

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF DAYTON

TIPPECANOE COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
03/11/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ronald Koehler	01-01-11 to 12-31-15
President of the Town Council	Michael Harris	01-01-11 to 12-31-13
	Ronald Merkel	01-01-14 to 12-31-14
	John Swick	01-01-15 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DAYTON, TIPPECANOE COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Dayton (Town), for the period of January 1, 2011 to December 31, 2014. The financial statements are the responsibility of the Town's management. 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 and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Town prepares its financial 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 discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2011 to December 31, 2014.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2011 to December 31, 2014, on the basis of accounting described in Note 1.

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

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

December 15, 2015

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## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

TOWN OF DAYTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General Fund	\$ 170,848	\$ 219,590	\$ 267,142	\$ 123,296
Motor Vehicle Highway	157,495	53,856	90,794	120,557
Local Road And Street	47,923	11,511	1,500	57,934
Law Enforcement Continuing Ed	1,869	490	-	2,359
Riverboat	28,378	7,009	2,545	32,842
Rainy Day Fund	-	47,375	-	47,375
Levy Excess	523	24,493	522	24,494
Cumulative Capital Development	26,628	8,992	12,901	22,719
Cumulative Capital Improvement	29,764	3,216	-	32,980
Economic Development Income Tax	133,795	30,908	4,630	160,073
Civil Defense/Siren Fund	5,211	-	-	5,211
Donation Sign/Flag	631	100	634	97
Payroll	5,453	215,893	217,697	3,649
Storm Water	38,976	31,996	11,231	59,741
Sanitation	8,565	84,961	75,542	17,984
Wastewater Utility Operating	150,065	238,840	235,772	153,133
Wastewater Util Bond And Interest	-	21,150	21,150	-
Wastewater Util Improvement	5,237	-	-	5,237
Wastewater Debt Reserve	21,750	-	-	21,750
Water Utility Operating	122,919	252,888	307,474	68,333
Water Util Bond And Interest	70,361	140,722	157,650	53,433
Water Util Meter Deposit	41,163	5,594	3,245	43,512
Water Util Debt Reserve	140,723	-	-	140,723
Totals	<u>\$ 1,208,277</u>	<u>\$ 1,399,584</u>	<u>\$ 1,410,429</u>	<u>\$ 1,197,432</u>

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

TOWN OF DAYTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 123,296	\$ 262,441	\$ 223,726	\$ 162,011
Motor Vehicle Highway	120,557	110,151	95,562	135,146
Local Road And Street	57,934	12,380	53,509	16,805
Law Enforcement Continuing Ed	2,359	1,465	1,125	2,699
Riverboat	32,842	8,412	-	41,254
Rainy Day Fund	47,375	-	-	47,375
Levy Excess	24,494	-	24,494	-
Cumulative Capital Development	22,719	9,254	8,642	23,331
Cumulative Capital Improvement	32,980	3,766	-	36,746
Economic Development Income Tax	160,073	36,041	50,802	145,312
Civil Defense/Siren Fund	5,211	-	-	5,211
Donation Sign/Flag	97	-	-	97
Payroll	3,649	189,847	192,658	838
Storm Water	59,741	42,942	6,849	95,834
Sanitation	17,984	86,152	81,862	22,274
Wastewater Utility Operating	153,133	242,878	224,477	171,534
Wastewater Util Bond And Interest	-	21,400	21,400	-
Wastewater Util Improvement	5,237	-	-	5,237
Wastewater Debt Reserve	21,750	-	-	21,750
Water Utility Operating	68,333	249,531	272,581	45,283
Water Util Bond And Interest	53,433	140,722	138,852	55,303
Water Util Meter Deposit	43,512	4,550	2,525	45,537
Water Util Debt Reserve	140,723	-	-	140,723
Totals	<u>\$ 1,197,432</u>	<u>\$ 1,421,932</u>	<u>\$ 1,399,064</u>	<u>\$ 1,220,300</u>

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

TOWN OF DAYTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
General Fund	\$ 162,011	\$ 193,439	\$ 230,616	\$ 124,834
Motor Vehicle Highway	135,146	105,883	113,941	127,088
Local Road And Street	16,805	12,769	3,200	26,374
Law Enforcement Continuing Ed	2,699	1,066	763	3,002
Riverboat	41,254	8,412	-	49,666
Rainy Day Fund	47,375	-	-	47,375
Cumulative Capital Development	23,331	8,124	9,940	21,515
Cumulative Capital Improvement	36,746	3,812	-	40,558
Economic Development Income Tax	145,312	26,613	25,732	146,193
Cable Franchise Fee	-	8,988	7,625	1,363
Civil Defense/Siren Fund	5,211	-	-	5,211
Donation Sign/Flag	97	500	-	597
Payroll	838	226,845	226,165	1,518
Storm Water	95,834	42,207	8,686	129,355
Sanitation	22,274	84,027	80,965	25,336
Wastewater Utility Operating	171,534	253,775	248,611	176,698
Wastewater Util Bond And Interest	-	43,000	21,400	21,600
Wastewater Util Improvement	5,237	-	-	5,237
Wastewater Debt Reserve	21,750	-	-	21,750
Water Utility Operating	45,283	1,077,357	1,037,415	85,225
Water Util Bond And Interest	55,303	123,754	125,664	53,393
Water Util Meter Deposit	45,537	8,300	2,094	51,743
Water Util Debt Reserve	140,723	-	140,723	-
Totals	<u>\$ 1,220,300</u>	<u>\$ 2,228,871</u>	<u>\$ 2,283,540</u>	<u>\$ 1,165,631</u>

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

TOWN OF DAYTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General Fund	\$ 124,834	\$ 285,931	\$ 247,666	\$ 163,099
Motor Vehicle Highway	127,088	71,781	67,548	131,321
Local Road And Street	26,374	12,971	-	39,345
Law Enforcement Continuing Ed	3,002	971	-	3,973
Riverboat	49,666	8,412	-	58,078
Rainy Day Fund	47,375	-	-	47,375
Levy Excess	-	14	-	14
Cumulative Capital Development	21,515	9,084	10,597	20,002
Cumulative Capital Improvement	40,558	3,756	-	44,314
Economic Development Income Tax	146,193	32,385	-	178,578
Cable Franchise Fee	1,363	9,452	4,200	6,615
Civil Defense/Siren Fund	5,211	-	-	5,211
Donation Sign/Flag	597	-	-	597
Payroll	1,518	224,705	224,658	1,565
Storm Water	129,355	51,432	8,268	172,519
Sanitation	25,336	90,275	81,226	34,385
Wastewater Utility Operating	176,698	273,941	230,608	220,031
Wastewater Util Bond And Interest	21,600	21,750	21,330	22,020
Wastewater Util Improvement	5,237	-	-	5,237
Wastewater Debt Reserve	21,750	-	-	21,750
Water Utility Operating	85,225	314,707	243,697	156,235
Water Util Bond And Interest	53,393	109,070	103,394	59,069
Water Util Meter Deposit	51,743	7,250	2,285	56,708
Totals	<u>\$ 1,165,631</u>	<u>\$ 1,527,887</u>	<u>\$ 1,245,477</u>	<u>\$ 1,448,041</u>

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

TOWN OF DAYTON  
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), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, storm water, trash, 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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits which include amounts received from businesses, occupations, or 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

Fines and forfeits which include receipts derived 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 which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

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

*E. Disbursements*

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

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

Supplies include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

TOWN OF DAYTON  
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, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*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 Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Funding Policy and Annual Pension Cost*

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

#### OTHER INFORMATION - UNAUDITED

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

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

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

TOWN OF DAYTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2011

	General Fund	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Riverboat	Rainy Day Fund	Levy Excess	Cumulative Capital Development
Cash and investments - beginning	\$ 170,848	\$ 157,495	\$ 47,923	\$ 1,869	\$ 28,378	\$ -	\$ 523	\$ 26,628
Receipts:								
Taxes	142,458	22,488	-	-	-	-	-	8,035
Licenses and permits	-	-	-	430	-	-	-	-
Intergovernmental	52,401	31,322	11,511	-	7,009	-	-	957
Charges for services	16,968	-	-	50	-	-	-	-
Fines and forfeits	1,515	-	-	10	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	6,248	46	-	-	-	47,375	24,493	-
Total receipts	<u>219,590</u>	<u>53,856</u>	<u>11,511</u>	<u>490</u>	<u>7,009</u>	<u>47,375</u>	<u>24,493</u>	<u>8,992</u>
Disbursements:								
Personal services	162,709	-	-	-	-	-	-	-
Supplies	13,270	2,515	-	-	-	-	-	-
Other services and charges	41,796	16,577	-	-	2,545	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	9,430
Capital outlay	-	54,172	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	49,367	17,530	1,500	-	-	-	522	3,471
Total disbursements	<u>267,142</u>	<u>90,794</u>	<u>1,500</u>	<u>-</u>	<u>2,545</u>	<u>-</u>	<u>522</u>	<u>12,901</u>
Excess (deficiency) of receipts over disbursements	<u>(47,552)</u>	<u>(36,938)</u>	<u>10,011</u>	<u>490</u>	<u>4,464</u>	<u>47,375</u>	<u>23,971</u>	<u>(3,909)</u>
Cash and investments - ending	<u>\$ 123,296</u>	<u>\$ 120,557</u>	<u>\$ 57,934</u>	<u>\$ 2,359</u>	<u>\$ 32,842</u>	<u>\$ 47,375</u>	<u>\$ 24,494</u>	<u>\$ 22,719</u>

TOWN OF DAYTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (Continued)

	Cumulative Capital Improvement	Economic Development Income Tax	Civil Defense/Siren Fund	Donation Sign/Flag	Payroll	Storm Water	Sanitation	Wastewater Utility Operating
Cash and investments - beginning	\$ 29,764	\$ 133,795	\$ 5,211	\$ 631	\$ 5,453	\$ 38,976	\$ 8,565	\$ 150,065
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	3,216	30,677	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	84,961	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	31,784	-	232,566
Penalties	-	-	-	-	-	212	-	6,274
Other receipts	-	231	-	100	215,893	-	-	-
Total receipts	<u>3,216</u>	<u>30,908</u>	<u>-</u>	<u>100</u>	<u>215,893</u>	<u>31,996</u>	<u>84,961</u>	<u>238,840</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	32,277
Supplies	-	-	-	274	-	-	-	-
Other services and charges	-	4,630	-	360	-	-	75,542	4,419
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	11,231	-	177,835
Other disbursements	-	-	-	-	217,697	-	-	21,241
Total disbursements	<u>-</u>	<u>4,630</u>	<u>-</u>	<u>634</u>	<u>217,697</u>	<u>11,231</u>	<u>75,542</u>	<u>235,772</u>
Excess (deficiency) of receipts over disbursements	<u>3,216</u>	<u>26,278</u>	<u>-</u>	<u>(534)</u>	<u>(1,804)</u>	<u>20,765</u>	<u>9,419</u>	<u>3,068</u>
Cash and investments - ending	<u>\$ 32,980</u>	<u>\$ 160,073</u>	<u>\$ 5,211</u>	<u>\$ 97</u>	<u>\$ 3,649</u>	<u>\$ 59,741</u>	<u>\$ 17,984</u>	<u>\$ 153,133</u>

TOWN OF DAYTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (Continued)

	Wastewater Util Bond And Interest	Wastewater Util Improvement	Wastewater Debt Reserve	Water Utility Operating	Water Util Bond And Interest	Water Util Meter Deposit	Water Util Debt Reserve	Totals
Cash and investments - beginning	\$ -	\$ 5,237	\$ 21,750	\$ 122,919	\$ 70,361	\$ 41,163	\$ 140,723	\$ 1,208,277
Receipts:								
Taxes	-	-	-	-	-	-	-	172,981
Licenses and permits	-	-	-	-	-	-	-	430
Intergovernmental	-	-	-	-	-	-	-	137,093
Charges for services	-	-	-	-	-	-	-	101,979
Fines and forfeits	-	-	-	-	-	-	-	1,525
Utility fees	-	-	-	243,443	-	-	-	507,793
Penalties	-	-	-	6,145	-	-	-	12,631
Other receipts	21,150	-	-	3,300	140,722	5,594	-	465,152
Total receipts	21,150	-	-	252,888	140,722	5,594	-	1,399,584
Disbursements:								
Personal services	-	-	-	40,045	-	-	-	235,031
Supplies	-	-	-	-	-	-	-	16,059
Other services and charges	-	-	-	-	-	-	-	145,869
Debt service - principal and interest	21,150	-	-	-	157,650	-	-	188,230
Capital outlay	-	-	-	-	-	-	-	54,172
Utility operating expenses	-	-	-	126,707	-	-	-	315,773
Other disbursements	-	-	-	140,722	-	3,245	-	455,295
Total disbursements	21,150	-	-	307,474	157,650	3,245	-	1,410,429
Excess (deficiency) of receipts over disbursements	-	-	-	(54,586)	(16,928)	2,349	-	(10,845)
Cash and investments - ending	\$ -	\$ 5,237	\$ 21,750	\$ 68,333	\$ 53,433	\$ 43,512	\$ 140,723	\$ 1,197,432

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Riverboat	Rainy Day Fund	Levy Excess	Cumulative Capital Development
Cash and investments - beginning	\$ 123,296	\$ 120,557	\$ 57,934	\$ 2,359	\$ 32,842	\$ 47,375	\$ 24,494	\$ 22,719
Receipts:								
Taxes	148,666	27,637	-	-	8,412	-	-	8,233
Licenses and permits	9,255	-	-	1,443	-	-	-	-
Intergovernmental	66,665	31,774	12,380	-	-	-	-	1,021
Charges for services	7,903	-	-	22	-	-	-	-
Fines and forfeits	1,110	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	28,842	50,740	-	-	-	-	-	-
Total receipts	<u>262,441</u>	<u>110,151</u>	<u>12,380</u>	<u>1,465</u>	<u>8,412</u>	<u>-</u>	<u>-</u>	<u>9,254</u>
Disbursements:								
Personal services	117,178	3,426	-	-	-	-	-	-
Supplies	10,427	1,129	-	-	-	-	-	-
Other services and charges	93,261	28,599	53,509	1,125	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	8,642
Capital outlay	2,860	62,408	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	24,494	-
Total disbursements	<u>223,726</u>	<u>95,562</u>	<u>53,509</u>	<u>1,125</u>	<u>-</u>	<u>-</u>	<u>24,494</u>	<u>8,642</u>
Excess (deficiency) of receipts over disbursements	<u>38,715</u>	<u>14,589</u>	<u>(41,129)</u>	<u>340</u>	<u>8,412</u>	<u>-</u>	<u>(24,494)</u>	<u>612</u>
Cash and investments - ending	<u>\$ 162,011</u>	<u>\$ 135,146</u>	<u>\$ 16,805</u>	<u>\$ 2,699</u>	<u>\$ 41,254</u>	<u>\$ 47,375</u>	<u>\$ -</u>	<u>\$ 23,331</u>

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

	Cumulative Capital Improvement	Economic Development Income Tax	Civil Defense/Siren Fund	Donation Sign/Flag	Payroll	Storm Water	Sanitation	Wastewater Utility Operating
Cash and investments - beginning	\$ 32,980	\$ 160,073	\$ 5,211	\$ 97	\$ 3,649	\$ 59,741	\$ 17,984	\$ 153,133
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	3,766	34,930	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	86,152	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	42,082	-	233,053
Penalties	-	-	-	-	-	860	-	9,825
Other receipts	-	1,111	-	-	189,847	-	-	-
Total receipts	3,766	36,041	-	-	189,847	42,942	86,152	242,878
Disbursements:								
Personal services	-	-	-	-	-	-	-	30,823
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	802	-	-	-	-	81,862	3,592
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	3,737
Utility operating expenses	-	-	-	-	-	6,849	-	164,925
Other disbursements	-	50,000	-	-	192,658	-	-	21,400
Total disbursements	-	50,802	-	-	192,658	6,849	81,862	224,477
Excess (deficiency) of receipts over disbursements	3,766	(14,761)	-	-	(2,811)	36,093	4,290	18,401
Cash and investments - ending	\$ 36,746	\$ 145,312	\$ 5,211	\$ 97	\$ 838	\$ 95,834	\$ 22,274	\$ 171,534

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

	Wastewater Util Bond And Interest	Wastewater Util Improvement	Wastewater Debt Reserve	Water Utility Operating	Water Util Bond And Interest	Water Util Meter Deposit	Water Util Debt Reserve	Totals
Cash and investments - beginning	\$ -	\$ 5,237	\$ 21,750	\$ 68,333	\$ 53,433	\$ 43,512	\$ 140,723	\$ 1,197,432
Receipts:								
Taxes	-	-	-	-	-	-	-	192,948
Licenses and permits	-	-	-	-	-	-	-	10,698
Intergovernmental	-	-	-	-	-	-	-	150,536
Charges for services	-	-	-	-	-	-	-	94,077
Fines and forfeits	-	-	-	-	-	-	-	1,110
Utility fees	-	-	-	242,958	-	-	-	518,093
Penalties	-	-	-	5,704	-	-	-	16,389
Other receipts	21,400	-	-	869	140,722	4,550	-	438,081
Total receipts	21,400	-	-	249,531	140,722	4,550	-	1,421,932
Disbursements:								
Personal services	-	-	-	39,646	-	-	-	191,073
Supplies	-	-	-	-	-	-	-	11,556
Other services and charges	-	-	-	3,592	-	-	-	266,342
Debt service - principal and interest	21,400	-	-	-	138,852	-	-	168,894
Capital outlay	-	-	-	6,851	-	-	-	75,856
Utility operating expenses	-	-	-	81,770	-	-	-	253,544
Other disbursements	-	-	-	140,722	-	2,525	-	431,799
Total disbursements	21,400	-	-	272,581	138,852	2,525	-	1,399,064
Excess (deficiency) of receipts over disbursements	-	-	-	(23,050)	1,870	2,025	-	22,868
Cash and investments - ending	\$ -	\$ 5,237	\$ 21,750	\$ 45,283	\$ 55,303	\$ 45,537	\$ 140,723	\$ 1,220,300

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Riverboat	Rainy Day Fund	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 162,011	\$ 135,146	\$ 16,805	\$ 2,699	\$ 41,254	\$ 47,375	\$ 23,331	\$ 36,746
Receipts:								
Taxes	124,336	39,577	-	-	-	-	7,185	-
Licenses and permits	-	-	-	1,000	-	-	-	-
Intergovernmental	54,762	66,306	12,769	-	8,412	-	939	3,812
Charges for services	8,906	-	-	66	-	-	-	-
Fines and forfeits	2,853	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,582	-	-	-	-	-	-	-
Total receipts	<u>193,439</u>	<u>105,883</u>	<u>12,769</u>	<u>1,066</u>	<u>8,412</u>	<u>-</u>	<u>8,124</u>	<u>3,812</u>
Disbursements:								
Personal services	146,876	5,347	-	-	-	-	-	-
Supplies	17,852	2,252	-	-	-	-	-	-
Other services and charges	57,567	15,344	-	763	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	9,940	-
Capital outlay	8,321	90,998	3,200	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>230,616</u>	<u>113,941</u>	<u>3,200</u>	<u>763</u>	<u>-</u>	<u>-</u>	<u>9,940</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(37,177)</u>	<u>(8,058)</u>	<u>9,569</u>	<u>303</u>	<u>8,412</u>	<u>-</u>	<u>(1,816)</u>	<u>3,812</u>
Cash and investments - ending	<u>\$ 124,834</u>	<u>\$ 127,088</u>	<u>\$ 26,374</u>	<u>\$ 3,002</u>	<u>\$ 49,666</u>	<u>\$ 47,375</u>	<u>\$ 21,515</u>	<u>\$ 40,558</u>

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

	Economic Development Income Tax	Cable Franchise Fee	Civil Defense/Siren Fund	Donation Sign/Flag	Payroll	Storm Water	Sanitation	Wastewater Utility Operating
Cash and investments - beginning	\$ 145,312	\$ -	\$ 5,211	\$ 97	\$ 838	\$ 95,834	\$ 22,274	\$ 171,534
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	8,988	-	-	-	-	-	-
Intergovernmental	26,613	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	84,027	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	41,334	-	244,727
Penalties	-	-	-	-	-	873	-	7,820
Other receipts	-	-	-	500	226,845	-	-	1,228
Total receipts	<u>26,613</u>	<u>8,988</u>	<u>-</u>	<u>500</u>	<u>226,845</u>	<u>42,207</u>	<u>84,027</u>	<u>253,775</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	36,009
Supplies	-	-	-	-	-	-	-	-
Other services and charges	3,758	7,625	-	-	-	-	80,965	4,875
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	21,974	-	-	-	-	-	-	3,012
Utility operating expenses	-	-	-	-	-	8,686	-	183,115
Other disbursements	-	-	-	-	226,165	-	-	21,600
Total disbursements	<u>25,732</u>	<u>7,625</u>	<u>-</u>	<u>-</u>	<u>226,165</u>	<u>8,686</u>	<u>80,965</u>	<u>248,611</u>
Excess (deficiency) of receipts over disbursements	<u>881</u>	<u>1,363</u>	<u>-</u>	<u>500</u>	<u>680</u>	<u>33,521</u>	<u>3,062</u>	<u>5,164</u>
Cash and investments - ending	<u>\$ 146,193</u>	<u>\$ 1,363</u>	<u>\$ 5,211</u>	<u>\$ 597</u>	<u>\$ 1,518</u>	<u>\$ 129,355</u>	<u>\$ 25,336</u>	<u>\$ 176,698</u>

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

	Wastewater Util Bond And Interest	Wastewater Util Improvement	Wastewater Debt Reserve	Water Utility Operating	Water Util Bond And Interest	Water Util Meter Deposit	Water Util Debt Reserve	Totals
Cash and investments - beginning	\$ -	\$ 5,237	\$ 21,750	\$ 45,283	\$ 55,303	\$ 45,537	\$ 140,723	\$ 1,220,300
Receipts:								
Taxes	-	-	-	-	-	-	-	171,098
Licenses and permits	-	-	-	-	-	-	-	9,988
Intergovernmental	-	-	-	-	-	-	-	173,613
Charges for services	-	-	-	-	-	-	-	92,999
Fines and forfeits	-	-	-	-	-	-	-	2,853
Utility fees	-	-	-	290,626	-	-	-	576,687
Penalties	-	-	-	6,475	-	-	-	15,168
Other receipts	43,000	-	-	780,256	123,754	8,300	-	1,186,465
Total receipts	43,000	-	-	1,077,357	123,754	8,300	-	2,228,871
Disbursements:								
Personal services	-	-	-	40,148	-	-	-	228,380
Supplies	-	-	-	-	-	-	-	20,104
Other services and charges	-	-	-	4,875	-	-	-	175,772
Debt service - principal and interest	21,400	-	-	753,054	125,664	-	-	910,058
Capital outlay	-	-	-	3,254	-	-	-	130,759
Utility operating expenses	-	-	-	89,674	-	-	-	281,475
Other disbursements	-	-	-	146,410	-	2,094	140,723	536,992
Total disbursements	21,400	-	-	1,037,415	125,664	2,094	140,723	2,283,540
Excess (deficiency) of receipts over disbursements	21,600	-	-	39,942	(1,910)	6,206	(140,723)	(54,669)
Cash and investments - ending	\$ 21,600	\$ 5,237	\$ 21,750	\$ 85,225	\$ 53,393	\$ 51,743	\$ -	\$ 1,165,631

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Riverboat	Rainy Day Fund	Levy Excess	Cumulative Capital Development
Cash and investments - beginning	\$ 124,834	\$ 127,088	\$ 26,374	\$ 3,002	\$ 49,666	\$ 47,375	\$ -	\$ 21,515
Receipts:								
Taxes	196,508	-	-	-	-	-	14	8,078
Licenses and permits	-	-	-	660	-	-	-	-
Intergovernmental	69,527	71,781	12,971	-	8,412	-	-	1,006
Charges for services	9,288	-	-	8	-	-	-	-
Fines and forfeits	1,248	-	-	303	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	9,360	-	-	-	-	-	-	-
Total receipts	<u>285,931</u>	<u>71,781</u>	<u>12,971</u>	<u>971</u>	<u>8,412</u>	<u>-</u>	<u>14</u>	<u>9,084</u>
Disbursements:								
Personal services	133,363	6,059	-	-	-	-	-	-
Supplies	32,058	2,756	-	-	-	-	-	-
Other services and charges	76,945	41,599	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	10,597
Capital outlay	5,300	17,134	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>247,666</u>	<u>67,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,597</u>
Excess (deficiency) of receipts over disbursements	<u>38,265</u>	<u>4,233</u>	<u>12,971</u>	<u>971</u>	<u>8,412</u>	<u>-</u>	<u>14</u>	<u>(1,513)</u>
Cash and investments - ending	<u>\$ 163,099</u>	<u>\$ 131,321</u>	<u>\$ 39,345</u>	<u>\$ 3,973</u>	<u>\$ 58,078</u>	<u>\$ 47,375</u>	<u>\$ 14</u>	<u>\$ 20,002</u>

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

	Cumulative Capital Improvement	Economic Development Income Tax	Cable Franchise Fee	Civil Defense/Siren Fund	Donation Sign/Flag	Payroll	Storm Water	Sanitation
Cash and investments - beginning	\$ 40,558	\$ 146,193	\$ 1,363	\$ 5,211	\$ 597	\$ 1,518	\$ 129,355	\$ 25,336
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	9,452	-	-	-	-	-
Intergovernmental	3,756	32,385	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	90,275
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	50,553	-
Penalties	-	-	-	-	-	-	879	-
Other receipts	-	-	-	-	-	224,705	-	-
Total receipts	<u>3,756</u>	<u>32,385</u>	<u>9,452</u>	<u>-</u>	<u>-</u>	<u>224,705</u>	<u>51,432</u>	<u>90,275</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	4,200	-	-	-	-	81,226
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	8,268	-
Other disbursements	-	-	-	-	-	224,658	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>4,200</u>	<u>-</u>	<u>-</u>	<u>224,658</u>	<u>8,268</u>	<u>81,226</u>
Excess (deficiency) of receipts over disbursements	<u>3,756</u>	<u>32,385</u>	<u>5,252</u>	<u>-</u>	<u>-</u>	<u>47</u>	<u>43,164</u>	<u>9,049</u>
Cash and investments - ending	<u>\$ 44,314</u>	<u>\$ 178,578</u>	<u>\$ 6,615</u>	<u>\$ 5,211</u>	<u>\$ 597</u>	<u>\$ 1,565</u>	<u>\$ 172,519</u>	<u>\$ 34,385</u>

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

	Wastewater Util Operating	Wastewater Util Bond And Interest	Wastewater Util Improvement	Wastewater Debt Reserve	Water Utility Operating	Water Util Bond And Interest	Water Util Meter Deposit	Totals
Cash and investments - beginning	\$ 176,698	\$ 21,600	\$ 5,237	\$ 21,750	\$ 85,225	\$ 53,393	\$ 51,743	\$ 1,165,631
Receipts:								
Taxes	-	-	-	-	290,307	-	-	494,907
Licenses and permits	-	-	-	-	-	-	-	10,112
Intergovernmental	-	-	-	-	-	-	-	199,838
Charges for services	-	-	-	-	-	-	-	99,571
Fines and forfeits	-	-	-	-	-	-	-	1,551
Utility fees	267,398	-	-	-	19,384	-	-	337,335
Penalties	6,543	-	-	-	5,016	-	-	12,438
Other receipts	-	21,750	-	-	-	109,070	7,250	372,135
Total receipts	273,941	21,750	-	-	314,707	109,070	7,250	1,527,887
Disbursements:								
Personal services	41,234	-	-	-	41,234	-	-	221,890
Supplies	-	-	-	-	-	-	-	34,814
Other services and charges	5,188	-	-	-	5,263	-	-	214,421
Debt service - principal and interest	-	21,330	-	-	-	103,394	-	135,321
Capital outlay	785	-	-	-	975	-	-	24,194
Utility operating expenses	161,651	-	-	-	64,341	-	-	234,260
Other disbursements	21,750	-	-	-	131,884	-	2,285	380,577
Total disbursements	230,608	21,330	-	-	243,697	103,394	2,285	1,245,477
Excess (deficiency) of receipts over disbursements	43,333	420	-	-	71,010	5,676	4,965	282,410
Cash and investments - ending	\$ 220,031	\$ 22,020	\$ 5,237	\$ 21,750	\$ 156,235	\$ 59,069	\$ 56,708	\$ 1,448,041

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TOWN OF DAYTON  
SCHEDULE OF RECEIVABLES  
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Receivable</u>
Storm Water	\$ 4,337
Trash	5,450
Wastewater	22,336
Water	<u>11,629</u>
Totals	<u>\$ 43,752</u>

TOWN OF DAYTON  
SCHEDULE OF DEBT  
December 31, 2014

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Town Hall Renovations	\$ 45,000	\$ 10,205
Wastewater:			
Revenue bonds	Wastewater USDA Bonds	75,000	21,750
Water:			
Revenue bonds	2013 Water Refunding Bonds	557,000	118,140
Totals		<u>\$ 677,000</u>	<u>\$ 150,095</u>

TOWN OF DAYTON  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2014

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

	Ending Balance
Governmental activities:	
Land	\$ 171,474
Infrastructure	282,037
Buildings	562,021
Improvements other than buildings	16,210
Machinery, equipment, and vehicles	109,253
Total governmental activities	1,140,995
Wastewater:	
Land	107,885
Infrastructure	3,816,458
Buildings	2,917
Improvements other than buildings	19,288
Machinery, equipment, and vehicles	35,281
Total Wastewater	3,981,829
Water:	
Infrastructure	2,028,000
Buildings	2,917
Machinery, equipment, and vehicles	16,631
Total Water	2,047,548
Total capital assets	\$ 7,170,372

#### 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/>.