

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF DAYTON

TIPPECANOE COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
10/10/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ronald Koehler	01-01-15 to 12-31-15
	Alena Merkel	01-01-16 to 03-23-18
	(Vacant)	03-24-18 to 04-01-18
	Allix Ostermeyer	04-02-18 to 01-04-19
	(Vacant)	01-05-19 to 01-21-19
	Michelle Frewerd	01-22-19 to 12-31-19
President of the Town Council	John Swick	01-01-15 to 12-31-15
	Mike Harris	01-01-16 to 12-31-18
	Tyrone Taylor	01-01-19 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Dayton (Town), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, 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, 2015 to December 31, 2018.

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, 2015 to December 31, 2018, 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 26, 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.

TOWN OF DAYTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
GENERAL FUND	\$ 163,099	\$ 290,125	\$ 325,762	\$ 127,462	\$ 286,493	\$ 233,164	\$ 180,791		
MOTOR VEHICLE HIGHWAY	131,321	85,257	109,379	107,199	83,013	17,917	172,295		
LOCAL ROAD & STREET	39,345	13,310	20,000	32,655	13,134	-	45,789		
CIVIL DEFENSE/SIREN FUND	5,211	-	-	5,211	-	-	5,211		
LAW ENF CONT ED	3,973	1,226	-	5,199	1,744	-	6,943		
RIVERBOAT	58,078	8,412	12,390	54,100	8,412	12,171	50,341		
RAINY DAY FUND	47,375	-	-	47,375	-	-	47,375		
ECONOMIC DEV INCOME TAX	178,578	37,096	71,669	144,005	42,908	-	186,913		
LEVY EXCESS FUND	14	-	-	14	3,117	2,848	283		
CUM CAP IMP - CIG TAX	44,314	1,652	-	45,966	1,913	11,351	36,528		
CUM CAP DEVELOPMENT	20,002	9,426	12,146	17,282	9,102	9,027	17,357		
LOIT Special Sea67	-	-	-	-	36,941	-	36,941		
CABLE FRANCHISE FEE	6,615	9,956	-	16,571	10,579	-	27,150		
DONATION -SIGN/FLAG	597	250	-	847	554	180	1,221		
PAYROLL	1,565	311,811	311,103	2,273	240,624	241,687	1,210		
LOCAL ROAD & BRIDGE MATCHING GRANT	-	-	-	-	47,600	-	47,600		
STORM WATER	172,519	46,229	8,715	210,033	46,412	2,866	253,579		
SANITATION	34,385	88,022	81,571	40,836	88,495	82,335	46,996		
WASTEWATER OPERATING	220,031	263,917	270,386	213,562	261,115	285,021	189,656		
WASTEWATER BOND & INT	22,020	19,575	21,750	19,845	20,850	20,850	19,845		
WASTEWATER IMPROVEMENT	5,237	3,600	-	8,837	325	207	8,955		
WASTEWATER DEBT RESERVE	21,750	4,350	-	26,100	2,085	-	28,185		
WATER OPERATING FUND	156,235	301,123	258,039	199,319	301,951	246,501	254,769		
WATER UTL BOND & INTEREST	59,069	118,070	118,140	58,999	117,910	122,444	54,465		
WATER UTL IMPROVEMENT	-	2,825	-	2,825	1,275	-	4,100		
WATER UTL METER DEPOSIT	56,708	9,526	5,782	60,452	5,215	1,750	63,917		
Totals	<u>\$ 1,448,041</u>	<u>\$ 1,625,758</u>	<u>\$ 1,626,832</u>	<u>\$ 1,446,967</u>	<u>\$ 1,631,767</u>	<u>\$ 1,290,319</u>	<u>\$ 1,788,415</u>		

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

TOWN OF DAYTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
GENERAL FUND	\$ 180,791	\$ 312,772	\$ 234,546	\$ 259,017	\$ 210,066	\$ 281,291	\$ 187,792
MOTOR VEHICLE HIGHWAY	172,295	75,359	28,077	219,577	75,464	88,898	206,143
LOCAL ROAD & STREET	45,789	38,277	21,600	62,466	19,051	12,500	69,017
CIVIL DEFENSE/SIREN FUND	5,211	-	-	5,211	-	-	5,211
LAW ENF CONT ED	6,943	1,739	2,421	6,261	1,737	1,464	6,534
RIVERBOAT	50,341	8,412	-	58,753	8,412	-	67,165
RAINY DAY FUND	47,375	-	-	47,375	-	-	47,375
ECONOMIC DEV INCOME TAX	186,913	41,655	4,498	224,070	40,772	28,951	235,891
LEVY EXCESS FUND	283	-	-	283	-	-	283
CUM CAP IMP - CIG TAX	36,528	3,453	-	39,981	1,569	8,325	33,225
CUM CAP DEVELOPMENT	17,357	4,848	10,421	11,784	4,410	10,490	5,704
LOIT	36,941	-	36,941	-	-	-	-
CABLE FRANCHISE FEE	27,150	10,628	20,797	16,981	10,365	10,775	16,571
DONATION -SIGN/FLAG	1,221	-	1,220	1	-	229	(228)
PAYROLL	1,210	246,535	243,649	4,096	274,407	266,822	11,681
LOCAL ROAD & BRIDGE MATCHING GRANT	47,600	36,941	82,068	2,473	163,043	165,516	-
RAINY DAY RESTRICTED LRS	-	15,000	15,000	-	-	-	-
STORM WATER	253,579	43,815	40,814	256,580	41,694	79,561	218,713
SANITATION	46,996	87,718	87,370	47,344	88,327	86,962	48,709
WASTEWATER OPERATING	189,656	268,269	259,634	198,291	305,920	340,447	163,764
WASTEWATER BOND & INT	19,845	21,753	41,598	-	-	-	-
WASTEWATER IMPROVEMENT	8,955	383	4,928	4,410	717	-	5,127
WASTEWATER DEBT RESERVE	28,185	-	-	28,185	-	-	28,185
WATER OPERATING FUND	254,769	299,759	239,077	315,451	297,571	351,122	261,900
WATER UTL BOND & INTEREST	54,465	118,243	116,864	55,844	19,767	116,300	(40,689)
WATER UTL IMPROVEMENT	4,100	758	-	4,858	717	168	5,407
WATER UTL METER DEPOSIT	63,917	8,021	4,150	67,788	5,125	2,466	70,447
Totals	<u>\$ 1,788,415</u>	<u>\$ 1,644,338</u>	<u>\$ 1,495,673</u>	<u>\$ 1,937,080</u>	<u>\$ 1,569,134</u>	<u>\$ 1,852,287</u>	<u>\$ 1,653,927</u>

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

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police 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 DAYTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the Town to invest in securities including, but not limited to, 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3), and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. For the Donation-Sign/Flag and the Water Util Bond & Interest fund for the 2018 calendar year, this was a result of errors made for distribution of payment of funds, which caused disbursements to exceed the available cash and receipts.

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.

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TOWN OF DAYTON
 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	CIVIL DEFENSE/SIREN FUND	LAW ENF CONT ED	RIVERBOAT	RAINY DAY FUND	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 163,099	\$ 131,321	\$ 39,345	\$ 5,211	\$ 3,973	\$ 58,078	\$ 47,375	\$ 178,578
Receipts:								
Taxes	203,663	20,920	-	-	-	-	-	-
Licenses and permits	-	-	-	-	980	-	-	-
Intergovernmental receipts	72,283	64,337	13,310	-	-	8,412	-	37,096
Charges for services	8,267	-	-	-	-	-	-	-
Fines and forfeits	1,986	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,926	-	-	-	246	-	-	-
Total receipts	290,125	85,257	13,310	-	1,226	8,412	-	37,096
Disbursements:								
Personal services	218,411	1,042	-	-	-	-	-	-
Supplies	17,812	2,527	-	-	-	-	-	-
Other services and charges	66,649	48,213	20,000	-	-	-	-	30,000
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	22,890	57,597	-	-	-	12,390	-	41,669
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	325,762	109,379	20,000	-	-	12,390	-	71,669
Excess (deficiency) of receipts over disbursements	(35,637)	(24,122)	(6,690)	-	1,226	(3,978)	-	(34,573)
Cash and investments - ending	\$ 127,462	\$ 107,199	\$ 32,655	\$ 5,211	\$ 5,199	\$ 54,100	\$ 47,375	\$ 144,005

TOWN OF DAYTON
 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	LOIT Special Sea67	CABLE FRANCHISE FEE	DONATION -SIGN/FLAG	PAYROLL	LOCAL ROAD & BRIDGE MATCHING GRANT
Cash and investments - beginning	\$ 14	\$ 44,314	\$ 20,002	\$ -	\$ 6,615	\$ 597	\$ 1,565	\$ -
Receipts:								
Taxes	-	-	8,536	-	-	-	-	-
Licenses and permits	-	-	-	-	9,956	-	-	-
Intergovernmental receipts	-	1,652	890	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	250	311,811	-
Total receipts	-	1,652	9,426	-	9,956	250	311,811	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	10,205	-	-	-	-	-
Capital outlay	-	-	1,941	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	311,103	-
Total disbursements	-	-	12,146	-	-	-	311,103	-
Excess (deficiency) of receipts over disbursements	-	1,652	(2,720)	-	9,956	250	708	-
Cash and investments - ending	\$ 14	\$ 45,966	\$ 17,282	\$ -	\$ 16,571	\$ 847	\$ 2,273	\$ -

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

	STORM WATER	SANITATION	WASTEWATER OPERATING	WASTEWATER BOND & INT	WASTEWATER IMPROVEMENT	WASTEWATER DEBT RESERVE
Cash and investments - beginning	\$ 172,519	\$ 34,385	\$ 220,031	\$ 22,020	\$ 5,237	\$ 21,750
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	86,370	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	46,229	-	-	-	-	-
Other receipts	-	1,652	263,917	19,575	3,600	4,350
Total receipts	46,229	88,022	263,917	19,575	3,600	4,350
Disbursements:						
Personal services	8,715	-	46,347	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	81,571	6,283	-	-	-
Debt service - principal and interest	-	-	-	21,750	-	-
Capital outlay	-	-	785	-	-	-
Utility operating expenses	-	-	192,518	-	-	-
Other disbursements	-	-	24,453	-	-	-
Total disbursements	8,715	81,571	270,386	21,750	-	-
Excess (deficiency) of receipts over disbursements	37,514	6,451	(6,469)	(2,175)	3,600	4,350
Cash and investments - ending	\$ 210,033	\$ 40,836	\$ 213,562	\$ 19,845	\$ 8,837	\$ 26,100

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

	WATER OPERATING FUND	WATER UTL BOND & INTEREST	WATER UTL IMPROVEMENT	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 156,235	\$ 59,069	\$ -	\$ 56,708	\$ 1,448,041
Receipts:					
Taxes	-	-	-	-	233,119
Licenses and permits	-	-	-	-	10,936
Intergovernmental receipts	-	-	-	-	197,980
Charges for services	-	-	-	-	94,637
Fines and forfeits	-	-	-	-	1,986
Utility fees	-	-	2,825	-	49,054
Other receipts	301,123	118,070	-	9,526	1,038,046
Total receipts	<u>301,123</u>	<u>118,070</u>	<u>2,825</u>	<u>9,526</u>	<u>1,625,758</u>
Disbursements:					
Personal services	46,497	-	-	-	321,012
Supplies	-	-	-	-	20,339
Other services and charges	6,283	-	-	-	258,999
Debt service - principal and interest	-	118,140	-	-	150,095
Capital outlay	785	-	-	-	138,057
Utility operating expenses	59,603	-	-	-	252,121
Other disbursements	144,871	-	-	5,782	486,209
Total disbursements	<u>258,039</u>	<u>118,140</u>	<u>-</u>	<u>5,782</u>	<u>1,626,832</u>
Excess (deficiency) of receipts over disbursements	<u>43,084</u>	<u>(70)</u>	<u>2,825</u>	<u>3,744</u>	<u>(1,074)</u>
Cash and investments - ending	<u>\$ 199,319</u>	<u>\$ 58,999</u>	<u>\$ 2,825</u>	<u>\$ 60,452</u>	<u>\$ 1,446,967</u>

TOWN OF DAYTON
 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	CIVIL DEFENSE/SIREN FUND	LAW ENF CONT ED	RIVERBOAT	RAINY DAY FUND	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 127,462	\$ 107,199	\$ 32,655	\$ 5,211	\$ 5,199	\$ 54,100	\$ 47,375	\$ 144,005
Receipts:								
Taxes	194,941	20,535	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,620	-	-	-
Intergovernmental receipts	65,417	62,478	13,134	-	-	8,412	-	42,908
Charges for services	8,400	-	-	-	-	-	-	-
Fines and forfeits	595	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	17,140	-	-	-	124	-	-	-
Total receipts	286,493	83,013	13,134	-	1,744	8,412	-	42,908
Disbursements:								
Personal services	175,269	6,052	-	-	-	-	-	-
Supplies	19,648	1,894	-	-	-	-	-	-
Other services and charges	38,247	9,971	-	-	-	12,171	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	233,164	17,917	-	-	-	12,171	-	-
Excess (deficiency) of receipts over disbursements	53,329	65,096	13,134	-	1,744	(3,759)	-	42,908
Cash and investments - ending	\$ 180,791	\$ 172,295	\$ 45,789	\$ 5,211	\$ 6,943	\$ 50,341	\$ 47,375	\$ 186,913

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	LOIT Special Sea67	CABLE FRANCHISE FEE	DONATION -SIGN/FLAG	PAYROLL	LOCAL ROAD & BRIDGE MATCHING GRANT
Cash and investments - beginning	\$ 14	\$ 45,966	\$ 17,282	\$ -	\$ 16,571	\$ 847	\$ 2,273	\$ -
Receipts:								
Taxes	3,117	-	8,269	36,941	-	-	-	-
Licenses and permits	-	-	-	-	10,579	-	-	-
Intergovernmental receipts	-	1,913	833	-	-	-	-	47,600
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	554	240,624	-
Total receipts	3,117	1,913	9,102	36,941	10,579	554	240,624	47,600
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	1,351	-	-	-	180	-	-
Debt service - principal and interest	-	-	8,907	-	-	-	-	-
Capital outlay	-	-	120	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,848	10,000	-	-	-	-	241,687	-
Total disbursements	2,848	11,351	9,027	-	-	180	241,687	-
Excess (deficiency) of receipts over disbursements	269	(9,438)	75	36,941	10,579	374	(1,063)	47,600
Cash and investments - ending	\$ 283	\$ 36,528	\$ 17,357	\$ 36,941	\$ 27,150	\$ 1,221	\$ 1,210	\$ 47,600

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

	STORM WATER	SANITATION	WASTEWATER OPERATING	WASTEWATER BOND & INT	WASTEWATER IMPROVEMENT	WASTEWATER DEBT RESERVE
Cash and investments - beginning	\$ 210,033	\$ 40,836	\$ 213,562	\$ 19,845	\$ 8,837	\$ 26,100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	86,715	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	46,412	-	-	-	-	-
Other receipts	-	1,780	261,115	20,850	325	2,085
Total receipts	46,412	88,495	261,115	20,850	325	2,085
Disbursements:						
Personal services	2,866	-	29,959	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,035	-	-	-
Debt service - principal and interest	-	-	-	20,850	-	-
Capital outlay	-	-	894	-	-	-
Utility operating expenses	-	-	225,740	-	207	-
Other disbursements	-	82,335	23,393	-	-	-
Total disbursements	2,866	82,335	285,021	20,850	207	-
Excess (deficiency) of receipts over disbursements	43,546	6,160	(23,906)	-	118	2,085
Cash and investments - ending	\$ 253,579	\$ 46,996	\$ 189,656	\$ 19,845	\$ 8,955	\$ 28,185

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

	WATER OPERATING FUND	WATER UTL BOND & INTEREST	WATER UTL IMPROVEMENT	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 199,319	\$ 58,999	\$ 2,825	\$ 60,452	\$ 1,446,967
Receipts:					
Taxes	-	-	-	-	263,803
Licenses and permits	-	-	-	-	12,199
Intergovernmental receipts	-	-	-	-	242,695
Charges for services	-	-	-	-	95,115
Fines and forfeits	-	-	-	-	595
Utility fees	-	-	1,275	-	47,687
Other receipts	301,951	117,910	-	5,215	969,673
Total receipts	301,951	117,910	1,275	5,215	1,631,767
Disbursements:					
Personal services	29,672	-	-	-	243,818
Supplies	-	-	-	-	21,542
Other services and charges	5,035	-	-	-	71,990
Debt service - principal and interest	-	122,444	-	-	152,201
Capital outlay	864	-	-	-	1,878
Utility operating expenses	66,942	-	-	-	292,889
Other disbursements	143,988	-	-	1,750	506,001
Total disbursements	246,501	122,444	-	1,750	1,290,319
Excess (deficiency) of receipts over disbursements	55,450	(4,534)	1,275	3,465	341,448
Cash and investments - ending	\$ 254,769	\$ 54,465	\$ 4,100	\$ 63,917	\$ 1,788,415

TOWN OF DAYTON
 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	CIVIL DEFENSE/SIREN FUND	LAW ENF CONT ED	RIVERBOAT	RAINY DAY FUND	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 180,791	\$ 172,295	\$ 45,789	\$ 5,211	\$ 6,943	\$ 50,341	\$ 47,375	\$ 186,913
Receipts:								
Taxes	277,631	21,487	-	-	-	-	-	41,655
Licenses and permits	10	-	-	-	850	-	-	-
Intergovernmental receipts	15,444	53,872	16,677	-	-	8,412	-	-
Charges for services	8,417	-	-	-	-	-	-	-
Fines and forfeits	612	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	10,658	-	21,600	-	889	-	-	-
Total receipts	312,772	75,359	38,277	-	1,739	8,412	-	41,655
Disbursements:								
Personal services	169,891	7,537	-	-	-	-	-	-
Supplies	15,393	1,357	-	-	-	-	-	-
Other services and charges	48,836	19,183	-	-	2,421	-	-	4,153
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	426	-	-	-	-	-	-	345
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	21,600	-	-	-	-	-
Total disbursements	234,546	28,077	21,600	-	2,421	-	-	4,498
Excess (deficiency) of receipts over disbursements	78,226	47,282	16,677	-	(682)	8,412	-	37,157
Cash and investments - ending	\$ 259,017	\$ 219,577	\$ 62,466	\$ 5,211	\$ 6,261	\$ 58,753	\$ 47,375	\$ 224,070

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	LOIT	CABLE FRANCHISE FEE	DONATION -SIGN/FLAG	PAYROLL	LOCAL ROAD & BRIDGE MATCHING GRANT
Cash and investments - beginning	\$ 283	\$ 36,528	\$ 17,357	\$ 36,941	\$ 27,150	\$ 1,221	\$ 1,210	\$ 47,600
Receipts:								
Taxes	-	-	4,392	-	-	-	-	-
Licenses and permits	-	-	-	-	10,628	-	-	-
Intergovernmental receipts	-	3,453	456	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	246,535	36,941
Total receipts	-	3,453	4,848	-	10,628	-	246,535	36,941
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	372	-	-
Other services and charges	-	-	-	-	20,797	848	-	-
Debt service - principal and interest	-	-	10,421	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	82,068
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	36,941	-	-	243,649	-
Total disbursements	-	-	10,421	36,941	20,797	1,220	243,649	82,068
Excess (deficiency) of receipts over disbursements	-	3,453	(5,573)	(36,941)	(10,169)	(1,220)	2,886	(45,127)
Cash and investments - ending	\$ 283	\$ 39,981	\$ 11,784	\$ -	\$ 16,981	\$ 1	\$ 4,096	\$ 2,473

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

	RAINY DAY RESTRICTED LRS	STORM WATER	SANITATION	WASTEWATER OPERATING	WASTEWATER BOND & INT	WASTEWATER IMPROVEMENT	WASTEWATER DEBT RESERVE	WATER OPERATING FUND
Cash and investments - beginning	\$ -	\$ 253,579	\$ 46,996	\$ 189,656	\$ 19,845	\$ 8,955	\$ 28,185	\$ 254,769
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	86,113	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	43,815	-	-	-	-	-	-
Other receipts	15,000	-	1,605	268,269	21,753	383	-	299,759
Total receipts	15,000	43,815	87,718	268,269	21,753	383	-	299,759
Disbursements:								
Personal services	-	40,814	-	34,954	-	-	-	34,584
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,730	-	-	-	4,655
Debt service - principal and interest	-	-	-	-	41,598	-	-	-
Capital outlay	-	-	-	-	-	-	-	209
Utility operating expenses	-	-	-	198,072	-	4,928	-	57,579
Other disbursements	15,000	-	87,370	21,878	-	-	-	142,050
Total disbursements	15,000	40,814	87,370	259,634	41,598	4,928	-	239,077
Excess (deficiency) of receipts over disbursements	-	3,001	348	8,635	(19,845)	(4,545)	-	60,682
Cash and investments - ending	\$ -	\$ 256,580	\$ 47,344	\$ 198,291	\$ -	\$ 4,410	\$ 28,185	\$ 315,451

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

	WATER UTL BOND & INTEREST	WATER UTL IMPROVEMENT	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 54,465	\$ 4,100	\$ 63,917	\$ 1,788,415
Receipts:				
Taxes	-	-	-	345,165
Licenses and permits	-	-	-	11,488
Intergovernmental receipts	-	-	-	98,314
Charges for services	-	-	-	94,530
Fines and forfeits	-	-	-	612
Utility fees	-	758	-	44,573
Other receipts	118,243	-	8,021	1,049,656
Total receipts	<u>118,243</u>	<u>758</u>	<u>8,021</u>	<u>1,644,338</u>
Disbursements:				
Personal services	-	-	-	287,780
Supplies	-	-	-	17,122
Other services and charges	-	-	-	105,623
Debt service - principal and interest	116,864	-	-	168,883
Capital outlay	-	-	-	83,048
Utility operating expenses	-	-	-	260,579
Other disbursements	-	-	4,150	572,638
Total disbursements	<u>116,864</u>	<u>-</u>	<u>4,150</u>	<u>1,495,673</u>
Excess (deficiency) of receipts over disbursements	<u>1,379</u>	<u>758</u>	<u>3,871</u>	<u>148,665</u>
Cash and investments - ending	<u>\$ 55,844</u>	<u>\$ 4,858</u>	<u>\$ 67,788</u>	<u>\$ 1,937,080</u>

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	CIVIL DEFENSE/SIREN FUND	LAW ENF CONT ED	RIVERBOAT	RAINY DAY FUND	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 259,017	\$ 219,577	\$ 62,466	\$ 5,211	\$ 6,261	\$ 58,753	\$ 47,375	\$ 224,070
Receipts:								
Taxes	186,854	19,463	-	-	-	-	-	40,772
Licenses and permits	-	-	-	-	250	-	-	-
Intergovernmental receipts	3,931	56,001	19,051	-	-	8,412	-	-
Charges for services	8,400	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	10,881	-	-	-	1,487	-	-	-
Total receipts	<u>210,066</u>	<u>75,464</u>	<u>19,051</u>	<u>-</u>	<u>1,737</u>	<u>8,412</u>	<u>-</u>	<u>40,772</u>
Disbursements:								
Personal services	192,829	16,766	-	-	-	-	-	-
Supplies	23,196	4,862	-	-	-	-	-	-
Other services and charges	62,946	28,235	12,500	-	1,464	-	-	1,076
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,320	39,035	-	-	-	-	-	27,875
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>281,291</u>	<u>88,898</u>	<u>12,500</u>	<u>-</u>	<u>1,464</u>	<u>-</u>	<u>-</u>	<u>28,951</u>
Excess (deficiency) of receipts over disbursements	<u>(71,225)</u>	<u>(13,434)</u>	<u>6,551</u>	<u>-</u>	<u>273</u>	<u>8,412</u>	<u>-</u>	<u>11,821</u>
Cash and investments - ending	<u>\$ 187,792</u>	<u>\$ 206,143</u>	<u>\$ 69,017</u>	<u>\$ 5,211</u>	<u>\$ 6,534</u>	<u>\$ 67,165</u>	<u>\$ 47,375</u>	<u>\$ 235,891</u>

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	LOIT	CABLE FRANCHISE FEE	DONATION -SIGN/FLAG	PAYROLL	LOCAL ROAD & BRIDGE MATCHING GRANT
Cash and investments - beginning	\$ 283	\$ 39,981	\$ 11,784	\$ -	\$ 16,981	\$ 1	\$ 4,096	\$ 2,473
Receipts:								
Taxes	-	-	3,976	-	-	-	-	-
Licenses and permits	-	-	-	-	10,365	-	-	-
Intergovernmental receipts	-	1,569	434	-	-	-	-	163,043
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	274,407	-
Total receipts	-	1,569	4,410	-	10,365	-	274,407	163,043
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	275	229	-	-
Debt service - principal and interest	-	490	10,490	-	-	-	-	-
Capital outlay	-	7,835	-	-	10,500	-	-	165,516
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	266,822	-
Total disbursements	-	8,325	10,490	-	10,775	229	266,822	165,516
Excess (deficiency) of receipts over disbursements	-	(6,756)	(6,080)	-	(410)	(229)	7,585	(2,473)
Cash and investments - ending	\$ 283	\$ 33,225	\$ 5,704	\$ -	\$ 16,571	\$ (228)	\$ 11,681	\$ -

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

	RAINY DAY RESTRICTED LRS	STORM WATER	SANITATION	WASTEWATER OPERATING	WASTEWATER BOND & INT	WASTEWATER IMPROVEMENT	WASTEWATER DEBT RESERVE	WATER OPERATING FUND
Cash and investments - beginning	\$ -	\$ 256,580	\$ 47,344	\$ 198,291	\$ -	\$ 4,410	\$ 28,185	\$ 315,451
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	86,995	-	-	-	-	-
Utility fees	-	41,694	-	-	-	-	-	-
Other receipts	-	-	1,332	305,920	-	717	-	297,571
Total receipts	-	41,694	88,327	305,920	-	717	-	297,571
Disbursements:								
Personal services	-	37,561	-	35,792	-	-	-	39,599
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,184	-	-	-	6,184
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	42,000	-	61,782	-	-	-	18,549
Utility operating expenses	-	-	-	236,689	-	-	-	231,251
Other disbursements	-	-	86,962	-	-	-	-	55,539
Total disbursements	-	79,561	86,962	340,447	-	-	-	351,122
Excess (deficiency) of receipts over disbursements	-	(37,867)	1,365	(34,527)	-	717	-	(53,551)
Cash and investments - ending	\$ -	\$ 218,713	\$ 48,709	\$ 163,764	\$ -	\$ 5,127	\$ 28,185	\$ 261,900

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

	WATER UTL BOND & INTEREST	WATER UTL IMPROVEMENT	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 55,844	\$ 4,858	\$ 67,788	\$ 1,937,080
Receipts:				
Taxes	-	-	-	251,065
Licenses and permits	-	-	-	10,615
Intergovernmental receipts	-	-	-	252,441
Charges for services	-	-	-	95,395
Utility fees	-	717	-	42,411
Other receipts	19,767	-	5,125	917,207
Total receipts	19,767	717	5,125	1,569,134
Disbursements:				
Personal services	-	-	-	322,547
Supplies	-	-	-	28,058
Other services and charges	-	-	-	119,093
Debt service - principal and interest	116,300	-	-	127,280
Capital outlay	-	-	-	375,412
Utility operating expenses	-	168	-	468,108
Other disbursements	-	-	2,466	411,789
Total disbursements	116,300	168	2,466	1,852,287
Excess (deficiency) of receipts over disbursements	(96,533)	549	2,659	(283,153)
Cash and investments - ending	\$ (40,689)	\$ 5,407	\$ 70,447	\$ 1,653,927

TOWN OF DAYTON
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ -	\$ 3,438
Trash	6,970	7,300
Wastewater	17,738	23,685
Water	11,261	22,075
Governmental activities	-	-
Totals	\$ 35,969	\$ 56,498

TOWN OF DAYTON
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Town Hall Building	\$ 10,000	\$ 10,245
Water:			
Revenue bonds	2013 Water Refunding Bonds	116,000	117,500
Totals		\$ 126,000	\$ 127,745

TOWN OF DAYTON
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	Ending Balance
Governmental activities:	
Land	\$ 171,474
Infrastructure	617,124
Buildings	586,800
Improvements other than buildings	5,000
Machinery, equipment, and vehicles	<u>175,555</u>
Total governmental activities	<u>1,555,953</u>
Wastewater:	
Land	107,885
Infrastructure	420,557
Buildings	2,915
Improvements other than buildings	40,000
Machinery, equipment, and vehicles	<u>61,869</u>
Total Wastewater	<u>633,226</u>
Water:	
Infrastructure	2,028,000
Buildings	2,917
Machinery, equipment, and vehicles	<u>23,992</u>
Total Water	<u>2,054,909</u>
Total capital assets	<u>\$ 4,244,088</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/>.