

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF DANVILLE

HENDRICKS COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED
09/22/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jennifer Pearcy	01-01-18 to 12-31-23
President of the Town Council	Mike Neilson	01-01-18 to 12-31-19
	Tom Pado	01-01-20 to 12-31-21
	David Winters	01-01-22 to 12-31-23
Town Manager	Gary Eakin	01-01-18 to 12-31-19
	Mark Morgan	01-01-20 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DANVILLE, HENDRICKS COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Danville (Town), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2018 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2018 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 12, 2023

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

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

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

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

TOWN OF DANVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19
GENERAL FUND	\$ 1,387,025	\$ 5,792,295	\$ 5,401,948	\$ 1,777,372	\$ 6,111,180	\$ 5,737,198	\$ 2,151,354
MOTOR VEHICLE	507,881	661,853	385,081	784,653	468,071	604,363	648,361
LOCAL ROAD & STREET	104,976	178,435	97,183	186,228	187,720	101,616	272,332
MVH RESTRICTED	-	-	-	-	193,706	185,000	8,706
PARK NON-REVERTING FUND	155,042	424,712	295,614	284,140	415,659	339,915	359,884
EDIT ACCOUNT	456,761	503,182	398,808	561,135	554,750	425,930	689,955
PARKING VIOLATIONS	10,877	3,957	4,110	10,724	5,861	16,564	21
LAW ENFORCEMENT CONT ED	28,898	11,592	15,210	25,280	10,354	17,217	18,417
PARKS AND RECREATION FUND	-	204,463	172,388	32,075	230,153	168,917	93,311
RAINY DAY FUND	823,159	22,851	-	846,010	22,916	1,046	867,880
CCI BUILDINGS	21,397	21,041	21,210	21,228	20,564	21,339	20,453
CCD	250,746	189,758	85,837	354,667	212,702	123,590	443,779
WAGERING FUND	74,811	53,749	44,996	83,564	53,321	50,582	86,303
FOOD & BEVERAGE	-	-	-	-	3,565	-	3,565
CRIMINAL INVESTIGATION	1,285	-	-	1,285	12,059	11,990	1,354
BLANTON HOUSE DEPOSITS	6,250	3,250	7,250	2,250	-	-	2,250
PAYROLL FUND	32,850	1,876	-	34,726	-	190	34,536
POLICE "DONATIONS"	3,636	9,442	5,281	7,797	15,841	10,836	12,802
FIRE DONATION FUND	2,016	3,200	765	4,451	600	1,427	3,624
GO BOND PAYMENTS	12,875	296,993	200,248	109,620	267,269	341,181	35,708
POOL & PARK DONATIONS	45,191	1,211	39,424	6,978	305	1,281	6,002
TRAIN STATION DEPOSITS	2,800	3,200	5,900	100	-	-	100
POLICE PFT GRANT	(1,168)	1,855	1,069	(382)	344	773	(811)
COMMUNITY CROSSING GRANT	807,673	415,365	1,458,399	(235,361)	235,361	-	-
POLICE GRANT	(1,613)	5,312	3,844	(145)	2,160	4,234	(2,219)

TOWN OF DANVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19
PARK BONDS	20,285	160,985	158,969	22,301	163,347	161,894	23,754
HOST COMMUNITY AGREEMENT	1,229,972	742,132	807,055	1,165,049	812,353	958,527	1,018,875
HOST COMM. AGREEMENT FUTU	3,634,995	202,342	-	3,837,337	203,251	-	4,040,588
EARLY RETIREE BENEFIT	20,000	-	-	20,000	-	-	20,000
TIF ACCOUNT	273,391	-	9,355	264,036	-	-	264,036
BOND PROCEEDS	55,423	-	-	55,423	-	-	55,423
2017 GO BOND PROCEEDS FUN	314,913	-	314,682	231	-	-	231
UNAPPROPRIATED FUNDS	-	33,252	33,252	-	26,472	26,472	-
STORMWATER FUND	547,684	373,314	421,540	499,458	388,524	433,911	454,071
WASTEWATER TREATMENT	584,028	2,184,567	2,071,463	697,132	2,187,458	2,330,055	554,535
WWTP PLANT REPLACEMENT FU	187,536	137,275	196,584	128,227	232,400	145,445	215,182
WWTP BOND & INTEREST FUND	342,105	684,000	606,208	419,897	684,000	605,098	498,799
WWTP DEBT SERVICE RESERVE	542,199	-	-	542,199	-	-	542,199
WWTP CONSTRUCTION FUND	5,160	99	-	5,259	113	-	5,372
WWTP ESCROW	364	-	-	364	-	-	364
WATER FUND	1,855,514	1,872,382	1,680,884	2,047,012	1,968,721	2,323,005	1,692,728
WATER PLANT REPLACEMENT F	385,615	37,275	-	422,890	86,560	1,000	508,450
WATER BOND & INTEREST FUN	22,454	352,541	176,286	198,709	354,038	530,169	22,578
WATER CUSTOMER DEPOSITS	44,100	-	650	43,450	-	1,450	42,000
Totals	<u>\$ 14,799,106</u>	<u>\$ 15,589,756</u>	<u>\$ 15,121,493</u>	<u>\$ 15,267,369</u>	<u>\$ 16,131,698</u>	<u>\$ 15,682,215</u>	<u>\$ 15,716,852</u>

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

TOWN OF DANVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	12-31-21		
GENERAL FUND	\$ 2,151,353	\$ 6,590,386	\$ 5,688,113	\$ 3,053,626	\$ 6,761,979	\$ 5,584,435	\$ 4,231,170		
MOTOR VEHICLE	648,360	417,074	380,532	684,902	457,199	301,050	841,051		
LOCAL ROAD & STREET	272,333	186,976	47,295	412,014	211,816	74,794	549,036		
MVH Restricted	8,706	170,838	179,544	-	-	-	-		
PARK NON-REVERTING FUND	359,884	325,715	405,067	280,532	438,047	350,278	368,301		
EDIT ACCOUNT	689,954	605,203	333,120	962,037	656,108	417,163	1,200,982		
PARKING VIOLATIONS	20	395	-	415	135	-	550		
LAW ENFORCEMENT CONT ED	18,417	20,079	12,139	26,357	16,512	13,607	29,262		
WAGERING FUND	86,303	53,321	45,480	94,144	-	-	94,144		
PARKS AND RECREATION FUND	93,309	164,030	140,154	117,185	243,029	175,659	184,555		
RAINY DAY FUND	867,881	11,113	-	878,994	3,907	247,900	635,001		
CCI BUILDINGS	20,453	19,516	21,237	18,732	18,493	17,734	19,491		
CCD	443,779	229,508	101,389	571,898	255,186	89,638	737,446		
Cares Grant Fund	-	321,907	321,907	-	-	-	-		
WAGERING FUND	-	-	-	-	-	43,592	(43,592)		
Food & Beverage	3,565	128,449	15,990	116,024	-	-	116,024		
Cares Grant Fund	-	-	-	-	6,908	-	6,908		
ARP Coronavirus LOC Fisca	-	-	-	-	1,143,086	-	1,143,086		
MVH RESTRICTED	-	-	-	-	188,807	17,494	171,313		
Food & Beverage	-	-	-	-	237,878	4,412	233,466		
DowntwnMain #1 Allocation	-	-	-	-	380	-	380		
East Main Corr TIF Fun	-	-	-	-	101,166	-	101,166		
CRIMINAL INVESTIGATION	1,354	-	-	1,354	10,773	-	12,127		
BLANTON HOUSE DEPOSITS	2,250	-	-	2,250	250	-	2,500		
PAYROLL FUND	34,536	10,108	-	44,644	-	2,339	42,305		
POLICE "DONATIONS"	12,802	15,977	8,222	20,557	44,080	39,186	25,451		
FIRE DONATION FUND	3,625	21,003	10,000	14,628	4,435	3,322	15,741		
GO BOND PAYMENTS	35,708	252,985	270,171	18,522	309,561	305,774	22,309		
POOL & PARK DONATIONS	6,003	128	786	5,345	19,500	1,396	23,449		
TRAIN STATION DEPOSITS	100	200	-	300	-	-	300		
POLICE PFT GRANT	(811)	5,470	5,470	(811)	-	-	(811)		

TOWN OF DANVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
FIRE GRANT	-	-	-	-	20,000	19,995	5
COMMUNITY CROSSING GRANT	-	-	-	-	48,406	48,406	-
POLICE GRANT	(2,219)	11,811	12,688	(3,096)	13,217	10,678	(557)
PARK BONDS	23,755	163,152	163,660	23,247	168,237	166,307	25,177
HOST COMMUNITY AGREEMENT	1,018,874	749,622	930,258	838,238	703,540	1,163,918	377,860
HOST COMM. AGREEMENT FUTU	4,040,588	202,621	-	4,243,209	500,462	-	4,743,671
EARLY RETIREE BENEFIT	20,000	-	-	20,000	-	-	20,000
TIF ACCOUNT	264,036	-	-	264,036	-	46,443	217,593
BOND PROCEEDS	55,423	-	-	55,423	-	51,363	4,060
2017 GO BOND PROCEEDS FUN	231	454,250	128,277	326,204	90	299,070	27,224
UNAPPROPRIATED FUNDS	-	26,736	26,736	-	24,462	24,462	-
STORMWATER FUND	454,071	424,867	449,849	429,089	480,093	487,297	421,885
WWTP 2020 BAN	-	6,000,000	-	6,000,000	-	-	6,000,000
WWTP BAN	-	-	-	-	-	467,632	(467,632)
WASTEWATER TREATMENT	554,535	2,233,612	2,412,996	375,151	2,572,884	2,370,117	577,918
WWTP PLANT REPLACEMENT FU	215,182	132,400	112,835	234,747	195,000	93,760	335,987
WWTP BOND & INTEREST FUND	498,799	684,000	607,922	574,877	777,189	689,077	662,989
WWTP DEBT SERVICE RESERVE	542,199	-	-	542,199	-	-	542,199
WWTP CONSTRUCTION FUND	5,372	55	-	5,427	21	-	5,448
WWTP ESCROW	364	-	-	364	-	-	364
Wwater BAN	-	-	-	-	1,810,000	277,043	1,532,957
WATER FUND	1,692,728	1,994,792	1,840,184	1,847,336	2,474,880	1,781,796	2,540,420
WATER PLANT REPLACEMENT F	508,450	55,250	-	563,700	152,880	-	716,580
WATER BOND & INTEREST FUN	22,577	353,246	353,637	22,186	365,760	365,912	22,034
WATER CUSTOMER DEPOSITS	42,000	-	750	41,250	-	1,275	39,975
Totals	<u>\$ 15,716,849</u>	<u>\$ 23,036,795</u>	<u>\$ 15,026,408</u>	<u>\$ 23,727,236</u>	<u>\$ 21,436,356</u>	<u>\$ 16,054,324</u>	<u>\$ 29,109,268</u>

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

TOWN OF DANVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 4,231,170	\$ 6,631,329	\$ 5,959,330	\$ 4,903,169
MOTOR VEHICLE	841,052	500,735	543,868	797,919
LOCAL ROAD & STREET	549,036	219,866	106,256	662,646
PARK NON-REVERTING FUND	368,301	653,287	265,727	755,861
EDIT ACCOUNT	1,200,981	635,852	809,677	1,027,156
PARKING VIOLATIONS	550	20	-	570
LAW ENFORCEMENT CONT ED	29,262	29,399	14,925	43,736
PARKS AND RECREATION FUND	184,555	243,423	220,832	207,146
RAINY DAY FUND	635,001	2,661	25,110	612,552
CCI BUILDINGS	19,492	19,164	18,711	19,945
CCD	737,446	270,719	92,924	915,241
WAGERING FUND	50,553	-	46,420	4,133
Cares Grant Fund	6,908	-	-	6,908
ARP Coronavirus LOC Fisca	1,143,086	1,151,740	-	2,294,826
MVH RESTRICTED	171,313	211,384	157,577	225,120
Opioid Fund Restricted	-	1,484	-	1,484
Opioid Fund - Unrestricted	-	360	-	360
Food & Beverage Tax	349,490	240,517	15,249	574,758
Fire Grant	5	-	-	5
Downtown Main #1 Allocation	380	2,298	380	2,298
East Main Corr TIF Fund	101,166	267,729	101,166	267,729
CRIMINAL INVESTIGATION	12,127	-	10,355	1,772
BLANTON HOUSE DEPOSITS	2,500	-	-	2,500
PAYROLL FUND	42,306	-	-	42,306
POLICE "DONATIONS"	25,450	29,304	22,212	32,542
FIRE DONATION FUND	15,741	4,720	4,384	16,077
GO BOND PAYMENTS	22,308	311,512	307,525	26,295
POOL & PARK DONATIONS	23,449	1,117	17,118	7,448
TRAIN STATION DEPOSITS	300	-	-	300
POLICE PFT GRANT	(811)	2,225	1,649	(235)

TOWN OF DANVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
COMMUNITY CROSSING GRANT	-	436,816	436,816	-
POLICE GRANT	(558)	11,776	14,058	(2,840)
PARK BONDS	25,177	168,410	168,782	24,805
HOST COMMUNITY AGREEMENT	377,860	998,577	607,552	768,885
HOST COMM. AGREEMENT FUTU	4,743,672	200,679	-	4,944,351
EARLY RETIREE BENEFIT	20,000	-	-	20,000
TIF ACCOUNT	217,593	-	182,828	34,765
BOND PROCEEDS	4,061	-	3,024	1,037
2017 GO BOND PROCEEDS FUN	27,224	-	27,165	59
UNAPPROPRIATED FUNDS	-	29,491	29,491	-
STORMWATER FUND	421,885	517,052	439,047	499,890
2020 WWTP BAN	5,532,368	-	409,362	5,123,006
WASTEWATER TREATMENT	577,921	3,087,713	1,802,450	1,863,184
WWTP PLANT REPLACEMENT FU	335,987	219,500	69,665	485,822
WWTP BOND & INTEREST FUND	662,990	155,000	701,320	116,670
WWTP DEBT SERVICE RESERVE	542,199	-	-	542,199
WWTP CONSTRUCTION FUND	5,448	19	-	5,467
WWTP ESCROW	364	-	-	364
WATER BAN	1,532,957	-	1,250,041	282,916
WATER CONST FUND 2022 BOND	-	12,651,425	2,121,480	10,529,945
WATER FUND	2,540,420	3,232,799	2,142,254	3,630,965
WATER PLANT REPLACEMENT F	716,580	248,625	58,650	906,555
WATER BOND & INTEREST FUN	22,035	496,886	518,379	542
WATER CUSTOMER DEPOSITS	39,975	475	-	40,450
Totals	\$ 29,109,275	\$ 33,886,088	\$ 19,723,759	\$ 43,271,604

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

TOWN OF DANVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the Town.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF DANVILLE
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: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

TOWN OF DANVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF DANVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

TOWN OF DANVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 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, providing retirement, disability, and survivor benefits.

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.

Financial Report

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. (844) 464-6777

Contributions

The contribution requirements of plan members and the Town are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

TOWN OF DANVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the Town were not received by December 31, 2018, 2019, 2020, 2021, and 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE	LOCAL ROAD & STREET	MVH RESTRICTED	PARK NON-REVERTING FUND	EDIT ACCOUNT	PARKING VIOLATIONS	LAW ENFORCEMENT CONT ED
Cash and investments - beginning	\$ 1,387,025	\$ 507,881	\$ 104,976	\$ -	\$ 155,042	\$ 456,761	\$ 10,877	\$ 28,898
Receipts:								
Taxes	3,342,036	-	-	-	-	487,762	-	-
Licenses and permits	138,418	-	-	-	-	-	-	5,541
Intergovernmental receipts	413,376	661,848	178,355	-	-	-	-	-
Charges for services	1,816,725	5	-	-	363,510	-	-	3,372
Fines and forfeits	-	-	-	-	-	-	3,957	1,357
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	81,740	-	80	-	61,202	15,420	-	1,322
Total receipts	5,792,295	661,853	178,435	-	424,712	503,182	3,957	11,592
Disbursements:								
Personal services	4,795,996	41,237	-	-	90,318	154,791	3,745	10,961
Supplies	231,376	121,035	97,183	-	4,945	-	-	-
Other services and charges	362,927	140,819	-	-	200,351	244,017	-	4,249
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	8,264	81,990	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,385	-	-	-	-	-	365	-
Total disbursements	5,401,948	385,081	97,183	-	295,614	398,808	4,110	15,210
Excess (deficiency) of receipts over disbursements	390,347	276,772	81,252	-	129,098	104,374	(153)	(3,618)
Cash and investments - ending	\$ 1,777,372	\$ 784,653	\$ 186,228	\$ -	\$ 284,140	\$ 561,135	\$ 10,724	\$ 25,280

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

	PARKS AND RECREATION FUND	RAINY DAY FUND	CCI BUILDINGS	CCD	WAGERING FUND	FOOD & BEVERAGE	CRIMINAL INVESTIGATION	BLANTON HOUSE DEPOSITS
Cash and investments - beginning	\$ -	\$ 823,159	\$ 21,397	\$ 250,746	\$ 74,811	\$ -	\$ 1,285	\$ 6,250
Receipts:								
Taxes	44,347	-	-	172,480	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,458	-	21,041	17,278	-	-	-	-
Charges for services	147,774	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	7,884	22,851	-	-	53,749	-	-	3,250
Total receipts	204,463	22,851	21,041	189,758	53,749	-	-	3,250
Disbursements:								
Personal services	98,125	-	-	74,687	-	-	-	-
Supplies	65,208	-	-	565	-	-	-	-
Other services and charges	-	-	21,210	10,585	44,996	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,055	-	-	-	-	-	-	7,250
Total disbursements	172,388	-	21,210	85,837	44,996	-	-	7,250
Excess (deficiency) of receipts over disbursements	32,075	22,851	(169)	103,921	8,753	-	-	(4,000)
Cash and investments - ending	\$ 32,075	\$ 846,010	\$ 21,228	\$ 354,667	\$ 83,564	\$ -	\$ 1,285	\$ 2,250

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

	PAYROLL FUND	POLICE "DONATIONS"	FIRE DONATION FUND	GO BOND PAYMENTS	POOL & PARK DONATIONS	TRAIN STATION DEPOSITS	POLICE PFT GRANT	COMMUNITY CROSSING GRANT
Cash and investments - beginning	\$ 32,850	\$ 3,636	\$ 2,016	\$ 12,875	\$ 45,191	\$ 2,800	\$ (1,168)	\$ 807,673
Receipts:								
Taxes	-	-	-	174,066	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,032	-	-	-	415,365
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,876	9,442	3,200	107,895	1,211	3,200	1,855	-
Total receipts	1,876	9,442	3,200	296,993	1,211	3,200	1,855	415,365
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	3,827	-	6,163	-	-	1,069	513,779
Debt service - principal and interest	-	-	-	194,085	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	944,620
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,454	765	-	39,424	5,900	-	-
Total disbursements	-	5,281	765	200,248	39,424	5,900	1,069	1,458,399
Excess (deficiency) of receipts over disbursements	1,876	4,161	2,435	96,745	(38,213)	(2,700)	786	(1,043,034)
Cash and investments - ending	\$ 34,726	\$ 7,797	\$ 4,451	\$ 109,620	\$ 6,978	\$ 100	\$ (382)	\$ (235,361)

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

	POLICE GRANT	PARK BONDS	HOST COMMUNITY AGREEMENT	HOST COMM. AGREEMENT FUTU	EARLY RETIREE BENEFIT	TIF ACCOUNT	BOND PROCEEDS
Cash and investments - beginning	\$ (1,613)	\$ 20,285	\$ 1,229,972	\$ 3,634,995	\$ 20,000	\$ 273,391	\$ 55,423
Receipts:							
Taxes	-	56,147	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,838	-	-	-	-	-
Charges for services	-	-	699,046	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	5,312	100,000	43,086	202,342	-	-	-
Total receipts	5,312	160,985	742,132	202,342	-	-	-
Disbursements:							
Personal services	3,844	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	604,577	-	-	9,355	-
Debt service - principal and interest	-	158,969	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	202,478	-	-	-	-
Total disbursements	3,844	158,969	807,055	-	-	9,355	-
Excess (deficiency) of receipts over disbursements	1,468	2,016	(64,923)	202,342	-	(9,355)	-
Cash and investments - ending	\$ (145)	\$ 22,301	\$ 1,165,049	\$ 3,837,337	\$ 20,000	\$ 264,036	\$ 55,423

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

	2017 GO BOND PROCEEDS FUN	UNAPPROPRIATED FUNDS	STORMWATER FUND	WASTEWATER TREATMENT	WWTP PLANT REPLACEMENT FU	WWTP BOND & INTEREST FUND	WWTP DEBT SERVICE RESERVE
Cash and investments - beginning	\$ 314,913	\$ -	\$ 547,684	\$ 584,028	\$ 187,536	\$ 342,105	\$ 542,199
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	367,003	1,993,996	71,250	-	-
Penalties	-	-	4,356	25,986	-	-	-
Other receipts	-	33,252	1,955	164,585	66,025	684,000	-
Total receipts	-	33,252	373,314	2,184,567	137,275	684,000	-
Disbursements:							
Personal services	-	-	118,326	461,866	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	932	33,252	-	50,610	-	-	-
Debt service - principal and interest	-	-	-	-	-	606,208	-
Capital outlay	313,750	-	41,173	309	78,993	-	-
Utility operating expenses	-	-	262,041	689,070	117,591	-	-
Other disbursements	-	-	-	869,608	-	-	-
Total disbursements	314,682	33,252	421,540	2,071,463	196,584	606,208	-
Excess (deficiency) of receipts over disbursements	(314,682)	-	(48,226)	113,104	(59,309)	77,792	-
Cash and investments - ending	\$ 231	\$ -	\$ 499,458	\$ 697,132	\$ 128,227	\$ 419,897	\$ 542,199

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

	WWTP CONSTRUCTION FUND	WWTP ESCROW	WATER FUND	WATER PLANT REPLACEMENT F	WATER BOND & INTEREST FUN	WATER CUSTOMER DEPOSITS	Totals
Cash and investments - beginning	\$ 5,160	\$ 364	\$ 1,855,514	\$ 385,615	\$ 22,454	\$ 44,100	\$ 14,799,106
Receipts:							
Taxes	-	-	-	-	-	-	4,276,838
Licenses and permits	-	-	-	-	-	-	143,959
Intergovernmental receipts	-	-	-	-	-	-	1,731,591
Charges for services	-	-	-	-	-	-	3,030,432
Fines and forfeits	-	-	-	-	-	-	5,314
Utility fees	-	-	1,790,707	37,275	-	-	4,260,231
Penalties	-	-	20,946	-	-	-	51,288
Other receipts	99	-	60,729	-	352,541	-	2,090,103
Total receipts	99	-	1,872,382	37,275	352,541	-	15,589,756
Disbursements:							
Personal services	-	-	369,644	-	-	-	6,223,540
Supplies	-	-	-	-	-	-	520,312
Other services and charges	-	-	44,986	-	-	-	2,297,704
Debt service - principal and interest	-	-	-	-	176,286	-	1,135,548
Capital outlay	-	-	58,247	-	-	-	1,527,346
Utility operating expenses	-	-	795,499	-	-	-	1,864,201
Other disbursements	-	-	412,508	-	-	650	1,552,842
Total disbursements	-	-	1,680,884	-	176,286	650	15,121,493
Excess (deficiency) of receipts over disbursements	99	-	191,498	37,275	176,255	(650)	468,263
Cash and investments - ending	\$ 5,259	\$ 364	\$ 2,047,012	\$ 422,890	\$ 198,709	\$ 43,450	\$ 15,267,369

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GENERAL FUND	MOTOR VEHICLE	LOCAL ROAD & STREET	MVH RESTRICTED	PARK NON-REVERTING FUND	EDIT ACCOUNT	PARKING VIOLATIONS	LAW ENFORCEMENT CONT ED
Cash and investments - beginning	\$ 1,777,372	\$ 784,653	\$ 186,228	\$ -	\$ 284,140	\$ 561,135	\$ 10,724	\$ 25,280
Receipts:								
Taxes	3,614,103	-	-	-	-	531,151	-	-
Licenses and permits	164,817	-	-	-	-	-	-	5,830
Intergovernmental receipts	436,069	467,989	187,720	193,706	-	-	-	-
Charges for services	1,785,807	82	-	-	411,605	-	-	2,572
Fines and forfeits	-	-	-	-	-	-	5,861	1,495
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	110,384	-	-	-	4,054	23,599	-	457
Total receipts	<u>6,111,180</u>	<u>468,071</u>	<u>187,720</u>	<u>193,706</u>	<u>415,659</u>	<u>554,750</u>	<u>5,861</u>	<u>10,354</u>
Disbursements:								
Personal services	5,078,806	41,647	-	-	98,315	85,852	16,110	12,367
Supplies	257,623	120,424	101,616	-	5,705	-	-	-
Other services and charges	388,692	177,100	-	-	235,614	340,078	-	4,850
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,890	115,831	-	185,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,187	149,361	-	-	281	-	454	-
Total disbursements	<u>5,737,198</u>	<u>604,363</u>	<u>101,616</u>	<u>185,000</u>	<u>339,915</u>	<u>425,930</u>	<u>16,564</u>	<u>17,217</u>
Excess (deficiency) of receipts over disbursements	<u>373,982</u>	<u>(136,292)</u>	<u>86,104</u>	<u>8,706</u>	<u>75,744</u>	<u>128,820</u>	<u>(10,703)</u>	<u>(6,863)</u>
Cash and investments - ending	\$ <u>2,151,354</u>	\$ <u>648,361</u>	\$ <u>272,332</u>	\$ <u>8,706</u>	\$ <u>359,884</u>	\$ <u>689,955</u>	\$ <u>21</u>	\$ <u>18,417</u>

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PARKS AND RECREATION FUND	RAINY DAY FUND	CCI BUILDINGS	CCD	WAGERING FUND	FOOD & BEVERAGE	CRIMINAL INVESTIGATION	BLANTON HOUSE DEPOSITS
Cash and investments - beginning	\$ 32,075	\$ 846,010	\$ 21,228	\$ 354,667	\$ 83,564	\$ -	\$ 1,285	\$ 2,250
Receipts:								
Taxes	47,402	-	-	192,705	-	3,565	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,919	-	20,564	19,997	53,321	-	-	-
Charges for services	168,778	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	9,054	22,916	-	-	-	-	12,059	-
Total receipts	230,153	22,916	20,564	212,702	53,321	3,565	12,059	-
Disbursements:								
Personal services	96,637	-	-	-	-	-	-	-
Supplies	62,020	-	-	-	-	-	-	-
Other services and charges	-	1,046	21,339	37,590	50,582	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	11,990	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	10,260	-	-	86,000	-	-	-	-
Total disbursements	168,917	1,046	21,339	123,590	50,582	-	11,990	-
Excess (deficiency) of receipts over disbursements	61,236	21,870	(775)	89,112	2,739	3,565	69	-
Cash and investments - ending	\$ 93,311	\$ 867,880	\$ 20,453	\$ 443,779	\$ 86,303	\$ 3,565	\$ 1,354	\$ 2,250

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL FUND	POLICE "DONATIONS"	FIRE DONATION FUND	GO BOND PAYMENTS	POOL & PARK DONATIONS	TRAIN STATION DEPOSITS	POLICE PFT GRANT	COMMUNITY CROSSING GRANT
Cash and investments - beginning	\$ 34,726	\$ 7,797	\$ 4,451	\$ 109,620	\$ 6,978	\$ 100	\$ (382)	\$ (235,361)
Receipts:								
Taxes	-	-	-	150,753	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,038	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	15,841	600	102,478	305	-	344	235,361
Total receipts	-	15,841	600	267,269	305	-	344	235,361
Disbursements:								
Personal services	190	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	10,522	-	400	-	-	773	-
Debt service - principal and interest	-	-	-	340,781	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	314	1,427	-	1,281	-	-	-
Total disbursements	190	10,836	1,427	341,181	1,281	-	773	-
Excess (deficiency) of receipts over disbursements	(190)	5,005	(827)	(73,912)	(976)	-	(429)	235,361
Cash and investments - ending	\$ 34,536	\$ 12,802	\$ 3,624	\$ 35,708	\$ 6,002	\$ 100	\$ (811)	\$ -

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	POLICE GRANT	PARK BONDS	HOST COMMUNITY AGREEMENT	HOST COMM. AGREEMENT FUTU	EARLY RETIREE BENEFIT	TIF ACCOUNT	BOND PROCEEDS
Cash and investments - beginning	\$ (145)	\$ 22,301	\$ 1,165,049	\$ 3,837,337	\$ 20,000	\$ 264,036	\$ 55,423
Receipts:							
Taxes	-	57,948	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,399	-	-	-	-	-
Charges for services	-	-	771,909	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,160	100,000	40,444	203,251	-	-	-
Total receipts	2,160	163,347	812,353	203,251	-	-	-
Disbursements:							
Personal services	4,234	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	756,049	-	-	-	-
Debt service - principal and interest	-	161,894	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	202,478	-	-	-	-
Total disbursements	4,234	161,894	958,527	-	-	-	-
Excess (deficiency) of receipts over disbursements	(2,074)	1,453	(146,174)	203,251	-	-	-
Cash and investments - ending	\$ (2,219)	\$ 23,754	\$ 1,018,875	\$ 4,040,588	\$ 20,000	\$ 264,036	\$ 55,423

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2017 GO BOND PROCEEDS FUN	UNAPPROPRIATED FUNDS	STORMWATER FUND	WASTEWATER TREATMENT	WWTP PLANT REPLACEMENT FU	WWTP BOND & INTEREST FUND	WWTP DEBT SERVICE RESERVE
Cash and investments - beginning	\$ 231	\$ -	\$ 499,458	\$ 697,132	\$ 128,227	\$ 419,897	\$ 542,199
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	381,538	2,017,387	172,400	-	-
Penalties	-	-	4,592	25,104	-	-	-
Other receipts	-	26,472	2,394	144,967	60,000	684,000	-
Total receipts	-	26,472	388,524	2,187,458	232,400	684,000	-
Disbursements:							
Personal services	-	-	121,942	482,850	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	26,472	-	48,759	-	-	-
Debt service - principal and interest	-	-	-	-	-	605,098	-
Capital outlay	-	-	58,302	315	81,293	-	-
Utility operating expenses	-	-	253,667	928,314	61,652	-	-
Other disbursements	-	-	-	869,817	2,500	-	-
Total disbursements	-	26,472	433,911	2,330,055	145,445	605,098	-
Excess (deficiency) of receipts over disbursements	-	-	(45,387)	(142,597)	86,955	78,902	-
Cash and investments - ending	\$ 231	\$ -	\$ 454,071	\$ 554,535	\$ 215,182	\$ 498,799	\$ 542,199

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WWTP CONSTRUCTION FUND	WWTP ESCROW	WATER FUND	WATER PLANT REPLACEMENT F	WATER BOND & INTEREST FUN	WATER CUSTOMER DEPOSITS	Totals
Cash and investments - beginning	\$ 5,259	\$ 364	\$ 2,047,012	\$ 422,890	\$ 198,709	\$ 43,450	\$ 15,267,369
Receipts:							
Taxes	-	-	-	-	-	-	4,597,627
Licenses and permits	-	-	-	-	-	-	170,647
Intergovernmental receipts	-	-	-	-	-	-	1,403,722
Charges for services	-	-	-	-	-	-	3,140,753
Fines and forfeits	-	-	-	-	-	-	7,356
Utility fees	-	-	1,878,548	86,560	-	-	4,536,433
Penalties	-	-	19,870	-	-	-	49,566
Other receipts	113	-	70,303	-	354,038	-	2,225,594
Total receipts	113	-	1,968,721	86,560	354,038	-	16,131,698
Disbursements:							
Personal services	-	-	377,385	-	-	-	6,416,335
Supplies	-	-	-	-	-	-	547,388
Other services and charges	-	-	36,967	-	-	-	2,136,833
Debt service - principal and interest	-	-	-	-	530,169	-	1,637,942
Capital outlay	-	-	43,695	-	-	-	504,316
Utility operating expenses	-	-	1,447,637	-	-	-	2,691,270
Other disbursements	-	-	417,321	1,000	-	1,450	1,748,131
Total disbursements	-	-	2,323,005	1,000	530,169	1,450	15,682,215
Excess (deficiency) of receipts over disbursements	113	-	(354,284)	85,560	(176,131)	(1,450)	449,483
Cash and investments - ending	\$ 5,372	\$ 364	\$ 1,692,728	\$ 508,450	\$ 22,578	\$ 42,000	\$ 15,716,852

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GENERAL FUND	MOTOR VEHICLE	LOCAL ROAD & STREET	MVH Restricted	PARK NON-REVERTING FUND	EDIT ACCOUNT	PARKING VIOLATIONS	LAW ENFORCEMENT CONT ED
Cash and investments - beginning	\$ 2,151,353	\$ 648,360	\$ 272,333	\$ 8,706	\$ 359,884	\$ 689,954	\$ 20	\$ 18,417
Receipts:								
Taxes	3,872,939	-	-	-	-	560,751	-	-
Licenses and permits	162,636	-	-	-	-	-	-	10,022
Intergovernmental receipts	446,340	417,074	186,508	170,838	-	-	-	-
Charges for services	1,610,865	-	-	-	323,637	-	-	4,888
Fines and forfeits	300	-	-	-	-	-	395	1,238
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	497,306	-	468	-	2,078	44,452	-	3,931
Total receipts	6,590,386	417,074	186,976	170,838	325,715	605,203	395	20,079
Disbursements:								
Personal services	4,985,389	42,495	-	-	92,018	88,080	-	9,502
Supplies	209,882	109,748	47,295	-	5,242	-	-	-
Other services and charges	407,966	174,572	-	-	307,807	245,040	-	2,637
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,379	53,717	-	179,544	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	77,497	-	-	-	-	-	-	-
Total disbursements	5,688,113	380,532	47,295	179,544	405,067	333,120	-	12,139
Excess (deficiency) of receipts over disbursements	902,273	36,542	139,681	(8,706)	(79,352)	272,083	395	7,940
Cash and investments - ending	\$ 3,053,626	\$ 684,902	\$ 412,014	\$ -	\$ 280,532	\$ 962,037	\$ 415	\$ 26,357

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WAGERING FUND	PARKS AND RECREATION FUND	RAINY DAY FUND	CCI BUILDINGS	CCD	Cares Grant Fund	WAGERING FUND	Food & Beverage
Cash and investments - beginning	\$ 86,303	\$ 93,309	\$ 867,881	\$ 20,453	\$ 443,779	\$ -	\$ -	\$ 3,565
Receipts:								
Taxes	-	49,883	-	-	208,377	-	-	128,449
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	53,321	5,070	-	19,516	21,131	321,907	-	-
Charges for services	-	101,415	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	7,662	11,113	-	-	-	-	-
Total receipts	53,321	164,030	11,113	19,516	229,508	321,907	-	128,449
Disbursements:								
Personal services	-	66,403	-	-	69,332	-	-	-
Supplies	-	57,741	-	-	-	-	-	-
Other services and charges	45,480	-	-	21,237	32,057	-	-	15,990
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	16,010	-	-	-	321,907	-	-
Total disbursements	45,480	140,154	-	21,237	101,389	321,907	-	15,990
Excess (deficiency) of receipts over disbursements	7,841	23,876	11,113	(1,721)	128,119	-	-	112,459
Cash and investments - ending	\$ 94,144	\$ 117,185	\$ 878,994	\$ 18,732	\$ 571,898	\$ -	\$ -	\$ 116,024

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cares Grant Fund	ARP Coronavirus LOC Fisca	MVH RESTRICTED	Food & Beverage	DowntwnMain #1 Allocation	East Main Corr TIF Fun	CRIMINAL INVESTIGATION	BLANTON HOUSE DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,354	\$ 2,250
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,354	\$ 2,250

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL FUND	POLICE "DONATIONS"	FIRE DONATION FUND	GO BOND PAYMENTS	POOL & PARK DONATIONS	TRAIN STATION DEPOSITS	POLICE PFT GRANT	FIRE GRANT
Cash and investments - beginning	\$ 34,536	\$ 12,802	\$ 3,625	\$ 35,708	\$ 6,003	\$ 100	\$ (811)	\$ -
Receipts:								
Taxes	-	-	-	137,897	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,610	-	-	-	-
Charges for services	-	1,860	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	10,108	14,117	21,003	102,478	128	200	5,470	-
Total receipts	10,108	15,977	21,003	252,985	128	200	5,470	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	7,072	-	400	-	-	5,470	-
Debt service - principal and interest	-	-	-	269,771	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,150	10,000	-	786	-	-	-
Total disbursements	-	8,222	10,000	270,171	786	-	5,470	-
Excess (deficiency) of receipts over disbursements	10,108	7,755	11,003	(17,186)	(658)	200	-	-
Cash and investments - ending	\$ 44,644	\$ 20,557	\$ 14,628	\$ 18,522	\$ 5,345	\$ 300	\$ (811)	\$ -

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	COMMUNITY CROSSING GRANT	POLICE GRANT	PARK BONDS	HOST COMMUNITY AGREEMENT	HOST COMM. AGREEMENT FUTU	EARLY RETIREE BENEFIT	TIF ACCOUNT	BOND PROCEEDS
Cash and investments - beginning	\$ -	\$ (2,219)	\$ 23,755	\$ 1,018,874	\$ 4,040,588	\$ 20,000	\$ 264,036	\$ 55,423
Receipts:								
Taxes	-	-	57,869	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,283	-	-	-	-	-
Charges for services	-	-	-	733,975	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	11,811	100,000	15,647	202,621	-	-	-
Total receipts	-	11,811	163,152	749,622	202,621	-	-	-
Disbursements:								
Personal services	-	12,688	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	727,780	-	-	-	-
Debt service - principal and interest	-	-	163,660	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	202,478	-	-	-	-
Total disbursements	-	12,688	163,660	930,258	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(877)	(508)	(180,636)	202,621	-	-	-
Cash and investments - ending	\$ -	\$ (3,096)	\$ 23,247	\$ 838,238	\$ 4,243,209	\$ 20,000	\$ 264,036	\$ 55,423

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2017 GO BOND PROCEEDS FUN	UNAPPRORIATED FUNDS	STORMWATER FUND	WWTP 2020 BAN	WWTP BAN	WASTEWATER TREATMENT
Cash and investments - beginning	\$ 231	\$ -	\$ 454,071	\$ -	\$ -	\$ 554,535
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	419,993	-	-	2,089,007
Penalties	-	-	3,304	-	-	17,680
Other receipts	454,250	26,736	1,570	6,000,000	-	126,925
Total receipts	454,250	26,736	424,867	6,000,000	-	2,233,612
Disbursements:						
Personal services	-	-	123,535	-	-	499,615
Supplies	-	-	-	-	-	-
Other services and charges	-	26,736	-	-	-	47,753
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	128,277	-	49,054	-	-	2,660
Utility operating expenses	-	-	277,260	-	-	993,388
Other disbursements	-	-	-	-	-	869,580
Total disbursements	128,277	26,736	449,849	-	-	2,412,996
Excess (deficiency) of receipts over disbursements	325,973	-	(24,982)	6,000,000	-	(179,384)
Cash and investments - ending	\$ 326,204	\$ -	\$ 429,089	\$ 6,000,000	\$ -	\$ 375,151

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WWTP PLANT REPLACEMENT FU	WWTP BOND & INTEREST FUND	WWTP DEBT SERVICE RESERVE	WWTP CONSTRUCTION FUND	WWTP ESCROW	Wwater BAN
Cash and investments - beginning	\$ 215,182	\$ 498,799	\$ 542,199	\$ 5,372	\$ 364	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	72,400	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	60,000	684,000	-	55	-	-
Total receipts	132,400	684,000	-	55	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	607,922	-	-	-	-
Capital outlay	46,031	-	-	-	-	-
Utility operating expenses	66,804	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	112,835	607,922	-	-	-	-
Excess (deficiency) of receipts over disbursements	19,565	76,078	-	55	-	-
Cash and investments - ending	\$ 234,747	\$ 574,877	\$ 542,199	\$ 5,427	\$ 364	\$ -

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WATER FUND	WATER PLANT REPLACEMENT F	WATER BOND & INTEREST FUN	WATER CUSTOMER DEPOSITS	Totals
Cash and investments - beginning	\$ 1,692,728	\$ 508,450	\$ 22,577	\$ 42,000	\$ 15,716,849
Receipts:					
Taxes	-	-	-	-	5,016,165
Licenses and permits	-	-	-	-	172,658
Intergovernmental receipts	-	-	-	-	1,659,598
Charges for services	-	-	-	-	2,776,640
Fines and forfeits	-	-	-	-	1,933
Utility fees	1,944,579	55,250	-	-	4,581,229
Penalties	13,811	-	-	-	34,795
Other receipts	36,402	-	353,246	-	8,793,777
Total receipts	1,994,792	55,250	353,246	-	23,036,795
Disbursements:					
Personal services	403,929	-	-	-	6,392,986
Supplies	-	-	-	-	429,908
Other services and charges	42,447	-	-	-	2,110,444
Debt service - principal and interest	-	-	353,637	-	1,394,990
Capital outlay	23,656	-	-	-	490,318
Utility operating expenses	953,623	-	-	-	2,291,075
Other disbursements	416,529	-	-	750	1,916,687
Total disbursements	1,840,184	-	353,637	750	15,026,408
Excess (deficiency) of receipts over disbursements	154,608	55,250	(391)	(750)	8,010,387
Cash and investments - ending	\$ 1,847,336	\$ 563,700	\$ 22,186	\$ 41,250	\$ 23,727,236

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GENERAL FUND	MOTOR VEHICLE	LOCAL ROAD & STREET	MVH Restricted	PARK NON-REVERTING FUND	EDIT ACCOUNT	PARKING VIOLATIONS	LAW ENFORCEMENT CONT ED
Cash and investments - beginning	\$ 3,053,626	\$ 684,902	\$ 412,014	\$ -	\$ 280,532	\$ 962,037	\$ 415	\$ 26,357
Receipts:								
Taxes	2,377,235	-	-	-	-	-	-	-
Licenses and permits	201,038	-	-	-	-	-	-	5,650
Intergovernmental receipts	2,309,951	444,949	211,816	-	-	619,493	-	-
Charges for services	1,617,061	12,250	-	-	434,672	-	-	5,104
Fines and forfeits	14,573	-	-	-	-	-	135	876
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	242,121	-	-	-	3,375	36,615	-	4,882
Total receipts	6,761,979	457,199	211,816	-	438,047	656,108	135	16,512
Disbursements:								
Personal services	4,774,399	43,989	-	-	106,750	80,428	-	7,160
Supplies	269,718	101,928	74,794	-	-	-	-	-
Other services and charges	415,975	127,263	-	-	243,528	336,735	-	6,447
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	29,781	27,870	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	94,562	-	-	-	-	-	-	-
Total disbursements	5,584,435	301,050	74,794	-	350,278	417,163	-	13,607
Excess (deficiency) of receipts over disbursements	1,177,544	156,149	137,022	-	87,769	238,945	135	2,905
Cash and investments - ending	\$ 4,231,170	\$ 841,051	\$ 549,036	\$ -	\$ 368,301	\$ 1,200,982	\$ 550	\$ 29,262

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WAGERING FUND	PARKS AND RECREATION FUND	RAINY DAY FUND	CCI BUILDINGS	CCD	Cares Grant Fund	WAGERING FUND	Food & Beverage
Cash and investments - beginning	\$ 94,144	\$ 117,185	\$ 878,994	\$ 18,732	\$ 571,898	\$ -	\$ -	\$ 116,024
Receipts:								
Taxes	-	59,821	-	-	223,101	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,984	-	18,493	22,327	-	-	-
Charges for services	-	167,355	-	-	8,526	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	9,869	3,907	-	1,232	-	-	-
Total receipts	-	243,029	3,907	18,493	255,186	-	-	-
Disbursements:								
Personal services	-	101,255	-	-	55,919	-	-	-
Supplies	-	65,531	29,445	-	-	-	-	-
Other services and charges	-	-	218,455	17,734	33,719	-	43,592	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	8,873	-	-	-	-	-	-
Total disbursements	-	175,659	247,900	17,734	89,638	-	43,592	-
Excess (deficiency) of receipts over disbursements	-	67,370	(243,993)	759	165,548	-	(43,592)	-
Cash and investments - ending	\$ 94,144	\$ 184,555	\$ 635,001	\$ 19,491	\$ 737,446	\$ -	\$ (43,592)	\$ 116,024

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cares Grant Fund	ARP Coronavirus LOC Fisca	MVH RESTRICTED	Food & Beverage	DowntwnMain #1 Allocation	East Main Corr TIF Fun	CRIMINAL INVESTIGATION	BLANTON HOUSE DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,354	\$ 2,250
Receipts:								
Taxes	-	-	-	237,878	380	101,166	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,908	1,143,086	188,807	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	10,773	250
Total receipts	6,908	1,143,086	188,807	237,878	380	101,166	10,773	250
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,412	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	17,494	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	17,494	4,412	-	-	-	-
Excess (deficiency) of receipts over disbursements	6,908	1,143,086	171,313	233,466	380	101,166	10,773	250
Cash and investments - ending	\$ 6,908	\$ 1,143,086	\$ 171,313	\$ 233,466	\$ 380	\$ 101,166	\$ 12,127	\$ 2,500

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PAYROLL FUND	POLICE "DONATIONS"	FIRE DONATION FUND	GO BOND PAYMENTS	POOL & PARK DONATIONS	TRAIN STATION DEPOSITS	POLICE PFT GRANT	FIRE GRANT
Cash and investments - beginning	\$ 44,644	\$ 20,557	\$ 14,628	\$ 18,522	\$ 5,345	\$ 300	\$ (811)	\$ -
Receipts:								
Taxes	-	-	-	190,038	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,013	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	44,080	4,435	102,510	19,500	-	-	20,000
Total receipts	-	44,080	4,435	309,561	19,500	-	-	20,000
Disbursements:								
Personal services	2,339	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	19,995
Other services and charges	-	38,556	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	305,774	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	630	3,322	-	1,396	-	-	-
Total disbursements	2,339	39,186	3,322	305,774	1,396	-	-	19,995
Excess (deficiency) of receipts over disbursements	(2,339)	4,894	1,113	3,787	18,104	-	-	5
Cash and investments - ending	\$ 42,305	\$ 25,451	\$ 15,741	\$ 22,309	\$ 23,449	\$ 300	\$ (811)	\$ 5

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COMMUNITY CROSSING GRANT	POLICE GRANT	PARK BONDS	HOST COMMUNITY AGREEMENT	HOST COMM. AGREEMENT FUTU	EARLY RETIREE BENEFIT	TIF ACCOUNT	BOND PROCEEDS
Cash and investments - beginning	\$ -	\$ (3,096)	\$ 23,247	\$ 838,238	\$ 4,243,209	\$ 20,000	\$ 264,036	\$ 55,423
Receipts:								
Taxes	-	-	62,611	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	48,406	-	5,626	-	-	-	-	-
Charges for services	-	-	-	675,350	-	-	-	-
Fines and forfeits	-	-	-	37	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	13,217	100,000	28,153	500,462	-	-	-
Total receipts	48,406	13,217	168,237	703,540	500,462	-	-	-
Disbursements:								
Personal services	-	10,678	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	376,472	-	-	46,443	51,363
Debt service - principal and interest	-	-	166,307	-	-	-	-	-
Capital outlay	48,406	-	-	584,968	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	202,478	-	-	-	-
Total disbursements	48,406	10,678	166,307	1,163,918	-	-	46,443	51,363
Excess (deficiency) of receipts over disbursements	-	2,539	1,930	(460,378)	500,462	-	(46,443)	(51,363)
Cash and investments - ending	\$ -	\$ (557)	\$ 25,177	\$ 377,860	\$ 4,743,671	\$ 20,000	\$ 217,593	\$ 4,060

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2017 GO BOND PROCEEDS FUN	UNAPPROPRIATED FUNDS	STORMWATER FUND	WWTP 2020 BAN	WWTP BAN	WASTEWATER TREATMENT
Cash and investments - beginning	\$ 326,204	\$ -	\$ 429,089	\$ 6,000,000	\$ -	\$ 375,151
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	475,059	-	-	2,396,524
Penalties	-	-	4,927	-	-	26,262
Other receipts	90	24,462	107	-	-	150,098
Total receipts	90	24,462	480,093	-	-	2,572,884
Disbursements:						
Personal services	-	-	202,743	-	-	484,439
Supplies	-	-	-	-	-	-
Other services and charges	43,500	24,462	-	-	-	80,955
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	255,570	-	29,897	-	-	347
Utility operating expenses	-	-	254,657	-	467,632	841,593
Other disbursements	-	-	-	-	-	962,783
Total disbursements	299,070	24,462	487,297	-	467,632	2,370,117
Excess (deficiency) of receipts over disbursements	(298,980)	-	(7,204)	-	(467,632)	202,767
Cash and investments - ending	\$ 27,224	\$ -	\$ 421,885	\$ 6,000,000	\$ (467,632)	\$ 577,918

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WWTP PLANT REPLACEMENT FU	WWTP BOND & INTEREST FUND	WWTP DEBT SERVICE RESERVE	WWTP CONSTRUCTION FUND	WWTP ESCROW	Wwater BAN
Cash and investments - beginning	\$ 234,747	\$ 574,877	\$ 542,199	\$ 5,427	\$ 364	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	135,000	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	60,000	777,189	-	21	-	1,810,000
Total receipts	<u>195,000</u>	<u>777,189</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>1,810,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	689,077	-	-	-	-
Capital outlay	49,825	-	-	-	-	-
Utility operating expenses	43,935	-	-	-	-	277,043
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>93,760</u>	<u>689,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277,043</u>
Excess (deficiency) of receipts over disbursements	<u>101,240</u>	<u>88,112</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>1,532,957</u>
Cash and investments - ending	<u>\$ 335,987</u>	<u>\$ 662,989</u>	<u>\$ 542,199</u>	<u>\$ 5,448</u>	<u>\$ 364</u>	<u>\$ 1,532,957</u>

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WATER FUND	WATER PLANT REPLACEMENT F	WATER BOND & INTEREST FUN	WATER CUSTOMER DEPOSITS	Totals
Cash and investments - beginning	\$ 1,847,336	\$ 563,700	\$ 22,186	\$ 41,250	\$ 23,727,236
Receipts:					
Taxes	-	-	-	-	3,252,230
Licenses and permits	-	-	-	-	206,688
Intergovernmental receipts	-	-	-	-	5,042,859
Charges for services	-	-	-	-	2,920,318
Fines and forfeits	-	-	-	-	15,621
Utility fees	2,404,782	152,880	-	-	5,564,245
Penalties	21,575	-	-	-	52,764
Other receipts	48,523	-	365,760	-	4,381,631
Total receipts	<u>2,474,880</u>	<u>152,880</u>	<u>365,760</u>	<u>-</u>	<u>21,436,356</u>
Disbursements:					
Personal services	395,656	-	-	-	6,265,755
Supplies	-	-	-	-	561,411
Other services and charges	13,556	-	-	-	2,123,167
Debt service - principal and interest	-	-	365,912	-	1,527,070
Capital outlay	106,087	-	-	-	1,150,245
Utility operating expenses	795,219	-	-	-	2,680,079
Other disbursements	471,278	-	-	1,275	1,746,597
Total disbursements	<u>1,781,796</u>	<u>-</u>	<u>365,912</u>	<u>1,275</u>	<u>16,054,324</u>
Excess (deficiency) of receipts over disbursements	<u>693,084</u>	<u>152,880</u>	<u>(152)</u>	<u>(1,275)</u>	<u>5,382,032</u>
Cash and investments - ending	<u>\$ 2,540,420</u>	<u>\$ 716,580</u>	<u>\$ 22,034</u>	<u>\$ 39,975</u>	<u>\$ 29,109,268</u>

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GENERAL FUND	MOTOR VEHICLE	LOCAL ROAD & STREET	PARK NON-REVERTING FUND	EDIT ACCOUNT	PARKING VIOLATIONS	LAW ENFORCEMENT CONT ED	PARKS AND RECREATION FUND
Cash and investments - beginning	\$ 4,231,170	\$ 841,052	\$ 549,036	\$ 368,301	\$ 1,200,981	\$ 550	\$ 29,262	\$ 184,555
Receipts:								
Taxes	2,393,798	-	-	-	-	-	-	60,177
Licenses and permits	283,890	-	-	-	-	-	-	-
Intergovernmental receipts	2,265,513	470,145	219,866	-	600,628	-	-	6,079
Charges for services	1,582,449	30,590	-	653,287	-	-	4,497	167,522
Fines and forfeits	1,610	-	-	-	-	20	1,009	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	104,069	-	-	-	35,224	-	23,893	9,645
Total receipts	6,631,329	500,735	219,866	653,287	635,852	20	29,399	243,423
Disbursements:								
Personal services	4,767,266	106,194	-	108,282	-	-	9,914	104,193
Supplies	329,036	70,550	106,256	5,970	-	-	-	80,576
Other services and charges	740,088	367,124	-	151,475	282,929	-	5,011	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	122,212	-	-	-	526,748	-	-	26,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	728	-	-	-	-	-	-	10,063
Total disbursements	5,959,330	543,868	106,256	265,727	809,677	-	14,925	220,832
Excess (deficiency) of receipts over disbursements	671,999	(43,133)	113,610	387,560	(173,825)	20	14,474	22,591
Cash and investments - ending	\$ 4,903,169	\$ 797,919	\$ 662,646	\$ 755,861	\$ 1,027,156	\$ 570	\$ 43,736	\$ 207,146

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	RAINY DAY FUND	CCI BUILDINGS	CCD	WAGERING FUND	Cares Grant Fund	ARP Coronavirus LOC Fisca	MVH RESTRICTED	Opioid Fund Restricted
Cash and investments - beginning	\$ 635,001	\$ 19,492	\$ 737,446	\$ 50,553	\$ 6,908	\$ 1,143,086	\$ 171,313	\$ -
Receipts:								
Taxes	-	-	240,737	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	19,164	24,314	-	-	-	211,384	-
Charges for services	-	-	4,788	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,661	-	880	-	-	1,151,740	-	1,484
Total receipts	2,661	19,164	270,719	-	-	1,151,740	211,384	1,484
Disbursements:								
Personal services	-	-	56,256	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	25,110	18,711	36,668	46,420	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	157,577	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	25,110	18,711	92,924	46,420	-	-	157,577	-
Excess (deficiency) of receipts over disbursements	(22,449)	453	177,795	(46,420)	-	1,151,740	53,807	1,484
Cash and investments - ending	\$ 612,552	\$ 19,945	\$ 915,241	\$ 4,133	\$ 6,908	\$ 2,294,826	\$ 225,120	\$ 1,484

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Fund - Unrestricted	Food & Beverge Tax	Fire Grant	Downtown Main #1 Allocation	East Main Corr TIF Fund	CRIMINAL INVESTIGATION	BLANTON HOUSE DEPOSITS	PAYROLL FUND
Cash and investments - beginning	\$ -	\$ 349,490	\$ 5	\$ 380	\$ 101,166	\$ 12,127	\$ 2,500	\$ 42,306
Receipts:								
Taxes	-	240,517	-	376	267,729	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,922	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	360	-	-	-	-	-	-	-
Total receipts	360	240,517	-	2,298	267,729	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,422	-	-
Other services and charges	-	15,249	-	-	-	1,214	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	380	101,166	5,719	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	15,249	-	380	101,166	10,355	-	-
Excess (deficiency) of receipts over disbursements	360	225,268	-	1,918	166,563	(10,355)	-	-
Cash and investments - ending	\$ 360	\$ 574,758	\$ 5	\$ 2,298	\$ 267,729	\$ 1,772	\$ 2,500	\$ 42,306

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	POLICE "DONATIONS"	FIRE DONATION FUND	GO BOND PAYMENTS	POOL & PARK DONATIONS	TRAIN STATION DEPOSITS	POLICE PFT GRANT	COMMUNITY CROSSING GRANT	POLICE GRANT
Cash and investments - beginning	\$ 25,450	\$ 15,741	\$ 22,308	\$ 23,449	\$ 300	\$ (811)	\$ -	\$ (558)
Receipts:								
Taxes	-	-	191,769	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,265	-	-	-	436,816	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	29,304	4,720	102,478	1,117	-	2,225	-	11,776
Total receipts	29,304	4,720	311,512	1,117	-	2,225	436,816	11,776
Disbursements:								
Personal services	-	-	-	-	-	-	-	14,058
Supplies	-	-	-	-	-	-	-	-
Other services and charges	18,554	4,384	-	-	-	1,649	-	-
Debt service - principal and interest	-	-	307,525	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	436,816	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,658	-	-	17,118	-	-	-	-
Total disbursements	22,212	4,384	307,525	17,118	-	1,649	436,816	14,058
Excess (deficiency) of receipts over disbursements	7,092	336	3,987	(16,001)	-	576	-	(2,282)
Cash and investments - ending	\$ 32,542	\$ 16,077	\$ 26,295	\$ 7,448	\$ 300	\$ (235)	\$ -	\$ (2,840)

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PARK BONDS	HOST COMMUNITY AGREEMENT	HOST COMM. AGREEMENT FUTU	EARLY RETIREE BENEFIT	TIF ACCOUNT	BOND PROCEEDS	2017 GO BOND PROCEEDS FUN	UNAPPROPRIATED FUNDS
Cash and investments - beginning	\$ 25,177	\$ 377,860	\$ 4,743,672	\$ 20,000	\$ 217,593	\$ 4,061	\$ 27,224	\$ -
Receipts:								
Taxes	62,769	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,641	-	-	-	-	-	-	-
Charges for services	-	993,880	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	100,000	4,697	200,679	-	-	-	-	29,491
Total receipts	168,410	998,577	200,679	-	-	-	-	29,491
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	405,074	-	-	96,945	-	-	29,491
Debt service - principal and interest	168,782	-	-	-	-	3,024	-	-
Capital outlay	-	-	-	-	85,883	-	27,165	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	202,478	-	-	-	-	-	-
Total disbursements	168,782	607,552	-	-	182,828	3,024	27,165	29,491
Excess (deficiency) of receipts over disbursements	(372)	391,025	200,679	-	(182,828)	(3,024)	(27,165)	-
Cash and investments - ending	\$ 24,805	\$ 768,885	\$ 4,944,351	\$ 20,000	\$ 34,765	\$ 1,037	\$ 59	\$ -

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	STORMWATER FUND	2020 WWTP BAN	WASTEWATER TREATMENT	WWTP PLANT REPLACEMENT FU	WWTP BOND & INTEREST FUND	WWTP DEBT SERVICE RESERVE	WWTP CONSTRUCTION FUND	WWTP ESCROW
Cash and investments - beginning	\$ 421,885	\$ 5,532,368	\$ 577,921	\$ 335,987	\$ 662,990	\$ 542,199	\$ 5,448	\$ 364
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	497,523	-	2,909,320	159,500	-	-	-	-
Penalties	6,145	-	33,073	-	-	-	-	-
Other receipts	13,384	-	145,320	60,000	155,000	-	19	-
Total receipts	517,052	-	3,087,713	219,500	155,000	-	19	-
Disbursements:								
Personal services	213,033	-	520,274	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	54,189	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	701,320	-	-	-
Capital outlay	81,454	-	1,000	30,641	-	-	-	-
Utility operating expenses	141,328	409,362	884,823	39,024	-	-	-	-
Other disbursements	3,232	-	342,164	-	-	-	-	-
Total disbursements	439,047	409,362	1,802,450	69,665	701,320	-	-	-
Excess (deficiency) of receipts over disbursements	78,005	(409,362)	1,285,263	149,835	(546,320)	-	19	-
Cash and investments - ending	\$ 499,890	\$ 5,123,006	\$ 1,863,184	\$ 485,822	\$ 116,670	\$ 542,199	\$ 5,467	\$ 364

TOWN OF DANVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WATER BAN	WATER CONST FUND 2022 BOND	WATER FUND	WATER PLANT REPLACEMENT F	WATER BOND & INTEREST FUN	WATER CUSTOMER DEPOSITS	Totals
Cash and investments - beginning	\$ 1,532,957	\$ -	\$ 2,540,420	\$ 716,580	\$ 22,035	\$ 39,975	\$ 29,109,275
Receipts:							
Taxes	-	-	-	-	-	-	3,457,872
Licenses and permits	-	-	-	-	-	-	283,890
Intergovernmental receipts	-	-	-	-	-	-	4,276,815
Charges for services	-	-	-	-	-	-	3,438,935
Fines and forfeits	-	-	-	-	-	-	2,639
Utility fees	-	-	3,172,949	248,625	-	-	6,987,917
Penalties	-	-	27,343	-	-	-	66,561
Other receipts	-	12,651,425	32,507	-	496,886	475	15,371,459
Total receipts	-	12,651,425	3,232,799	248,625	496,886	475	33,886,088
Disbursements:							
Personal services	-	-	505,153	-	-	-	6,404,623
Supplies	-	-	-	-	-	-	595,810
Other services and charges	-	-	48,168	-	-	-	2,348,453
Debt service - principal and interest	-	-	-	-	518,379	-	1,699,030
Capital outlay	-	-	66,822	58,650	-	-	1,728,233
Utility operating expenses	1,250,041	2,121,480	956,511	-	-	-	5,802,569
Other disbursements	-	-	565,600	-	-	-	1,145,041
Total disbursements	1,250,041	2,121,480	2,142,254	58,650	518,379	-	19,723,759
Excess (deficiency) of receipts over disbursements	(1,250,041)	10,529,945	1,090,545	189,975	(21,493)	475	14,162,329
Cash and investments - ending	\$ 282,916	\$ 10,529,945	\$ 3,630,965	\$ 906,555	\$ 542	\$ 40,450	\$ 43,271,604

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OTHER INFORMATION

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TOWN OF DANVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Pitney Bowes	Postage Machine Lease	\$ 1,140	01/01/23	12/31/23
US Bank	Printer	<u>7,500</u>	01/01/23	12/31/23
Total governmental activities		<u>8,640</u>		
Total of annual lease payments		<u>\$ 8,640</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds of 2020	\$ 154,000	\$ 154,000
General obligation bonds	PARK BONDS 2014	1,062,000	144,000
General obligation bonds	PUBLIC WORKS/COMMUNICATION EQUIPMENT 2014	<u>152,000</u>	<u>152,000</u>
Total governmental activities		<u>1,368,000</u>	<u>450,000</u>
Wastewater:			
Revenue bonds	Sewage Works Bond Anticipation Notes Series 2020	6,000,000	-
Revenue bonds	Sewage Works Revenue Refunding Bonds Series 2015 A	<u>2,158,100</u>	<u>501,000</u>
Total Wastewater		<u>8,158,100</u>	<u>501,000</u>
Water:			
Revenue bonds	Waterworks Bond Anticipation Notes Series 2021	1,810,000	-
Revenue bonds	Waterworks Refunding Revenue Bonds of 2017	174,000	174,000
Revenue bonds	Waterworks Revenue Bonds, Series 2022	<u>12,715,000</u>	<u>210,000</u>
Total Water		<u>14,699,000</u>	<u>384,000</u>
Totals		<u>\$ 24,225,100</u>	<u>\$ 1,335,000</u>

OTHER REPORTS

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