

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF DALEVILLE

DELAWARE COUNTY, INDIANA

January 1, 2017 to December 31, 2019



**FILED**  
05/21/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Amy Roberts	01-01-16 to 12-31-23
President of the Town Council	Tom Roberts	01-01-17 to 12-31-17
	Bill Walters	01-01-18 to 12-31-19
	Tom Roberts	01-01-20 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statements of the Town of Daleville (Town), which comprise the financial position and results of operations for the period of January 1, 2017 to December 31, 2019, 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 the 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, 2017 to December 31, 2019.

***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, 2017 to December 31, 2019, 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*  
Paul D. Joyce, CPA  
State Examiner

May 20, 2020

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 DALEVILLE  
 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	\$ 126,390	\$ 455,350	\$ 476,060	\$ 105,680	\$ 474,718	\$ 440,918	\$ 139,480
MOTOR VEHICLE HIGHWAY	72,672	113,514	125,852	60,334	120,771	137,501	43,604
LOCAL ROAD & STREET	8,188	17,986	11,076	15,098	24,833	15,000	24,931
PARK GRANT	21	-	-	21	-	-	21
LOCAL ROAD & BRIDGE MATCHING GRANT	(36,941)	78,233	23,163	18,129	-	14,886	3,243
LOCAL LAW ENF CONT ED	4,436	5,265	2,162	7,539	6,957	2,349	12,147
HARDEST HIT FUND	(31,355)	32,703	507	841	3,397	-	4,238
RIVERBOAT	5,120	9,757	5,446	9,431	9,757	9,101	10,087
PARK & RECREATION FUND	26,873	16,070	19,662	23,281	143,698	156,680	10,299
RAINY DAY	35,060	-	35,060	-	-	-	-
POLICE K-9	51	-	-	51	-	-	51
EDIT FUND	485,530	60,611	396,940	149,201	196,348	229,942	115,607
LOIT SPECIAL DISTRIBUTION	8,233	-	-	8,233	-	-	8,233
EXCESS LEVY	2	-	-	2	-	-	2
CUM CAP IMP - CIG TAX	4,561	4,005	3,037	5,529	3,850	1,554	7,825
CUM CAP DEVELOPMENT	23,076	46,486	25,000	44,562	22,618	25,000	42,180
PBIF STREET SCAPE GRANT	50,000	-	-	50,000	-	-	28,011
CHRISTMAS PARTY DONATION FUND	975	2,400	167	3,208	1,000	1,803	2,405
LOIT - PUBLIC SAFETY	26,557	28,159	22,359	32,357	27,521	19,154	40,724
PARK DONATIONS	2	2,325	1,600	727	10,689	3,263	8,153
DUI GRANT	156	357	22	491	335	657	169
OPO GRANT	-	2,229	2,789	(560)	1,678	1,281	(163)
FOREFEITURES AND SEIZURES	1,688	4,738	-	6,426	-	-	6,426
POLICE DONATIONS	18,081	9,599	4,673	23,007	11,837	12,089	22,755
POLICE GRANT	2,180	-	-	2,180	-	-	2,180
SRO GRANT	33,190	55,307	56,189	32,308	35,000	48,625	18,683
SANITATION	38,099	110,242	132,393	15,948	113,965	121,404	8,509
PAYROLL	7,308	417,321	423,740	889	459,835	457,598	3,126
STORM WATER	8,363	12,427	4,734	16,056	12,896	5,399	23,553
WATER UTL CAPITAL MAINTENANCE	5,185	20,537	7,957	17,765	21,611	33,204	6,172
WATER UTILITY OPERATING	80,389	381,395	346,244	115,540	302,064	287,824	129,780
WATER UTL METER DEPOSIT	21,487	1,960	2,893	20,554	1,960	-	22,514
Totals	<u>\$ 1,025,577</u>	<u>\$ 1,888,976</u>	<u>\$ 2,129,725</u>	<u>\$ 784,828</u>	<u>\$ 2,007,338</u>	<u>\$ 2,047,221</u>	<u>\$ 744,945</u>

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

TOWN OF DALEVILLE  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL FUND	\$ 139,480	\$ 487,599	\$ 433,980	\$ 193,099
MOTOR VEHICLE HIGHWAY	43,604	97,784	137,012	4,376
LOCAL ROAD & STREET	24,931	24,941	21,000	28,872
PARK GRANT	21	-	-	21
LOCAL ROAD & BRIDGE MATCHING GRANT	3,243	252,015	255,257	1
LOCAL LAW ENF CONT ED	12,147	14,833	3,681	23,299
HARDEST HIT FUND	4,238	-	4,238	-
RIVERBOAT	10,087	9,756	10,813	9,030
PARK & RECREATION FUND	10,299	17,228	16,790	10,737
RAINY DAY	-	5,738	-	5,738
POLICE K-9	51	-	-	51
EDIT FUND	115,607	103,869	248,073	(28,597)
LOIT SPECIAL DISTRIBUTION	8,233	-	-	8,233
EXCESS LEVY	2	-	-	2
MVH RESTRICTED	-	32,444	30,305	2,139
CUM CAP IMP - CIG TAX	7,825	3,863	4,920	6,768
CUM CAP DEVELOPMENT	42,180	24,229	25,000	41,409
PBIF STREET SCAPE GRANT	28,011	32,412	30,211	30,212
CHRISTMAS PARTY DONATION FUND	2,405	250	250	2,405
LOIT - PUBLIC SAFETY	40,724	27,509	68,029	204
PARK DONATIONS	8,153	10,732	18,801	84
DUI GRANT	169	-	-	169
OPO GRANT	(163)	228	183	(118)
FOREFEITURES AND SEIZURES	6,426	-	-	6,426
POLICE DONATIONS	22,755	15,448	12,832	25,371
POLICE GRANT	2,180	-	-	2,180
SRO GRANT	18,683	70,000	43,715	44,968
SANITATION	8,509	113,349	121,247	611
PAYROLL	3,126	480,911	490,786	(6,749)
STORM WATER	23,553	13,117	-	36,670
WATER UTL CAPITAL MAINTENANCE	6,172	81,361	63,228	24,305
WATER UTILITY OPERATING	129,780	297,743	324,304	103,219
WATER UTL METER DEPOSIT	22,514	2,520	140	24,894
Totals	<u>\$ 744,945</u>	<u>\$ 2,219,879</u>	<u>\$ 2,364,795</u>	<u>\$ 600,029</u>

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

TOWN OF DALEVILLE  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police), highways and streets, culture and recreation, public improvements, general administrative services, water, storm water, and trash.

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 DALEVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*Utility fees.* Amounts received from charges for current services.

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

**E. Disbursements**

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

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

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

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

*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.

TOWN OF DALEVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 DALEVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and 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 PERF Hybrid or the My Choice.

TOWN OF DALEVILLE  
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. This is a result of the Town spending more out of these funds than resources available.

#### 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 DALEVILLE  
 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	PARK GRANT	LOCAL ROAD & BRIDGE MATCHING GRANT	LOCAL LAW ENF CONT ED	HARDEST HIT FUND	RIVERBOAT	PARK & RECREATION FUND
Cash and investments - beginning	\$ 126,390	\$ 72,672	\$ 8,188	\$ 21	\$ (36,941)	\$ 4,436	\$ (31,355)	\$ 5,120	\$ 26,873
Receipts:									
Taxes	289,887	46,028	-	-	-	-	-	-	-
Licenses and permits	8,740	-	-	-	-	595	-	-	-
Intergovernmental receipts	57,539	66,250	17,986	-	78,233	2,862	-	-	-
Charges for services	-	-	-	-	-	566	-	-	16,070
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	99,184	1,236	-	-	-	1,242	32,703	9,757	-
Total receipts	455,350	113,514	17,986	-	78,233	5,265	32,703	9,757	16,070
Disbursements:									
Personal services	294,067	70,680	-	-	-	-	-	-	-
Supplies	77,000	17,310	-	-	-	-	-	-	-
Other services and charges	56,639	5,805	11,076	-	-	-	-	5,446	19,662
Capital outlay	12,114	32,057	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	36,240	-	-	-	23,163	2,162	507	-	-
Total disbursements	476,060	125,852	11,076	-	23,163	2,162	507	5,446	19,662
Excess (deficiency) of receipts over disbursements	(20,710)	(12,338)	6,910	-	55,070	3,103	32,196	4,311	(3,592)
Cash and investments - ending	\$ 105,680	\$ 60,334	\$ 15,098	\$ 21	\$ 18,129	\$ 7,539	\$ 841	\$ 9,431	\$ 23,281

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

	RAINY DAY	POLICE K-9	EDIT FUND	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PBIF STREET SCAPE GRANT
Cash and investments - beginning	\$ 35,060	\$ 51	\$ 485,530	\$ 8,233	\$ 2	\$ 4,561	\$ 23,076	\$ 50,000
Receipts:								
Taxes	-	-	60,611	-	-	-	41,897	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,005	4,589	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	60,611	-	-	4,005	46,486	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	25,000	-
Capital outlay	-	-	396,940	-	-	3,037	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	35,060	-	-	-	-	-	-	-
Total disbursements	35,060	-	396,940	-	-	3,037	25,000	-
Excess (deficiency) of receipts over disbursements	(35,060)	-	(336,329)	-	-	968	21,486	-
Cash and investments - ending	\$ -	\$ 51	\$ 149,201	\$ 8,233	\$ 2	\$ 5,529	\$ 44,562	\$ 50,000

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

	CHRISTMAS PARTY DONATION FUND	LOIT - PUBLIC SAFETY	PARK DONATIONS	DUI GRANT	OPO GRANT	FOREFEITURES AND SEIZURES	POLICE DONATIONS	POLICE GRANT
Cash and investments - beginning	\$ 975	\$ 26,557	\$ 2	\$ 156	\$ -	\$ 1,688	\$ 18,081	\$ 2,180
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	28,159	-	357	2,229	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,400	-	2,325	-	-	4,738	9,599	-
Total receipts	2,400	28,159	2,325	357	2,229	4,738	9,599	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,600	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	167	22,359	-	22	2,789	-	4,673	-
Total disbursements	167	22,359	1,600	22	2,789	-	4,673	-
Excess (deficiency) of receipts over disbursements	2,233	5,800	725	335	(560)	4,738	4,926	-
Cash and investments - ending	\$ 3,208	\$ 32,357	\$ 727	\$ 491	\$ (560)	\$ 6,426	\$ 23,007	\$ 2,180

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

	SRO GRANT	SANITATION	PAYROLL	STORM WATER	WATER UTL CAPITAL MAINTENANCE	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 33,190	\$ 38,099	\$ 7,308	\$ 8,363	\$ 5,185	\$ 80,389	\$ 21,487	\$ 1,025,577
Receipts:								
Taxes	-	-	-	-	-	-	-	438,423
Licenses and permits	-	-	-	-	-	-	-	9,335
Intergovernmental receipts	-	-	-	-	-	-	-	262,209
Charges for services	-	110,242	-	-	-	-	-	126,878
Utility fees	-	-	-	12,427	-	1,663	-	14,090
Other receipts	55,307	-	417,321	-	20,537	379,732	1,960	1,038,041
Total receipts	55,307	110,242	417,321	12,427	20,537	381,395	1,960	1,888,976
Disbursements:								
Personal services	54,679	19,252	423,740	-	-	81,381	-	943,799
Supplies	-	-	-	-	-	-	-	94,310
Other services and charges	1,510	3,251	-	-	-	21,613	-	151,602
Capital outlay	-	107,940	-	-	7,957	21,981	-	582,026
Utility operating expenses	-	-	-	4,734	-	221,269	-	226,003
Other disbursements	-	1,950	-	-	-	-	2,893	131,985
Total disbursements	56,189	132,393	423,740	4,734	7,957	346,244	2,893	2,129,725
Excess (deficiency) of receipts over disbursements	(882)	(22,151)	(6,419)	7,693	12,580	35,151	(933)	(240,749)
Cash and investments - ending	\$ 32,308	\$ 15,948	\$ 889	\$ 16,056	\$ 17,765	\$ 115,540	\$ 20,554	\$ 784,828

TOWN OF DALEVILLE  
 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	PARK GRANT	LOCAL ROAD & BRIDGE MATCHING GRANT	LOCAL LAW ENF CONT ED	HARDEST HIT FUND	RIVERBOAT	PARK & RECREATION FUND
Cash and investments - beginning	\$ 105,680	\$ 60,334	\$ 15,098	\$ 21	\$ 18,129	\$ 7,539	\$ 841	\$ 9,431	\$ 23,281
Receipts:									
Taxes	356,990	41,010	-	-	-	-	-	-	-
Licenses and permits	6,455	-	-	-	-	770	-	-	-
Intergovernmental receipts	59,120	79,306	24,833	-	-	4,026	-	-	-
Charges for services	-	-	-	-	-	645	-	-	143,698
Fines and forfeits	3,315	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	48,838	455	-	-	-	1,516	3,397	9,757	-
Total receipts	474,718	120,771	24,833	-	-	6,957	3,397	9,757	143,698
Disbursements:									
Personal services	291,643	99,584	-	-	-	-	-	4,753	-
Supplies	68,218	19,393	-	-	-	-	-	-	-
Other services and charges	58,594	10,846	15,000	-	-	-	-	4,290	156,680
Capital outlay	9,890	7,678	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	12,573	-	-	-	14,886	2,349	-	58	-
Total disbursements	440,918	137,501	15,000	-	14,886	2,349	-	9,101	156,680
Excess (deficiency) of receipts over disbursements	33,800	(16,730)	9,833	-	(14,886)	4,608	3,397	656	(12,982)
Cash and investments - ending	\$ 139,480	\$ 43,604	\$ 24,931	\$ 21	\$ 3,243	\$ 12,147	\$ 4,238	\$ 10,087	\$ 10,299

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

	RAINY DAY	POLICE K-9	EDIT FUND	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PBIF STREET SCAPE GRANT
Cash and investments - beginning	\$ -	\$ 51	\$ 149,201	\$ 8,233	\$ 2	\$ 5,529	\$ 44,562	\$ 50,000
Receipts:								
Taxes	-	-	196,348	-	-	-	18,341	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,850	4,277	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	196,348	-	-	3,850	22,618	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	25,000	-
Capital outlay	-	-	229,942	-	-	1,554	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	21,989
Total disbursements	-	-	229,942	-	-	1,554	25,000	21,989
Excess (deficiency) of receipts over disbursements	-	-	(33,594)	-	-	2,296	(2,382)	(21,989)
Cash and investments - ending	\$ -	\$ 51	\$ 115,607	\$ 8,233	\$ 2	\$ 7,825	\$ 42,180	\$ 28,011

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

	CHRISTMAS PARTY DONATION FUND	LOIT - PUBLIC SAFETY	PARK DONATIONS	DUI GRANT	OPO GRANT	FOREFEITURES AND SEIZURES	POLICE DONATIONS	POLICE GRANT
Cash and investments - beginning	\$ 3,208	\$ 32,357	\$ 727	\$ 491	\$ (560)	\$ 6,426	\$ 23,007	\$ 2,180
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	27,521	-	335	1,678	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,000	-	10,689	-	-	-	11,837	-
Total receipts	1,000	27,521	10,689	335	1,678	-	11,837	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	3,263	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,803	19,154	-	657	1,281	-	12,089	-
Total disbursements	1,803	19,154	3,263	657	1,281	-	12,089	-
Excess (deficiency) of receipts over disbursements	(803)	8,367	7,426	(322)	397	-	(252)	-
Cash and investments - ending	\$ 2,405	\$ 40,724	\$ 8,153	\$ 169	\$ (163)	\$ 6,426	\$ 22,755	\$ 2,180

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

	SRO GRANT	SANITATION	PAYROLL	STORM WATER	WATER UTL CAPITAL MAINTENANCE	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 32,308	\$ 15,948	\$ 889	\$ 16,056	\$ 17,765	\$ 115,540	\$ 20,554	\$ 784,828
Receipts:								
Taxes	-	-	-	-	-	-	-	612,689
Licenses and permits	-	-	-	-	-	-	-	7,225
Intergovernmental receipts	-	-	-	-	-	-	-	204,946
Charges for services	-	113,965	-	-	-	-	-	258,308
Fines and forfeits	-	-	-	-	-	-	-	3,315
Utility fees	-	-	-	12,896	-	512	-	13,408
Other receipts	35,000	-	459,835	-	21,611	301,552	1,960	907,447
Total receipts	35,000	113,965	459,835	12,896	21,611	302,064	1,960	2,007,338
Disbursements:								
Personal services	41,655	19,974	457,598	-	-	90,982	-	1,006,189
Supplies	-	-	-	-	-	-	-	87,611
Other services and charges	6,970	3,167	-	-	-	28,013	-	311,823
Capital outlay	-	96,463	-	-	33,204	20,936	-	399,667
Utility operating expenses	-	-	-	5,399	-	147,893	-	153,292
Other disbursements	-	1,800	-	-	-	-	-	88,639
Total disbursements	48,625	121,404	457,598	5,399	33,204	287,824	-	2,047,221
Excess (deficiency) of receipts over disbursements	(13,625)	(7,439)	2,237	7,497	(11,593)	14,240	1,960	(39,883)
Cash and investments - ending	\$ 18,683	\$ 8,509	\$ 3,126	\$ 23,553	\$ 6,172	\$ 129,780	\$ 22,514	\$ 744,945

TOWN OF DALEVILLE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK GRANT	LOCAL ROAD & BRIDGE MATCHING GRANT	LOCAL LAW ENF CONT ED	HARDEST HIT FUND	RIVERBOAT	PARK & RECREATION FUND
Cash and investments - beginning	\$ 139,480	\$ 43,604	\$ 24,931	\$ 21	\$ 3,243	\$ 12,147	\$ 4,238	\$ 10,087	\$ 10,299
Receipts:									
Taxes	377,448	53,756	-	-	-	-	-	-	-
Licenses and permits	5,835	-	-	-	-	1,229	-	-	-
Intergovernmental receipts	67,418	44,028	24,941	-	252,015	7,960	-	9,756	-
Charges for services	-	-	-	-	-	555	-	-	17,228
Fines and forfeits	595	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	36,303	-	-	-	-	5,089	-	-	-
Total receipts	487,599	97,784	24,941	-	252,015	14,833	-	9,756	17,228
Disbursements:									
Personal services	284,892	93,288	-	-	-	-	-	10,463	-
Supplies	78,023	17,324	-	-	-	-	-	-	-
Other services and charges	50,499	12,336	21,000	-	-	-	-	350	16,790
Capital outlay	2,452	14,064	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	18,114	-	-	-	255,257	3,681	4,238	-	-
Total disbursements	433,980	137,012	21,000	-	255,257	3,681	4,238	10,813	16,790
Excess (deficiency) of receipts over disbursements	53,619	(39,228)	3,941	-	(3,242)	11,152	(4,238)	(1,057)	438
Cash and investments - ending	\$ 193,099	\$ 4,376	\$ 28,872	\$ 21	\$ 1	\$ 23,299	\$ -	\$ 9,030	\$ 10,737

TOWN OF DALEVILLE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	RAINY DAY	POLICE K-9	EDIT FUND	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY	MVH RESTRICTED	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PBIF STREET SCAPE GRANT
Cash and investments - beginning	\$ -	\$ 51	\$ 115,607	\$ 8,233	\$ 2	\$ -	\$ 7,825	\$ 42,180	\$ 28,011
Receipts:									
Taxes	-	-	103,869	-	-	-	-	19,480	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	32,444	3,763	4,749	32,412
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,738	-	-	-	-	-	100	-	-
Total receipts	5,738	-	103,869	-	-	32,444	3,863	24,229	32,412
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	30,305	-	25,000	-
Capital outlay	-	-	248,073	-	-	-	4,920	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	30,211
Total disbursements	-	-	248,073	-	-	30,305	4,920	25,000	30,211
Excess (deficiency) of receipts over disbursements	5,738	-	(144,204)	-	-	2,139	(1,057)	(771)	2,201
Cash and investments - ending	\$ 5,738	\$ 51	\$ (28,597)	\$ 8,233	\$ 2	\$ 2,139	\$ 6,768	\$ 41,409	\$ 30,212

TOWN OF DALEVILLE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CHRISTMAS PARTY DONATION FUND	LOIT - PUBLIC SAFETY	PARK DONATIONS	DUI GRANT	OPO GRANT	FOREFEITURES AND SEIZURES	POLICE DONATIONS	POLICE GRANT
Cash and investments - beginning	\$ 2,405	\$ 40,724	\$ 8,153	\$ 169	\$ (163)	\$ 6,426	\$ 22,755	\$ 2,180
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	27,509	-	-	228	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	250	-	10,732	-	-	-	15,448	-
Total receipts	250	27,509	10,732	-	228	-	15,448	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	18,801	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	250	68,029	-	-	183	-	12,832	-
Total disbursements	250	68,029	18,801	-	183	-	12,832	-
Excess (deficiency) of receipts over disbursements	-	(40,520)	(8,069)	-	45	-	2,616	-
Cash and investments - ending	\$ 2,405	\$ 204	\$ 84	\$ 169	\$ (118)	\$ 6,426	\$ 25,371	\$ 2,180

TOWN OF DALEVILLE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SRO GRANT	SANITATION	PAYROLL	STORM WATER	WATER UTL CAPITAL MAINTENANCE	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	Totals
Cash and investments - beginning	\$ 18,683	\$ 8,509	\$ 3,126	\$ 23,553	\$ 6,172	\$ 129,780	\$ 22,514	\$ 744,945
Receipts:								
Taxes	-	-	-	-	-	-	-	554,553
Licenses and permits	-	-	-	-	-	-	-	7,064
Intergovernmental receipts	-	-	-	-	-	-	-	507,223
Charges for services	-	113,349	-	-	-	-	-	131,132
Fines and forfeits	-	-	-	-	-	-	-	595
Utility fees	-	-	-	13,117	-	169	-	13,286
Other receipts	70,000	-	480,911	-	81,361	297,574	2,520	1,006,026
Total receipts	70,000	113,349	480,911	13,117	81,361	297,743	2,520	2,219,879
Disbursements:								
Personal services	38,973	12,609	490,786	-	-	98,948	-	1,029,959
Supplies	-	-	-	-	-	-	-	95,347
Other services and charges	4,742	3,040	-	-	-	36,634	-	219,497
Capital outlay	-	105,098	-	-	63,228	667	-	438,502
Utility operating expenses	-	-	-	-	-	188,055	-	188,055
Other disbursements	-	500	-	-	-	-	140	393,435
Total disbursements	43,715	121,247	490,786	-	63,228	324,304	140	2,364,795
Excess (deficiency) of receipts over disbursements	26,285	(7,898)	(9,875)	13,117	18,133	(26,561)	2,380	(144,916)
Cash and investments - ending	\$ 44,968	\$ 611	\$ (6,749)	\$ 36,670	\$ 24,305	\$ 103,219	\$ 24,894	\$ 600,029

TOWN OF DALEVILLE  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ -	\$ 1,080
Water	-	26,944
Governmental activities	<u>86,841</u>	<u>-</u>
Totals	<u>\$ 86,841</u>	<u>\$ 28,024</u>

TOWN OF DALEVILLE  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Water:			
Notes and loans payable	Water Meter Purchase & Equipment	\$ 46,832	\$ -
Totals		<u>\$ 46,832</u>	<u>\$ -</u>

TOWN OF DALEVILLE  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 85,880
Buildings	907,048
Improvements other than buildings	128,841
Machinery, equipment, and vehicles	<u>1,911,133</u>
Total governmental activities	<u>3,032,902</u>
Storm Water:	
Total Storm Water	<u>-</u>
Water:	
Land	52,003
Buildings	500,000
Improvements other than buildings	2,976,242
Machinery, equipment, and vehicles	<u>495,526</u>
Total Water	<u>4,023,771</u>
Total capital assets	<u><u>\$ 7,056,673</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.