

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF DUBLIN

WAYNE COUNTY, INDIANA

January 1, 2012 to December 31, 2017



FILED
10/06/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Julie A. McCarty	01-01-12 to 12-31-19
President of the Town Council	Larry Russell Nathan Ulerick Patricia Finley	01-01-12 to 10-08-12 10-09-12 to 12-31-14 01-01-15 to 12-31-18
Superintendent of Utilities	Lloyd Davis	01-01-12 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DUBLIN, WAYNE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Dublin (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

August 28, 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.

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TOWN OF DUBLIN
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	\$ 69,908	\$ 79,153	\$ 74,780	\$ 74,281	\$ 68,630	\$ 61,600	\$ 81,311
M. V. H. FUND	41,211	41,757	25,072	57,896	39,215	28,594	68,517
LOCAL R & S FUND	13,386	6,447	-	19,833	6,649	-	26,482
ECON. DEV. TAX FUND	52,144	32,138	31,033	53,249	30,130	35,693	47,686
PARK - PHASE I	-	10,000	-	10,000	-	10,000	-
RAINY DAY FUND	65,958	1,122	3,231	63,849	20,905	25,072	59,682
LEVY EXCESS FUND	164	440	164	440	-	-	440
CUM. CAP. DEVELOP. FUND	6,349	2,227	3,800	4,776	2,155	3,801	3,130
CUM. CAPITAL IMP. FUND	3,058	2,095	2,892	2,261	2,121	2,413	1,969
PAYROLL FUND	6,586	287,313	293,899	-	296,240	295,948	292
DONATION FUND	1,759	165	95	1,829	65	247	1,647
BEAUTIFICATION FUND	6,626	6,430	-	13,056	175	11,892	1,339
COMMUNITY CLUB FLOOR GRANT	650	-	650	-	-	-	-
FED GRANT - COMP PLAN	-	30,000	30,000	-	20,000	20,000	-
ELECTRIC OPERATING	7,424	546,338	553,332	430	576,319	575,275	1,474
ELECTRIC METER DE	37,453	4,560	7,791	34,222	7,305	3,610	37,917
ELECTRIC DEPRECIATION	3,830	12,301	15,439	692	3,213	1,799	2,106
ELECTRIC CASH RESER	231	9,755	8,500	1,486	3,176	-	4,662
REFUSE COLLECTION FUND	49,525	52,588	38,336	63,777	53,031	46,564	70,244
WATER WORKS OPERATING	961	180,391	181,352	-	169,643	169,563	80
WATER WORKS ADV. DEPOSIT	10,440	1,400	1,218	10,622	1,480	909	11,193
WATER WORKS DEPRECIATION	17,975	1,674	14,374	5,275	3,048	5,493	2,830
WATER WORKS CASH RESERVE	22,049	1,876	2,091	21,834	1,827	9,880	13,781
W.W.R.S.D. CLEARING ACCT.	7,136	113,836	113,741	7,231	111,384	111,897	6,718
Totals	\$ 424,823	\$ 1,424,006	\$ 1,401,790	\$ 447,039	\$ 1,416,711	\$ 1,420,250	\$ 443,500

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

TOWN OF DUBLIN
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	\$ 81,311	\$ 73,043	\$ 68,420	\$ 85,934	\$ 64,826	\$ 62,940	\$ 87,820
M. V. H. FUND	68,517	45,372	40,224	73,665	52,361	46,853	79,173
LOCAL R & S FUND	26,482	6,688	-	33,170	6,836	-	40,006
ECON. DEV. TAX FUND	47,686	29,772	32,870	44,588	32,933	33,805	43,716
PARK - GRANT PHASE I	-	10,000	10,000	-	-	-	-
RAINY DAY FUND	59,682	42,365	34,344	67,703	23,300	933	90,070
LEVY EXCESS FUND	440	8	440	8	-	8	-
CUM. CAP. DEVELOP. FUND	3,130	2,321	3,900	1,551	2,294	2,889	956
CUM. CAPTAL IMP. FUND	1,969	2,090	3,100	959	1,210	1,800	369
PAYROLL FUND	292	301,520	299,545	2,267	297,760	298,705	1,322
DONATION FUND	1,647	135	323	1,459	338	306	1,491
BEAUTIFICATION FUND	1,339	635	1,499	475	-	-	475
ELECTRIC OPERATING	1,474	638,545	639,683	336	661,403	644,544	17,195
ELECTRIC METER DE	37,917	7,742	4,721	40,938	5,678	4,768	41,848
ELECTRIC DEPRECIATION	2,106	2	994	1,114	-	1,091	23
ELECTRIC CASH RESER	4,662	4	3,424	1,242	-	1,068	174
REFUSE CASH RESERVE	-	35,200	-	35,200	30,000	28,500	36,700
REFUSE COLLECTION FUND	70,244	52,810	51,649	71,405	52,248	82,750	40,903
WATER WORKS OPERATING	80	189,153	177,948	11,285	207,426	208,004	10,707
WATER WORKS ADV. DEPOSIT	11,193	1,800	1,381	11,612	1,690	1,113	12,189
WATER WORKS DEPRECIATION	2,830	3,103	4,753	1,180	10,907	8,758	3,329
WATER WORKS CASH RESERVE	13,781	12,534	25,099	1,216	10,907	5,722	6,401
W.W.R.S.D. CLEARING ACCT.	6,718	110,813	110,602	6,929	110,658	110,857	6,730
Totals	<u>\$ 443,500</u>	<u>\$ 1,565,655</u>	<u>\$ 1,514,919</u>	<u>\$ 494,236</u>	<u>\$ 1,572,775</u>	<u>\$ 1,545,414</u>	<u>\$ 521,597</u>

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

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
GENERAL FUND	\$ 87,820	\$ 68,642	\$ 67,760	\$ 88,702	\$ 70,612	\$ 68,195	\$ 91,119
M. V. H. FUND	79,173	58,077	49,336	87,914	58,628	31,474	115,068
LOCAL R & S FUND	40,006	6,811	11,000	35,817	8,678	8,000	36,495
ECON. DEV. TAX FUND	43,716	36,314	13,126	66,904	35,656	26,940	75,620
RAINY DAY FUND	90,070	-	-	90,070	20,933	-	111,003
CUM. CAP. DEVELOP. FUND	956	2,289	45	3,200	2,272	-	5,472
CUM. CAPITAL IMP. FUND	369	2,014	-	2,383	1,921	4,013	291
LOIT SPECIAL DISTRIBUTION	-	42,064	-	42,064	38,339	75,113	5,290
PAYROLL FUND	1,322	314,042	314,857	507	328,983	328,507	983
DONATION FUND	1,491	247	383	1,355	15	73	1,297
BEAUTIFICATION FUND	475	-	475	-	-	-	-
FEDERAL GRANTS- HOUSING	-	-	-	-	135,705	135,705	-
ELECTRIC OPERATING	17,195	675,105	670,115	22,185	639,707	655,839	6,053
ELECTRIC METER DEPOSITS	41,848	6,840	6,801	41,887	5,635	3,766	43,756
ELECTRIC DEPRECIATION	23	13,813	2,601	11,235	13,500	6,443	18,292
ELECTRIC CASH RESERVE	174	13,813	1,301	12,686	13,500	-	26,186
REFUSE CASH RESERVE	36,700	8,100	15,888	28,912	8,100	11,900	25,112
REFUSE COLLECTION FUND	40,903	53,331	57,670	36,564	53,017	65,964	23,617
WATER WORKS OPERATING	10,707	228,940	234,170	5,477	216,837	220,526	1,788
WATER WORKS ADV. DEPOSIT	12,189	2,170	1,780	12,579	1,600	938	13,241
WATER WORKS DEPRECIATION	3,329	15,367	8,831	9,865	17,250	8,382	18,733
WATER WORKS CASH RESERVE	6,401	16,804	7,844	15,361	17,250	9,220	23,391
W.W.R.S.D. CLEARING ACCT.	6,730	110,927	110,936	6,721	115,039	112,956	8,804
Totals	<u>\$ 521,597</u>	<u>\$ 1,675,710</u>	<u>\$ 1,574,919</u>	<u>\$ 622,388</u>	<u>\$ 1,803,177</u>	<u>\$ 1,773,954</u>	<u>\$ 651,611</u>

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

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

TOWN OF DUBLIN
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.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

TOWN OF DUBLIN
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 DUBLIN
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 DUBLIN
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.

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.

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

	GENERAL FUND	M. V. H. FUND	LOCAL R & S FUND	ECON. DEV. TAX FUND	PARK - PHASE I	RAINY DAY FUND	LEVY EXCESS FUND	CUM. CAP. DEVELOP. FUND	CUM. CAPITAL IMP. FUND
Cash and investments - beginning	\$ 69,908	\$ 41,211	\$ 13,386	\$ 52,144	\$ -	\$ 65,958	\$ 164	\$ 6,349	\$ 3,058
Receipts:									
Taxes	33,279	-	-	-	-	-	-	2,116	-
Licenses and permits	651	-	-	-	-	-	-	-	-
Intergovernmental receipts	20,526	41,445	6,447	31,839	10,000	-	-	111	2,095
Charges for services	2,886	312	-	-	-	-	-	-	-
Fines and forfeits	8,489	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	13,322	-	-	299	-	1,122	440	-	-
Total receipts	<u>79,153</u>	<u>41,757</u>	<u>6,447</u>	<u>32,138</u>	<u>10,000</u>	<u>1,122</u>	<u>440</u>	<u>2,227</u>	<u>2,095</u>
Disbursements:									
Personal services	7,683	7,598	-	-	-	-	-	-	-
Supplies	1,794	-	-	-	-	-	-	-	-
Other services and charges	58,974	11,054	-	-	-	-	-	-	-
Capital outlay	4,942	6,420	-	31,033	-	3,231	-	3,800	2,892
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,387	-	-	-	-	-	164	-	-
Total disbursements	<u>74,780</u>	<u>25,072</u>	<u>-</u>	<u>31,033</u>	<u>-</u>	<u>3,231</u>	<u>164</u>	<u>3,800</u>	<u>2,892</u>
Excess (deficiency) of receipts over disbursements	<u>4,373</u>	<u>16,685</u>	<u>6,447</u>	<u>1,105</u>	<u>10,000</u>	<u>(2,109)</u>	<u>276</u>	<u>(1,573)</u>	<u>(797)</u>
Cash and investments - ending	<u>\$ 74,281</u>	<u>\$ 57,896</u>	<u>\$ 19,833</u>	<u>\$ 53,249</u>	<u>\$ 10,000</u>	<u>\$ 63,849</u>	<u>\$ 440</u>	<u>\$ 4,776</u>	<u>\$ 2,261</u>

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

	PAYROLL FUND	DONATION FUND	BEAUTIFICATION FUND	COMMUNITY CLUB FLOOR GRANT	FED GRANT - COMP PLAN	ELECTRIC OPERATING	ELECTRIC METER DE	ELECTRIC DEPRECIATION
Cash and investments - beginning	\$ 6,586	\$ 1,759	\$ 6,626	\$ 650	\$ -	\$ 7,424	\$ 37,453	\$ 3,830
Receipts:								
Taxes	-	-	-	-	-	32,374	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	30,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	508,877	4,560	-
Penalties	-	-	-	-	-	3,564	-	-
Other receipts	287,313	165	6,430	-	-	1,523	-	12,301
Total receipts	287,313	165	6,430	-	30,000	546,338	4,560	12,301
Disbursements:								
Personal services	118,580	-	-	-	-	-	-	-
Supplies	-	95	-	-	-	-	-	-
Other services and charges	-	-	-	650	30,000	-	-	-
Capital outlay	-	-	-	-	-	1,310	-	-
Utility operating expenses	-	-	-	-	-	530,550	7,791	15,439
Other disbursements	175,319	-	-	-	-	21,472	-	-
Total disbursements	293,899	95	-	650	30,000	553,332	7,791	15,439
Excess (deficiency) of receipts over disbursements	(6,586)	70	6,430	(650)	-	(6,994)	(3,231)	(3,138)
Cash and investments - ending	\$ -	\$ 1,829	\$ 13,056	\$ -	\$ -	\$ 430	\$ 34,222	\$ 692

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

	ELECTRIC CASH RESER	REFUSE COLLECTION FUND	WATER WORKS OPERATING	WATER WORKS ADV. DEPOSIT	WATER WORKS DEPRECIATION	WATER WORKS CASH RESERVE	W.W.R.S.D. CLEARING ACCT.	Totals
Cash and investments - beginning	\$ 231	\$ 49,525	\$ 961	\$ 10,440	\$ 17,975	\$ 22,049	\$ 7,136	\$ 424,823
Receipts:								
Taxes	-	-	9,040	-	-	-	-	76,809
Licenses and permits	-	-	-	-	-	-	-	651
Intergovernmental receipts	-	-	-	-	-	-	-	142,463
Charges for services	-	52,456	-	-	-	-	111,382	167,036
Fines and forfeits	-	132	-	-	-	-	2,371	10,992
Utility fees	-	-	155,501	1,400	-	-	-	670,338
Penalties	-	-	953	-	-	-	-	4,517
Other receipts	9,755	-	14,897	-	1,674	1,876	83	351,200
Total receipts	9,755	52,588	180,391	1,400	1,674	1,876	113,836	1,424,006
Disbursements:								
Personal services	-	17,965	60,033	-	-	-	-	211,859
Supplies	-	3,090	-	-	-	-	-	4,979
Other services and charges	-	17,281	-	-	-	-	-	117,959
Capital outlay	-	-	-	-	-	-	-	53,628
Utility operating expenses	8,500	-	117,883	1,218	14,374	2,091	-	697,846
Other disbursements	-	-	3,436	-	-	-	113,741	315,519
Total disbursements	8,500	38,336	181,352	1,218	14,374	2,091	113,741	1,401,790
Excess (deficiency) of receipts over disbursements	1,255	14,252	(961)	182	(12,700)	(215)	95	22,216
Cash and investments - ending	\$ 1,486	\$ 63,777	\$ -	\$ 10,622	\$ 5,275	\$ 21,834	\$ 7,231	\$ 447,039

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

	GENERAL FUND	M. V. H. FUND	LOCAL R & S FUND	ECON. DEV. TAX FUND	PARK - PHASE I	RAINY DAY FUND	LEVY EXCESS FUND	CUM. CAP. DEVELOP. FUND	CUM. CAPITAL IMP. FUND
Cash and investments - beginning	\$ 74,281	\$ 57,896	\$ 19,833	\$ 53,249	\$ 10,000	\$ 63,849	\$ 440	\$ 4,776	\$ 2,261
Receipts:									
Taxes	31,172	-	-	-	-	-	-	1,862	-
Licenses and permits	576	-	-	-	-	-	-	-	-
Intergovernmental receipts	23,139	39,062	6,649	29,699	-	-	-	293	2,121
Charges for services	6,539	8	-	-	-	-	-	-	-
Fines and forfeits	7,023	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	181	145	-	431	-	20,905	-	-	-
Total receipts	<u>68,630</u>	<u>39,215</u>	<u>6,649</u>	<u>30,130</u>	<u>-</u>	<u>20,905</u>	<u>-</u>	<u>2,155</u>	<u>2,121</u>
Disbursements:									
Personal services	9,141	10,358	-	-	-	-	-	-	-
Supplies	2,731	-	-	-	-	-	-	-	-
Other services and charges	46,051	13,606	-	-	-	-	-	-	-
Capital outlay	340	4,630	-	35,693	10,000	25,072	-	3,801	2,413
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,337	-	-	-	-	-	-	-	-
Total disbursements	<u>61,600</u>	<u>28,594</u>	<u>-</u>	<u>35,693</u>	<u>10,000</u>	<u>25,072</u>	<u>-</u>	<u>3,801</u>	<u>2,413</u>
Excess (deficiency) of receipts over disbursements	<u>7,030</u>	<u>10,621</u>	<u>6,649</u>	<u>(5,563)</u>	<u>(10,000)</u>	<u>(4,167)</u>	<u>-</u>	<u>(1,646)</u>	<u>(292)</u>
Cash and investments - ending	<u>\$ 81,311</u>	<u>\$ 68,517</u>	<u>\$ 26,482</u>	<u>\$ 47,686</u>	<u>\$ -</u>	<u>\$ 59,682</u>	<u>\$ 440</u>	<u>\$ 3,130</u>	<u>\$ 1,969</u>

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

	PAYROLL FUND	DONATION FUND	BEAUTIFICATION FUND	COMMUNITY CLUB FLOOR GRANT	FED GRANT - COMP PLAN	ELECTRIC OPERATING	ELECTRIC METER DE	ELECTRIC DEPRECIATION
Cash and investments - beginning	\$ -	\$ 1,829	\$ 13,056	\$ -	\$ -	\$ 430	\$ 34,222	\$ 692
Receipts:								
Taxes	-	-	-	-	-	33,255	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	535,985	7,305	-
Penalties	-	-	-	-	-	3,633	-	-
Other receipts	296,240	65	175	-	-	3,446	-	3,213
Total receipts	296,240	65	175	-	20,000	576,319	7,305	3,213
Disbursements:								
Personal services	119,694	-	-	-	-	-	-	-
Supplies	-	247	-	-	-	-	-	-
Other services and charges	-	-	-	-	20,000	-	-	-
Capital outlay	-	-	11,892	-	-	986	-	-
Utility operating expenses	-	-	-	-	-	564,932	3,610	1,799
Other disbursements	176,254	-	-	-	-	9,357	-	-
Total disbursements	295,948	247	11,892	-	20,000	575,275	3,610	1,799
Excess (deficiency) of receipts over disbursements	292	(182)	(11,717)	-	-	1,044	3,695	1,414
Cash and investments - ending	\$ 292	\$ 1,647	\$ 1,339	\$ -	\$ -	\$ 1,474	\$ 37,917	\$ 2,106

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

	ELECTRIC CASH RESER	REFUSE COLLECTION FUND	WATER WORKS OPERATING	WATER WORKS ADV. DEPOSIT	WATER WORKS DEPRECIATION	WATER WORKS CASH RESERVE	W.W.R.S.D. CLEARING ACCT.	Totals
Cash and investments - beginning	\$ 1,486	\$ 63,777	\$ -	\$ 10,622	\$ 5,275	\$ 21,834	\$ 7,231	\$ 447,039
Receipts:								
Taxes	-	-	9,092	-	-	-	-	75,381
Licenses and permits	-	-	-	-	-	-	-	576
Intergovernmental receipts	-	-	-	-	-	-	-	120,963
Charges for services	-	52,898	-	-	-	-	109,102	168,547
Fines and forfeits	-	133	-	-	-	-	2,248	9,404
Utility fees	-	-	155,595	1,480	-	-	-	700,365
Penalties	-	-	1,002	-	-	-	-	4,635
Other receipts	3,176	-	3,954	-	3,048	1,827	34	336,840
Total receipts	3,176	53,031	169,643	1,480	3,048	1,827	111,384	1,416,711
Disbursements:								
Personal services	-	21,223	60,761	-	-	-	-	221,177
Supplies	-	3,204	-	-	-	-	-	6,182
Other services and charges	-	20,637	-	-	-	-	-	100,294
Capital outlay	-	1,500	-	-	-	-	-	96,327
Utility operating expenses	-	-	105,366	909	5,493	9,880	-	691,989
Other disbursements	-	-	3,436	-	-	-	111,897	304,281
Total disbursements	-	46,564	169,563	909	5,493	9,880	111,897	1,420,250
Excess (deficiency) of receipts over disbursements	3,176	6,467	80	571	(2,445)	(8,053)	(513)	(3,539)
Cash and investments - ending	\$ 4,662	\$ 70,244	\$ 80	\$ 11,193	\$ 2,830	\$ 13,781	\$ 6,718	\$ 443,500

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

	GENERAL FUND	M. V. H. FUND	LOCAL R & S FUND	ECON. DEV. TAX FUND	PARK - GRANT PHASE I	RAINY DAY FUND	LEVY EXCESS FUND	CUM. CAP. DEVELOP. FUND
Cash and investments - beginning	\$ 81,311	\$ 68,517	\$ 26,482	\$ 47,686	\$ -	\$ 59,682	\$ 440	\$ 3,130
Receipts:								
Taxes	35,689	-	-	-	-	-	-	1,994
Licenses and permits	813	-	-	-	-	-	-	-
Intergovernmental receipts	22,687	45,372	6,688	29,699	10,000	-	-	327
Charges for services	4,577	-	-	-	-	-	-	-
Fines and forfeits	8,132	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,145	-	-	73	-	42,365	8	-
Total receipts	73,043	45,372	6,688	29,772	10,000	42,365	8	2,321
Disbursements:								
Personal services	15,386	16,181	-	-	-	-	-	-
Supplies	4,562	-	-	-	-	-	-	-
Other services and charges	42,399	20,189	-	-	-	-	-	-
Capital outlay	28	3,364	-	25,851	10,000	844	-	165
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,045	490	-	7,019	-	33,500	440	3,735
Total disbursements	68,420	40,224	-	32,870	10,000	34,344	440	3,900
Excess (deficiency) of receipts over disbursements	4,623	5,148	6,688	(3,098)	-	8,021	(432)	(1,579)
Cash and investments - ending	\$ 85,934	\$ 73,665	\$ 33,170	\$ 44,588	\$ -	\$ 67,703	\$ 8	\$ 1,551

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

	CUM. CAPITAL IMP. FUND	PAYROLL FUND	DONATION FUND	BEAUTIFICATION FUND	ELECTRIC OPERATING	ELECTRIC METER DE	ELECTRIC DEPRECIATION	ELECTRIC CASH RESER
Cash and investments - beginning	\$ 1,969	\$ 292	\$ 1,647	\$ 1,339	\$ 1,474	\$ 37,917	\$ 2,106	\$ 4,662
Receipts:								
Taxes	-	-	-	-	37,005	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,090	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	590,469	7,742	-	-
Penalties	-	-	-	-	4,182	-	-	-
Other receipts	-	301,520	135	635	6,889	-	2	4
Total receipts	2,090	301,520	135	635	638,545	7,742	2	4
Disbursements:								
Personal services	-	127,490	-	-	-	-	-	-
Supplies	-	-	323	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	1,470	-	-	1,499	14,364	-	-	1,280
Utility operating expenses	-	-	-	-	599,957	4,721	994	2,144
Other disbursements	1,630	172,055	-	-	25,362	-	-	-
Total disbursements	3,100	299,545	323	1,499	639,683	4,721	994	3,424
Excess (deficiency) of receipts over disbursements	(1,010)	1,975	(188)	(864)	(1,138)	3,021	(992)	(3,420)
Cash and investments - ending	\$ 959	\$ 2,267	\$ 1,459	\$ 475	\$ 336	\$ 40,938	\$ 1,114	\$ 1,242

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

	REFUSE CASH RESERVE	REFUSE COLLECTION FUND	WATER WORKS OPERATING	WATER WORKS ADV. DEPOSIT	WATER WORKS DEPRECIATION	WATER WORKS CASH RESERVE	W.W.R.S.D. CLEARING ACCT.	Totals
Cash and investments - beginning	\$ -	\$ 70,244	\$ 80	\$ 11,193	\$ 2,830	\$ 13,781	\$ 6,718	\$ 443,500
Receipts:								
Taxes	-	-	10,220	-	-	-	-	84,908
Licenses and permits	-	-	-	-	-	-	-	813
Intergovernmental receipts	-	-	-	-	-	-	-	116,863
Charges for services	-	52,643	-	-	-	-	108,606	165,826
Fines and forfeits	-	129	-	-	-	-	2,187	10,448
Utility fees	-	-	177,654	1,800	-	-	-	777,665
Penalties	-	-	1,264	-	-	-	-	5,446
Other receipts	35,200	38	15	-	3,103	12,534	20	403,686
Total receipts	35,200	52,810	189,153	1,800	3,103	12,534	110,813	1,565,655
Disbursements:								
Personal services	-	22,231	61,990	-	-	-	-	243,278
Supplies	-	2,248	-	-	-	-	-	7,133
Other services and charges	-	18,970	-	-	-	-	268	81,826
Capital outlay	-	-	-	-	-	-	-	58,865
Utility operating expenses	-	-	106,512	1,381	4,753	25,099	-	745,561
Other disbursements	-	8,200	9,446	-	-	-	110,334	378,256
Total disbursements	-	51,649	177,948	1,381	4,753	25,099	110,602	1,514,919
Excess (deficiency) of receipts over disbursements	35,200	1,161	11,205	419	(1,650)	(12,565)	211	50,736
Cash and investments - ending	\$ 35,200	\$ 71,405	\$ 11,285	\$ 11,612	\$ 1,180	\$ 1,216	\$ 6,929	\$ 494,236

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

	GENERAL FUND	M. V. H. FUND	LOCAL R & S FUND	ECON. DEV. TAX FUND	PARK - GRANT PHASE I	RAINY DAY FUND	LEVY EXCESS FUND	CUM. CAP. DEVELOP. FUND
Cash and investments - beginning	\$ 85,934	\$ 73,665	\$ 33,170	\$ 44,588	\$ -	\$ 67,703	\$ 8	\$ 1,551
Receipts:								
Taxes	30,996	-	-	-	-	-	-	1,976
Licenses and permits	375	-	-	-	-	-	-	-
Intergovernmental receipts	22,957	52,279	6,836	31,355	-	-	-	318
Charges for services	1,695	40	-	-	-	-	-	-
Fines and forfeits	8,604	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	199	42	-	1,578	-	23,300	-	-
Total receipts	64,826	52,361	6,836	32,933	-	23,300	-	2,294
Disbursements:								
Personal services	13,252	13,903	-	-	-	-	-	-
Supplies	2,634	5,947	-	-	-	-	-	-
Other services and charges	45,868	19,128	-	6,250	-	-	-	-
Capital outlay	1,120	7,875	-	27,555	-	933	-	2,889
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	66	-	-	-	-	-	8	-
Total disbursements	62,940	46,853	-	33,805	-	933	8	2,889
Excess (deficiency) of receipts over disbursements	1,886	5,508	6,836	(872)	-	22,367	(8)	(595)
Cash and investments - ending	\$ 87,820	\$ 79,173	\$ 40,006	\$ 43,716	\$ -	\$ 90,070	\$ -	\$ 956

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

	CUM. CAPITAL IMP. FUND	PAYROLL FUND	DONATION FUND	BEAUTIFICATION FUND	ELECTRIC OPERATING	ELECTRIC METER DE	ELECTRIC DEPRECIATION	ELECTRIC CASH RESER
Cash and investments - beginning	\$ 959	\$ 2,267	\$ 1,459	\$ 475	\$ 336	\$ 40,938	\$ 1,114	\$ 1,242
Receipts:								
Taxes	-	-	-	-	39,094	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,210	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	616,688	5,678	-	-
Penalties	-	-	-	-	4,943	-	-	-
Other receipts	-	297,760	338	-	678	-	-	-
Total receipts	1,210	297,760	338	-	661,403	5,678	-	-
Disbursements:								
Personal services	-	133,604	-	-	-	-	-	-
Supplies	-	-	306	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	1,800	-	-	-	4,942	-	-	1,068
Utility operating expenses	-	-	-	-	630,772	4,768	1,091	-
Other disbursements	-	165,101	-	-	8,830	-	-	-
Total disbursements	1,800	298,705	306	-	644,544	4,768	1,091	1,068
Excess (deficiency) of receipts over disbursements	(590)	(945)	32	-	16,859	910	(1,091)	(1,068)
Cash and investments - ending	\$ 369	\$ 1,322	\$ 1,491	\$ 475	\$ 17,195	\$ 41,848	\$ 23	\$ 174

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

	REFUSE CASH RESERVE	REFUSE COLLECTION FUND	WATER WORKS OPERATING	WATER WORKS ADV. DEPOSIT	WATER WORKS DEPRECIATION	WATER WORKS CASH RESERVE	W.W.R.S.D. CLEARING ACCT.	Totals
Cash and investments - beginning	\$ 35,200	\$ 71,405	\$ 11,285	\$ 11,612	\$ 1,180	\$ 1,216	\$ 6,929	\$ 494,236
Receipts:								
Taxes	-	-	11,412	-	-	-	-	83,478
Licenses and permits	-	-	-	-	-	-	-	375
Intergovernmental receipts	-	-	-	-	-	-	-	114,955
Charges for services	-	52,084	-	-	-	-	108,299	162,118
Fines and forfeits	-	129	-	-	-	-	2,338	11,071
Utility fees	-	-	194,318	1,690	-	-	-	818,374
Penalties	-	-	1,258	-	-	-	-	6,201
Other receipts	30,000	35	438	-	10,907	10,907	21	376,203
Total receipts	30,000	52,248	207,426	1,690	10,907	10,907	110,658	1,572,775
Disbursements:								
Personal services	-	23,471	64,760	-	-	-	-	248,990
Supplies	-	2,058	-	-	-	-	-	10,945
Other services and charges	-	24,929	-	-	-	-	61	96,236
Capital outlay	28,500	2,292	-	-	-	-	-	78,974
Utility operating expenses	-	-	121,431	1,113	8,758	5,722	-	773,655
Other disbursements	-	30,000	21,813	-	-	-	110,796	336,614
Total disbursements	28,500	82,750	208,004	1,113	8,758	5,722	110,857	1,545,414
Excess (deficiency) of receipts over disbursements	1,500	(30,502)	(578)	577	2,149	5,185	(199)	27,361
Cash and investments - ending	\$ 36,700	\$ 40,903	\$ 10,707	\$ 12,189	\$ 3,329	\$ 6,401	\$ 6,730	\$ 521,597

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

	GENERAL FUND	M. V. H. FUND	LOCAL R & S FUND	ECON. DEV. TAX FUND	RAINY DAY FUND	CUM. CAP. DEVELOP. FUND	CUM. CAPITAL IMP. FUND	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 87,820	\$ 79,173	\$ 40,006	\$ 43,716	\$ 90,070	\$ 956	\$ 369	\$ -
Receipts:								
Taxes	34,639	-	-	-	-	1,947	-	-
Licenses and permits	302	-	-	-	-	-	-	-
Intergovernmental receipts	22,501	58,077	6,811	33,455	-	342	2,014	42,064
Charges for services	2,325	-	-	-	-	-	-	-
Fines and forfeits	8,752	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	123	-	-	2,859	-	-	-	-
Total receipts	68,642	58,077	6,811	36,314	-	2,289	2,014	42,064
Disbursements:								
Personal services	13,645	11,476	-	-	-	-	-	-
Supplies	2,632	6,567	-	-	-	-	-	-
Other services and charges	44,793	29,770	-	5,000	-	-	-	-
Capital outlay	6,175	1,523	11,000	8,126	-	45	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	515	-	-	-	-	-	-	-
Total disbursements	67,760	49,336	11,000	13,126	-	45	-	-
Excess (deficiency) of receipts over disbursements	882	8,741	(4,189)	23,188	-	2,244	2,014	42,064
Cash and investments - ending	\$ 88,702	\$ 87,914	\$ 35,817	\$ 66,904	\$ 90,070	\$ 3,200	\$ 2,383	\$ 42,064

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

	PAYROLL FUND	DONATION FUND	BEAUTIFICATION FUND	FEDERAL GRANTS- HOUSING	ELECTRIC OPERATING	ELECTRIC METER DEPOSITS	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ 1,322	\$ 1,491	\$ 475	\$ -	\$ 17,195	\$ 41,848	\$ 23	\$ 174
Receipts:								
Taxes	-	-	-	-	40,006	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	628,783	6,840	-	-
Penalties	-	-	-	-	4,381	-	-	-
Other receipts	314,042	247	-	-	1,935	-	13,813	13,813
Total receipts	314,042	247	-	-	675,105	6,840	13,813	13,813
Disbursements:								
Personal services	135,235	-	-	-	-	-	-	-
Supplies	-	383	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	475	-	14,855	-	-	1,301
Utility operating expenses	-	-	-	-	627,458	6,801	2,601	-
Other disbursements	179,622	-	-	-	27,802	-	-	-
Total disbursements	314,857	383	475	-	670,115	6,801	2,601	1,301
Excess (deficiency) of receipts over disbursements	(815)	(136)	(475)	-	4,990	39	11,212	12,512
Cash and investments - ending	\$ 507	\$ 1,355	\$ -	\$ -	\$ 22,185	\$ 41,887	\$ 11,235	\$ 12,686

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

	REFUSE CASH RESERVE	REFUSE COLLECTION FUND	WATER WORKS OPERATING	WATER WORKS ADV. DEPOSIT	WATER WORKS DEPRECIATION	WATER WORKS CASH RESERVE	W.W.R.S.D. CLEARING ACCT.	Totals
Cash and investments - beginning	\$ 36,700	\$ 40,903	\$ 10,707	\$ 12,189	\$ 3,329	\$ 6,401	\$ 6,730	\$ 521,597
Receipts:								
Taxes	-	-	13,323	-	-	-	-	89,915
Licenses and permits	-	-	-	-	-	-	-	302
Intergovernmental receipts	-	-	-	-	-	-	-	165,264
Charges for services	-	53,223	-	-	-	-	110,904	166,452
Fines and forfeits	-	108	-	-	-	-	-	8,860
Utility fees	-	-	208,098	2,170	-	-	-	845,891
Penalties	-	-	1,298	-	-	-	-	5,679
Other receipts	8,100	-	6,221	-	15,367	16,804	23	393,347
Total receipts	8,100	53,331	228,940	2,170	15,367	16,804	110,927	1,675,710
Disbursements:								
Personal services	-	23,632	69,736	-	-	-	-	253,724
Supplies	-	3,717	-	-	-	-	-	13,299
Other services and charges	-	22,153	-	-	-	-	-	101,716
Capital outlay	15,888	43	-	-	-	-	-	59,431
Utility operating expenses	-	-	130,806	1,780	8,831	7,844	-	786,121
Other disbursements	-	8,125	33,628	-	-	-	110,936	360,628
Total disbursements	15,888	57,670	234,170	1,780	8,831	7,844	110,936	1,574,919
Excess (deficiency) of receipts over disbursements	(7,788)	(4,339)	(5,230)	390	6,536	8,960	(9)	100,791
Cash and investments - ending	\$ 28,912	\$ 36,564	\$ 5,477	\$ 12,579	\$ 9,865	\$ 15,361	\$ 6,721	\$ 622,388

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

	GENERAL FUND	M. V. H. FUND	LOCAL R & S FUND	ECON. DEV. TAX FUND	RAINY DAY FUND	CUM. CAP. DEVELOP. FUND	CUM. CAPITAL IMP. FUND	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 88,702	\$ 87,914	\$ 35,817	\$ 66,904	\$ 90,070	\$ 3,200	\$ 2,383	\$ 42,064
Receipts:								
Taxes	48,485	-	-	35,139	-	1,919	-	-
Licenses and permits	484	-	-	-	-	-	-	-
Intergovernmental receipts	10,337	58,597	8,678	-	11,200	353	1,921	38,339
Charges for services	1,602	31	-	-	-	-	-	-
Fines and forfeits	8,928	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	776	-	-	517	9,733	-	-	-
Total receipts	70,612	58,628	8,678	35,656	20,933	2,272	1,921	38,339
Disbursements:								
Personal services	15,972	12,165	-	-	-	-	-	-
Supplies	3,290	4,835	-	-	-	-	-	-
Other services and charges	44,860	13,089	-	5,000	-	-	-	-
Capital outlay	3,984	1,385	8,000	21,940	-	-	4,013	75,113
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	89	-	-	-	-	-	-	-
Total disbursements	68,195	31,474	8,000	26,940	-	-	4,013	75,113
Excess (deficiency) of receipts over disbursements	2,417	27,154	678	8,716	20,933	2,272	(2,092)	(36,774)
Cash and investments - ending	\$ 91,119	\$ 115,068	\$ 36,495	\$ 75,620	\$ 111,003	\$ 5,472	\$ 291	\$ 5,290

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

	PAYROLL FUND	DONATION FUND	BEAUTIFICATION FUND	FEDERAL GRANTS- HOUSING	ELECTRIC OPERATING	ELECTRIC METER DEPOSITS	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ 507	\$ 1,355	\$ -	\$ -	\$ 22,185	\$ 41,887	\$ 11,235	\$ 12,686
Receipts:								
Taxes	-	-	-	-	37,919	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	135,705	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	597,046	5,635	-	-
Penalties	-	-	-	-	4,192	-	-	-
Other receipts	328,983	15	-	-	550	-	13,500	13,500
Total receipts	328,983	15	-	135,705	639,707	5,635	13,500	13,500
Disbursements:								
Personal services	137,418	-	-	-	-	-	-	-
Supplies	-	73	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,143	-	-	-
Utility operating expenses	-	-	-	-	625,696	3,766	6,443	-
Other disbursements	191,089	-	-	135,705	27,000	-	-	-
Total disbursements	328,507	73	-	135,705	655,839	3,766	6,443	-
Excess (deficiency) of receipts over disbursements	476	(58)	-	-	(16,132)	1,869	7,057	13,500
Cash and investments - ending	\$ 983	\$ 1,297	\$ -	\$ -	\$ 6,053	\$ 43,756	\$ 18,292	\$ 26,186

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

	REFUSE CASH RESERVE	REFUSE COLLECTION FUND	WATER WORKS OPERATING	WATER WORKS ADV. DEPOSIT	WATER WORKS DEPRECIATION	WATER WORKS CASH RESERVE	W.W.R.S.D. CLEARING ACCT.	Totals
Cash and investments - beginning	\$ 28,912	\$ 36,564	\$ 5,477	\$ 12,579	\$ 9,865	\$ 15,361	\$ 6,721	\$ 622,388
Receipts:								
Taxes	-	-	11,761	-	-	-	-	135,223
Licenses and permits	-	-	-	-	-	-	-	484
Intergovernmental receipts	-	-	-	-	-	-	-	265,130
Charges for services	-	51,775	-	-	-	-	114,911	168,319
Fines and forfeits	-	133	-	-	-	-	-	9,061
Utility fees	-	-	202,813	1,600	-	-	-	807,094
Penalties	-	-	1,184	-	-	-	-	5,376
Other receipts	8,100	1,109	1,079	-	17,250	17,250	128	412,490
Total receipts	8,100	53,017	216,837	1,600	17,250	17,250	115,039	1,803,177
Disbursements:								
Personal services	-	27,429	70,066	-	-	-	-	263,050
Supplies	-	3,051	-	-	-	-	-	11,249
Other services and charges	-	27,235	-	-	-	-	-	90,184
Capital outlay	11,900	127	-	-	-	-	-	129,605
Utility operating expenses	-	-	115,717	938	8,382	9,220	-	770,162
Other disbursements	-	8,122	34,743	-	-	-	112,956	509,704
Total disbursements	11,900	65,964	220,526	938	8,382	9,220	112,956	1,773,954
Excess (deficiency) of receipts over disbursements	(3,800)	(12,947)	(3,689)	662	8,868	8,030	2,083	29,223
Cash and investments - ending	\$ 25,112	\$ 23,617	\$ 1,788	\$ 13,241	\$ 18,733	\$ 23,391	\$ 8,804	\$ 651,611

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 1,024	\$ 93,116
Refuse	108	9,330
Water	-	15,256
Dublin W.W.R.S.D. Clearing Acct.	-	3,383
Governmental activities	234	-
Totals	\$ 1,366	\$ 121,085

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Refuse:			
Lines of credit	2007 REFUSE TRUCK	\$ 16,536	\$ 6,875
Totals		\$ 16,536	\$ 6,875

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TOWN OF DUBLIN
 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.

	Ending Balance
Governmental activities:	
Land	\$ 373,086
Infrastructure	660,281
Buildings	690,148
Improvements other than buildings	221,638
Machinery, equipment, and vehicles	<u>251,560</u>
Total governmental activities	<u>2,196,713</u>
Electric:	
Land	201
Buildings	79,803
Improvements other than buildings	8,917
Machinery, equipment, and vehicles	<u>176,443</u>
Total Electric	<u>265,364</u>
Refuse:	
Machinery, equipment, and vehicles	<u>119,269</u>
Water:	
Land	2,101
Infrastructure	651,951
Buildings	1,238,990
Improvements other than buildings	7,499
Machinery, equipment, and vehicles	<u>107,529</u>
Total Water	<u>2,008,070</u>
Dublin W.W.R.S.D. Clearing Acct.:	
Total Dublin W.W.R.S.D. Clearing Acct.	<u>-</u>
Total capital assets	<u>\$ 4,589,416</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/>.