

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF DARLINGTON

MONTGOMERY COUNTY, INDIANA

January 1, 2012 to December 31, 2017



**FILED**  
07/20/2018



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Notes to Financial Statements.....	10-14
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	17-40
Schedule of Payables and Receivables .....	41
Schedule of Leases and Debt .....	42
Schedule of Capital Assets.....	43
Other Reports.....	44

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Judy D. Anderson Michelle R. Cash	01-01-12 to 12-31-17 01-01-18 to 12-31-21
President of the Town Council	Justin Sparrow Eddie L. Ward Justin Sparrow Kim Carpenter	01-01-12 to 12-31-13 01-01-14 to 05-14-15 05-15-15 to 12-31-17 01-01-18 to 12-31-18
Superintendent of Electric Utility	Greg Gaylor	01-01-12 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DARLINGTON, MONTGOMERY COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Town of Darlington (Town), which comprise the financial position and results of operations for the period of January 1, 2012 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance 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, 2012 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

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, 2012 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

June 18, 2018

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

(This page intentionally left blank.)

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

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL FUND	\$ 75,914	\$ 108,745	\$ 143,842	\$ 40,817	\$ 92,820	\$ 119,992	\$ 13,645
MOTOR VEHICLE HIGHWAY	13,619	66,263	47,255	32,627	61,267	53,359	40,535
LOCAL ROAD & STREET	8,543	3,623	-	12,166	3,578	-	15,744
TRASH & GARBAGE PICKUP	22,666	37,002	33,624	26,044	35,883	35,168	26,759
LOCAL LAW ENF CONT ED	1,929	330	-	2,259	1,060	-	3,319
USER FEE FUND	150	-	-	150	-	-	150
RAINY DAY	8,370	-	-	8,370	12,300	-	20,670
LEVY EXCESS FUND	681	-	-	681	-	-	681
CUM CAP IMP - CIG TAX	7,876	2,236	-	10,112	2,263	10,000	2,375
CUM CAP DEVELOPMENT	20,232	2,400	15,360	7,272	2,476	-	9,748
RIVERBOAT	12,231	4,994	12,896	4,329	4,994	-	9,323
PARK RESRTICTED DONATIONS	10,702	34,608	-	45,310	3,758	-	49,068
CAPITAL MANAGEMENT	244	54,183	54,427	-	69,396	69,395	1
PAYROLL	7,890	335,349	340,756	2,483	377,497	372,818	7,162
ARMORY (COMM CTR) FUND	194	3,541	1,707	2,028	13,512	15,531	9
ELECTRIC UTL OPERATING	135,564	1,980,911	1,879,502	236,973	2,000,299	1,981,492	255,780
ELECTRIC UTL DEPRECIATI	52,947	-	-	52,947	-	-	52,947
ELECTRIC UTL METER DEP	67,436	6,556	5,271	68,721	7,444	5,963	70,202
ELECTRIC CASH RESERVE	83,365	-	-	83,365	-	-	83,365
STORMWATER	25,556	9,493	1,570	33,479	9,503	23,152	19,830
WASTEWATER OPERATING	113,689	230,702	232,882	111,509	229,502	210,798	130,213
WASTEWATER DEPRECIATION	69,156	-	-	69,156	-	-	69,156
WASTEWATER CONST IN PRO	457	-	-	457	-	-	457
WW BANK OF NEW YORK B&I	11,447	49,773	6,729	54,491	50,206	48,505	56,192
WW BANK OF NEW YORK DSR	41,508	6,843	-	48,351	2,281	860	49,772
WW BANK OF NY "ARRA"	600,000	-	-	600,000	-	600,000	-
FIRE PROTECTION FUND OPERATING	-	-	-	-	857	373	484
Totals	<u>\$ 1,392,366</u>	<u>\$ 2,937,552</u>	<u>\$ 2,775,821</u>	<u>\$ 1,554,097</u>	<u>\$ 2,980,896</u>	<u>\$ 3,547,406</u>	<u>\$ 987,587</u>

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
GENERAL FUND	\$ 13,645	\$ 133,398	\$ 113,952	\$ 33,091	\$ 128,657	\$ 119,413	\$ 42,335
MOTOR VEHICLE HIGHWAY	40,535	39,942	16,064	64,413	39,614	84,918	19,109
LOCAL ROAD & STREET	15,744	3,603	-	19,347	3,671	7,098	15,920
TRASH & GARBAGE PICKUP	26,759	35,817	34,155	28,421	35,391	35,143	28,669
LOCAL LAW ENF CONT ED	3,319	790	-	4,109	370	745	3,734
USER FEE FUND	150	-	150	-	-	-	-
RAINY DAY	20,670	-	12,300	8,370	-	-	8,370
LEVY EXCESS FUND	681	-	681	-	-	-	-
CUM CAP IMP - CIG TAX	2,375	2,230	2,500	2,105	2,117	-	4,222
CUM CAP DEVELOPMENT	9,748	2,475	-	12,223	2,447	3,165	11,505
RIVERBOAT	9,323	4,994	-	14,317	4,994	-	19,311
PARK RESRTICTED DONATIONS	49,068	357	4,539	44,886	6,828	6,398	45,316
CAPITAL MANAGEMENT	1	113,111	112,762	350	149,091	149,439	2
PAYROLL	7,162	388,176	386,318	9,020	353,714	359,808	2,926
ARMORY (COMM CTR) FUND	9	4,439	672	3,776	17,596	10,993	10,379
ELECTRIC UTL OPERATING	255,780	2,148,057	2,069,477	334,360	2,116,481	2,031,522	419,319
ELECTRIC UTL DEPRECIATI	52,947	-	-	52,947	-	-	52,947
ELECTRIC UTL METER DEP	70,202	6,657	4,750	72,109	8,318	6,437	73,990
ELECTRIC CASH RESERVE	83,365	-	-	83,365	-	-	83,365
STORMWATER	19,830	9,470	2,996	26,304	9,435	5,485	30,254
WASTEWATER OPERATING	130,213	226,911	224,860	132,264	226,966	208,911	150,319
WASTEWATER DEPRECIATION	69,156	-	-	69,156	-	-	69,156
WASTEWATER CONST IN PRO	457	-	-	457	-	-	457
WW BANK OF NEW YORK B&I	56,192	31,308	47,840	39,660	30,734	29,693	40,701
WW BANK OF NEW YORK DSR	49,772	-	-	49,772	-	-	49,772
FIRE PROTECTION FUND OPERATING	484	9,425	8,474	1,435	9,557	8,531	2,461
CDBG	-	9,000	9,000	-	-	-	-
Totals	<u>\$ 987,587</u>	<u>\$ 3,170,160</u>	<u>\$ 3,051,490</u>	<u>\$ 1,106,257</u>	<u>\$ 3,145,981</u>	<u>\$ 3,067,699</u>	<u>\$ 1,184,539</u>

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

TOWN OF DARLINGTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
GENERAL FUND	\$ 42,335	\$ 88,569	\$ 96,614	\$ 34,290	\$ 100,416	\$ 95,757	\$ 38,949
MOTOR VEHICLE HIGHWAY	19,109	54,777	41,892	31,994	68,231	45,230	54,995
LOCAL ROAD & STREET	15,920	3,660	-	19,580	4,676	-	24,256
TRASH & GARBAGE PICKUP	28,669	35,242	61,307	2,604	34,803	35,451	1,956
LOCAL LAW ENF CONT ED	3,734	640	-	4,374	210	-	4,584
RAINY DAY	8,370	1,806	-	10,176	12,000	-	22,176
SPECIAL LOIT DISTRIBUTION FUND	-	5,417	-	5,417	-	-	5,417
CUM CAP IMP - CIG TAX	4,222	2,149	-	6,371	2,050	-	8,421
CUM CAP DEVELOPMENT	11,505	7,650	-	19,155	7,293	1,000	25,448
RIVERBOAT	19,311	4,994	-	24,305	4,994	3,235	26,064
PARK RESRTICTED DONATIONS	45,316	196,462	2,584	239,194	14,660	61,526	192,328
CAPITAL MANAGEMENT	2	183,421	183,237	186	223,044	220,991	2,239
PAYROLL	2,926	390,098	389,006	4,018	385,920	382,178	7,760
ARMORY (COMM CTR) FUND	10,379	170,926	170,540	10,765	6,414	1,180	15,999
FIRE PROTECTION FUND OPERATING	2,461	841	697	2,605	-	-	2,605
ELECTRIC UTL OPERATING	419,319	2,050,666	2,050,245	419,740	2,068,638	2,046,290	442,088
ELECTRIC UTL DEPRECIATI	52,947	-	-	52,947	-	-	52,947
ELECTRIC UTL METER DEP	73,990	8,525	7,296	75,219	8,122	5,866	77,475
ELECTRIC CASH RESERVE	83,364	-	-	83,364	-	-	83,364
STORMWATER	30,255	9,430	5,390	34,295	9,691	4,485	39,501
WASTEWATER OPERATING	150,319	221,723	217,129	154,913	227,968	231,376	151,505
WASTEWATER DEPRECIATION	69,156	-	-	69,156	-	-	69,156
WASTEWATER CONST IN PRO	457	-	-	457	-	-	457
WW BANK OF NEW YORK B&I	40,701	31,201	30,134	41,768	31,760	29,650	43,878
WW BANK OF NEW YORK DSR	49,772	73	-	49,845	324	-	50,169
CDBG	-	336,880	336,880	-	-	-	-
Totals	<u>\$ 1,184,539</u>	<u>\$ 3,805,150</u>	<u>\$ 3,592,951</u>	<u>\$ 1,396,738</u>	<u>\$ 3,211,214</u>	<u>\$ 3,164,215</u>	<u>\$ 1,443,737</u>

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

TOWN OF DARLINGTON  
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 DARLINGTON  
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.

*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.

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

TOWN OF DARLINGTON  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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 DARLINGTON  
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:

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

TOWN OF DARLINGTON  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**Note 7. Restatements**

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

Fund	Balance as of December 31, 2011	Prior Period Adjustment	Balance as of January 1, 2012
Electric Utl Operating	\$ 60,564	\$ 75,000	\$ 135,564
Electric Cash Reserve	158,365	(75,000)	83,365

#### OTHER INFORMATION - UNAUDITED

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

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

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

(This page intentionally left blank.)

TOWN OF DARLINGTON  
 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	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	USER FEE FUND	RAINY DAY
Cash and investments - beginning	\$ 75,914	\$ 13,619	\$ 8,543	\$ 22,666	\$ 1,929	\$ 150	\$ 8,370
Receipts:							
Taxes	46,857	47,218	-	-	-	-	-
Licenses and permits	-	-	-	-	330	-	-
Intergovernmental receipts	33,395	19,045	3,623	-	-	-	-
Charges for services	-	-	-	36,982	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	28,493	-	-	20	-	-	-
Total receipts	<u>108,745</u>	<u>66,263</u>	<u>3,623</u>	<u>37,002</u>	<u>330</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	40,792	9,163	-	526	-	-	-
Supplies	2,395	2,833	-	-	-	-	-
Other services and charges	99,726	29,029	-	33,098	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	929	6,230	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>143,842</u>	<u>47,255</u>	<u>-</u>	<u>33,624</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(35,097)</u>	<u>19,008</u>	<u>3,623</u>	<u>3,378</u>	<u>330</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,817</u>	<u>\$ 32,627</u>	<u>\$ 12,166</u>	<u>\$ 26,044</u>	<u>\$ 2,259</u>	<u>\$ 150</u>	<u>\$ 8,370</u>

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	PARK RESRTICTED DONATIONS	CAPITAL MANAGEMENT	PAYROLL
Cash and investments - beginning	\$ 681	\$ 7,876	\$ 20,232	\$ 12,231	\$ 10,702	\$ 244	\$ 7,890
Receipts:							
Taxes	-	-	2,047	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,236	353	4,994	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	34,608	54,183	335,349
Total receipts	-	2,236	2,400	4,994	34,608	54,183	335,349
Disbursements:							
Personal services	-	-	-	-	-	-	218,525
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	81,069
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	360	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	15,000	12,896	-	54,427	41,162
Total disbursements	-	-	15,360	12,896	-	54,427	340,756
Excess (deficiency) of receipts over disbursements	-	2,236	(12,960)	(7,902)	34,608	(244)	(5,407)
Cash and investments - ending	\$ 681	\$ 10,112	\$ 7,272	\$ 4,329	\$ 45,310	\$ -	\$ 2,483

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

	ARMORY (COMM CTR) FUND	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE	STORMWATER	WASTEWATER OPERATING
Cash and investments - beginning	\$ 194	\$ 135,564	\$ 52,947	\$ 67,436	\$ 83,365	\$ 25,556	\$ 113,689
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	1,966,503	-	-	-	9,471	230,359
Other receipts	3,541	14,408	-	6,556	-	22	343
Total receipts	<u>3,541</u>	<u>1,980,911</u>	<u>-</u>	<u>6,556</u>	<u>-</u>	<u>9,493</u>	<u>230,702</u>
Disbursements:							
Personal services	-	145,522	-	-	-	526	56,797
Supplies	-	-	-	-	-	-	-
Other services and charges	1,707	7,482	-	-	-	-	3,453
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	67,876	-	-	-	-	4,450
Utility operating expenses	-	1,554,379	-	5,271	-	1,044	92,688
Other disbursements	-	104,243	-	-	-	-	75,494
Total disbursements	<u>1,707</u>	<u>1,879,502</u>	<u>-</u>	<u>5,271</u>	<u>-</u>	<u>1,570</u>	<u>232,882</u>
Excess (deficiency) of receipts over disbursements	<u>1,834</u>	<u>101,409</u>	<u>-</u>	<u>1,285</u>	<u>-</u>	<u>7,923</u>	<u>(2,180)</u>
Cash and investments - ending	<u>\$ 2,028</u>	<u>\$ 236,973</u>	<u>\$ 52,947</u>	<u>\$ 68,721</u>	<u>\$ 83,365</u>	<u>\$ 33,479</u>	<u>\$ 111,509</u>

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

	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	WW BANK OF NY "ARRA"	FIRE PROTECTION FUND OPERATING	Totals
Cash and investments - beginning	\$ 69,156	\$ 457	\$ 11,447	\$ 41,508	\$ 600,000	\$ -	\$ 1,392,366
Receipts:							
Taxes	-	-	-	-	-	-	96,122
Licenses and permits	-	-	-	-	-	-	330
Intergovernmental receipts	-	-	-	-	-	-	63,646
Charges for services	-	-	-	-	-	-	36,982
Utility fees	-	-	-	-	-	-	2,206,333
Other receipts	-	-	49,773	6,843	-	-	534,139
Total receipts	-	-	49,773	6,843	-	-	2,937,552
Disbursements:							
Personal services	-	-	-	-	-	-	471,851
Supplies	-	-	-	-	-	-	5,228
Other services and charges	-	-	-	-	-	-	255,564
Debt service - principal and interest	-	-	6,729	-	-	-	6,729
Capital outlay	-	-	-	-	-	-	79,845
Utility operating expenses	-	-	-	-	-	-	1,653,382
Other disbursements	-	-	-	-	-	-	303,222
Total disbursements	-	-	6,729	-	-	-	2,775,821
Excess (deficiency) of receipts over disbursements	-	-	43,044	6,843	-	-	161,731
Cash and investments - ending	\$ 69,156	\$ 457	\$ 54,491	\$ 48,351	\$ 600,000	\$ -	\$ 1,554,097

TOWN OF DARLINGTON  
 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 & STREET	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	USER FEE FUND	RAINY DAY
Cash and investments - beginning	\$ 40,817	\$ 32,627	\$ 12,166	\$ 26,044	\$ 2,259	\$ 150	\$ 8,370
Receipts:							
Taxes	53,959	43,455	-	-	-	-	-
Licenses and permits	-	-	-	-	1,060	-	-
Intergovernmental receipts	37,756	17,812	3,578	-	-	-	-
Charges for services	-	-	-	35,855	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,105	-	-	28	-	-	12,300
Total receipts	<u>92,820</u>	<u>61,267</u>	<u>3,578</u>	<u>35,883</u>	<u>1,060</u>	<u>-</u>	<u>12,300</u>
Disbursements:							
Personal services	47,350	-	-	550	-	-	-
Supplies	4,006	10,127	-	-	-	-	-
Other services and charges	61,830	43,032	-	34,618	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,806	200	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>119,992</u>	<u>53,359</u>	<u>-</u>	<u>35,168</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(27,172)</u>	<u>7,908</u>	<u>3,578</u>	<u>715</u>	<u>1,060</u>	<u>-</u>	<u>12,300</u>
Cash and investments - ending	<u>\$ 13,645</u>	<u>\$ 40,535</u>	<u>\$ 15,744</u>	<u>\$ 26,759</u>	<u>\$ 3,319</u>	<u>\$ 150</u>	<u>\$ 20,670</u>

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	PARK RESRTICTED DONATIONS	CAPITAL MANAGEMENT	PAYROLL
Cash and investments - beginning	\$ 681	\$ 10,112	\$ 7,272	\$ 4,329	\$ 45,310	\$ -	\$ 2,483
Receipts:							
Taxes	-	-	2,085	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,263	391	4,994	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,758	69,396	377,497
Total receipts	-	2,263	2,476	4,994	3,758	69,396	377,497
Disbursements:							
Personal services	-	-	-	-	-	-	237,185
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	91,324
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	10,000	-	-	-	69,395	44,309
Total disbursements	-	10,000	-	-	-	69,395	372,818
Excess (deficiency) of receipts over disbursements	-	(7,737)	2,476	4,994	3,758	1	4,679
Cash and investments - ending	\$ 681	\$ 2,375	\$ 9,748	\$ 9,323	\$ 49,068	\$ 1	\$ 7,162

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

	ARMORY (COMM CTR) FUND	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE	STORMWATER	WASTEWATER OPERATING
Cash and investments - beginning	\$ 2,028	\$ 236,973	\$ 52,947	\$ 68,721	\$ 83,365	\$ 33,479	\$ 111,509
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	1,991,122	-	-	-	9,468	228,200
Other receipts	13,512	9,177	-	7,444	-	35	1,302
Total receipts	<u>13,512</u>	<u>2,000,299</u>	<u>-</u>	<u>7,444</u>	<u>-</u>	<u>9,503</u>	<u>229,502</u>
Disbursements:							
Personal services	-	172,637	-	-	-	550	57,891
Supplies	-	-	-	-	-	-	-
Other services and charges	15,531	9,239	-	-	-	-	3,110
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	63,087	-	-	-	-	7,986
Utility operating expenses	-	1,636,494	-	5,963	-	22,602	83,760
Other disbursements	-	100,035	-	-	-	-	58,051
Total disbursements	<u>15,531</u>	<u>1,981,492</u>	<u>-</u>	<u>5,963</u>	<u>-</u>	<u>23,152</u>	<u>210,798</u>
Excess (deficiency) of receipts over disbursements	<u>(2,019)</u>	<u>18,807</u>	<u>-</u>	<u>1,481</u>	<u>-</u>	<u>(13,649)</u>	<u>18,704</u>
Cash and investments - ending	<u>\$ 9</u>	<u>\$ 255,780</u>	<u>\$ 52,947</u>	<u>\$ 70,202</u>	<u>\$ 83,365</u>	<u>\$ 19,830</u>	<u>\$ 130,213</u>

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

	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	WW BANK OF NY "ARRA"	FIRE PROTECTION FUND OPERATING	Totals
Cash and investments - beginning	\$ 69,156	\$ 457	\$ 54,491	\$ 48,351	\$ 600,000	\$ -	\$ 1,554,097
Receipts:							
Taxes	-	-	-	-	-	-	99,499
Licenses and permits	-	-	-	-	-	-	1,060
Intergovernmental receipts	-	-	-	-	-	-	66,794
Charges for services	-	-	-	-	-	857	36,712
Utility fees	-	-	-	-	-	-	2,228,790
Other receipts	-	-	50,206	2,281	-	-	548,041
Total receipts	-	-	50,206	2,281	-	857	2,980,896
Disbursements:							
Personal services	-	-	-	-	-	-	516,163
Supplies	-	-	-	-	-	-	14,133
Other services and charges	-	-	-	-	-	373	259,057
Debt service - principal and interest	-	-	48,505	-	-	-	48,505
Capital outlay	-	-	-	-	600,000	-	678,079
Utility operating expenses	-	-	-	-	-	-	1,748,819
Other disbursements	-	-	-	860	-	-	282,650
Total disbursements	-	-	48,505	860	600,000	373	3,547,406
Excess (deficiency) of receipts over disbursements	-	-	1,701	1,421	(600,000)	484	(566,510)
Cash and investments - ending	\$ 69,156	\$ 457	\$ 56,192	\$ 49,772	\$ -	\$ 484	\$ 987,587

TOWN OF DARLINGTON  
 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	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	USER FEE FUND	RAINY DAY
Cash and investments - beginning	\$ 13,645	\$ 40,535	\$ 15,744	\$ 26,759	\$ 3,319	\$ 150	\$ 20,670
Receipts:							
Taxes	77,874	24,603	-	-	-	-	-
Licenses and permits	-	-	-	-	790	-	-
Intergovernmental receipts	41,885	15,339	3,603	-	-	-	-
Charges for services	-	-	-	35,787	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	13,639	-	-	30	-	-	-
Total receipts	<u>133,398</u>	<u>39,942</u>	<u>3,603</u>	<u>35,817</u>	<u>790</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	47,696	-	-	548	-	-	-
Supplies	1,930	5,801	-	-	-	-	-
Other services and charges	64,326	4,263	-	33,607	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	6,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	150	12,300
Total disbursements	<u>113,952</u>	<u>16,064</u>	<u>-</u>	<u>34,155</u>	<u>-</u>	<u>150</u>	<u>12,300</u>
Excess (deficiency) of receipts over disbursements	<u>19,446</u>	<u>23,878</u>	<u>3,603</u>	<u>1,662</u>	<u>790</u>	<u>(150)</u>	<u>(12,300)</u>
Cash and investments - ending	\$ <u>33,091</u>	\$ <u>64,413</u>	\$ <u>19,347</u>	\$ <u>28,421</u>	\$ <u>4,109</u>	\$ <u>-</u>	\$ <u>8,370</u>

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	PARK RESRTICTED DONATIONS	CAPITAL MANAGEMENT	PAYROLL
Cash and investments - beginning	\$ 681	\$ 2,375	\$ 9,748	\$ 9,323	\$ 49,068	\$ 1	\$ 7,162
Receipts:							
Taxes	-	-	2,064	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,230	411	4,994	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	357	113,111	388,176
Total receipts	-	2,230	2,475	4,994	357	113,111	388,176
Disbursements:							
Personal services	-	-	-	-	-	-	276,533
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,500	-	-	4,539	-	57,787
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	681	-	-	-	-	112,762	51,998
Total disbursements	681	2,500	-	-	4,539	112,762	386,318
Excess (deficiency) of receipts over disbursements	(681)	(270)	2,475	4,994	(4,182)	349	1,858
Cash and investments - ending	\$ -	\$ 2,105	\$ 12,223	\$ 14,317	\$ 44,886	\$ 350	\$ 9,020

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

	ARMORY (COMM CTR) FUND	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE	STORMWATER	WASTEWATER OPERATING
Cash and investments - beginning	\$ 9	\$ 255,780	\$ 52,947	\$ 70,202	\$ 83,365	\$ 19,830	\$ 130,213
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	2,135,489	-	-	-	9,447	225,969
Other receipts	4,439	12,568	-	6,657	-	23	942
Total receipts	4,439	2,148,057	-	6,657	-	9,470	226,911
Disbursements:							
Personal services	-	-	-	-	-	548	57,898
Supplies	-	-	-	-	-	-	-
Other services and charges	672	-	-	-	-	-	2,942
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	22,038	-	-	-	-	7,568
Utility operating expenses	-	1,927,766	-	4,750	-	2,448	98,915
Other disbursements	-	119,673	-	-	-	-	57,537
Total disbursements	672	2,069,477	-	4,750	-	2,996	224,860
Excess (deficiency) of receipts over disbursements	3,767	78,580	-	1,907	-	6,474	2,051
Cash and investments - ending	\$ 3,776	\$ 334,360	\$ 52,947	\$ 72,109	\$ 83,365	\$ 26,304	\$ 132,264

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

	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	FIRE PROTECTION FUND OPERATING	CDBG	Totals
Cash and investments - beginning	\$ 69,156	\$ 457	\$ 56,192	\$ 49,772	\$ 484	\$ -	\$ 987,587
Receipts:							
Taxes	-	-	-	-	-	-	104,541
Licenses and permits	-	-	-	-	-	-	790
Intergovernmental receipts	-	-	-	-	-	-	68,462
Charges for services	-	-	-	-	9,425	-	45,212
Utility fees	-	-	-	-	-	-	2,370,905
Other receipts	-	-	31,308	-	-	9,000	580,250
Total receipts	-	-	31,308	-	9,425	9,000	3,170,160
Disbursements:							
Personal services	-	-	-	-	-	-	383,223
Supplies	-	-	-	-	-	-	7,731
Other services and charges	-	-	-	-	8,474	-	179,110
Debt service - principal and interest	-	-	47,840	-	-	-	47,840
Capital outlay	-	-	-	-	-	-	35,606
Utility operating expenses	-	-	-	-	-	-	2,033,879
Other disbursements	-	-	-	-	-	9,000	364,101
Total disbursements	-	-	47,840	-	8,474	9,000	3,051,490
Excess (deficiency) of receipts over disbursements	-	-	(16,532)	-	951	-	118,670
Cash and investments - ending	\$ 69,156	\$ 457	\$ 39,660	\$ 49,772	\$ 1,435	\$ -	\$ 1,106,257

TOWN OF DARLINGTON  
 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	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	USER FEE FUND	RAINY DAY
Cash and investments - beginning	\$ 33,091	\$ 64,413	\$ 19,347	\$ 28,421	\$ 4,109	\$ -	\$ 8,370
Receipts:							
Taxes	85,350	17,387	-	-	-	-	-
Licenses and permits	-	-	-	-	370	-	-
Intergovernmental receipts	42,807	22,227	3,671	-	-	-	-
Charges for services	-	-	-	35,367	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	500	-	-	24	-	-	-
Total receipts	<u>128,657</u>	<u>39,614</u>	<u>3,671</u>	<u>35,391</u>	<u>370</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	45,680	3,521	-	566	-	-	-
Supplies	2,019	6,466	-	-	745	-	-
Other services and charges	63,348	74,643	7,098	34,577	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,366	288	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>119,413</u>	<u>84,918</u>	<u>7,098</u>	<u>35,143</u>	<u>745</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,244</u>	<u>(45,304)</u>	<u>(3,427)</u>	<u>248</u>	<u>(375)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 42,335</u>	<u>\$ 19,109</u>	<u>\$ 15,920</u>	<u>\$ 28,669</u>	<u>\$ 3,734</u>	<u>\$ -</u>	<u>\$ 8,370</u>

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	PARK RESRTICTED DONATIONS	CAPITAL MANAGEMENT	PAYROLL
Cash and investments - beginning	\$ -	\$ 2,105	\$ 12,223	\$ 14,317	\$ 44,886	\$ 350	\$ 9,020
Receipts:							
Taxes	-	-	2,077	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,117	370	4,994	6,000	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	828	149,091	353,714
Total receipts	-	2,117	2,447	4,994	6,828	149,091	353,714
Disbursements:							
Personal services	-	-	-	-	-	-	246,643
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,398	341	63,803
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,165	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	149,098	49,362
Total disbursements	-	-	3,165	-	6,398	149,439	359,808
Excess (deficiency) of receipts over disbursements	-	2,117	(718)	4,994	430	(348)	(6,094)
Cash and investments - ending	\$ -	\$ 4,222	\$ 11,505	\$ 19,311	\$ 45,316	\$ 2	\$ 2,926

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

	ARMORY (COMM CTR) FUND	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE	STORMWATER	WASTEWATER OPERATING
Cash and investments - beginning	\$ 3,776	\$ 334,360	\$ 52,947	\$ 72,109	\$ 83,365	\$ 26,304	\$ 132,264
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	2,067,660	-	-	-	9,411	225,748
Other receipts	17,596	48,821	-	8,318	-	24	1,218
Total receipts	17,596	2,116,481	-	8,318	-	9,435	226,966
Disbursements:							
Personal services	-	-	-	-	-	566	59,019
Supplies	-	-	-	-	-	-	-
Other services and charges	10,993	-	-	-	-	-	3,062
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	38,067	-	-	-	-	7,500
Utility operating expenses	-	1,873,531	-	6,437	-	4,919	98,286
Other disbursements	-	119,924	-	-	-	-	41,044
Total disbursements	10,993	2,031,522	-	6,437	-	5,485	208,911
Excess (deficiency) of receipts over disbursements	6,603	84,959	-	1,881	-	3,950	18,055
Cash and investments - ending	\$ 10,379	\$ 419,319	\$ 52,947	\$ 73,990	\$ 83,365	\$ 30,254	\$ 150,319

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

	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	FIRE PROTECTION FUND OPERATING	CDBG	Totals
Cash and investments - beginning	\$ 69,156	\$ 457	\$ 39,660	\$ 49,772	\$ 1,435	\$ -	\$ 1,106,257
Receipts:							
Taxes	-	-	-	-	-	-	104,814
Licenses and permits	-	-	-	-	-	-	370
Intergovernmental receipts	-	-	-	-	-	-	82,186
Charges for services	-	-	-	-	9,557	-	44,924
Utility fees	-	-	-	-	-	-	2,302,819
Other receipts	-	-	30,734	-	-	-	610,868
Total receipts	-	-	30,734	-	9,557	-	3,145,981
Disbursements:							
Personal services	-	-	-	-	-	-	355,995
Supplies	-	-	-	-	-	-	9,230
Other services and charges	-	-	-	-	8,531	-	272,794
Debt service - principal and interest	-	-	29,693	-	-	-	29,693
Capital outlay	-	-	-	-	-	-	57,386
Utility operating expenses	-	-	-	-	-	-	1,983,173
Other disbursements	-	-	-	-	-	-	359,428
Total disbursements	-	-	29,693	-	8,531	-	3,067,699
Excess (deficiency) of receipts over disbursements	-	-	1,041	-	1,026	-	78,282
Cash and investments - ending	\$ 69,156	\$ 457	\$ 40,701	\$ 49,772	\$ 2,461	\$ -	\$ 1,184,539

TOWN OF DARLINGTON  
 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	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RAINY DAY	SPECIAL LOIT DISTRIBUTION FUND
Cash and investments - beginning	\$ 42,335	\$ 19,109	\$ 15,920	\$ 28,669	\$ 3,734	\$ 8,370	\$ -
Receipts:							
Taxes	49,944	21,547	-	-	-	-	-
Licenses and permits	-	-	-	-	640	-	-
Intergovernmental receipts	37,879	33,230	3,660	-	-	1,806	-
Charges for services	-	-	-	35,229	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	746	-	-	13	-	-	5,417
Total receipts	<u>88,569</u>	<u>54,777</u>	<u>3,660</u>	<u>35,242</u>	<u>640</u>	<u>1,806</u>	<u>5,417</u>
Disbursements:							
Personal services	52,200	3,803	-	568	-	-	-
Supplies	1,445	1,706	-	-	-	-	-
Other services and charges	38,969	33,383	-	60,739	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,000	3,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>96,614</u>	<u>41,892</u>	<u>-</u>	<u>61,307</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,045)</u>	<u>12,885</u>	<u>3,660</u>	<u>(26,065)</u>	<u>640</u>	<u>1,806</u>	<u>5,417</u>
Cash and investments - ending	<u>\$ 34,290</u>	<u>\$ 31,994</u>	<u>\$ 19,580</u>	<u>\$ 2,604</u>	<u>\$ 4,374</u>	<u>\$ 10,176</u>	<u>\$ 5,417</u>

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

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	PARK RESRTICTED DONATIONS	CAPITAL MANAGEMENT	PAYROLL	ARMORY (COMM CTR) FUND
Cash and investments - beginning	\$ 4,222	\$ 11,505	\$ 19,311	\$ 45,316	\$ 2	\$ 2,926	\$ 10,379
Receipts:							
Taxes	-	6,421	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,149	1,229	4,994	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	196,462	183,421	390,098	170,926
Total receipts	<u>2,149</u>	<u>7,650</u>	<u>4,994</u>	<u>196,462</u>	<u>183,421</u>	<u>390,098</u>	<u>170,926</u>
Disbursements:							
Personal services	-	-	-	-	-	263,292	-
Supplies	-	-	-	97	-	-	-
Other services and charges	-	-	-	2,487	-	78,331	92,686
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	183,237	47,383	77,854
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,584</u>	<u>183,237</u>	<u>389,006</u>	<u>170,540</u>
Excess (deficiency) of receipts over disbursements	<u>2,149</u>	<u>7,650</u>	<u>4,994</u>	<u>193,878</u>	<u>184</u>	<u>1,092</u>	<u>386</u>
Cash and investments - ending	<u>\$ 6,371</u>	<u>\$ 19,155</u>	<u>\$ 24,305</u>	<u>\$ 239,194</u>	<u>\$ 186</u>	<u>\$ 4,018</u>	<u>\$ 10,765</u>

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

	FIRE PROTECTION FUND OPERATING	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE	STORMWATER	WASTEWATER OPERATING
Cash and investments - beginning	\$ 2,461	\$ 419,319	\$ 52,947	\$ 73,990	\$ 83,364	\$ 30,255	\$ 150,319
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	841	-	-	-	-	-	-
Utility fees	-	2,038,423	-	-	-	9,415	218,468
Other receipts	-	12,243	-	8,525	-	15	3,255
Total receipts	<u>841</u>	<u>2,050,666</u>	<u>-</u>	<u>8,525</u>	<u>-</u>	<u>9,430</u>	<u>221,723</u>
Disbursements:							
Personal services	-	-	-	-	-	568	63,370
Supplies	-	-	-	-	-	-	-
Other services and charges	697	-	-	-	-	-	2,855
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	70,056	-	-	-	-	13,136
Utility operating expenses	-	1,874,920	-	7,296	-	4,822	90,534
Other disbursements	-	105,269	-	-	-	-	47,234
Total disbursements	<u>697</u>	<u>2,050,245</u>	<u>-</u>	<u>7,296</u>	<u>-</u>	<u>5,390</u>	<u>217,129</u>
Excess (deficiency) of receipts over disbursements	<u>144</u>	<u>421</u>	<u>-</u>	<u>1,229</u>	<u>-</u>	<u>4,040</u>	<u>4,594</u>
Cash and investments - ending	<u>\$ 2,605</u>	<u>\$ 419,740</u>	<u>\$ 52,947</u>	<u>\$ 75,219</u>	<u>\$ 83,364</u>	<u>\$ 34,295</u>	<u>\$ 154,913</u>

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

	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	CDBG	Totals
Cash and investments - beginning	\$ 69,156	\$ 457	\$ 40,701	\$ 49,772	\$ -	\$ 1,184,539
Receipts:						
Taxes	-	-	-	-	-	77,912
Licenses and permits	-	-	-	-	-	640
Intergovernmental receipts	-	-	-	-	-	84,947
Charges for services	-	-	-	-	-	36,070
Utility fees	-	-	-	-	-	2,266,306
Other receipts	-	-	31,201	73	336,880	1,339,275
Total receipts	-	-	31,201	73	336,880	3,805,150
Disbursements:						
Personal services	-	-	-	-	-	383,801
Supplies	-	-	-	-	-	3,248
Other services and charges	-	-	-	-	-	310,147
Debt service - principal and interest	-	-	30,134	-	-	30,134
Capital outlay	-	-	-	-	-	90,192
Utility operating expenses	-	-	-	-	-	1,977,572
Other disbursements	-	-	-	-	336,880	797,857
Total disbursements	-	-	30,134	-	336,880	3,592,951
Excess (deficiency) of receipts over disbursements	-	-	1,067	73	-	212,199
Cash and investments - ending	\$ 69,156	\$ 457	\$ 41,768	\$ 49,845	\$ -	\$ 1,396,738

TOWN OF DARLINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RAINY DAY	SPECIAL LOIT DISTRIBUTION FUND
Cash and investments - beginning	\$ 34,290	\$ 31,994	\$ 19,580	\$ 2,604	\$ 4,374	\$ 10,176	\$ 5,417
Receipts:							
Taxes	76,597	33,192	-	-	-	-	-
Licenses and permits	-	-	-	-	210	-	-
Intergovernmental receipts	14,185	35,039	4,676	-	-	-	-
Charges for services	-	-	-	34,801	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	9,634	-	-	2	-	12,000	-
Total receipts	<u>100,416</u>	<u>68,231</u>	<u>4,676</u>	<u>34,803</u>	<u>210</u>	<u>12,000</u>	<u>-</u>
Disbursements:							
Personal services	46,568	7,263	-	706	-	-	-
Supplies	1,568	2,938	-	-	-	-	-
Other services and charges	42,678	35,029	-	34,745	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,943	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>95,757</u>	<u>45,230</u>	<u>-</u>	<u>35,451</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,659</u>	<u>23,001</u>	<u>4,676</u>	<u>(648)</u>	<u>210</u>	<u>12,000</u>	<u>-</u>
Cash and investments - ending	\$ <u>38,949</u>	\$ <u>54,995</u>	\$ <u>24,256</u>	\$ <u>1,956</u>	\$ <u>4,584</u>	\$ <u>22,176</u>	\$ <u>5,417</u>

TOWN OF DARLINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	PARK RESRTICTED DONATIONS	CAPITAL MANAGEMENT	PAYROLL	ARMORY (COMM CTR) FUND
Cash and investments - beginning	\$ 6,371	\$ 19,155	\$ 24,305	\$ 239,194	\$ 186	\$ 4,018	\$ 10,765
Receipts:							
Taxes	-	6,037	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,050	1,256	4,994	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	14,660	223,044	385,920	6,414
Total receipts	2,050	7,293	4,994	14,660	223,044	385,920	6,414
Disbursements:							
Personal services	-	-	-	-	-	279,991	-
Supplies	-	-	-	6,778	-	-	-
Other services and charges	-	-	-	54,748	755	51,233	1,180
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,000	3,235	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	220,236	50,954	-
Total disbursements	-	1,000	3,235	61,526	220,991	382,178	1,180
Excess (deficiency) of receipts over disbursements	2,050	6,293	1,759	(46,866)	2,053	3,742	5,234
Cash and investments - ending	\$ 8,421	\$ 25,448	\$ 26,064	\$ 192,328	\$ 2,239	\$ 7,760	\$ 15,999

TOWN OF DARLINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	FIRE PROTECTION FUND OPERATING	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE	STORMWATER	WASTEWATER OPERATING
Cash and investments - beginning	\$ 2,605	\$ 419,740	\$ 52,947	\$ 75,219	\$ 83,364	\$ 34,295	\$ 154,913
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	2,052,000	-	-	-	9,674	219,599
Other receipts	-	16,638	-	8,122	-	17	8,369
Total receipts	-	2,068,638	-	8,122	-	9,691	227,968
Disbursements:							
Personal services	-	-	-	-	-	706	68,894
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,793
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	25,919	-	-	-	-	3,460
Utility operating expenses	-	1,916,696	-	5,866	-	3,779	93,335
Other disbursements	-	103,675	-	-	-	-	62,894
Total disbursements	-	2,046,290	-	5,866	-	4,485	231,376
Excess (deficiency) of receipts over disbursements	-	22,348	-	2,256	-	5,206	(3,408)
Cash and investments - ending	\$ 2,605	\$ 442,088	\$ 52,947	\$ 77,475	\$ 83,364	\$ 39,501	\$ 151,505

TOWN OF DARLINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	CDBG	Totals
Cash and investments - beginning	\$ 69,156	\$ 457	\$ 41,768	\$ 49,845	\$ -	\$ 1,396,738
Receipts:						
Taxes	-	-	-	-	-	115,826
Licenses and permits	-	-	-	-	-	210
Intergovernmental receipts	-	-	-	-	-	62,200
Charges for services	-	-	-	-	-	34,801
Utility fees	-	-	-	-	-	2,281,273
Other receipts	-	-	31,760	324	-	716,904
Total receipts	-	-	31,760	324	-	3,211,214
Disbursements:						
Personal services	-	-	-	-	-	404,128
Supplies	-	-	-	-	-	11,284
Other services and charges	-	-	-	-	-	223,161
Debt service - principal and interest	-	-	29,650	-	-	29,650
Capital outlay	-	-	-	-	-	38,557
Utility operating expenses	-	-	-	-	-	2,019,676
Other disbursements	-	-	-	-	-	437,759
Total disbursements	-	-	29,650	-	-	3,164,215
Excess (deficiency) of receipts over disbursements	-	-	2,110	324	-	46,999
Cash and investments - ending	\$ 69,156	\$ 457	\$ 43,878	\$ 50,169	\$ -	\$ 1,443,737

TOWN OF DARLINGTON  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Fire Protection	\$ -	\$ -
Electric	139,772	817
Storm Water	-	2
Wastewater	-	34
Governmental activities	-	-
Totals	\$ 139,772	\$ 853

TOWN OF DARLINGTON  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	Park Mower	\$ 5,189	\$ 4,000
Wastewater:			
Revenue bonds	Refurbish Wastewater System	323,000	30,926
Totals		\$ 328,189	\$ 34,926

TOWN OF DARLINGTON  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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:	
Infrastructure	\$ 10
Buildings	168,708
Improvements other than buildings	61,206
Machinery, equipment, and vehicles	<u>153,123</u>
Total governmental activities	<u>383,047</u>
Fire Protection :	
Total Fire Protection	<u>-</u>
Electric:	
Land	6,290
Buildings	71,050
Improvements other than buildings	996,188
Machinery, equipment, and vehicles	<u>572,174</u>
Total Electric	<u>1,645,702</u>
Storm Water:	
Infrastructure	<u>10</u>
Wastewater:	
Land	71,315
Infrastructure	10
Buildings	346,850
Machinery, equipment, and vehicles	<u>450,088</u>
Total Wastewater	<u>868,263</u>
Total capital assets	<u><u>\$ 2,897,022</u></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/>.