

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF DARLINGTON

MONTGOMERY COUNTY, INDIANA

January 1, 2018 to December 31, 2021



FILED
12/22/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Michelle R. Cash	01-01-18 to 12-31-22
President of the Town Council	Kim Carpenter Nicole Parker	01-01-18 to 12-31-21 01-01-22 to 12-31-22
Superintendent of Electric Utility	Greg Gaylor Brian Mullen	01-01-18 to 04-26-19 04-27-19 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Darlington (Town), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2021, and the related notes to the financial statements as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 8, 2022

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES
AND REQUIRED SUPPLEMENTARY INFORMATION

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.

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.

TOWN OF DARLINGTON
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-18			12-31-18			12-31-19
GENERAL FUND	\$ 38,950	\$ 136,024	\$ 139,409	\$ 35,565	\$ 141,481	\$ 116,154	\$ 60,892
MOTOR VEHICLE HIGHWAY	54,996	48,450	23,895	79,551	27,975	22,999	84,527
LOCAL ROAD & STREET	24,256	6,369	-	30,625	6,490	-	37,115
PARK -YOUTH BASEBALL - NON REVERTING	-	19,641	11,854	7,787	12,291	8,639	11,439
TRASH & GARBAGE PICKUP	1,957	34,944	35,544	1,357	34,435	33,083	2,709
LOCAL LAW ENF CONT ED	4,584	530	-	5,114	330	2,035	3,409
RAINY DAY	22,175	12,000	6,831	27,344	-	13,514	13,830
SPECIAL LOIT DISTRIBUTION FUND	5,417	-	-	5,417	-	-	5,417
CUM CAP IMP - CIG TAX	8,421	1,971	-	10,392	1,926	4,078	8,240
CUM CAP DEVELOPMENT	25,447	7,060	765	31,742	7,384	14,602	24,524
RIVERBOAT	26,064	4,994	778	30,280	4,994	14,869	20,405
LIT PUBLIC SAFETY	-	28,195	17,681	10,514	28,794	19,988	19,320
MVH RESTRICTED	-	-	-	-	18,142	-	18,142
PARK RESTRICTED DONATIONS	192,329	2,300	13,897	180,732	9,449	110,783	79,398
CAPITAL MANAGEMENT	2,240	158,594	160,834	-	-	-	-
PAYROLL	7,758	427,625	433,462	1,921	507,982	494,445	15,458
ARMORY (COMM CTR) FUND	16,001	4,739	549	20,191	6,024	4,078	22,137
FIRE PROTECTION FUND OPERATING	2,606	-	2,606	-	-	-	-
ELECTRIC UTL OPERATING	441,961	2,174,012	2,178,062	437,911	2,106,992	2,166,881	378,022
ELECTRIC UTL DEPRECIATI	52,948	-	-	52,948	-	-	52,948
ELECTRIC UTL METER DEP	77,477	8,692	6,736	79,433	9,683	6,674	82,442
ELECTRIC CASH RESERVE	83,364	884	-	84,248	-	-	84,248
STORMWATER	39,499	30,516	32,427	37,588	9,965	4,496	43,057
WASTEWATER OPERATING	151,505	229,143	258,845	121,803	216,176	259,244	78,735
WASTEWATER DEPRECIATION	69,156	-	-	69,156	-	-	69,156
WASTEWATER CONST IN PRO	457	-	-	457	-	-	457
WW BANK OF NEW YORK B&I	43,877	31,432	29,969	45,340	31,952	30,352	46,940
WW BANK OF NEW YORK DSR	50,169	799	-	50,968	1,063	-	52,031
Totals	<u>\$ 1,443,614</u>	<u>\$ 3,368,914</u>	<u>\$ 3,354,144</u>	<u>\$ 1,458,384</u>	<u>\$ 3,183,528</u>	<u>\$ 3,326,914</u>	<u>\$ 1,314,998</u>

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

TOWN OF DARLINGTON
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
GENERAL FUND	\$ 60,892	\$ 130,840	\$ 98,917	\$ 92,815	\$ 146,785	\$ 86,577	\$ 153,023
MOTOR VEHICLE HIGHWAY	84,527	24,966	10,727	98,766	27,382	45,550	80,598
LOCAL ROAD & STREET	37,115	8,493	-	45,608	6,803	-	52,411
PARK -YOUTH BASEBALL - NON REVERTING	11,440	3,047	2,821	11,666	10,509	6,784	15,391
TRASH & GARBAGE PICKUP	2,710	33,709	36,009	410	35,915	35,470	855
LOCAL LAW ENF CONT ED	3,409	680	-	4,089	450	-	4,539
RIVERBOAT	20,405	4,994	-	25,399	4,988	-	30,387
RAINY DAY	13,830	12,000	6,633	19,197	-	-	19,197
SPECIAL LOIT DISTRIBUTION FUND	5,417	-	-	5,417	-	-	5,417
CUM CAP IMP - CIG TAX	8,240	1,478	500	9,218	1,732	-	10,950
CUM CAP DEVELOPMENT	24,525	7,277	3,709	28,093	7,990	3,119	32,964
LIT PUBLIC SAFETY	19,320	33,607	22,545	30,382	33,642	14,498	49,526
AMERICAN RESCUE PLAN	-	-	-	-	97,308	-	97,308
MVH RESTRICTED	18,142	13,103	-	31,245	17,683	-	48,928
PARK RESTRICTED DONATIONS	79,398	14,715	60,365	33,748	3,992	12,586	25,154
DARLINGTON FESTIVAL FUND	-	-	-	-	14,516	9,116	5,400
PAYROLL	15,459	445,067	419,751	40,775	434,746	433,272	42,249
ARMORY (COMM CTR) FUND	22,135	5,894	798	27,231	18,103	27,676	17,658
ELECTRIC UTL OPERATING	378,021	2,378,932	2,476,038	280,915	2,217,830	2,080,954	417,791
ELECTRIC UTL DEPRECIATI	52,948	-	-	52,948	-	-	52,948
ELECTRIC UTL METER DEP	82,443	8,975	4,974	86,444	11,640	7,649	90,435
ELECTRIC CASH RESERVE	84,248	-	-	84,248	-	-	84,248
STORMWATER	43,058	21,211	6,291	57,978	25,828	2,938	80,868
WASTEWATER OPERATING	78,735	211,098	224,671	65,162	214,014	196,225	82,951
WASTEWATER DEPRECIATION	69,156	-	-	69,156	-	-	69,156
WASTEWATER CONST IN PRO	457	-	-	457	-	-	457
WW BANK OF NEW YORK B&I	46,941	30,780	29,720	48,001	30,977	30,075	48,903
WW BANK OF NEW YORK DSR	52,031	253	-	52,284	4	-	52,288
Totals	<u>\$ 1,315,002</u>	<u>\$ 3,391,119</u>	<u>\$ 3,404,469</u>	<u>\$ 1,301,652</u>	<u>\$ 3,362,837</u>	<u>\$ 2,992,489</u>	<u>\$ 1,672,000</u>

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

TOWN OF DARLINGTON
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or 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 DARLINGTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

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

TOWN OF DARLINGTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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 DARLINGTON
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.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF DARLINGTON
 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 -YOUTH BASEBALL - NON REVERTING	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RAINY DAY	SPECIAL LOIT DISTRIBUTION FUND
Cash and investments - beginning	\$ 38,950	\$ 54,996	\$ 24,256	\$ -	\$ 1,957	\$ 4,584	\$ 22,175	\$ 5,417
Receipts:								
Taxes	97,792	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	530	-	-
Intergovernmental receipts	16,220	48,450	6,369	-	-	-	-	-
Charges for services	-	-	-	-	34,943	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	22,012	-	-	19,641	1	-	12,000	-
Total receipts	136,024	48,450	6,369	19,641	34,944	530	12,000	-
Disbursements:								
Personal services	54,515	1,164	-	-	1,381	-	-	-
Supplies	3,572	1,419	-	4,695	-	-	-	-
Other services and charges	38,351	20,125	-	7,159	34,163	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	21,865	1,187	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	21,106	-	-	-	-	-	6,831	-
Total disbursements	139,409	23,895	-	11,854	35,544	-	6,831	-
Excess (deficiency) of receipts over disbursements	(3,385)	24,555	6,369	7,787	(600)	530	5,169	-
Cash and investments - ending	\$ 35,565	\$ 79,551	\$ 30,625	\$ 7,787	\$ 1,357	\$ 5,114	\$ 27,344	\$ 5,417

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

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	LIT PUBLIC SAFETY	MVH RESTRICTED	PARK RESTRICTED DONATIONS	CAPITAL MANAGEMENT
Cash and investments - beginning	\$ 8,421	\$ 25,447	\$ 26,064	\$ -	\$ -	\$ 192,329	\$ 2,240
Receipts:							
Taxes	-	5,804	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,971	1,256	4,994	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	28,195	-	2,300	158,594
Total receipts	<u>1,971</u>	<u>7,060</u>	<u>4,994</u>	<u>28,195</u>	<u>-</u>	<u>2,300</u>	<u>158,594</u>
Disbursements:							
Personal services	-	-	-	15,648	-	-	-
Supplies	-	-	-	1,977	-	-	-
Other services and charges	-	-	-	56	-	13,897	92
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	500	778	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	265	-	-	-	-	160,742
Total disbursements	<u>-</u>	<u>765</u>	<u>778</u>	<u>17,681</u>	<u>-</u>	<u>13,897</u>	<u>160,834</u>
Excess (deficiency) of receipts over disbursements	<u>1,971</u>	<u>6,295</u>	<u>4,216</u>	<u>10,514</u>	<u>-</u>	<u>(11,597)</u>	<u>(2,240)</u>
Cash and investments - ending	<u>\$ 10,392</u>	<u>\$ 31,742</u>	<u>\$ 30,280</u>	<u>\$ 10,514</u>	<u>\$ -</u>	<u>\$ 180,732</u>	<u>\$ -</u>

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

	<u>PAYROLL</u>	<u>ARMORY (COMM CTR) FUND</u>	<u>FIRE PROTECTION FUND OPERATING</u>	<u>ELECTRIC UTL OPERATING</u>	<u>ELECTRIC UTL DEPRECIATI</u>	<u>ELECTRIC UTL METER DEP</u>	<u>ELECTRIC CASH RESERVE</u>
Cash and investments - beginning	\$ 7,758	\$ 16,001	\$ 2,606	\$ 441,961	\$ 52,948	\$ 77,477	\$ 83,364
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,750	-	-	-	-	-
Utility fees	-	-	-	2,167,256	-	-	884
Other receipts	427,625	2,989	-	6,756	-	8,692	-
Total receipts	427,625	4,739	-	2,174,012	-	8,692	884
Disbursements:							
Personal services	311,609	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	74,118	549	2,606	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	9,122	-	-	-
Utility operating expenses	-	-	-	2,063,113	-	6,736	-
Other disbursements	47,735	-	-	105,827	-	-	-
Total disbursements	433,462	549	2,606	2,178,062	-	6,736	-
Excess (deficiency) of receipts over disbursements	(5,837)	4,190	(2,606)	(4,050)	-	1,956	884
Cash and investments - ending	\$ 1,921	\$ 20,191	\$ -	\$ 437,911	\$ 52,948	\$ 79,433	\$ 84,248

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

	STORMWATER	WASTEWATER OPERATING	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	Totals
Cash and investments - beginning	\$ 39,499	\$ 151,505	\$ 69,156	\$ 457	\$ 43,877	\$ 50,169	\$ 1,443,614
Receipts:							
Taxes	-	-	-	-	-	-	103,596
Licenses and permits	-	-	-	-	-	-	530
Intergovernmental receipts	-	-	-	-	-	-	79,260
Charges for services	-	-	-	-	-	-	36,693
Utility fees	30,496	217,217	-	-	-	-	2,415,853
Other receipts	20	11,926	-	-	31,432	799	732,982
Total receipts	30,516	229,143	-	-	31,432	799	3,368,914
Disbursements:							
Personal services	1,381	65,932	-	-	-	-	451,630
Supplies	-	-	-	-	-	-	11,663
Other services and charges	-	2,832	-	-	-	-	193,948
Debt service - principal and interest	-	-	-	-	29,969	-	29,969
Capital outlay	-	24,716	-	-	-	-	58,168
Utility operating expenses	31,046	119,422	-	-	-	-	2,220,317
Other disbursements	-	45,943	-	-	-	-	388,449
Total disbursements	32,427	258,845	-	-	29,969	-	3,354,144
Excess (deficiency) of receipts over disbursements	(1,911)	(29,702)	-	-	1,463	799	14,770
Cash and investments - ending	\$ 37,588	\$ 121,803	\$ 69,156	\$ 457	\$ 45,340	\$ 50,968	\$ 1,458,384

TOWN OF DARLINGTON
 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 -YOUTH BASEBALL - NON REVERTING	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RAINY DAY	SPECIAL LOIT DISTRIBUTION FUND
Cash and investments - beginning	\$ 35,565	\$ 79,551	\$ 30,625	\$ 7,787	\$ 1,357	\$ 5,114	\$ 27,344	\$ 5,417
Receipts:								
Taxes	109,801	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	330	-	-
Intergovernmental receipts	16,518	27,975	6,490	-	-	-	-	-
Charges for services	-	-	-	-	34,435	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	15,162	-	-	12,291	-	-	-	-
Total receipts	141,481	27,975	6,490	12,291	34,435	330	-	-
Disbursements:								
Personal services	58,452	14,425	-	-	2,647	-	-	-
Supplies	3,128	4,460	-	3,151	-	-	-	-
Other services and charges	37,368	3,000	-	5,488	30,436	2,035	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	3,206	1,114	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	14,000	-	-	-	-	-	13,514	-
Total disbursements	116,154	22,999	-	8,639	33,083	2,035	13,514	-
Excess (deficiency) of receipts over disbursements	25,327	4,976	6,490	3,652	1,352	(1,705)	(13,514)	-
Cash and investments - ending	\$ 60,892	\$ 84,527	\$ 37,115	\$ 11,439	\$ 2,709	\$ 3,409	\$ 13,830	\$ 5,417

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

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RIVERBOAT	LIT PUBLIC SAFETY	MVH RESTRICTED	PARK RESTRICTED DONATIONS	CAPITAL MANAGEMENT
Cash and investments - beginning	\$ 10,392	\$ 31,742	\$ 30,280	\$ 10,514	\$ -	\$ 180,732	\$ -
Receipts:							
Taxes	-	6,141	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,926	1,243	4,994	-	18,142	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	28,794	-	9,449	-
Total receipts	<u>1,926</u>	<u>7,384</u>	<u>4,994</u>	<u>28,794</u>	<u>18,142</u>	<u>9,449</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	15,247	-	-	-
Supplies	-	-	-	1,190	-	800	-
Other services and charges	4,000	-	-	3,551	-	109,983	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	78	7,200	14,869	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	7,402	-	-	-	-	-
Total disbursements	<u>4,078</u>	<u>14,602</u>	<u>14,869</u>	<u>19,988</u>	<u>-</u>	<u>110,783</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,152)</u>	<u>(7,218)</u>	<u>(9,875)</u>	<u>8,806</u>	<u>18,142</u>	<u>(101,334)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,240</u>	<u>\$ 24,524</u>	<u>\$ 20,405</u>	<u>\$ 19,320</u>	<u>\$ 18,142</u>	<u>\$ 79,398</u>	<u>\$ -</u>

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

	<u>PAYROLL</u>	<u>ARMORY (COMM CTR) FUND</u>	<u>FIRE PROTECTION FUND OPERATING</u>	<u>ELECTRIC UTL OPERATING</u>	<u>ELECTRIC UTL DEPRECIATI</u>	<u>ELECTRIC UTL METER DEP</u>	<u>ELECTRIC CASH RESERVE</u>
Cash and investments - beginning	\$ 1,921	\$ 20,191	\$ -	\$ 437,911	\$ 52,948	\$ 79,433	\$ 84,248
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,258	-	-	-	-	-
Utility fees	-	-	-	2,100,811	-	-	-
Other receipts	507,982	3,766	-	6,181	-	9,683	-
Total receipts	507,982	6,024	-	2,106,992	-	9,683	-
Disbursements:							
Personal services	334,328	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	106,568	4,078	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,341	-	-	-
Utility operating expenses	-	-	-	2,047,811	-	6,674	-
Other disbursements	53,549	-	-	108,729	-	-	-
Total disbursements	494,445	4,078	-	2,166,881	-	6,674	-
Excess (deficiency) of receipts over disbursements	13,537	1,946	-	(59,889)	-	3,009	-
Cash and investments - ending	\$ 15,458	\$ 22,137	\$ -	\$ 378,022	\$ 52,948	\$ 82,442	\$ 84,248

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

	STORMWATER	WASTEWATER OPERATING	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	Totals
Cash and investments - beginning	\$ 37,588	\$ 121,803	\$ 69,156	\$ 457	\$ 45,340	\$ 50,968	\$ 1,458,384
Receipts:							
Taxes	-	-	-	-	-	-	115,942
Licenses and permits	-	-	-	-	-	-	330
Intergovernmental receipts	-	-	-	-	-	-	77,288
Charges for services	-	-	-	-	-	-	36,693
Utility fees	9,945	216,099	-	-	-	-	2,326,855
Other receipts	20	77	-	-	31,952	1,063	626,420
Total receipts	9,965	216,176	-	-	31,952	1,063	3,183,528
Disbursements:							
Personal services	2,817	66,082	-	-	-	-	493,998
Supplies	-	-	-	-	-	-	12,729
Other services and charges	-	3,315	-	-	-	-	309,822
Debt service - principal and interest	-	-	-	-	30,352	-	30,352
Capital outlay	-	1,955	-	-	-	-	38,763
Utility operating expenses	1,679	154,845	-	-	-	-	2,211,009
Other disbursements	-	33,047	-	-	-	-	230,241
Total disbursements	4,496	259,244	-	-	30,352	-	3,326,914
Excess (deficiency) of receipts over disbursements	5,469	(43,068)	-	-	1,600	1,063	(143,386)
Cash and investments - ending	\$ 43,057	\$ 78,735	\$ 69,156	\$ 457	\$ 46,940	\$ 52,031	\$ 1,314,998

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK -YOUTH BASEBALL - NON REVERTING	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY
Cash and investments - beginning	\$ 60,892	\$ 84,527	\$ 37,115	\$ 11,440	\$ 2,710	\$ 3,409	\$ 20,405	\$ 13,830
Receipts:								
Taxes	113,613	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	680	-	-
Intergovernmental receipts	16,423	24,966	8,493	-	-	-	4,994	-
Charges for services	-	-	-	-	33,709	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	804	-	-	3,047	-	-	-	12,000
Total receipts	130,840	24,966	8,493	3,047	33,709	680	4,994	12,000
Disbursements:								
Personal services	54,801	6,887	-	-	2,525	-	-	-
Supplies	3,857	1,767	-	362	-	-	-	-
Other services and charges	36,298	1,666	-	2,459	33,484	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	3,961	407	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	6,633
Total disbursements	98,917	10,727	-	2,821	36,009	-	-	6,633
Excess (deficiency) of receipts over disbursements	31,923	14,239	8,493	226	(2,300)	680	4,994	5,367
Cash and investments - ending	\$ 92,815	\$ 98,766	\$ 45,608	\$ 11,666	\$ 410	\$ 4,089	\$ 25,399	\$ 19,197

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SPECIAL LOIT DISTRIBUTION FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	LIT PUBLIC SAFETY	AMERICAN RESCUE PLAN	MVH RESTRICTED	PARK RESTRICTED DONATIONS
Cash and investments - beginning	\$ 5,417	\$ 8,240	\$ 24,525	\$ 19,320	\$ -	\$ 18,142	\$ 79,398
Receipts:							
Taxes	-	-	6,156	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,478	1,121	-	-	13,103	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	33,607	-	-	14,715
Total receipts	<u>-</u>	<u>1,478</u>	<u>7,277</u>	<u>33,607</u>	<u>-</u>	<u>13,103</u>	<u>14,715</u>
Disbursements:							
Personal services	-	-	-	17,187	-	-	-
Supplies	-	-	-	196	-	-	-
Other services and charges	-	500	-	5,162	-	-	60,365
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	2,709	-	-	-	-
Total disbursements	<u>-</u>	<u>500</u>	<u>3,709</u>	<u>22,545</u>	<u>-</u>	<u>-</u>	<u>60,365</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>978</u>	<u>3,568</u>	<u>11,062</u>	<u>-</u>	<u>13,103</u>	<u>(45,650)</u>
Cash and investments - ending	<u>\$ 5,417</u>	<u>\$ 9,218</u>	<u>\$ 28,093</u>	<u>\$ 30,382</u>	<u>\$ -</u>	<u>\$ 31,245</u>	<u>\$ 33,748</u>

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DARLINGTON FESTIVAL FUND	PAYROLL	ARMORY (COMM CTR) FUND	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ -	\$ 15,459	\$ 22,135	\$ 378,021	\$ 52,948	\$ 82,443	\$ 84,248
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,488	-	-	-	-
Utility fees	-	-	-	2,236,658	-	-	-
Other receipts	-	445,067	4,406	142,274	-	8,975	-
Total receipts	-	445,067	5,894	2,378,932	-	8,975	-
Disbursements:							
Personal services	-	310,929	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	59,930	798	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	16,206	-	-	-
Utility operating expenses	-	-	-	2,333,755	-	4,974	-
Other disbursements	-	48,892	-	126,077	-	-	-
Total disbursements	-	419,751	798	2,476,038	-	4,974	-
Excess (deficiency) of receipts over disbursements	-	25,316	5,096	(97,106)	-	4,001	-
Cash and investments - ending	\$ -	\$ 40,775	\$ 27,231	\$ 280,915	\$ 52,948	\$ 86,444	\$ 84,248

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	STORMWATER	WASTEWATER OPERATING	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	Totals
Cash and investments - beginning	\$ 43,058	\$ 78,735	\$ 69,156	\$ 457	\$ 46,941	\$ 52,031	\$ 1,315,002
Receipts:							
Taxes	-	-	-	-	-	-	119,769
Licenses and permits	-	-	-	-	-	-	680
Intergovernmental receipts	-	-	-	-	-	-	70,578
Charges for services	-	-	-	-	-	-	35,197
Utility fees	21,187	211,024	-	-	-	-	2,468,869
Other receipts	24	74	-	-	30,780	253	696,026
Total receipts	21,211	211,098	-	-	30,780	253	3,391,119
Disbursements:							
Personal services	1,185	62,747	-	-	-	-	456,261
Supplies	-	-	-	-	-	-	6,182
Other services and charges	-	3,323	-	-	-	-	203,985
Debt service - principal and interest	-	-	-	-	29,720	-	29,720
Capital outlay	-	-	-	-	-	-	21,574
Utility operating expenses	5,106	127,967	-	-	-	-	2,471,802
Other disbursements	-	30,634	-	-	-	-	214,945
Total disbursements	6,291	224,671	-	-	29,720	-	3,404,469
Excess (deficiency) of receipts over disbursements	14,920	(13,573)	-	-	1,060	253	(13,350)
Cash and investments - ending	\$ 57,978	\$ 65,162	\$ 69,156	\$ 457	\$ 48,001	\$ 52,284	\$ 1,301,652

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK -YOUTH BASEBALL - NON REVERTING	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY
Cash and investments - beginning	\$ 92,815	\$ 98,766	\$ 45,608	\$ 11,666	\$ 410	\$ 4,089	\$ 25,399	\$ 19,197
Receipts:								
Taxes	77,379	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	450	-	-
Intergovernmental receipts	65,102	27,382	6,803	-	-	-	4,988	-
Charges for services	-	-	-	-	35,915	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,304	-	-	10,509	-	-	-	-
Total receipts	<u>146,785</u>	<u>27,382</u>	<u>6,803</u>	<u>10,509</u>	<u>35,915</u>	<u>450</u>	<u>4,988</u>	<u>-</u>
Disbursements:								
Personal services	50,006	275	-	-	2,739	-	-	-
Supplies	2,809	1,214	-	2,806	-	-	-	-
Other services and charges	31,636	43,932	-	3,978	32,731	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,126	129	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>86,577</u>	<u>45,550</u>	<u>-</u>	<u>6,784</u>	<u>35,470</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>60,208</u>	<u>(18,168)</u>	<u>6,803</u>	<u>3,725</u>	<u>445</u>	<u>450</u>	<u>4,988</u>	<u>-</u>
Cash and investments - ending	<u>\$ 153,023</u>	<u>\$ 80,598</u>	<u>\$ 52,411</u>	<u>\$ 15,391</u>	<u>\$ 855</u>	<u>\$ 4,539</u>	<u>\$ 30,387</u>	<u>\$ 19,197</u>

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SPECIAL LOIT DISTRIBUTION FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	LIT PUBLIC SAFETY	AMERICAN RESCUE PLAN	MVH RESTRICTED	PARK RESTRICTED DONATIONS
Cash and investments - beginning	\$ 5,417	\$ 9,218	\$ 28,093	\$ 30,382	\$ -	\$ 31,245	\$ 33,748
Receipts:							
Taxes	-	-	6,796	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,732	1,194	-	-	17,683	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	33,642	97,308	-	3,992
Total receipts	-	1,732	7,990	33,642	97,308	17,683	3,992
Disbursements:							
Personal services	-	-	-	12,131	-	-	-
Supplies	-	-	-	404	-	-	668
Other services and charges	-	-	-	1,963	-	-	11,918
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	3,119	-	-	-	-
Total disbursements	-	-	3,119	14,498	-	-	12,586
Excess (deficiency) of receipts over disbursements	-	1,732	4,871	19,144	97,308	17,683	(8,594)
Cash and investments - ending	\$ 5,417	\$ 10,950	\$ 32,964	\$ 49,526	\$ 97,308	\$ 48,928	\$ 25,154

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DARLINGTON FESTIVAL FUND	PAYROLL	ARMORY (COMM CTR) FUND	ELECTRIC UTL OPERATING	ELECTRIC UTL DEPRECIATI	ELECTRIC UTL METER DEP	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ -	\$ 40,775	\$ 27,231	\$ 280,915	\$ 52,948	\$ 86,444	\$ 84,248
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	5,932	-	-	-	-
Utility fees	-	-	-	2,161,159	-	-	-
Other receipts	14,516	434,746	12,171	56,671	-	11,640	-
Total receipts	14,516	434,746	18,103	2,217,830	-	11,640	-
Disbursements:							
Personal services	-	307,982	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,116	77,316	27,676	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,320	-	-	-
Utility operating expenses	-	-	-	1,950,241	-	7,649	-
Other disbursements	-	47,974	-	129,393	-	-	-
Total disbursements	9,116	433,272	27,676	2,080,954	-	7,649	-
Excess (deficiency) of receipts over disbursements	5,400	1,474	(9,573)	136,876	-	3,991	-
Cash and investments - ending	\$ 5,400	\$ 42,249	\$ 17,658	\$ 417,791	\$ 52,948	\$ 90,435	\$ 84,248

TOWN OF DARLINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	STORMWATER	WASTEWATER OPERATING	WASTEWATER DEPRECIATION	WASTEWATER CONST IN PRO	WW BANK OF NEW YORK B&I	WW BANK OF NEW YORK DSR	Totals
Cash and investments - beginning	\$ 57,978	\$ 65,162	\$ 69,156	\$ 457	\$ 48,001	\$ 52,284	\$ 1,301,652
Receipts:							
Taxes	-	-	-	-	-	-	84,175
Licenses and permits	-	-	-	-	-	-	450
Intergovernmental receipts	-	-	-	-	-	-	124,884
Charges for services	-	-	-	-	-	-	41,847
Utility fees	25,793	212,890	-	-	-	-	2,399,842
Other receipts	35	1,124	-	-	30,977	4	711,639
Total receipts	25,828	214,014	-	-	30,977	4	3,362,837
Disbursements:							
Personal services	1,225	65,384	-	-	-	-	439,742
Supplies	-	-	-	-	-	-	7,901
Other services and charges	-	3,567	-	-	-	-	243,833
Debt service - principal and interest	-	-	-	-	30,075	-	30,075
Capital outlay	-	680	-	-	-	-	4,255
Utility operating expenses	1,713	93,445	-	-	-	-	2,053,048
Other disbursements	-	33,149	-	-	-	-	213,635
Total disbursements	2,938	196,225	-	-	30,075	-	2,992,489
Excess (deficiency) of receipts over disbursements	22,890	17,789	-	-	902	4	370,348
Cash and investments - ending	\$ 80,868	\$ 82,951	\$ 69,156	\$ 457	\$ 48,903	\$ 52,288	\$ 1,672,000

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/>.