

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF DALEVILLE

DELAWARE COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED

01/17/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Amy Roberts	01-01-12 to 12-31-19
President of the Town Council	Tom Roberts	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DALEVILLE, DELAWARE COUNTY, INDIANA

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

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


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

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

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

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

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


Paul D. Joyce, CPA
State Examiner

October 31, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	12-31-13		
GENERAL FUND	\$ 82,184	\$ 364,992	\$ 364,508	\$ 82,668	\$ 432,280	\$ 381,721	\$ 133,227		
MOTOR VEHICLE HIGHWAY	25,307	224,709	144,431	105,585	91,394	94,036	102,943		
LOCAL ROAD & STREET	56,389	51,886	51,091	57,184	41,982	50,957	48,209		
LOCAL LAW ENF CONT ED	4,569	4,893	4,615	4,847	5,106	4,913	5,040		
RIVERBOAT	65,304	-	7,500	57,804	19,513	15,000	62,317		
RAINY DAY	1,672	-	1,671	1	-	-	1		
POLICE K-9	956	3,050	3,598	408	664	574	498		
EDIT FUND	400,275	-	198,252	202,023	-	179,478	22,545		
EXCESS LEVY	713	-	-	713	-	713	-		
MAJOR MOVES	15,958	-	-	15,958	-	-	15,958		
CUM CAP IMP - CIG TAX	15,463	4,368	5,514	14,317	4,421	3,177	15,561		
CUM CAP DEVELOPMENT	61,639	38,639	26,998	73,280	27,242	46,815	53,707		
PARK DONATIONS	9,298	-	-	9,298	-	5,092	4,206		
DUI GRANT	-	2,418	2,418	-	2,223	1,911	312		
OPO GRANT	-	2,925	2,925	-	3,393	2,730	663		
INCENTIVE FATALITY GRANT	-	780	780	-	780	780	-		
FOREFEITURES AND SEIZURES	50	-	-	50	-	-	50		
POLICE DONATIONS	4,466	15,211	17,208	2,469	23,268	19,166	6,571		
POLICE FED GRANT	-	1,789	1,789	-	1,620	577	1,043		
SANITATION	9,242	116,944	103,851	22,335	118,095	110,558	29,872		
PAYROLL	217	330,179	330,358	38	316,338	316,640	(264)		
STORM WATER	84,489	12,716	38,714	58,491	12,993	50,075	21,409		
WATER UTILITY OPERATING	185,201	298,378	413,891	69,688	324,684	306,155	88,217		
WATER UTILITY METER DEPOSIT	12,063	1,750	245	13,568	2,240	595	15,213		
Totals	<u>\$ 1,035,455</u>	<u>\$ 1,475,627</u>	<u>\$ 1,720,357</u>	<u>\$ 790,725</u>	<u>\$ 1,428,236</u>	<u>\$ 1,591,663</u>	<u>\$ 627,298</u>		

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
GENERAL FUND	\$ 133,227	\$ 434,383	\$ 416,520	\$ 151,090	\$ 444,016	\$ 432,421	\$ 162,685
MOTOR VEHICLE HIGHWAY	102,943	108,727	89,576	122,094	124,629	141,245	105,478
LOCAL ROAD & STREET	48,209	31,478	66,417	13,270	18,344	24,289	7,325
TOWN SIGN FUND	-	-	-	-	7,500	7,500	-
PARK GRANT	-	10,000	10,000	-	45,000	42,719	2,281
LOCAL LAW ENF CONT ED	5,040	9,976	8,071	6,945	5,412	6,902	5,455
RIVERBOAT	62,317	9,757	28,300	43,774	9,757	24,668	28,863
PARK & RECREATION FUND	-	-	-	-	14,435	-	14,435
RAINY DAY	1	-	-	1	-	-	1
POLICE K-9	498	126	573	51	-	-	51
EDIT FUND	22,545	150,000	20,000	152,545	-	67,722	84,823
EXCESS LEVY	-	2	-	2	-	-	2
MAJOR MOVES	15,958	-	-	15,958	-	15,958	-
CUM CAP IMP - CIG TAX	15,561	4,357	9,351	10,567	4,137	9,719	4,985
CUM CAP DEVELOPMENT	53,707	25,764	36,801	42,670	25,390	31,669	36,391
CHRISTMAS PARTY DONATION FUND	-	800	562	238	1,900	2,100	38
PARK DONATIONS	4,206	-	4,204	2	-	-	2
DUI GRANT	312	2,886	3,198	-	1,716	1,716	-
OPO GRANT	663	3,393	4,056	-	2,184	2,184	-
FOREFEITURES AND SEIZURES	50	1,638	-	1,688	-	-	1,688
POLICE DONATIONS	6,571	15,087	5,069	16,589	20,472	16,693	20,368
POLICE GRANT	1,043	6,075	4,608	2,510	-	-	2,510
SRO GRANT	-	25,298	17,244	8,054	34,477	29,133	13,398
SANITATION	29,872	116,347	113,135	33,084	107,949	105,130	35,903
PAYROLL	(264)	348,932	348,472	196	366,899	366,053	1,042
STORM WATER	21,409	13,059	33,279	1,189	11,923	12,139	973
WATER UTILITY CAPITAL MAINTENANCE	-	11,186	-	11,186	108,468	98,629	21,025
WATER UTILITY OPERATING	88,217	335,887	368,894	55,210	332,943	323,268	64,885
WATER UTILITY METER DEPOSIT	15,213	2,240	385	17,068	2,520	175	19,413
Totals	\$ 627,298	\$ 1,667,398	\$ 1,588,715	\$ 705,981	\$ 1,690,071	\$ 1,762,032	\$ 634,020

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

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
GENERAL FUND	\$ 162,685	\$ 410,934	\$ 447,229	\$ 126,390
MOTOR VEHICLE HIGHWAY	105,478	127,350	160,156	72,672
LOCAL ROAD & STREET	7,325	13,863	13,000	8,188
PARK GRANT	2,281	-	2,260	21
LOCAL ROAD & BRIDGE MATCHING GRANT	-	34,941	71,882	(36,941)
LOCAL LAW ENF CONT ED	5,455	6,078	7,097	4,436
HARDEST HIT FUND	-	-	31,355	(31,355)
RIVERBOAT	28,863	9,757	33,500	5,120
PARK & RECREATION FUND	14,435	14,459	2,021	26,873
RAINY DAY	1	70,000	34,941	35,060
POLICE K-9	51	-	-	51
EDIT FUND	84,823	507,500	106,793	485,530
LOIT SPECIAL DISTRIBUTION	-	8,233	-	8,233
EXCESS LEVY	2	-	-	2
CUM CAP IMP - CIG TAX	4,985	4,198	4,622	4,561
CUM CAP DEVELOPMENT	36,391	27,489	40,804	23,076
PBIF STREET SCAPE GRANT	-	50,000	-	50,000
CHRISTMAS PARTY DONATION FUND	38	2,600	1,663	975
LOIT - PUBLIC SAFETY	-	26,557	-	26,557
PARK DONATIONS	2	-	-	2
FLOWER DONATION FUND	-	150	150	-
DUI GRANT	-	1,053	897	156
OPO GRANT	-	2,084	2,084	-
FOREFEITURES AND SEIZURES	1,688	16,500	16,500	1,688
POLICE DONATIONS	20,368	12,260	14,547	18,081
POLICE GRANT	2,510	-	330	2,180
SRO GRANT	13,398	49,578	29,786	33,190
SANITATION	35,903	124,705	122,509	38,099
PAYROLL	1,042	414,714	408,448	7,308
STORM WATER	973	13,201	5,811	8,363
WATER UTILITY CAPITAL MAINTENANCE	21,025	20,192	36,032	5,185
WATER UTILITY OPERATING	64,885	344,181	328,677	80,389
WATER UTILITY METER DEPOSIT	19,413	2,310	236	21,487
Totals	<u>\$ 634,020</u>	<u>\$ 2,314,887</u>	<u>\$ 1,923,330</u>	<u>\$ 1,025,577</u>

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

TOWN OF DALEVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TOWN OF DALEVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

TOWN OF DALEVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

TOWN OF DALEVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

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

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, 2016.

OTHER INFORMATION - UNEXAMINED

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

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

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

TOWN OF DALEVILLE
 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 & STREET	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	POLICE K-9	EDIT FUND	EXCESS LEVY
Cash and investments - beginning	\$ 82,184	\$ 25,307	\$ 56,389	\$ 4,569	\$ 65,304	\$ 1,672	\$ 956	\$ 400,275	\$ 713
Receipts:									
Taxes	190,821	134,714	37,994	-	-	-	-	-	-
Licenses and permits	8,415	-	-	1,520	-	-	-	-	-
Intergovernmental receipts	97,846	84,578	13,892	1,676	-	-	-	-	-
Charges for services	-	-	-	1,075	-	-	-	-	-
Fines and forfeits	4,030	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	63,880	5,417	-	622	-	-	3,050	-	-
Total receipts	<u>364,992</u>	<u>224,709</u>	<u>51,886</u>	<u>4,893</u>	<u>-</u>	<u>-</u>	<u>3,050</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	259,932	77,796	-	-	-	-	-	-	-
Supplies	47,957	18,661	-	-	-	-	-	-	-
Other services and charges	46,696	-	51,091	-	7,500	-	-	-	-
Debt service - principal and interest	320	-	-	-	-	-	-	-	-
Capital outlay	9,528	7,974	-	-	-	-	-	198,252	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	75	40,000	-	4,615	-	1,671	3,598	-	-
Total disbursements	<u>364,508</u>	<u>144,431</u>	<u>51,091</u>	<u>4,615</u>	<u>7,500</u>	<u>1,671</u>	<u>3,598</u>	<u>198,252</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>484</u>	<u>80,278</u>	<u>795</u>	<u>278</u>	<u>(7,500)</u>	<u>(1,671)</u>	<u>(548)</u>	<u>(198,252)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 82,668</u>	<u>\$ 105,585</u>	<u>\$ 57,184</u>	<u>\$ 4,847</u>	<u>\$ 57,804</u>	<u>\$ 1</u>	<u>\$ 408</u>	<u>\$ 202,023</u>	<u>\$ 713</u>

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

	MAJOR MOVES	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PARK DONATIONS	DUI GRANT	OPO GRANT	INCENTIVE FATALITY GRANT	FOREFEITURES AND SEIZURES
Cash and investments - beginning	\$ 15,958	\$ 15,463	\$ 61,639	\$ 9,298	\$ -	\$ -	\$ -	\$ 50
Receipts:								
Taxes	-	-	11,146	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,368	3,493	-	2,418	2,925	780	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	24,000	-	-	-	-	-
Total receipts	-	4,368	38,639	-	2,418	2,925	780	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	19,309	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	5,514	7,689	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,418	2,925	780	-
Total disbursements	-	5,514	26,998	-	2,418	2,925	780	-
Excess (deficiency) of receipts over disbursements	-	(1,146)	11,641	-	-	-	-	-
Cash and investments - ending	\$ 15,958	\$ 14,317	\$ 73,280	\$ 9,298	\$ -	\$ -	\$ -	\$ 50

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

	<u>POLICE DONATIONS</u>	<u>POLICE FED GRANT</u>	<u>SANITATION</u>	<u>PAYROLL</u>	<u>STORM WATER</u>	<u>WATER UTILITY OPERATING</u>	<u>WATER UTILITY METER DEPOSIT</u>	<u>Totals</u>
Cash and investments - beginning	\$ 4,466	\$ -	\$ 9,242	\$ 217	\$ 84,489	\$ 185,201	\$ 12,063	\$ 1,035,455
Receipts:								
Taxes	-	-	-	-	-	-	-	374,675
Licenses and permits	-	-	-	-	-	-	-	9,935
Intergovernmental receipts	-	1,789	-	-	-	-	-	213,765
Charges for services	-	-	116,944	-	-	-	-	118,019
Fines and forfeits	-	-	-	-	-	-	-	4,030
Utility fees	-	-	-	-	12,716	190,744	-	203,460
Other receipts	15,211	-	-	330,179	-	107,634	1,750	551,743
Total receipts	<u>15,211</u>	<u>1,789</u>	<u>116,944</u>	<u>330,179</u>	<u>12,716</u>	<u>298,378</u>	<u>1,750</u>	<u>1,475,627</u>
Disbursements:								
Personal services	-	-	7,068	330,358	-	94,958	-	770,112
Supplies	-	-	-	-	-	-	-	66,618
Other services and charges	-	-	1,272	-	-	1,211	-	127,079
Debt service - principal and interest	-	-	-	-	-	-	-	320
Capital outlay	-	1,789	95,511	-	-	-	-	326,257
Utility operating expenses	-	-	-	-	38,714	317,722	-	356,436
Other disbursements	17,208	-	-	-	-	-	245	73,535
Total disbursements	<u>17,208</u>	<u>1,789</u>	<u>103,851</u>	<u>330,358</u>	<u>38,714</u>	<u>413,891</u>	<u>245</u>	<u>1,720,357</u>
Excess (deficiency) of receipts over disbursements	<u>(1,997)</u>	<u>-</u>	<u>13,093</u>	<u>(179)</u>	<u>(25,998)</u>	<u>(115,513)</u>	<u>1,505</u>	<u>(244,730)</u>
Cash and investments - ending	<u>\$ 2,469</u>	<u>\$ -</u>	<u>\$ 22,335</u>	<u>\$ 38</u>	<u>\$ 58,491</u>	<u>\$ 69,688</u>	<u>\$ 13,568</u>	<u>\$ 790,725</u>

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

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	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	POLICE K-9	EDIT FUND	EXCESS LEVY
Cash and investments - beginning	\$ 82,668	\$ 105,585	\$ 57,184	\$ 4,847	\$ 57,804	\$ 1	\$ 408	\$ 202,023	\$ 713
Receipts:									
Taxes	261,548	29,061	28,269	-	-	-	-	-	-
Licenses and permits	12,290	-	-	1,550	-	-	-	-	-
Intergovernmental receipts	124,850	57,523	13,713	2,701	-	-	-	-	-
Charges for services	-	-	-	855	-	-	-	-	-
Fines and forfeits	1,820	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	31,772	4,810	-	-	19,513	-	664	-	-
Total receipts	<u>432,280</u>	<u>91,394</u>	<u>41,982</u>	<u>5,106</u>	<u>19,513</u>	<u>-</u>	<u>664</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	259,975	50,298	-	-	-	-	-	-	-
Supplies	60,265	18,159	-	-	-	-	-	-	-
Other services and charges	31,153	-	41,200	-	15,000	-	-	-	-
Capital outlay	19,133	14,008	-	-	-	-	-	179,478	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	11,195	11,571	9,757	4,913	-	-	574	-	713
Total disbursements	<u>381,721</u>	<u>94,036</u>	<u>50,957</u>	<u>4,913</u>	<u>15,000</u>	<u>-</u>	<u>574</u>	<u>179,478</u>	<u>713</u>
Excess (deficiency) of receipts over disbursements	<u>50,559</u>	<u>(2,642)</u>	<u>(8,975)</u>	<u>193</u>	<u>4,513</u>	<u>-</u>	<u>90</u>	<u>(179,478)</u>	<u>(713)</u>
Cash and investments - ending	<u>\$ 133,227</u>	<u>\$ 102,943</u>	<u>\$ 48,209</u>	<u>\$ 5,040</u>	<u>\$ 62,317</u>	<u>\$ 1</u>	<u>\$ 498</u>	<u>\$ 22,545</u>	<u>\$ -</u>

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

	MAJOR MOVES	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PARK DONATIONS	DUI GRANT	OPO GRANT	INCENTIVE FATALITY GRANT	FOREFEITURES AND SEIZURES
Cash and investments - beginning	\$ 15,958	\$ 14,317	\$ 73,280	\$ 9,298	\$ -	\$ -	\$ -	\$ 50
Receipts:								
Taxes	-	-	20,746	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,421	6,496	-	2,223	3,393	780	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	4,421	27,242	-	2,223	3,393	780	-
Disbursements:								
Personal services	-	-	4,916	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	22,375	-	-	-	-	-
Capital outlay	-	3,177	-	5,092	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	19,524	-	1,911	2,730	780	-
Total disbursements	-	3,177	46,815	5,092	1,911	2,730	780	-
Excess (deficiency) of receipts over disbursements	-	1,244	(19,573)	(5,092)	312	663	-	-
Cash and investments - ending	\$ 15,958	\$ 15,561	\$ 53,707	\$ 4,206	\$ 312	\$ 663	\$ -	\$ 50

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

	POLICE DONATIONS	POLICE FED GRANT	SANITATION	PAYROLL	STORM WATER	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	Totals
Cash and investments - beginning	\$ 2,469	\$ -	\$ 22,335	\$ 38	\$ 58,491	\$ 69,688	\$ 13,568	\$ 790,725
Receipts:								
Taxes	-	-	-	-	-	-	-	339,624
Licenses and permits	-	-	-	-	-	-	-	13,840
Intergovernmental receipts	-	1,620	-	-	-	-	-	217,720
Charges for services	-	-	118,095	-	-	-	-	118,950
Fines and forfeits	-	-	-	-	-	-	-	1,820
Utility fees	-	-	-	-	12,993	202,901	-	215,894
Other receipts	23,268	-	-	316,338	-	121,783	2,240	520,388
Total receipts	23,268	1,620	118,095	316,338	12,993	324,684	2,240	1,428,236
Disbursements:								
Personal services	-	-	10,599	316,640	5,122	61,450	-	709,000
Supplies	-	-	-	-	-	-	-	78,424
Other services and charges	-	-	2,331	-	177	9,278	-	121,514
Capital outlay	-	577	96,628	-	-	1,498	-	319,591
Utility operating expenses	-	-	-	-	44,776	233,929	-	278,705
Other disbursements	19,166	-	1,000	-	-	-	595	84,429
Total disbursements	19,166	577	110,558	316,640	50,075	306,155	595	1,591,663
Excess (deficiency) of receipts over disbursements	4,102	1,043	7,537	(302)	(37,082)	18,529	1,645	(163,427)
Cash and investments - ending	\$ 6,571	\$ 1,043	\$ 29,872	\$ (264)	\$ 21,409	\$ 88,217	\$ 15,213	\$ 627,298

TOWN OF DALEVILLE
 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 & STREET	TOWN SIGN FUND	PARK GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION FUND
Cash and investments - beginning	\$ 133,227	\$ 102,943	\$ 48,209	\$ -	\$ -	\$ 5,040	\$ 62,317	\$ -
Receipts:								
Taxes	240,436	39,883	17,704	-	-	-	-	-
Licenses and permits	10,315	-	-	-	-	1,160	-	-
Intergovernmental receipts	119,020	68,594	13,774	-	-	5,334	-	-
Charges for services	100	-	-	-	-	805	-	-
Fines and forfeits	1,376	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	63,136	250	-	-	10,000	2,677	9,757	-
Total receipts	434,383	108,727	31,478	-	10,000	9,976	9,757	-
Disbursements:								
Personal services	265,079	54,667	-	-	-	-	15,000	-
Supplies	76,321	15,393	-	-	-	-	-	-
Other services and charges	35,918	9,447	66,417	-	-	-	4,913	-
Capital outlay	9,955	10,069	-	-	10,000	-	4,000	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	29,247	-	-	-	-	8,071	4,387	-
Total disbursements	416,520	89,576	66,417	-	10,000	8,071	28,300	-
Excess (deficiency) of receipts over disbursements	17,863	19,151	(34,939)	-	-	1,905	(18,543)	-
Cash and investments - ending	\$ 151,090	\$ 122,094	\$ 13,270	\$ -	\$ -	\$ 6,945	\$ 43,774	\$ -

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

	RAINY DAY	POLICE K-9	EDIT FUND	EXCESS LEVY	MAJOR MOVES	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	CHRISTMAS PARTY DONATION FUND
Cash and investments - beginning	\$ 1	\$ 498	\$ 22,545	\$ -	\$ 15,958	\$ 15,561	\$ 53,707	\$ -
Receipts:								
Taxes	-	-	-	2	-	-	19,383	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	150,000	-	-	4,357	6,177	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	126	-	-	-	-	204	800
Total receipts	-	126	150,000	2	-	4,357	25,764	800
Disbursements:								
Personal services	-	-	-	-	-	-	6,058	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	15,000	-
Capital outlay	-	-	20,000	-	-	9,351	15,743	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	573	-	-	-	-	-	562
Total disbursements	-	573	20,000	-	-	9,351	36,801	562
Excess (deficiency) of receipts over disbursements	-	(447)	130,000	2	-	(4,994)	(11,037)	238
Cash and investments - ending	\$ 1	\$ 51	\$ 152,545	\$ 2	\$ 15,958	\$ 10,567	\$ 42,670	\$ 238

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

	<u>PARK DONATIONS</u>	<u>DUI GRANT</u>	<u>OPO GRANT</u>	<u>FOREFEITURES AND SEIZURES</u>	<u>POLICE DONATIONS</u>	<u>POLICE GRANT</u>	<u>SRO GRANT</u>	<u>SANITATION</u>
Cash and investments - beginning	\$ 4,206	\$ 312	\$ 663	\$ 50	\$ 6,571	\$ 1,043	\$ -	\$ 29,872
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,886	3,393	-	-	6,075	-	-
Charges for services	-	-	-	-	-	-	-	116,347
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,638	15,087	-	25,298	-
Total receipts	-	2,886	3,393	1,638	15,087	6,075	25,298	116,347
Disbursements:								
Personal services	-	-	-	-	-	-	16,729	11,223
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	515	2,468
Capital outlay	4,204	-	-	-	-	4,608	-	98,276
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	3,198	4,056	-	5,069	-	-	1,168
Total disbursements	4,204	3,198	4,056	-	5,069	4,608	17,244	113,135
Excess (deficiency) of receipts over disbursements	(4,204)	(312)	(663)	1,638	10,018	1,467	8,054	3,212
Cash and investments - ending	\$ 2	\$ -	\$ -	\$ 1,688	\$ 16,589	\$ 2,510	\$ 8,054	\$ 33,084

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

	PAYROLL	STORM WATER	WATER UTILITY CAPITAL MAINTENANCE	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	Totals
Cash and investments - beginning	\$ (264)	\$ 21,409	\$ -	\$ 88,217	\$ 15,213	\$ 627,298
Receipts:						
Taxes	-	-	-	-	-	317,408
Licenses and permits	-	-	-	-	-	11,475
Intergovernmental receipts	-	-	-	-	-	379,610
Charges for services	-	-	-	-	-	117,252
Fines and forfeits	-	-	-	-	-	1,376
Utility fees	-	13,059	-	215,246	-	228,305
Other receipts	348,932	-	11,186	120,641	2,240	611,972
Total receipts	348,932	13,059	11,186	335,887	2,240	1,667,398
Disbursements:						
Personal services	348,472	12,429	-	68,301	-	797,958
Supplies	-	-	-	-	-	91,714
Other services and charges	-	3,164	-	20,756	-	158,598
Capital outlay	-	-	-	47,644	-	233,850
Utility operating expenses	-	16,478	-	232,193	-	248,671
Other disbursements	-	1,208	-	-	385	57,924
Total disbursements	348,472	33,279	-	368,894	385	1,588,715
Excess (deficiency) of receipts over disbursements	460	(20,220)	11,186	(33,007)	1,855	78,683
Cash and investments - ending	\$ 196	\$ 1,189	\$ 11,186	\$ 55,210	\$ 17,068	\$ 705,981

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	TOWN SIGN FUND	PARK GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION FUND
Cash and investments - beginning	\$ 151,090	\$ 122,094	\$ 13,270	\$ -	\$ -	\$ 6,945	\$ 43,774	\$ -
Receipts:								
Taxes	251,642	59,899	-	-	-	-	-	10,956
Licenses and permits	16,048	-	-	-	-	1,750	-	-
Intergovernmental receipts	127,112	64,696	18,344	-	-	2,712	-	3,479
Charges for services	2,270	-	-	-	-	930	-	-
Fines and forfeits	7,423	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	39,521	34	-	7,500	45,000	20	9,757	-
Total receipts	444,016	124,629	18,344	7,500	45,000	5,412	9,757	14,435
Disbursements:								
Personal services	271,614	60,019	-	-	-	-	15,000	-
Supplies	58,883	20,632	-	-	-	-	-	-
Other services and charges	66,836	10,479	24,289	-	-	-	275	-
Capital outlay	9,884	50,115	-	-	42,719	-	9,393	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	25,204	-	-	7,500	-	6,902	-	-
Total disbursements	432,421	141,245	24,289	7,500	42,719	6,902	24,668	-
Excess (deficiency) of receipts over disbursements	11,595	(16,616)	(5,945)	-	2,281	(1,490)	(14,911)	14,435
Cash and investments - ending	\$ 162,685	\$ 105,478	\$ 7,325	\$ -	\$ 2,281	\$ 5,455	\$ 28,863	\$ 14,435

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

	RAINY DAY	POLICE K-9	EDIT FUND	EXCESS LEVY	MAJOR MOVES	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	CHRISTMAS PARTY DONATION FUND
Cash and investments - beginning	\$ 1	\$ 51	\$ 152,545	\$ 2	\$ 15,958	\$ 10,567	\$ 42,670	\$ 238
Receipts:								
Taxes	-	-	-	-	-	-	19,271	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,137	6,119	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,900
Total receipts	-	-	-	-	-	4,137	25,390	1,900
Disbursements:								
Personal services	-	-	-	-	-	-	7,550	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	14,994	-
Capital outlay	-	-	67,722	-	-	9,719	9,125	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	15,958	-	-	2,100
Total disbursements	-	-	67,722	-	15,958	9,719	31,669	2,100
Excess (deficiency) of receipts over disbursements	-	-	(67,722)	-	(15,958)	(5,582)	(6,279)	(200)
Cash and investments - ending	\$ 1	\$ 51	\$ 84,823	\$ 2	\$ -	\$ 4,985	\$ 36,391	\$ 38

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

	<u>PARK DONATIONS</u>	<u>DUI GRANT</u>	<u>OPO GRANT</u>	<u>FOREFEITURES AND SEIZURES</u>	<u>POLICE DONATIONS</u>	<u>POLICE GRANT</u>	<u>SRO GRANT</u>	<u>SANITATION</u>
Cash and investments - beginning	\$ 2	\$ -	\$ -	\$ 1,688	\$ 16,589	\$ 2,510	\$ 8,054	\$ 33,084
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,716	2,184	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	107,949
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	20,472	-	34,477	-
Total receipts	-	1,716	2,184	-	20,472	-	34,477	107,949
Disbursements:								
Personal services	-	-	-	-	-	-	23,472	10,774
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	5,661	2,326
Capital outlay	-	-	-	-	-	-	-	91,475
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,716	2,184	-	16,693	-	-	555
Total disbursements	-	1,716	2,184	-	16,693	-	29,133	105,130
Excess (deficiency) of receipts over disbursements	-	-	-	-	3,779	-	5,344	2,819
Cash and investments - ending	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,688</u>	<u>\$ 20,368</u>	<u>\$ 2,510</u>	<u>\$ 13,398</u>	<u>\$ 35,903</u>

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

	<u>PAYROLL</u>	<u>STORM WATER</u>	<u>WATER UTILITY CAPITAL MAINTENANCE</u>	<u>WATER UTILITY OPERATING</u>	<u>WATER UTILITY METER DEPOSIT</u>	<u>Totals</u>
Cash and investments - beginning	\$ 196	\$ 1,189	\$ 11,186	\$ 55,210	\$ 17,068	\$ 705,981
Receipts:						
Taxes	-	-	-	-	-	341,768
Licenses and permits	-	-	-	-	-	17,798
Intergovernmental receipts	-	-	-	-	-	230,499
Charges for services	-	-	-	-	-	111,149
Fines and forfeits	-	-	-	-	-	7,423
Utility fees	-	11,923	-	219,197	-	231,120
Other receipts	366,899	-	108,468	113,746	2,520	750,314
Total receipts	366,899	11,923	108,468	332,943	2,520	1,690,071
Disbursements:						
Personal services	366,053	1,615	-	84,437	-	840,534
Supplies	-	-	-	-	-	79,515
Other services and charges	-	376	-	13,612	-	138,848
Capital outlay	-	-	-	5,795	-	295,947
Utility operating expenses	-	9,548	98,629	219,424	-	327,601
Other disbursements	-	600	-	-	175	79,587
Total disbursements	366,053	12,139	98,629	323,268	175	1,762,032
Excess (deficiency) of receipts over disbursements	846	(216)	9,839	9,675	2,345	(71,961)
Cash and investments - ending	\$ 1,042	\$ 973	\$ 21,025	\$ 64,885	\$ 19,413	\$ 634,020

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK GRANT	LOCAL ROAD & BRIDGE MATCHING GRANT	LOCAL LAW ENF CONT ED	HARDEST HIT FUND	RIVERBOAT	PARK & RECREATION FUND
Cash and investments - beginning	\$ 162,685	\$ 105,478	\$ 7,325	\$ 2,281	\$ -	\$ 5,455	\$ -	\$ 28,863	\$ 14,435
Receipts:									
Taxes	272,591	62,167	-	-	-	-	-	-	12,096
Licenses and permits	19,553	-	-	-	-	1,710	-	-	-
Intergovernmental receipts	97,984	65,164	13,863	-	34,941	2,152	-	-	2,363
Charges for services	1,350	-	-	-	-	766	-	-	-
Fines and forfeits	5,547	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	13,909	19	-	-	-	1,450	-	9,757	-
Total receipts	<u>410,934</u>	<u>127,350</u>	<u>13,863</u>	<u>-</u>	<u>34,941</u>	<u>6,078</u>	<u>-</u>	<u>9,757</u>	<u>14,459</u>
Disbursements:									
Personal services	297,572	76,230	-	-	-	-	-	15,000	-
Supplies	68,116	14,537	-	-	-	-	-	-	-
Other services and charges	56,205	9,653	13,000	-	-	-	-	-	2,021
Capital outlay	10,248	59,736	-	2,260	-	-	-	18,500	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	15,088	-	-	-	71,882	7,097	31,355	-	-
Total disbursements	<u>447,229</u>	<u>160,156</u>	<u>13,000</u>	<u>2,260</u>	<u>71,882</u>	<u>7,097</u>	<u>31,355</u>	<u>33,500</u>	<u>2,021</u>
Excess (deficiency) of receipts over disbursements	<u>(36,295)</u>	<u>(32,806)</u>	<u>863</u>	<u>(2,260)</u>	<u>(36,941)</u>	<u>(1,019)</u>	<u>(31,355)</u>	<u>(23,743)</u>	<u>12,438</u>
Cash and investments - ending	<u>\$ 126,390</u>	<u>\$ 72,672</u>	<u>\$ 8,188</u>	<u>\$ 21</u>	<u>\$ (36,941)</u>	<u>\$ 4,436</u>	<u>\$ (31,355)</u>	<u>\$ 5,120</u>	<u>\$ 26,873</u>

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

	RAINY DAY	POLICE K-9	EDIT FUND	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PBIF STREET SCAPE GRANT	CHRISTMAS PARTY DONATION FUND
Cash and investments - beginning	\$ 1	\$ 51	\$ 84,823	\$ -	\$ 2	\$ 4,985	\$ 36,391	\$ -	\$ 38
Receipts:									
Taxes	-	-	-	-	-	-	22,996	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	500,000	-	-	4,198	4,493	50,000	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	70,000	-	7,500	8,233	-	-	-	-	2,600
Total receipts	70,000	-	507,500	8,233	-	4,198	27,489	50,000	2,600
Disbursements:									
Personal services	-	-	-	-	-	-	6,034	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	20,822	-	-
Capital outlay	-	-	106,793	-	-	4,622	13,948	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	34,941	-	-	-	-	-	-	-	1,663
Total disbursements	34,941	-	106,793	-	-	4,622	40,804	-	1,663
Excess (deficiency) of receipts over disbursements	35,059	-	400,707	8,233	-	(424)	(13,315)	50,000	937
Cash and investments - ending	\$ 35,060	\$ 51	\$ 485,530	\$ 8,233	\$ 2	\$ 4,561	\$ 23,076	\$ 50,000	\$ 975

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

	LOIT - PUBLIC SAFETY	PARK DONATIONS	FLOWER DONATION FUND	DUI GRANT	OPO GRANT	FOREFEITURES AND SEIZURES	POLICE DONATIONS	POLICE GRANT
Cash and investments - beginning	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 1,688	\$ 20,368	\$ 2,510
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	26,557	-	-	1,053	2,084	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	150	-	-	16,500	12,260	-
Total receipts	26,557	-	150	1,053	2,084	16,500	12,260	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	330
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	150	897	2,084	16,500	14,547	-
Total disbursements	-	-	150	897	2,084	16,500	14,547	330
Excess (deficiency) of receipts over disbursements	26,557	-	-	156	-	-	(2,287)	(330)
Cash and investments - ending	\$ 26,557	\$ 2	\$ -	\$ 156	\$ -	\$ 1,688	\$ 18,081	\$ 2,180

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

	SRO GRANT	SANITATION	PAYROLL	STORM WATER	WATER UTILITY CAPITAL MAINTENANCE	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	Totals
Cash and investments - beginning	\$ 13,398	\$ 35,903	\$ 1,042	\$ 973	\$ 21,025	\$ 64,885	\$ 19,413	\$ 634,020
Receipts:								
Taxes	-	-	-	-	-	-	-	369,850
Licenses and permits	-	-	-	-	-	-	-	21,263
Intergovernmental receipts	-	-	-	-	-	-	-	804,852
Charges for services	-	124,705	-	-	-	-	-	126,821
Fines and forfeits	-	-	-	-	-	-	-	5,547
Utility fees	-	-	-	13,201	-	232,166	-	245,367
Other receipts	49,578	-	414,714	-	20,192	112,015	2,310	741,187
Total receipts	49,578	124,705	414,714	13,201	20,192	344,181	2,310	2,314,887
Disbursements:								
Personal services	24,407	14,491	408,448	-	-	95,518	-	937,700
Supplies	-	-	-	-	-	-	-	82,653
Other services and charges	5,379	10,153	-	-	-	13,173	-	130,406
Capital outlay	-	96,665	-	-	36,032	2,491	-	351,625
Utility operating expenses	-	-	-	5,811	-	217,495	-	223,306
Other disbursements	-	1,200	-	-	-	-	236	197,640
Total disbursements	29,786	122,509	408,448	5,811	36,032	328,677	236	1,923,330
Excess (deficiency) of receipts over disbursements	19,792	2,196	6,266	7,390	(15,840)	15,504	2,074	391,557
Cash and investments - ending	\$ 33,190	\$ 38,099	\$ 7,308	\$ 8,363	\$ 5,185	\$ 80,389	\$ 21,487	\$ 1,025,577

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ -	\$ 3,017
Water	-	46,572
Governmental activities	<u>-</u>	<u>29,592</u>
Totals	<u>\$ -</u>	<u>\$ 79,181</u>

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Water:			
Lines of credit	Water Meter Purchase & Equipment	\$ 91,832	\$ 5,457
Totals		\$ 91,832	\$ 5,457

TOWN OF DALEVILLE
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 85,880
Buildings	182,807
Improvements other than buildings	52,922
Machinery, equipment, and vehicles	<u>386,154</u>
Total governmental activities	<u>707,763</u>
Water:	
Land	52,003
Buildings	500,000
Improvements other than buildings	2,976,242
Machinery, equipment, and vehicles	<u>398,719</u>
Total Water	<u>3,926,964</u>
Total capital assets	<u>\$ 4,634,727</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/>.