements	75	-	5,020	4,619	134,089	39,787	83,110	26,891	553,777	25,103
Excess (deficiency) of receipts over disbursements	14,050	-	410	385	11,052	3,146	8,330	2,191	46,965	2,093
Cash and investments - ending	\$ 31,044	\$ (215)	\$ 372	\$ 385	\$ 11,052	\$ 3,146	\$ 8,280	\$ 2,191	\$ 46,965	\$ 2,093

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

	DD - CINCO	DONATIONS	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC RESERVE	ELECTRIC CUSTOMER DEPOSITS	WASTEWATER OPERATING	WATER OPERATING	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ (50)	\$ (350)	\$ 2,523,493	\$ 498,952	\$ 481,295	\$ 110,552	\$ 228,367	\$ 341,589	\$ 281,225	\$ 132,410,006
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	5,572,293
Licenses and permits	-	-	-	-	-	-	-	-	-	11,566
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	30,688,916
Charges for services	-	-	-	-	-	-	-	-	-	534,775
Fines and forfeits	-	-	-	-	-	-	-	-	-	967,859
Utility fees	-	-	11,406,868	-	-	-	1,225,275	1,340,431	-	13,972,574
Other receipts	13,260	-	-	1,696	4,219	70,040	-	-	1,471	70,288,276
Total receipts	13,260	-	11,406,868	1,696	4,219	70,040	1,225,275	1,340,431	1,471	122,036,259
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	6,884,570
Supplies	-	-	-	-	-	-	-	-	-	1,048,426
Other services and charges	-	-	-	-	-	-	-	-	-	15,164,303
Capital outlay	-	-	-	-	-	-	-	-	-	10,923,303
Utility operating expenses	-	-	11,823,863	-	-	-	1,018,507	919,385	-	13,761,755
Other disbursements	17,025	-	-	-	-	64,598	-	-	-	64,548,107
Total disbursements	17,025	-	11,823,863	-	-	64,598	1,018,507	919,385	-	112,330,464
Excess (deficiency) of receipts over disbursements	(3,765)	-	(416,995)	1,696	4,219	5,442	206,768	421,046	1,471	9,705,795
Cash and investments - ending	\$ (3,815)	\$ (350)	\$ 2,106,498	\$ 500,648	\$ 485,514	\$ 115,994	\$ 435,135	\$ 762,635	\$ 282,696	\$ 142,115,801

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

	GENERAL	MVH	LOCAL ROAD & STREET	NR PARKING FEES FUND	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING
Cash and investments - beginning	\$ 1,520,828	\$ 2,055,763	\$ 27,679	\$ 14,622	\$ 865,752	\$ 64,291	\$ 32,748	\$ 1,076,583	\$ 135,622	\$ 13,150
Receipts:										
Taxes	5,385,338	34,350	-	-	-	-	-	53,671	-	-
Licenses and permits	1,135	-	-	-	-	13,390	1,580	-	-	-
Intergovernmental receipts	1,111,677	149,171	45,938	-	-	-	-	179	-	-
Charges for services	30	-	-	275	137,457	-	2,207	7,548	-	-
Fines and forfeits	111,424	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	228,960	771	-	-	2,142	85	440	-	-	11,000
Total receipts	6,838,564	184,292	45,938	275	139,599	13,475	4,227	61,398	-	11,000
Disbursements:										
Personal services	6,061,214	645,878	-	-	-	-	8,020	493,002	-	-
Supplies	227,992	119,353	-	-	57,137	-	-	20,967	-	-
Other services and charges	870,234	75,690	-	-	15,841	7,620	-	14,992	-	-
Capital outlay	167,850	19,969	25,434	-	16,350	98	-	5,738	-	11,727
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,327,290	860,890	25,434	-	89,328	7,718	8,020	534,699	-	11,727
Excess (deficiency) of receipts over disbursements	(488,726)	(676,598)	20,504	275	50,271	5,757	(3,793)	(473,301)	-	(727)
Cash and investments - ending	\$ 1,032,102	\$ 1,379,165	\$ 48,183	\$ 14,897	\$ 916,023	\$ 70,048	\$ 28,955	\$ 603,282	\$ 135,622	\$ 12,423

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

	CUMULATIVE CAPITAL IMPROVEMENTS	NR CAP IMPROVEMENT PARKS	NR FIRE FIGHTING EQUIPMENT	NR CUMULATIVE EQUIPMENT	RIVERBOAT	NR SELF-INSURANCE DISASTER	POLICE PENSION	CITY COURT	GRANT FUNDS
Cash and investments - beginning	\$ (5,244)	\$ (287)	\$ 1,061,448	\$ (17,531)	\$ 48,885,771	\$ 69,180	\$ 1,493,631	\$ 60,169	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	96,608	-	-
Licenses and permits	-	-	-	-	28,433	-	-	-	-
Intergovernmental receipts	6,438	-	200,000	-	19,894,681	-	322	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	762,099	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	40,480	-	1,142,074	-	248,351	-	-
Total receipts	6,438	-	240,480	-	21,065,188	-	345,281	762,099	-
Disbursements:									
Personal services	-	-	-	-	1,069,728	-	-	-	-
Supplies	-	-	-	-	557,456	-	-	-	-
Other services and charges	-	-	-	-	9,062,967	-	-	-	-
Capital outlay	-	-	631,409	-	6,271,521	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	16,544,278	-	249,520	781,057	-
Total disbursements	-	-	631,409	-	33,505,950	-	249,520	781,057	-
Excess (deficiency) of receipts over disbursements	6,438	-	(390,929)	-	(12,440,762)	-	95,761	(18,958)	-
Cash and investments - ending	\$ 1,194	\$ (287)	\$ 670,519	\$ (17,531)	\$ 36,445,009	\$ 69,180	\$ 1,589,392	\$ 41,211	\$ -

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

	NR POLICE ACTIVITY FUND	MDF SP SEWAGE	NR E D C	N/R MONUMENT/BLDG MAINT	REMEDIAL/FLOOD CONTROL	N/R FALL FEST	N R DRUG BUY PROGRAM FUND	DUI--OPER PULL OVER	BCC--OPER PULL OVER
Cash and investments - beginning	\$ 89	\$ 712,447	\$ 154,470	\$ 2,019,090	\$ (134,533)	\$ (1,524)	\$ 40,170	\$ -	\$ (167)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	445	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	14,207	20,858
Charges for services	-	-	13,192	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	1,299	-	718,793	-	40,102	-	-	-
Total receipts	-	1,299	13,637	718,793	-	40,102	-	14,207	20,858
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	44,755	27,513	14,180	21,796
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	30	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	30	-	-	44,755	27,513	14,180	21,796
Excess (deficiency) of receipts over disbursements	-	1,299	13,607	718,793	-	(4,653)	(27,513)	27	(938)
Cash and investments - ending	\$ 89	\$ 713,746	\$ 168,077	\$ 2,737,883	\$ (134,533)	\$ (6,177)	\$ 12,657	\$ 27	\$ (1,105)

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

	N/R PARKS MAINTENANCE	MDF	OPERATION PULL OVER	LAWRENCEBURG HOUSING RLF	NR 10 CO GRANT	NR REFUSE COLLECTION	AEP	NR UTILITY CAP IMP	NR ANNEXATION UTIL IMP
Cash and investments - beginning	\$ 2,019,090	\$ 38,667,652	\$ 2,133	\$ 41,188	\$ -	\$ 329,152	\$ 69,900	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	13,592	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,953,239	-	-	-	-	-	-	-
Charges for services	-	175,089	-	-	-	5,845	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	477,414	26,066,133	1,105	14,027	1,666,814	9,645	200,000	1,124,049	827,808
Total receipts	477,414	32,208,053	1,105	14,027	1,666,814	15,490	200,000	1,124,049	827,808
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	175,131	-	-	-	-	-	-	-
Other services and charges	-	3,673,994	-	46,180	-	2	265,323	-	-
Capital outlay	-	5,496,365	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	15,489,774	-	-	-	-	-	-	-
Total disbursements	-	24,835,264	-	46,180	-	2	265,323	-	-
Excess (deficiency) of receipts over disbursements	477,414	7,372,789	1,105	(32,153)	1,666,814	15,488	(65,323)	1,124,049	827,808
Cash and investments - ending	\$ 2,496,504	\$ 46,040,441	\$ 3,238	\$ 9,035	\$ 1,666,814	\$ 344,640	\$ 4,577	\$ 1,124,049	\$ 827,808

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

	NR POLICE EQUIPMENT	NR REDEVELOPMENT	COUNCIL PUBLIC ENT LOAN	COUNCIL PRIV ENT LOANS	LCD LEVEE PROJECT	SEYMOUR GRANT FUND	EVENT CENTER HOLLYWOOD	LERU BILLING	NR INDUSTRIAL PARK
Cash and investments - beginning	\$ 3	\$ -	\$ 4,273,593	\$ 5,364,555	\$ 39,462	\$ 1,758,642	\$ 21,561,713	\$ 1,431,992	\$ 290,782
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	255,097	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	18,750	584,897	103,602	750,828	121,320	3,372	10,014,132	-	-
Total receipts	18,750	584,897	103,602	750,828	121,320	3,372	10,014,132	255,097	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	160,782	-	-	85	-
Capital outlay	15,000	-	-	-	-	-	26,793,880	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	15,000	-	-	-	160,782	-	26,793,880	85	-
Excess (deficiency) of receipts over disbursements	3,750	584,897	103,602	750,828	(39,462)	3,372	(16,779,748)	255,012	-
Cash and investments - ending	\$ 3,753	\$ 584,897	\$ 4,377,195	\$ 6,115,383	\$ -	\$ 1,762,014	\$ 4,781,965	\$ 1,687,004	\$ 290,782

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

	NR LERU	WORKER TRAINING FUND	NR REDEVELOPMENT ESCROW	PAYROLL	GTL-IRS	USER FEE-LAW ENFORCEMENT	PAYROLL-CE CARD	RECORD PERPETUATION FUND	PAYROLL GARN JUDGE
Cash and investments - beginning	\$ 413,917	\$ 798	\$ 2,837	\$ 402,502	\$ -	\$ 971	\$ (1,050)	\$ 161,600	\$ 215
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	11,696	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	58,404	-	-	2,653,593	11,551	100	1,050	16,636	-
Total receipts	58,404	-	-	2,653,593	11,551	11,796	1,050	16,636	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	38,871	-	-	-	-	7,664	-	6,888	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,949,811	11,551	-	-	-	215
Total disbursements	38,871	-	-	2,949,811	11,551	7,664	-	6,888	215
Excess (deficiency) of receipts over disbursements	19,533	-	-	(296,218)	-	4,132	1,050	9,748	(215)
Cash and investments - ending	\$ 433,450	\$ 798	\$ 2,837	\$ 106,284	\$ -	\$ 5,103	\$ -	\$ 171,348	\$ -

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

	COUNTY COURT COSTS	PAYROLL-GARN WA	CHILD - JB	PHONE-RM	CHILD - MM	MED INSURANCE ACCT@USBK	PAYROLL-FEDERAL W/H	PAYROLL-FICA
Cash and investments - beginning	\$ 14,630	\$ 332	\$ 320	\$ -	\$ 450	\$ 187,664	\$ 39,732	\$ (60,167)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	151,896	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	4,240	75	8,005	2,596,033	793,916	572,411
Total receipts	151,896	-	4,240	75	8,005	2,596,033	793,916	572,411
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	164,546	332	4,480	-	8,305	2,784,349	867,568	512,244
Total disbursements	164,546	332	4,480	-	8,305	2,784,349	867,568	512,244
Excess (deficiency) of receipts over disbursements	(12,650)	(332)	(240)	75	(300)	(188,316)	(73,652)	60,167
Cash and investments - ending	\$ 1,980	\$ -	\$ 80	\$ 75	\$ 150	\$ (652)	\$ (33,920)	\$ -

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

	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL- PERF	HUMANA	EMPLOYEE WH	DD - NAPOLEON BANK	DD-HUNTINGTON/IN
Cash and investments - beginning	\$ (19,603)	\$ 37,456	\$ 8,001	\$ (810)	\$ -	\$ 190	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	189,242	205,778	35,444	314,014	2,917	213	7,050	7,880
Total receipts	189,242	205,778	35,444	314,014	2,917	213	7,050	7,880
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	169,639	227,296	40,719	336,159	3,050	403	7,050	7,880
Total disbursements	169,639	227,296	40,719	336,159	3,050	403	7,050	7,880
Excess (deficiency) of receipts over disbursements	19,603	(21,518)	(5,275)	(22,145)	(133)	(190)	-	-
Cash and investments - ending	\$ -	\$ 15,938	\$ 2,726	\$ (22,955)	\$ (133)	\$ -	\$ -	\$ -

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

	CHILD - BG	CHILD-KA	PAYROLL-CINCO	PAYROLL-GE INSURANCE	PAYROLL - LINCOLN	PAYROLL - UNION DUES	PAYROLL - UNITED WAY	LIBERTY NATIONAL	DD - MERCHANTS
Cash and investments - beginning	\$ 200	\$ -	\$ 38,957	\$ 371	\$ 97	\$ 6,742	\$ 40	\$ 457	\$ 5,030
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,650	2,028	28,463	82	1,023	70,962	610	3,897	60,609
Total receipts	2,650	2,028	28,463	82	1,023	70,962	610	3,897	60,609
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,800	1,859	61,255	-	1,023	69,856	640	3,810	65,639
Total disbursements	2,800	1,859	61,255	-	1,023	69,856	640	3,810	65,639
Excess (deficiency) of receipts over disbursements	(150)	169	(32,792)	82	-	1,106	(30)	87	(5,030)
Cash and investments - ending	\$ 50	\$ 169	\$ 6,165	\$ 453	\$ 97	\$ 7,848	\$ 10	\$ 544	\$ -

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

	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL - AFLAC	PP LEGAL SERVICE	CHILD - DT	DD - ED JONES	GARN - KL	GARN - DR	PAYROLL - DB	CHILD - TC
Cash and investments - beginning	\$ 35,298	\$ 795	\$ 2,657	\$ 153	\$ 600	\$ 100	\$ 540	\$ 198	\$ 252	\$ 200
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	536,201	4,320	29,146	2,339	1,200	2,950	2,283	-	3,725	2,650
Total receipts	536,201	4,320	29,146	2,339	1,200	2,950	2,283	-	3,725	2,650
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	527,124	2,720	28,525	2,680	1,800	3,050	2,283	198	3,933	2,800
Total disbursements	527,124	2,720	28,525	2,680	1,800	3,050	2,283	198	3,933	2,800
Excess (deficiency) of receipts over disbursements	9,077	1,600	621	(341)	(600)	(100)	-	(198)	(208)	(150)
Cash and investments - ending	\$ 44,375	\$ 2,395	\$ 3,278	\$ (188)	\$ -	\$ -	\$ 540	\$ -	\$ 44	\$ 50

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

	DD - CHEVIOT BANK	DD - PNC BANK OHIO	PAYROLL - RQ	GARN - JJ	DD - 1ST FINANCIAL	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - KEMBA CREDIT	DD - WOODFOREST	DD - COM. SPIRIT CREDIT
Cash and investments - beginning	\$ 1,200	\$ 2,698	\$ 386	\$ 361	\$ 6,271	\$ 2,020	\$ 9,862	\$ -	\$ -	\$ 1,610
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	17,400	35,420	5,180	4,774	94,387	34,005	163,310	-	7,494	90,997
Total receipts	17,400	35,420	5,180	4,774	94,387	34,005	163,310	-	7,494	90,997
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	18,600	38,118	5,470	5,044	100,658	36,025	173,172	-	7,494	92,607
Total disbursements	18,600	38,118	5,470	5,044	100,658	36,025	173,172	-	7,494	92,607
Excess (deficiency) of receipts over disbursements	(1,200)	(2,698)	(290)	(270)	(6,271)	(2,020)	(9,862)	-	-	(1,610)
Cash and investments - ending	\$ -	\$ -	\$ 96	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DD - MAIN SOURCE	PAYROLL - DK	PAYROLL - CE82	PAYROLL - BS	PAYROLL - IRS	GARN - SCHOOL	GARN - TK1	CHILD - CR	PAYROLL - CELL PHONE	GARN - CONCRETE
Cash and investments - beginning	\$ 1,071	\$ 5,631	\$ 500	\$ 648	\$ 139	\$ 1,162	\$ (118)	\$ 333	\$ 15,013	\$ 31,044
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	9,398	-	6,500	3,816	2,139	3,543	118	6,521	7,782	14,028
Total receipts	9,398	-	6,500	3,816	2,139	3,543	118	6,521	7,782	14,028
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	10,469	5,631	6,750	4,032	2,412	4,017	-	6,887	385	-
Total disbursements	10,469	5,631	6,750	4,032	2,412	4,017	-	6,887	385	-
Excess (deficiency) of receipts over disbursements	(1,071)	(5,631)	(250)	(216)	(273)	(474)	118	(366)	7,397	14,028
Cash and investments - ending	\$ -	\$ -	\$ 250	\$ 432	\$ (134)	\$ 688	\$ -	\$ (33)	\$ 22,410	\$ 45,072

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

	GARN - TH	PAYROLL-LW	DD - COMMUNITY TRUST BANK	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - PNC BANK	DD - UCB BANK	DD - WACHOVIA BANK	DD - CINCO
Cash and investments - beginning	\$ (215)	\$ 372	\$ 385	\$ 11,052	\$ 3,146	\$ 8,280	\$ 2,191	\$ 46,965	\$ 2,093	\$ (3,815)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	215	5,430	5,100	218,026	44,986	114,317	31,070	629,177	28,906	5,374
Total receipts	215	5,430	5,100	218,026	44,986	114,317	31,070	629,177	28,906	5,374
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	5,635	5,485	229,078	48,132	122,597	33,261	676,142	30,999	1,559
Total disbursements	-	5,635	5,485	229,078	48,132	122,597	33,261	676,142	30,999	1,559
Excess (deficiency) of receipts over disbursements	215	(205)	(385)	(11,052)	(3,146)	(8,280)	(2,191)	(46,965)	(2,093)	3,815
Cash and investments - ending	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>DONATIONS</u>	<u>ELECTRIC OPERATING</u>	<u>ELECTRIC DEPRECIATION</u>	<u>ELECTRIC RESERVE</u>	<u>ELECTRIC CUSTOMER DEPOSITS</u>	<u>WASTEWATER OPERATING</u>	<u>WATER OPERATING</u>	<u>WATER DEPRECIATION</u>	<u>Totals</u>
Cash and investments - beginning	\$ (350)	\$ 2,106,498	\$ 500,648	\$ 485,514	\$ 115,994	\$ 435,135	\$ 762,635	\$ 282,696	\$ 142,115,801
Receipts:									
Taxes	-	-	-	-	-	-	-	-	5,569,967
Licenses and permits	-	-	-	-	-	-	-	-	58,575
Intergovernmental receipts	-	-	-	-	-	-	-	-	27,396,710
Charges for services	-	-	-	-	-	-	-	-	608,436
Fines and forfeits	-	-	-	-	-	-	-	-	1,025,419
Utility fees	-	12,694,017	-	-	-	1,436,646	1,521,788	-	15,652,451
Other receipts	350	-	1,478	1,061	66,632	-	-	737	54,311,754
Total receipts	350	12,694,017	1,478	1,061	66,632	1,436,646	1,521,788	737	104,623,312
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	8,277,842
Supplies	-	-	-	-	-	-	-	-	1,266,280
Other services and charges	-	-	-	-	-	-	-	-	14,247,133
Capital outlay	-	-	-	-	-	-	-	-	39,455,371
Utility operating expenses	-	13,007,727	-	-	-	1,003,884	1,097,014	-	15,108,625
Other disbursements	-	-	-	-	64,057	-	-	-	43,676,937
Total disbursements	-	13,007,727	-	-	64,057	1,003,884	1,097,014	-	122,032,188
Excess (deficiency) of receipts over disbursements	350	(313,710)	1,478	1,061	2,575	432,762	424,774	737	(17,408,876)
Cash and investments - ending	\$ -	\$ 1,792,788	\$ 502,126	\$ 486,575	\$ 118,569	\$ 867,897	\$ 1,187,409	\$ 283,433	\$ 124,706,925

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

	GARNISHMENT - CHILD FUND	GENERAL	MVH	LOCAL ROAD & STREET	NR PARKING FEES FUND	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING
Cash and investments - beginning	\$ -	\$ 1,032,102	\$ 1,379,165	\$ 48,183	\$ 14,897	\$ 916,023	\$ 70,048	\$ 28,955	\$ 603,282	\$ 135,622	\$ 12,423
Receipts:											
Taxes	-	5,455,665	34,692	-	-	-	-	-	54,973	-	-
Licenses and permits	-	1,070	-	-	-	-	4,990	960	-	-	-
Intergovernmental receipts	-	1,320,794	182,838	46,429	-	-	-	-	180	-	-
Charges for services	-	15	-	-	200	542,759	-	2,881	-	-	-
Fines and forfeits	-	83,814	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	194,298	3,645	-	-	872	2,195	3,504	-	-	11,000
Total receipts	-	7,055,656	221,175	46,429	200	543,631	7,185	7,345	55,153	-	11,000
Disbursements:											
Personal services	-	5,890,805	566,868	-	-	9,614	-	4,803	428,282	-	-
Supplies	-	235,284	112,418	-	-	42,417	-	-	7,339	-	-
Other services and charges	-	765,890	18,677	-	-	18,977	-	-	6,387	-	-
Capital outlay	-	191,868	35,311	20,000	-	31,214	16	-	612	-	7,915
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	12,402	-	-	-	-	-	-	-	-	-
Total disbursements	-	7,096,249	733,274	20,000	-	102,222	16	4,803	442,620	-	7,915
Excess (deficiency) of receipts over disbursements	-	(40,593)	(512,099)	26,429	200	441,409	7,169	2,542	(387,467)	-	3,085
Cash and investments - ending	\$ -	\$ 991,509	\$ 867,066	\$ 74,612	\$ 15,097	\$ 1,357,432	\$ 77,217	\$ 31,497	\$ 215,815	\$ 135,622	\$ 15,508

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

	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	NR CAP IMPROVEMENT PARKS	NR INDUSTRIAL PARK	NR FIRE FIGHTING EQUIPMENT	NR CUMULATIVE EQUIPMENT	RIVERBOAT	NR SELF-INSURANCE DISASTER	POLICE PENSION	CITY COURT
Cash and investments - beginning	\$ -	\$ 1,194	\$ (287)	\$ 290,782	\$ 670,519	\$ (17,531)	\$ 36,445,009	\$ 69,180	\$ 1,589,392	\$ 41,211
Receipts:										
Taxes	-	-	-	-	-	-	-	-	241,228	-
Licenses and permits	-	-	-	-	-	-	15	-	-	-
Intergovernmental receipts	-	7,176	-	-	200,000	-	18,227,358	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	551,555
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	50	-	-	-	38,013	-	4,880,668	-	5,133	-
Total receipts	50	7,176	-	-	238,013	-	23,108,041	-	246,361	551,555
Disbursements:										
Personal services	-	-	-	-	-	-	906,780	-	-	-
Supplies	-	-	-	-	-	-	169,081	-	-	-
Other services and charges	-	-	-	-	-	-	6,362,572	-	-	-
Capital outlay	-	-	-	-	73,359	-	13,442,468	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	18,941,264	-	259,436	560,074
Total disbursements	-	-	-	-	73,359	-	39,822,165	-	259,436	560,074
Excess (deficiency) of receipts over disbursements	50	7,176	-	-	164,654	-	(16,714,124)	-	(13,075)	(8,519)
Cash and investments - ending	\$ 50	\$ 8,370	\$ (287)	\$ 290,782	\$ 835,173	\$ (17,531)	\$ 19,730,885	\$ 69,180	\$ 1,576,317	\$ 32,692

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

	NR POLICE ACTIVITY FUND	MDF SP SEWAGE	NR E D C	N/R MONUMENT/BLDG MAINT	REMEDIAL/FLOOD CONTROL	N/R FALL FEST	N R DRUG BUY PROGRAM FUND	DUI--OPER PULL OVER	BCC--OPER PULL OVER	N/R PARKS MAINTENANCE
Cash and investments - beginning	\$ 89	\$ 713,746	\$ 168,077	\$ 2,737,883	\$ (134,533)	\$ (6,177)	\$ 12,657	\$ 27	\$ (1,105)	\$ 2,496,504
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	320	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	11,774	14,150	-
Charges for services	-	-	15,193	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	714	-	3,988,129	-	72,269	-	-	-	4,001,736
Total receipts	-	714	15,513	3,988,129	-	72,269	-	11,774	14,150	4,001,736
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	52,264	-	600	-	11,774	14,357	10,961
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	183,590	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	183,590	52,264	-	600	-	11,774	14,357	10,961
Excess (deficiency) of receipts over disbursements	-	714	(168,077)	3,935,865	-	71,669	-	-	(207)	3,990,775
Cash and investments - ending	\$ 89	\$ 714,460	\$ -	\$ 6,673,748	\$ (134,533)	\$ 65,492	\$ 12,657	\$ 27	\$ (1,312)	\$ 6,487,279

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

	MDF	OPERATION PULL OVER	LAWRENCEBURG HOUSING RLF	NR 10 CO GRANT	NR REFUSE COLLECTION	AEP	NR UTILITY CAP IMP	NR ANNEXATION UTIL IMP	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT
Cash and investments - beginning	\$ 46,040,441	\$ 3,238	\$ 9,035	\$ 1,666,814	\$ 344,640	\$ 4,577	\$ 1,124,049	\$ 827,808	\$ -	\$ 3,753
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	18,557	-
Intergovernmental receipts	5,972,000	-	-	-	-	-	-	-	-	-
Charges for services	186,106	-	-	-	7,038	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	6,959,415	207	13,911	-	1,577	200,000	21,651	100,000	-	488
Total receipts	13,117,521	207	13,911	-	8,615	200,000	21,651	100,000	18,557	488
Disbursements:										
Personal services	1,080,000	-	-	-	-	-	-	-	-	-
Supplies	169,047	-	-	-	-	-	-	-	-	-
Other services and charges	4,590,053	-	-	1,153,512	75	194,404	-	-	-	-
Capital outlay	26,558,610	-	-	-	-	-	1,339,332	12,294	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	5,004,593	-	-	-	-	-	-	-	-	-
Total disbursements	37,402,303	-	-	1,153,512	75	194,404	1,339,332	12,294	-	-
Excess (deficiency) of receipts over disbursements	(24,284,782)	207	13,911	(1,153,512)	8,540	5,596	(1,317,681)	87,706	18,557	488
Cash and investments - ending	\$ 21,755,659	\$ 3,445	\$ 22,946	\$ 513,302	\$ 353,180	\$ 10,173	\$ (193,632)	\$ 915,514	\$ 18,557	\$ 4,241

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

	NR REDEVELOPMENT	CONSERVANCY DIST ESCROW	COUNCIL PUBLIC ENT LOAN	COUNCIL PRIV ENT LOANS	SEYMOUR GRANT FUND	EVENT CENTER HOLLYWOOD	LERU BILLING	NR LERU	NR FIRE DONATIONS	WORKER TRAINING FUND
Cash and investments - beginning	\$ 584,897	\$ -	\$ 4,377,195	\$ 6,115,383	\$ 1,762,014	\$ 4,781,965	\$ 1,687,004	\$ 433,450	\$ -	\$ 798
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,383	-	-	-	-	-
Charges for services	1,198	-	-	-	-	-	422,123	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,376,709	500,000	9,000,006	938,757	-	1,301,753	-	60,368	47,541	-
Total receipts	2,377,907	500,000	9,000,006	938,757	3,383	1,301,753	422,123	60,368	47,541	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	8,990,000	770,603	-	-	460,922	30,614	-	-
Capital outlay	-	-	-	-	-	19,281,627	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,585,596	-	-	-	-	-	-	-	-	-
Total disbursements	1,585,596	-	8,990,000	770,603	-	19,281,627	460,922	30,614	-	-
Excess (deficiency) of receipts over disbursements	792,311	500,000	10,006	168,154	3,383	(17,979,874)	(38,799)	29,754	47,541	-
Cash and investments - ending	\$ 1,377,208	\$ 500,000	\$ 4,387,201	\$ 6,283,537	\$ 1,765,397	\$ (13,197,909)	\$ 1,648,205	\$ 463,204	\$ 47,541	\$ 798

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

	NR REDEVELOPMENT ESCROW	PAYROLL	GTL-IRS	USER FEE-LAW ENFORCEMENT	RECORD PERPETUATION FUND	COUNTY COURT COSTS	DEDUCTION - SM	GARNISHMENT	CHILD - JB	GH PAYBACK
Cash and investments - beginning	\$ 2,837	\$ 106,284	\$ -	\$ 5,103	\$ 171,348	\$ 1,980	\$ -	\$ -	\$ 80	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	12,608	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	86,216	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,444,945	12,847	-	5,874	-	1,390	6,063	1,280	1,100
Total receipts	-	2,444,945	12,847	12,608	5,874	86,216	1,390	6,063	1,280	1,100
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	12,847	13,316	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,444,122	-	-	-	73,330	1,390	6,063	1,360	1,100
Total disbursements	-	2,444,122	12,847	13,316	-	73,330	1,390	6,063	1,360	1,100
Excess (deficiency) of receipts over disbursements	-	823	-	(708)	5,874	12,886	-	-	(80)	-
Cash and investments - ending	\$ 2,837	\$ 107,107	\$ -	\$ 4,395	\$ 177,222	\$ 14,866	\$ -	\$ -	\$ -	\$ -

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

	PHONE-RM	CHILD - MM	DC PAYBACK	MED INSURANCE ACCT@USBK	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H
Cash and investments - beginning	\$ 75	\$ 150	\$ -	\$ (652)	\$ (33,920)	\$ -	\$ -	\$ 15,938
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	7,202	412	2,719,587	831,230	527,710	174,463	207,847
Total receipts	-	7,202	412	2,719,587	831,230	527,710	174,463	207,847
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	75	7,352	412	2,719,587	788,876	525,221	173,014	206,985
Total disbursements	75	7,352	412	2,719,587	788,876	525,221	173,014	206,985
Excess (deficiency) of receipts over disbursements	(75)	(150)	-	-	42,354	2,489	1,449	862
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (652)	\$ 8,434	\$ 2,489	\$ 1,449	\$ 16,800

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

	PAYROLL-COUNTY W/H	PAYROLL- PERF	HUMANA	DD - NAPOLEON BANK	DD-HUNTINGTON/IN	CHILD - BG	CHILD-KA	PAYROLL-CINCO	PAYROLL-GE INSURANCE
Cash and investments - beginning	\$ 2,726	\$ (22,955)	\$ (133)	\$ -	\$ -	\$ 50	\$ 169	\$ 6,165	\$ 453
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	34,541	257,190	14,710	7,800	33,541	2,600	8,788	63,735	83
Total receipts	34,541	257,190	14,710	7,800	33,541	2,600	8,788	63,735	83
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	34,500	237,290	13,983	7,800	33,541	2,650	8,957	64,048	-
Total disbursements	34,500	237,290	13,983	7,800	33,541	2,650	8,957	64,048	-
Excess (deficiency) of receipts over disbursements	41	19,900	727	-	-	(50)	(169)	(313)	83
Cash and investments - ending	\$ 2,767	\$ (3,055)	\$ 594	\$ -	\$ -	\$ -	\$ -	\$ 5,852	\$ 536

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

	PAYROLL - LINCOLN	PAYROLL - UNION DUES	PAYROLL - UNITED WAY	LIBERTY NATIONAL	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL- AFLAC	PP LEGAL SERVICE	DD - ED JONES
Cash and investments - beginning	\$ 97	\$ 7,848	\$ 10	\$ 544	\$ -	\$ 44,375	\$ 2,395	\$ 3,278	\$ (188)	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	927	69,745	765	21,204	90,854	529,728	10,700	22,951	2,552	3,369
Total receipts	927	69,745	765	21,204	90,854	529,728	10,700	22,951	2,552	3,369
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	961	70,665	775	21,588	90,854	529,703	12,140	24,517	2,498	3,369
Total disbursements	961	70,665	775	21,588	90,854	529,703	12,140	24,517	2,498	3,369
Excess (deficiency) of receipts over disbursements	(34)	(920)	(10)	(384)	-	25	(1,440)	(1,566)	54	-
Cash and investments - ending	\$ 63	\$ 6,928	\$ -	\$ 160	\$ -	\$ 44,400	\$ 955	\$ 1,712	\$ (134)	\$ -

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

	GARN - KL	PAYROLL - DB	CHILD - TC	DD - CHEVIOT BANK	DD - PNC BANK OHIO	PAYROLL - RQ	GARN - JJ	DD - 1ST FINANCIAL	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS
Cash and investments - beginning	\$ 540	\$ 44	\$ 50	\$ -	\$ -	\$ 96	\$ 91	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,241	3,681	2,600	18,200	35,780	2,087	4,683	78,995	29,430	154,438
Total receipts	2,241	3,681	2,600	18,200	35,780	2,087	4,683	78,995	29,430	154,438
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,781	3,725	2,650	18,200	35,780	2,183	4,774	78,995	29,430	154,438
Total disbursements	2,781	3,725	2,650	18,200	35,780	2,183	4,774	78,995	29,430	154,438
Excess (deficiency) of receipts over disbursements	(540)	(44)	(50)	-	-	(96)	(91)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION	DD - COM. SPIRIT CREDIT	DD - MAIN SOURCE	PAYROLL - CE82	PAYROLL - BS	PAYROLL - IRS	GARN - SCHOOL	CHILD - CR	PAYROLL - CELL PHONE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 432	\$ (134)	\$ 688	\$ (33)	\$ 22,410
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	135,960	28,784	6,250	3,384	2,500	4,272	6,554	5,706
Total receipts	-	-	135,960	28,784	6,250	3,384	2,500	4,272	6,554	5,706
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	135,960	28,784	6,500	3,816	2,366	4,361	6,521	28,116
Total disbursements	-	-	135,960	28,784	6,500	3,816	2,366	4,361	6,521	28,116
Excess (deficiency) of receipts over disbursements	-	-	-	-	(250)	(432)	134	(89)	33	(22,410)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599	\$ -	\$ -

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

	GARN - CONCRETE	PAYROLL-LW	DD - COMMUNITY TRUST BANK	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - PNC BANK	DD - UCB BANK	DD - WACHOVIA BANK	DD - CINCO
Cash and investments - beginning	\$ 45,072	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	11,570	5,263	6,739	227,899	41,762	108,187	32,091	750,919	29,283	4,215
Total receipts	11,570	5,263	6,739	227,899	41,762	108,187	32,091	750,919	29,283	4,215
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	55,848	5,430	6,739	227,899	41,762	108,187	32,091	750,919	29,283	4,215
Total disbursements	55,848	5,430	6,739	227,899	41,762	108,187	32,091	750,919	29,283	4,215
Excess (deficiency) of receipts over disbursements	(44,278)	(167)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>ELECTRIC OPERATING</u>	<u>ELECTRIC DEPRECIATION</u>	<u>ELECTRIC RESERVE</u>	<u>ELECTRIC CUSTOMER DEPOSITS</u>	<u>WASTEWATER OPERATING</u>	<u>WATER OPERATING</u>	<u>WATER DEPRECIATION</u>	<u>Totals</u>
Cash and investments - beginning	\$ 1,792,788	\$ 502,126	\$ 486,575	\$ 118,569	\$ 867,897	\$ 1,187,409	\$ 283,433	\$ 124,706,925
Receipts:								
Taxes	-	-	-	-	-	-	-	5,786,558
Licenses and permits	-	-	-	-	-	-	-	25,912
Intergovernmental receipts	-	-	-	-	-	-	-	25,986,082
Charges for services	-	-	-	-	-	-	-	1,190,121
Fines and forfeits	-	-	-	-	-	-	-	721,585
Utility fees	13,537,233	-	-	-	1,475,481	1,539,203	-	16,551,917
Other receipts	-	1,203	-	79,609	-	-	876	44,667,503
Total receipts	<u>13,537,233</u>	<u>1,203</u>	<u>-</u>	<u>79,609</u>	<u>1,475,481</u>	<u>1,539,203</u>	<u>876</u>	<u>94,929,678</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,887,152
Supplies	-	-	-	-	-	-	-	825,542
Other services and charges	-	-	-	-	-	-	-	23,388,849
Capital outlay	-	-	-	-	-	-	-	61,178,216
Utility operating expenses	15,017,524	-	-	-	1,097,038	1,071,101	-	17,185,663
Other disbursements	-	-	-	67,156	-	-	-	36,351,000
Total disbursements	<u>15,017,524</u>	<u>-</u>	<u>-</u>	<u>67,156</u>	<u>1,097,038</u>	<u>1,071,101</u>	<u>-</u>	<u>147,816,422</u>
Excess (deficiency) of receipts over disbursements	<u>(1,480,291)</u>	<u>1,203</u>	<u>-</u>	<u>12,453</u>	<u>378,443</u>	<u>468,102</u>	<u>876</u>	<u>(52,886,744)</u>
Cash and investments - ending	\$ <u>312,497</u>	\$ <u>503,329</u>	\$ <u>486,575</u>	\$ <u>131,022</u>	\$ <u>1,246,340</u>	\$ <u>1,655,511</u>	\$ <u>284,309</u>	\$ <u>71,820,181</u>

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

	GARNISHMENT - CHILD FUND	GENERAL	MVH	LOCAL ROAD & STREET	NR PARKING FEES FUND	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING
Cash and investments - beginning	\$ -	\$ 991,509	\$ 867,066	\$ 74,612	\$ 15,097	\$ 1,357,432	\$ 77,217	\$ 31,497	\$ 215,815	\$ 135,622	\$ 15,508
Receipts:											
Taxes	-	3,585,550	22,698	-	-	-	-	-	68,094	-	-
Licenses and permits	-	1,475	-	-	-	-	14,487	2,030	-	-	-
Intergovernmental receipts	-	1,210,999	103,549	47,364	-	-	-	-	334	-	-
Charges for services	-	25	-	-	270	144,057	-	2,235	741	-	-
Fines and forfeits	-	91,412	-	-	-	-	-	20	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	7,105	2,226,615	99,024	-	-	2,100	850	412	232,969	-	11,039
Total receipts	7,105	7,116,076	225,271	47,364	270	146,157	15,337	4,697	302,138	-	11,039
Disbursements:											
Personal services	-	6,116,220	601,951	-	-	-	-	4,110	395,720	-	-
Supplies	-	215,700	117,288	-	3,144	42,871	-	-	9,281	-	-
Other services and charges	-	636,242	20,839	-	-	17,682	11,351	-	9,617	-	-
Capital outlay	-	73,377	5,332	19,743	-	7,519	16,905	-	1,000	-	9,531
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	7,705	34,859	-	-	-	430,235	-	-	-	-	-
Total disbursements	7,705	7,076,398	745,410	19,743	3,144	498,307	28,256	4,110	415,618	-	9,531
Excess (deficiency) of receipts over disbursements	(600)	39,678	(520,139)	27,621	(2,874)	(352,150)	(12,919)	587	(113,480)	-	1,508
Cash and investments - ending	\$ (600)	\$ 1,031,187	\$ 346,927	\$ 102,233	\$ 12,223	\$ 1,005,282	\$ 64,298	\$ 32,084	\$ 102,335	\$ 135,622	\$ 17,016

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

	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	NR CAP IMPROVEMENT PARKS	NR INDUSTRIAL PARK	NR FIRE FIGHTING EQUIPMENT	NR CUMULATIVE EQUIPMENT	RIVERBOAT	NR SELF-INSURANCE DISASTER	POLICE PENSION	CITY COURT	NR POLICE ACTIVITY FUND
Cash and investments - beginning	\$ 50	\$ 8,370	\$ (287)	\$ 290,782	\$ 835,173	\$ (17,531)	\$ 19,730,885	\$ 69,180	\$ 1,576,317	\$ 32,692	\$ 89
Receipts:											
Taxes	-	-	-	-	-	-	-	-	278,271	-	-
Licenses and permits	-	-	-	-	-	-	515	-	-	-	-
Intergovernmental receipts	-	12,664	-	-	117,374	-	12,148,628	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,913	-	-	649,145	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	124,625	-	22,722,939	-	-	-	-
Total receipts	-	12,664	-	-	241,999	-	34,873,995	-	278,271	649,145	-
Disbursements:											
Personal services	-	-	-	-	-	-	1,246,493	-	-	-	-
Supplies	-	-	-	-	-	-	180,461	-	-	-	-
Other services and charges	-	-	-	-	-	-	6,431,162	-	-	-	-
Capital outlay	-	-	-	-	127,859	-	1,674,834	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	32,277,613	-	242,564	641,123	-
Total disbursements	-	-	-	-	127,859	-	41,810,563	-	242,564	641,123	-
Excess (deficiency) of receipts over disbursements	-	12,664	-	-	114,140	-	(6,936,568)	-	35,707	8,022	-
Cash and investments - ending	\$ 50	\$ 21,034	\$ (287)	\$ 290,782	\$ 949,313	\$ (17,531)	\$ 12,794,317	\$ 69,180	\$ 1,612,024	\$ 40,714	\$ 89

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

	MDF SP SEWAGE	NR E D C	N/R MONUMENT/BLDG MAINT	REMEDIAL/FLOOD CONTROL	N/R FALL FEST	N R DRUG BUY PROGRAM FUND	DUI--OPER PULL OVER	BCC--OPER PULL OVER	N/R PARKS MAINTENANCE
Cash and investments - beginning	\$ 714,460	\$ -	\$ 6,673,748	\$ (134,533)	\$ 65,492	\$ 12,657	\$ 27	\$ (1,312)	\$ 6,487,279
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	10,025	13,512	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	715	-	445,030	370	88,682	-	-	-	492,018
Total receipts	715	-	445,030	370	88,682	-	10,025	13,512	492,018
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	75,847	-	54,212	-	8,948	13,512	47,522
Other services and charges	-	-	102,141	-	-	-	-	-	21,176
Capital outlay	-	-	3,907	-	-	-	-	-	9,000
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	181,895	-	54,212	-	8,948	13,512	77,698
Excess (deficiency) of receipts over disbursements	715	-	263,135	370	34,470	-	1,077	-	414,320
Cash and investments - ending	\$ 715,175	\$ -	\$ 6,936,883	\$ (134,163)	\$ 99,962	\$ 12,657	\$ 1,104	\$ (1,312)	\$ 6,901,599

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

	MDF	OPERATION PULL OVER	LAWRENCEBURG HOUSING RLF	NR 10 CO GRANT	NR REFUSE COLLECTION	AEP	NR UTILITY CAP IMP	NR ANNEXATION UTIL IMP	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT
Cash and investments - beginning	\$ 21,755,659	\$ 3,445	\$ 22,946	\$ 513,302	\$ 353,180	\$ 10,173	\$ (193,632)	\$ 915,514	\$ 18,557	\$ 4,241
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	64,734	-
Intergovernmental receipts	9,701,333	-	-	-	-	-	-	-	-	-
Charges for services	108,253	-	-	-	11,582	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	6,449,036	-	7,143	1,286,148	1,413	200,030	270,839	100,000	-	1,235
Total receipts	16,258,622	-	7,143	1,286,148	12,995	200,030	270,839	100,000	64,734	1,235
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	167,364	-	-	-	-	-	-	-	-	-
Other services and charges	1,283,355	-	-	28,000	3,010	200,000	12,483	-	4,740	-
Capital outlay	1,759,963	-	-	-	-	-	64,360	-	-	1,135
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	11,965,127	-	-	800,000	-	-	-	-	-	-
Total disbursements	15,175,809	-	-	828,000	3,010	200,000	76,843	-	4,740	1,135
Excess (deficiency) of receipts over disbursements	1,082,813	-	7,143	458,148	9,985	30	193,996	100,000	59,994	100
Cash and investments - ending	\$ 22,838,472	\$ 3,445	\$ 30,089	\$ 971,450	\$ 363,165	\$ 10,203	\$ 364	\$ 1,015,514	\$ 78,551	\$ 4,341

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

	NR REDEVELOPMENT	CONSERVANCY DIST ESCROW	COUNCIL PUBLIC ENT LOAN	COUNCIL PRIV ENT LOANS	SEYMOUR GRANT FUND	EVENT CENTER HOLLYWOOD	LERU BILLING	NR LERU	NR FIRE DONATIONS	WORKER TRAINING FUND
Cash and investments - beginning	\$ 1,377,208	\$ 500,000	\$ 4,387,201	\$ 6,283,537	\$ 1,765,397	\$ (13,197,909)	\$ 1,648,205	\$ 463,204	\$ 47,541	\$ 798
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,080	-	-	-	-	-
Charges for services	14,375	-	-	-	-	-	273,857	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	1,300,201	500,064	813,481	1,596,953	-	14,190,365	-	54,927	1,390	-
Total receipts	1,314,576	500,064	813,481	1,596,953	4,080	14,190,365	273,857	54,927	1,390	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	117,465	-	33,876	79,901	-	-	10,480	58,999	31,282	-
Capital outlay	84,656	-	-	-	-	2,175,027	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	925,000	-	-	-	-	-	-	-	-	-
Total disbursements	1,127,121	-	33,876	79,901	-	2,175,027	10,480	58,999	31,282	-
Excess (deficiency) of receipts over disbursements	187,455	500,064	779,605	1,517,052	4,080	12,015,338	263,377	(4,072)	(29,892)	-
Cash and investments - ending	\$ 1,564,663	\$ 1,000,064	\$ 5,166,806	\$ 7,800,589	\$ 1,769,477	\$ (1,182,571)	\$ 1,911,582	\$ 459,132	\$ 17,649	\$ 798

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

	NR REDEVELOPMENT ESCROW	PAYROLL	GTL-IRS	USER FEE-LAW ENFORCEMENT	RECORD PERPETUATION FUND	COUNTY COURT COSTS	DEDUCTION - SM	GARNISHMENT	CHILD - JB
Cash and investments - beginning	\$ 2,837	\$ 107,107	\$ -	\$ 4,395	\$ 177,222	\$ 14,866	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	10,076	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	121,520	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	2,395,343	17,081	-	9,676	-	-	4,829	-
Total receipts	-	2,395,343	17,081	10,076	9,676	121,520	-	4,829	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	10,588	3,250	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,395,343	17,081	-	-	121,520	-	4,829	-
Total disbursements	-	2,395,343	17,081	10,588	3,250	121,520	-	4,829	-
Excess (deficiency) of receipts over disbursements	-	-	-	(512)	6,426	-	-	-	-
Cash and investments - ending	\$ 2,837	\$ 107,107	\$ -	\$ 3,883	\$ 183,648	\$ 14,866	\$ -	\$ -	\$ -

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

	GH PAYBACK	PHONE-RM	CHILD - MM	DC PAYBACK	MED INSURANCE ACCT@USBK	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (652)	\$ 8,434	\$ 2,489	\$ 1,449	\$ 16,800
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	7,124	-	2,727,090	836,913	550,030	176,228	206,645
Total receipts	-	-	7,124	-	2,727,090	836,913	550,030	176,228	206,645
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	7,124	-	2,727,090	814,259	537,605	181,064	206,862
Total disbursements	-	-	7,124	-	2,727,090	814,259	537,605	181,064	206,862
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	22,654	12,425	(4,836)	(217)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (652)	\$ 31,088	\$ 14,914	\$ (3,387)	\$ 16,583

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

	PAYROLL-COUNTY W/H	PAYROLL- PERF	HUMANA	DD - NAPOLEON BANK	DD-HUNTINGTON/IN	CHILD - BG	CHILD-KA	PAYROLL-CINCO	PAYROLL-GE INSURANCE
Cash and investments - beginning	\$ 2,767	\$ (3,055)	\$ 594	\$ -	\$ -	\$ -	\$ -	\$ 5,852	\$ 536
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	35,658	228,703	22,820	7,800	28,976	2,600	8,788	65,313	83
Total receipts	35,658	228,703	22,820	7,800	28,976	2,600	8,788	65,313	83
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	35,548	228,703	22,910	7,800	28,976	2,600	8,788	65,313	619
Total disbursements	35,548	228,703	22,910	7,800	28,976	2,600	8,788	65,313	619
Excess (deficiency) of receipts over disbursements	110	-	(90)	-	-	-	-	-	(536)
Cash and investments - ending	\$ 2,877	\$ (3,055)	\$ 504	\$ -	\$ -	\$ -	\$ -	\$ 5,852	\$ -

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

	PAYROLL - LINCOLN	PAYROLL - UNION DUES	PAYROLL - UNITED WAY	LIBERTY NATIONAL	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL - AFLAC	PP LEGAL SERVICE	DD - ED JONES
Cash and investments - beginning	\$ 63	\$ 6,928	\$ -	\$ 160	\$ -	\$ 44,400	\$ 955	\$ 1,712	\$ (134)	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	996	71,028	780	8,494	44,093	527,620	5,600	25,897	2,630	3,675
Total receipts	996	71,028	780	8,494	44,093	527,620	5,600	25,897	2,630	3,675
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	961	71,121	780	7,640	44,093	528,984	5,600	23,777	2,576	3,600
Total disbursements	961	71,121	780	7,640	44,093	528,984	5,600	23,777	2,576	3,600
Excess (deficiency) of receipts over disbursements	35	(93)	-	854	-	(1,364)	-	2,120	54	75
Cash and investments - ending	\$ 98	\$ 6,835	\$ -	\$ 1,014	\$ -	\$ 43,036	\$ 955	\$ 3,832	\$ (80)	\$ 75

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

	GARN - KL	PAYROLL - DB	CHILD - TC	DD - CHEVIOT BANK	DD - PNC BANK OHIO	PAYROLL - RQ	GARN - JJ	DD - 1ST FINANCIAL	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,240	693	2,600	18,196	37,488	-	4,684	85,975	31,830	198,252
Total receipts	2,240	693	2,600	18,196	37,488	-	4,684	85,975	31,830	198,252
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,240	693	2,600	18,196	37,488	-	4,684	85,975	31,830	198,252
Total disbursements	2,240	693	2,600	18,196	37,488	-	4,684	85,975	31,830	198,252
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION	DD - COM. SPIRIT CREDIT	DD - MAIN SOURCE	PAYROLL - CE82	PAYROLL - BS	PAYROLL - IRS	GARN - SCHOOL	CHILD - CR	PAYROLL - CELL PHONE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	7,140	1,225	131,880	40,879	2,646	3,744	2,366	4,199	6,399	3,000
Total receipts	7,140	1,225	131,880	40,879	2,646	3,744	2,366	4,199	6,399	3,000
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	7,140	1,225	131,880	40,879	2,646	3,744	2,366	4,199	6,399	3,000
Total disbursements	7,140	1,225	131,880	40,879	2,646	3,744	2,366	4,199	6,399	3,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599	\$ -	\$ -

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

	GARN - CONCRETE	PAYROLL-LW	DD - COMMUNITY TRUST BANK	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - PNC BANK	DD - UCB BANK	DD - WACHOVIA BANK	DD - CINCO
Cash and investments - beginning	\$ 794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	9,177	5,327	11,783	277,675	25,570	124,491	32,627	871,749	30,063	4,693
Total receipts	9,177	5,327	11,783	277,675	25,570	124,491	32,627	871,749	30,063	4,693
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	9,971	5,327	11,783	277,675	25,570	124,491	32,627	871,749	30,063	4,693
Total disbursements	9,971	5,327	11,783	277,675	25,570	124,491	32,627	871,749	30,063	4,693
Excess (deficiency) of receipts over disbursements	(794)	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>ELECTRIC OPERATING</u>	<u>ELECTRIC DEPRECIATION</u>	<u>ELECTRIC RESERVE</u>	<u>ELECTRIC CUSTOMER DEPOSITS</u>	<u>WASTEWATER OPERATING</u>	<u>WATER OPERATING</u>	<u>WATER DEPRECIATION</u>	<u>Totals</u>
Cash and investments - beginning	\$ 312,497	\$ 503,329	\$ 486,575	\$ 131,022	\$ 1,246,340	\$ 1,655,511	\$ 284,309	\$ 71,820,181
Receipts:								
Taxes	-	-	-	-	-	-	-	3,954,613
Licenses and permits	-	-	-	-	-	-	-	83,241
Intergovernmental receipts	-	-	-	-	-	-	-	23,369,862
Charges for services	-	-	-	-	-	-	-	565,471
Fines and forfeits	-	-	-	-	-	-	-	864,010
Utility fees	20,781,364	-	-	-	1,887,630	1,805,251	-	24,474,245
Other receipts	-	1,156	1,051	85,849	-	-	1,341	63,318,219
Total receipts	20,781,364	1,156	1,051	85,849	1,887,630	1,805,251	1,341	116,629,661
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,364,494
Supplies	-	-	-	-	-	-	-	936,150
Other services and charges	-	-	-	-	-	-	-	9,127,639
Capital outlay	-	-	-	-	-	-	-	6,034,148
Utility operating expenses	-	-	-	-	1,536,133	989,226	-	2,525,359
Other disbursements	14,524,558	-	-	69,079	-	-	-	72,000,414
Total disbursements	14,524,558	-	-	69,079	1,536,133	989,226	-	98,988,204
Excess (deficiency) of receipts over disbursements	<u>6,256,806</u>	<u>1,156</u>	<u>1,051</u>	<u>16,770</u>	<u>351,497</u>	<u>816,025</u>	<u>1,341</u>	<u>17,641,457</u>
Cash and investments - ending	\$ <u>6,569,303</u>	\$ <u>504,485</u>	\$ <u>487,626</u>	\$ <u>147,792</u>	\$ <u>1,597,837</u>	\$ <u>2,471,536</u>	\$ <u>285,650</u>	\$ <u>89,461,638</u>

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

	GARNISHMENT - CHILD FUND	GENERAL	MVH	LOCAL ROAD & STREET	NR PARKING FEES FUND	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING
Cash and investments - beginning	\$ (600)	\$ 1,031,187	\$ 346,927	\$ 102,233	\$ 12,223	\$ 1,005,282	\$ 64,298	\$ 32,084	\$ 102,335	\$ 135,622	\$ 17,016
Receipts:											
Taxes	-	4,392,190	630,063	-	-	-	-	-	381,687	-	-
Licenses and permits	-	1,335	-	-	-	-	7,838	2,245	-	-	-
Intergovernmental receipts	-	1,331,910	194,203	47,232	-	-	-	-	8,269	79,550	-
Charges for services	-	980,145	-	-	130	143,326	-	3,406	1,469	-	-
Fines and forfeits	-	60,647	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	8,005	6,288,891	4,627	-	-	7,190	2,736	1,274	-	2,881,344	5,000
Total receipts	8,005	13,055,118	828,893	47,232	130	150,516	10,574	6,925	391,425	2,960,894	5,000
Disbursements:											
Personal services	-	5,801,882	587,706	-	-	-	-	1,885	338,618	-	-
Supplies	-	170,372	69,211	-	634	53,927	-	-	10,880	-	-
Other services and charges	-	607,017	11,729	-	-	23,363	-	-	10,079	-	-
Capital outlay	-	-	-	16,858	-	18,988	1,772	-	1,951	31,834	21,674
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	7,405	6,186,307	-	-	-	-	1,200	-	-	151,981	-
Total disbursements	7,405	12,765,578	668,646	16,858	634	96,278	2,972	1,885	361,528	183,815	21,674
Excess (deficiency) of receipts over disbursements	600	289,540	160,247	30,374	(504)	54,238	7,602	5,040	29,897	2,777,079	(16,674)
Cash and investments - ending	\$ -	\$ 1,320,727	\$ 507,174	\$ 132,607	\$ 11,719	\$ 1,059,520	\$ 71,900	\$ 37,124	\$ 132,232	\$ 2,912,701	\$ 342

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

	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	NR CAP IMPROVEMENT PARKS	NR INDUSTRIAL PARK	NR FIRE FIGHTING EQUIPMENT	NR CUMULATIVE EQUIPMENT	RIVERBOAT	LAWRENCEBURG ENTERTAINMENT TIF	NR SELF-INSURANCE DISASTER	POLICE PENSION
Cash and investments - beginning	\$ 50	\$ 21,034	\$ (287)	\$ 290,782	\$ 949,313	\$ (17,531)	\$ 12,794,317	\$ -	\$ 69,180	\$ 1,612,024
Receipts:										
Taxes	-	-	-	-	-	-	-	8,127	-	127,215
Licenses and permits	-	-	-	-	-	-	620	-	-	-
Intergovernmental receipts	-	19,011	-	-	200,000	-	17,019,052	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	2,943
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	287	-	89,675	17,531	185,389	-	-	131,132
Total receipts	-	19,011	287	-	289,675	17,531	17,205,061	8,127	-	261,290
Disbursements:										
Personal services	-	-	-	-	-	-	1,268,804	-	-	-
Supplies	-	-	-	-	-	-	160,210	-	-	-
Other services and charges	-	-	-	-	-	-	7,448,838	-	-	-
Capital outlay	-	-	-	-	84,144	-	1,628,048	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	290,782	-	-	9,626,042	-	69,180	249,736
Total disbursements	-	-	-	290,782	84,144	-	20,131,942	-	69,180	249,736
Excess (deficiency) of receipts over disbursements	-	19,011	287	(290,782)	205,531	17,531	(2,926,881)	8,127	(69,180)	11,554
Cash and investments - ending	\$ 50	\$ 40,045	\$ -	\$ -	\$ 1,154,844	\$ -	\$ 9,867,436	\$ 8,127	\$ -	\$ 1,623,578

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

	LOIT SPECIAL DISTRIBUTION	CITY COURT	NR POLICE ACTIVITY FUND	MDF SP SEWAGE	N/R MONUMENT/BLDG MAINT	REMEDIAL/FLOOD CONTROL	N/R FALL FEST	N R DRUG BUY PROGRAM FUND	DUI--OPER PULL OVER	BCC--OPER PULL OVER
Cash and investments - beginning	\$ -	\$ 40,714	\$ 89	\$ 715,175	\$ 6,936,883	\$ (134,163)	\$ 99,962	\$ 12,657	\$ 1,104	\$ (1,312)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	301,100	-	-	-	-	-	-	-	7,058	13,310
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	410,409	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,684	629,389	134,163	121,563	-	-	1,312
Total receipts	301,100	410,409	-	1,684	629,389	134,163	121,563	-	7,058	14,622
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	33,974	-	76,190	-	8,135	13,310
Other services and charges	13,000	-	-	-	126,446	-	-	-	-	-
Capital outlay	34,040	-	-	-	-	-	50,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	420,858	89	716,859	82,450	-	-	12,657	-	-
Total disbursements	47,040	420,858	89	716,859	242,870	-	126,190	12,657	8,135	13,310
Excess (deficiency) of receipts over disbursements	254,060	(10,449)	(89)	(715,175)	386,519	134,163	(4,627)	(12,657)	(1,077)	1,312
Cash and investments - ending	\$ 254,060	\$ 30,265	\$ -	\$ -	\$ 7,323,402	\$ -	\$ 95,335	\$ -	\$ 27	\$ -

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

	N/R PARKS MAINTENANCE	MDF	OPERATION PULL OVER	LAWRENCEBURG HOUSING RLF	NR 10 CO GRANT	NR REFUSE COLLECTION	AEP	NR UTILITY CAP IMP	NR ANNEXATION UTIL IMP	NR BLDG COMMISSIONER
Cash and investments - beginning	\$ 6,901,599	\$ 22,838,472	\$ 3,445	\$ 30,089	\$ 971,450	\$ 363,165	\$ 10,203	\$ 364	\$ 1,015,514	\$ 78,551
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	50,765
Intergovernmental receipts	-	5,940,000	-	-	-	-	-	-	-	-
Charges for services	-	137,053	-	-	-	5,861	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	572,358	3,295,293	-	10,712	493,063	1,178	200,000	1,000,000	-	-
Total receipts	572,358	9,372,346	-	10,712	493,063	7,039	200,000	1,000,000	-	50,765
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	83,293	160,431	-	-	-	-	-	-	-	-
Other services and charges	131,319	1,034,574	-	-	-	243,055	200,000	-	-	720
Capital outlay	444	6,128,443	-	-	-	-	-	498,721	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	888,940	1,312	-	-	-	-	-	-	-
Total disbursements	215,056	8,212,388	1,312	-	-	243,055	200,000	498,721	-	720
Excess (deficiency) of receipts over disbursements	357,302	1,159,958	(1,312)	10,712	493,063	(236,016)	-	501,279	-	50,045
Cash and investments - ending	\$ 7,258,901	\$ 23,998,430	\$ 2,133	\$ 40,801	\$ 1,464,513	\$ 127,149	\$ 10,203	\$ 501,643	\$ 1,015,514	\$ 128,596

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

	NR POLICE EQUIPMENT	NR REDEVELOPMENT	CONSERVANCY DIST ESCROW	INDIANA HOUSING DEVELOPMENT GRANT FUND	COUNCIL PUBLIC ENT LOAN	COUNCIL PRIV ENT LOANS	EDENBURG	SEYMOUR GRANT FUND	EVENT CENTER HOLLYWOOD	LERU BILLING
Cash and investments - beginning	\$ 4,341	\$ 1,564,663	\$ 1,000,064	\$ -	\$ 5,166,806	\$ 7,800,589	\$ -	\$ 1,769,477	\$ (1,182,571)	\$ 1,911,582
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	78,441	-	-	-	18,664	-	888
Charges for services	-	13,177	-	-	-	-	197,741	-	-	844,869
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	9,863	1,370,375	416,900	1	1,383,701	2,316,819	269	-	1,182,571	-
Total receipts	9,863	1,383,552	416,900	78,442	1,383,701	2,316,819	198,010	18,664	1,182,571	845,757
Disbursements:										
Personal services	-	490	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	70,065	-	-	5,285	932	17,014	-	-	94,527
Capital outlay	603	327,268	1,416,964	78,441	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	150,000	-	-	-	-	-	1,788,141	-	-
Total disbursements	603	547,823	1,416,964	78,441	5,285	932	17,014	1,788,141	-	94,527
Excess (deficiency) of receipts over disbursements	9,260	835,729	(1,000,064)	1	1,378,416	2,315,887	180,996	(1,769,477)	1,182,571	751,230
Cash and investments - ending	\$ 13,601	\$ 2,400,392	\$ -	\$ 1	\$ 6,545,222	\$ 10,116,476	\$ 180,996	\$ -	\$ -	\$ 2,662,812

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

	NR LERU	NR FIRE DONATIONS	WORKER TRAINING FUND	NR REDEVELOPMENT ESCROW	PAYROLL	GTL-IRS	USER FEE-LAW ENFORCEMENT	RECORD PERPETUATION FUND	COUNTY COURT COSTS
Cash and investments - beginning	\$ 459,132	\$ 17,649	\$ 798	\$ 2,837	\$ 107,107	\$ -	\$ 3,883	\$ 183,648	\$ 14,866
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	7,572	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	58,362
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	56,423	2,396	-	-	2,161,249	14,755	-	10,345	-
Total receipts	56,423	2,396	-	-	2,161,249	14,755	7,572	10,345	58,362
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	515,554	5,880	-	-	-	14,755	8,904	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	798	2,837	2,161,249	-	-	-	43,302
Total disbursements	515,554	5,880	798	2,837	2,161,249	14,755	8,904	-	43,302
Excess (deficiency) of receipts over disbursements	(459,131)	(3,484)	(798)	(2,837)	-	-	(1,332)	10,345	15,060
Cash and investments - ending	\$ 1	\$ 14,165	\$ -	\$ -	\$ 107,107	\$ -	\$ 2,551	\$ 193,993	\$ 29,926

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

	<u>GARNISHMENT</u>	<u>CHILD - MM</u>	<u>MED INSURANCE ACCT@USBK</u>	<u>PAYROLL-FEDERAL W/H</u>	<u>PAYROLL-FICA</u>	<u>PAYROLL-MEDICARE</u>	<u>PAYROLL-STATE W/H</u>	<u>PAYROLL-COUNTY W/H</u>
Cash and investments - beginning	\$ -	\$ -	\$ (652)	\$ 31,088	\$ 14,914	\$ (3,387)	\$ 16,583	\$ 2,877
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	20,868	8,041	2,587,536	773,782	516,610	186,364	202,568	35,356
Total receipts	20,868	8,041	2,587,536	773,782	516,610	186,364	202,568	35,356
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	20,868	8,041	2,587,536	771,172	520,517	180,913	206,017	35,936
Total disbursements	20,868	8,041	2,587,536	771,172	520,517	180,913	206,017	35,936
Excess (deficiency) of receipts over disbursements	-	-	-	2,610	(3,907)	5,451	(3,449)	(580)
Cash and investments - ending	\$ -	\$ -	\$ (652)	\$ 33,698	\$ 11,007	\$ 2,064	\$ 13,134	\$ 2,297

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

	PAYROLL- PERF	HUMANA	DD - NAPOLEON BANK	DD-HUNTINGTON/IN	CHILD - BG	CHILD-KA	PAYROLL-CINCO	PAYROLL-GE INSURANCE	PAYROLL - LINCOLN
Cash and investments - beginning	\$ (3,055)	\$ 504	\$ -	\$ -	\$ -	\$ -	\$ 5,852	\$ -	\$ 98
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	237,119	19,816	10,300	29,532	2,600	6,308	50,145	82	534
Total receipts	237,119	19,816	10,300	29,532	2,600	6,308	50,145	82	534
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	237,119	19,956	10,300	29,532	2,600	6,308	49,833	82	500
Total disbursements	237,119	19,956	10,300	29,532	2,600	6,308	49,833	82	500
Excess (deficiency) of receipts over disbursements	-	(140)	-	-	-	-	312	-	34
Cash and investments - ending	\$ (3,055)	\$ 364	\$ -	\$ -	\$ -	\$ -	\$ 6,164	\$ -	\$ 132

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

	PAYROLL - UNION DUES	PAYROLL - UNITED WAY	LIBERTY NATIONAL	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL - AFLAC	PP LEGAL SERVICE	DD - ED JONES	GARN - KL
Cash and investments - beginning	\$ 6,835	\$ -	\$ 1,014	\$ -	\$ 43,036	\$ 955	\$ 3,832	\$ (80)	\$ 75	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	67,514	540	7,983	44,614	513,236	4,830	23,796	2,506	-	2,240
Total receipts	67,514	540	7,983	44,614	513,236	4,830	23,796	2,506	-	2,240
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	68,127	540	8,856	44,614	523,032	4,830	24,047	2,524	75	2,240
Total disbursements	68,127	540	8,856	44,614	523,032	4,830	24,047	2,524	75	2,240
Excess (deficiency) of receipts over disbursements	(613)	-	(873)	-	(9,796)	-	(251)	(18)	(75)	-
Cash and investments - ending	\$ 6,222	\$ -	\$ 141	\$ -	\$ 33,240	\$ 955	\$ 3,581	\$ (98)	\$ -	\$ -

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

	CHILD - TC	DD - CHEVIOT BANK	DD - PNC BANK OHIO	GARN - JJ	DD - 1ST FINANCIAL	DD - MAIN SOURCE OF OH	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,600	6,650	37,920	4,684	87,567	11,200	36,025	211,592	12,140	5,375
Total receipts	2,600	6,650	37,920	4,684	87,567	11,200	36,025	211,592	12,140	5,375
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,600	6,650	37,920	4,684	87,567	11,200	36,025	211,592	12,140	5,375
Total disbursements	2,600	6,650	37,920	4,684	87,567	11,200	36,025	211,592	12,140	5,375
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DD - COM. SPIRIT CREDIT	DD - POLICE FED CU	DD - MAIN SOURCE	DD MAINSOURCE AURORA	PAYROLL - BS	PAYROLL - IRS	GARN - SCHOOL	CHILD - CR	PAYROLL - CELL PHONE	GARN - CONCRETE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	86,149	4,736	39,929	47,514	504	228	3,521	854	415	6,962
Total receipts	86,149	4,736	39,929	47,514	504	228	3,521	854	415	6,962
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	86,149	4,736	39,929	47,514	504	228	4,120	854	415	6,962
Total disbursements	86,149	4,736	39,929	47,514	504	228	4,120	854	415	6,962
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(599)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DD US BANK KY	PAYROLL-LW	DD - COMMUNITY TRUST BANK	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - PNC BANK	DD - UCB BANK	DD - WACHOVIA BANK	DD - CINCO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	39,755	5,327	6,354	187,255	27,775	155,271	35,821	1,097,685	30,788	8,765
Total receipts	39,755	5,327	6,354	187,255	27,775	155,271	35,821	1,097,685	30,788	8,765
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	39,755	5,327	6,354	187,255	27,775	155,271	35,821	1,097,685	30,788	8,765
Total disbursements	39,755	5,327	6,354	187,255	27,775	155,271	35,821	1,097,685	30,788	8,765
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>ELECTRIC OPERATING</u>	<u>ELECTRIC DEPRECIATION</u>	<u>ELECTRIC RESERVE</u>	<u>ELECTRIC CUSTOMER DEPOSITS</u>	<u>IMPA GRANT FUND</u>	<u>WASTEWATER OPERATING</u>	<u>WATER OPERATING</u>	<u>WATER DEPRECIATION</u>	<u>Totals</u>
Cash and investments - beginning	\$ 6,569,303	\$ 504,485	\$ 487,626	\$ 147,792	\$ -	\$ 1,597,837	\$ 2,471,536	\$ 285,650	\$ 89,461,638
Receipts:									
Taxes	-	-	-	-	-	-	-	-	5,539,282
Licenses and permits	-	-	-	-	-	-	-	-	62,803
Intergovernmental receipts	-	-	-	-	-	-	-	-	25,258,688
Charges for services	-	-	-	-	-	-	-	-	2,337,692
Fines and forfeits	-	-	-	-	-	-	-	-	529,418
Utility fees	15,795,545	-	-	-	-	1,802,163	1,903,925	-	19,501,633
Other receipts	-	2,348	500	110,283	7,193	-	-	963	32,686,931
Total receipts	15,795,545	2,348	500	110,283	7,193	1,802,163	1,903,925	963	85,916,447
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	7,999,385
Supplies	-	-	-	-	-	-	-	-	840,567
Other services and charges	-	-	-	-	-	-	-	-	10,583,056
Capital outlay	-	-	-	-	-	-	-	-	10,340,193
Utility operating expenses	13,858,709	-	-	-	-	1,233,651	1,154,240	-	16,246,600
Other disbursements	-	-	-	85,587	-	-	-	-	30,505,787
Total disbursements	13,858,709	-	-	85,587	-	1,233,651	1,154,240	-	76,515,588
Excess (deficiency) of receipts over disbursements	1,936,836	2,348	500	24,696	7,193	568,512	749,685	963	9,400,859
Cash and investments - ending	\$ 8,506,139	\$ 506,833	\$ 488,126	\$ 172,488	\$ 7,193	\$ 2,166,349	\$ 3,221,221	\$ 286,613	\$ 98,862,497

CITY OF LAWRENCEBURG
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 839,521	\$ 62,781
Wastewater	112,517	5,385
Water	50,070	6,451
Totals	\$ 1,002,108	\$ 74,617

CITY OF LAWRENCEBURG
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Sharp Electronics Corporation	All-in-one printer	\$ 5,922	2/24/2016	5/31/2021
Total of annual lease payments		<u>\$ 5,922</u>		

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.