

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF CAMDEN

CARROLL COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
03/03/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Patricia A. Casserly	01-01-08 to 12-31-15
President of the Town Council	Peter Wagoner	01-01-11 to 12-31-11
	Richard L. Fite	01-01-12 to 12-31-13
	Jeffrey Sieber	01-01-14 to 08-24-15
	Richard L. Fite	08-25-15 to 12-31-15



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CAMDEN, CARROLL COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Camden (Town), for the period of January 1, 2011 to December 31, 2014. The financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity 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, 2011 to December 31, 2014.

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, 2011 to December 31, 2014, on the basis of accounting described in Note 1.

Our examination 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 examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

November 17, 2015

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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 CAMDEN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2011 and 2012

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-11	Receipts	Disbursements	12-31-11	Receipts	Disbursements	
GENERAL	\$ 22,693	\$ 258,212	\$ 208,340	\$ 72,565	\$ 247,787	\$ 212,526	\$ 107,826
MOTOR VEHICLE HIGHWAY	33,187	21,478	18,240	36,425	21,891	20,407	37,909
LOCAL ROADS & STREETS	15,226	2,316	1,700	15,842	2,417	3,000	15,259
ECONOMIC DEVELOPMENT	27,384	9,067	12,565	23,886	12,138	6,191	29,833
CRIME CONTROL- DUCC	1,498	-	-	1,498	-	-	1,498
SANITATION	8,022	37,775	39,033	6,764	36,267	35,064	7,967
LAW ENFORCEMENT CONT EDU	1,295	340	35	1,600	380	90	1,890
RAINY DAY FUND	45,365	2,445	21,000	26,810	29,370	-	56,180
EXCESS LEVY	2,607	425	3,032	-	10,027	7,384	2,643
CUM CAPITAL DEVELOPMENT	5,940	2,241	-	8,181	1,343	1,000	8,524
CUM SEWER	15,211	4,284	-	19,495	3,081	4,627	17,949
TOTAL MONEY ON DEPOSIT	226,224	663	-	226,887	352	-	227,239
CUM CAPITAL IMPROVEMENT	11,693	1,671	2,000	11,364	1,621	-	12,985
WAGERING TAX- RIVERBOAT	20,288	3,642	4,899	19,031	3,620	-	22,651
DONATIONS	-	-	-	-	1,000	1,000	-
VILLAGE POST OFFICE FUND	-	-	-	-	-	-	-
HHIC LUNCHEON	-	-	-	-	15,737	15,323	414
CAMDEN-FLORA RAIL COMMISSION	-	-	-	-	-	-	-
HOUSING REHAB CDBG FUNDS	-	150,000	150,000	-	-	-	-
PAYROLL	-	130,007	130,007	-	131,327	131,327	-
SEWER OPERATING	13,303	103,829	115,980	1,152	124,408	108,511	17,049
SEWAGE CUSTOMER DEPOSIT	7,478	1,275	1,010	7,743	1,800	1,045	8,498
WASTEWATER BOND & INTEREST	24,829	24,456	49,285	-	23,955	5,978	17,977
WASTEWATER DEBT SERVICE RESERVE	9,375	5,299	-	14,674	4,891	-	19,565
WATER OPERATING	29,428	128,542	124,529	33,441	149,080	144,029	38,492
WATER CUSTOMER DEPOSIT	8,759	1,275	1,020	9,014	1,800	1,130	9,684
WATER DEBT SERVICE RESER	39,330	-	-	39,330	-	-	39,330
WATER LINE PROJECT	-	315,109	315,108	1	391,783	391,784	-
WATER DEBT SERVICE	40,329	36,126	37,651	38,804	37,689	37,653	38,840
RETAINAGE FOR WATER LINE	-	10,779	-	10,779	21,620	32,399	-
Totals	\$ 609,464	\$ 1,251,256	\$ 1,235,434	\$ 625,286	\$ 1,275,384	\$ 1,160,468	\$ 740,202

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

TOWN OF CAMDEN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
GENERAL	\$ 107,826	\$ 227,188	\$ 221,308	\$ 113,706	\$ 233,396	\$ 188,815	\$ 158,287
MOTOR VEHICLE HIGHWAY	37,909	23,679	21,693	39,895	28,218	20,915	47,198
LOCAL ROADS & STREETS	15,259	2,440	2,000	15,699	2,450	3,000	15,149
ECONOMIC DEVELOPMENT	29,833	11,629	10,556	30,906	12,236	12,033	31,109
CRIME CONTROL- DUCC	1,498	-	-	1,498	-	1,490	8
SANITATION	7,967	34,809	34,545	8,231	34,876	34,604	8,503
LAW ENFORCEMENT CONT' EDU	1,890	425	363	1,952	90	181	1,861
RAINY DAY FUND	56,180	30,000	8,598	77,582	39,096	16,673	100,005
EXCESS LEVY	2,643	-	2,643	-	-	-	-
CUM CAPITAL DEVELOPMENT	8,524	1,552	1,987	8,089	1,503	750	8,842
CUM SEWER	17,949	3,144	1,356	19,737	3,312	-	23,049
TOTAL MONEY ON DEPOSIT	227,239	704	-	227,943	351	-	228,294
CUM CAPITAL IMPROVEMENT	12,985	1,640	-	14,625	1,616	4,000	12,241
WAGERING TAX- RIVERBOAT	22,651	3,620	5,000	21,271	3,620	4,400	20,491
DONATIONS	-	-	-	-	-	-	-
VILLAGE POST OFFICE FUND	-	925	704	221	2,265	1,648	838
HHIC LUNCHEON	414	15,011	15,425	-	-	-	-
CAMDEN-FLORA RAIL COMMISS	-	2,500	2,228	272	5,000	1,545	3,727
HOUSING REHAB CDBG FUNDS	-	-	-	-	-	-	-
PAYROLL	-	134,922	134,922	-	128,376	128,376	-
SEWER OPERATING	17,049	124,220	114,094	27,175	125,866	121,266	31,775
SEWAGE CUSTOMER DEPOSIT	8,498	1,500	1,355	8,643	1,425	1,110	8,958
WASTEWATER BOND & INTEREST	17,977	29,180	29,430	17,727	23,951	23,202	18,476
WASTEWATER DEBT SERVICE RESERVE	19,565	4,892	-	24,457	-	-	24,457
WATER OPERATING	38,492	145,054	128,819	54,727	140,166	137,724	57,169
WATER CUSTOMER DEPOSIT	9,684	1,500	1,445	9,739	1,425	1,210	9,954
WATER DEBT SERVICE RESER	39,330	-	-	39,330	-	-	39,330
WATER LINE PROJECT	-	-	-	-	-	-	-
WATER DEBT SERVICE	38,840	43,344	43,347	38,837	37,620	37,553	38,904
RETAINAGE FOR WATER LINE	-	-	-	-	-	-	-
Totals	<u>\$ 740,202</u>	<u>\$ 843,878</u>	<u>\$ 781,818</u>	<u>\$ 802,262</u>	<u>\$ 826,858</u>	<u>\$ 740,495</u>	<u>\$ 888,625</u>

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

TOWN OF CAMDEN
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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF CAMDEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 CAMDEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF CAMDEN
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, 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. Restatements

For the year ended December 31, 2011, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances.

Fund	Balance 12-31-10	Prior Period Adjustment	Balance 01-01-11
Wastewater Bond & Interest	\$ -	\$ 24,829	\$ 24,829
Wastewater Debt Service Reserve	-	9,375	9,375

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OTHER INFORMATION - UNAUDITED

The Town's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

The Town's Annual Report information for years 2011 and later can be found on the Gateway 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 Annual Reports of the Town which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL- DUCC	SANITATION	LAW ENFORCEMENT CONT EDU	RAINY DAY FUND	EXCESS LEVY	CUM CAPITAL DEVELOPMENT	CUM SEWER
Cash and investments - beginning	\$ 22,693	\$ 33,187	\$ 15,226	\$ 27,384	\$ 1,498	\$ 8,022	\$ 1,295	\$ 45,365	\$ 2,607	\$ 5,940	\$ 15,211
Receipts:											
Taxes	159,726	6,218	-	9,067	-	-	-	-	-	2,126	3,960
Licenses and permits	1,634	-	-	-	-	-	320	-	-	-	-
Intergovernmental	79,125	15,260	2,316	-	-	-	-	-	-	68	122
Charges for services	10,215	-	-	-	-	37,775	-	-	-	-	-
Fines and forfeits	135	-	-	-	-	-	20	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	7,377	-	-	-	-	-	-	2,445	425	47	202
Total receipts	<u>258,212</u>	<u>21,478</u>	<u>2,316</u>	<u>9,067</u>	<u>-</u>	<u>37,775</u>	<u>340</u>	<u>2,445</u>	<u>425</u>	<u>2,241</u>	<u>4,284</u>
Disbursements:											
Personal services	84,602	16,491	-	-	-	-	-	-	-	-	-
Supplies	8,245	1,749	-	-	-	203	-	-	-	-	-
Other services and charges	59,924	-	-	5,691	-	38,830	35	2,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	52,247	-	1,700	6,874	-	-	-	19,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,322	-	-	-	-	-	-	-	3,032	-	-
Total disbursements	<u>208,340</u>	<u>18,240</u>	<u>1,700</u>	<u>12,565</u>	<u>-</u>	<u>39,033</u>	<u>35</u>	<u>21,000</u>	<u>3,032</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>49,872</u>	<u>3,238</u>	<u>616</u>	<u>(3,498)</u>	<u>-</u>	<u>(1,258)</u>	<u>305</u>	<u>(18,555)</u>	<u>(2,607)</u>	<u>2,241</u>	<u>4,284</u>
Cash and investments - ending	<u>\$ 72,565</u>	<u>\$ 36,425</u>	<u>\$ 15,842</u>	<u>\$ 23,886</u>	<u>\$ 1,498</u>	<u>\$ 6,764</u>	<u>\$ 1,600</u>	<u>\$ 26,810</u>	<u>\$ -</u>	<u>\$ 8,181</u>	<u>\$ 19,495</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	TOTAL MONEY ON DEPOSIT	CUM CAPITAL IMPROVEMENT	WAGERING TAX- RIVERBOAT	DONATIONS	VILLAGE POST OFFICE FUND	HHIC LUNCHEON	CAMDEN-FLORA RAIL COMMISSION	HOUSING REHAB CDBG FUNDS	PAYROLL	SEWER OPERATING
Cash and investments - beginning	\$ 226,224	\$ 11,693	\$ 20,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,303
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	1,671	3,642	-	-	-	-	150,000	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	101,337
Penalties	-	-	-	-	-	-	-	-	-	2,058
Other receipts	663	-	-	-	-	-	-	-	130,007	434
Total receipts	663	1,671	3,642	-	-	-	-	150,000	130,007	103,829
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	87,957	26,009
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	150,000	-	5,577
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,000	4,899	-	-	-	-	-	-	352
Utility operating expenses	-	-	-	-	-	-	-	-	-	54,583
Other disbursements	-	-	-	-	-	-	-	-	42,050	29,459
Total disbursements	-	2,000	4,899	-	-	-	-	150,000	130,007	115,980
Excess (deficiency) of receipts over disbursements	663	(329)	(1,257)	-	-	-	-	-	-	(12,151)
Cash and investments - ending	\$ 226,887	\$ 11,364	\$ 19,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	SEWAGE CUSTOMER DEPOSIT	WASTEWATER BOND & INTEREST	WASTEWATER DEBT SERVICE RESERVE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEBT SERVICE RESER	WATER LINE PROJECT	WATER DEBT SERVICE	RETAINAGE FOR WATER LINE	Totals
Cash and investments - beginning	\$ 7,478	\$ 24,829	\$ 9,375	\$ 29,428	\$ 8,759	\$ 39,330	\$ -	\$ 40,329	\$ -	\$ 609,464
Receipts:										
Taxes	-	-	-	5,540	-	-	-	-	-	186,637
Licenses and permits	-	-	-	-	-	-	-	-	-	1,954
Intergovernmental	-	-	-	-	-	-	-	-	-	252,204
Charges for services	-	-	-	-	-	-	-	-	-	47,990
Fines and forfeits	-	-	-	-	-	-	-	-	-	155
Utility fees	1,275	-	-	113,365	1,275	-	315,108	-	10,778	543,138
Penalties	-	-	-	1,845	-	-	-	-	-	3,903
Other receipts	-	24,456	5,299	7,792	-	-	1	36,126	1	215,275
Total receipts	1,275	24,456	5,299	128,542	1,275	-	315,109	36,126	10,779	1,251,256
Disbursements:										
Personal services	-	-	-	26,008	-	-	-	-	-	241,067
Supplies	-	-	-	-	-	-	-	-	-	10,197
Other services and charges	-	-	-	5,577	-	-	-	-	-	267,634
Debt service - principal and interest	-	41,914	-	-	-	-	-	37,651	-	79,565
Capital outlay	-	-	-	740	-	-	195,283	-	-	283,095
Utility operating expenses	1,010	-	-	56,030	1,020	-	119,825	-	-	232,468
Other disbursements	-	7,371	-	36,174	-	-	-	-	-	121,408
Total disbursements	1,010	49,285	-	124,529	1,020	-	315,108	37,651	-	1,235,434
Excess (deficiency) of receipts over disbursements	265	(24,829)	5,299	4,013	255	-	1	(1,525)	10,779	15,822
Cash and investments - ending	\$ 7,743	\$ -	\$ 14,674	\$ 33,441	\$ 9,014	\$ 39,330	\$ 1	\$ 38,804	\$ 10,779	\$ 625,286

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL- DUCC	SANITATION	LAW ENFORCEMENT CON'T EDU	RAINY DAY FUND	EXCESS LEVY	CUM CAPITAL DEVELOPMENT	CUM SEWER
Cash and investments - beginning	\$ 72,565	\$ 36,425	\$ 15,842	\$ 23,886	\$ 1,498	\$ 6,764	\$ 1,600	\$ 26,810	\$ -	\$ 8,181	\$ 19,495
Receipts:											
Taxes	101,192	6,446	-	-	-	-	-	-	-	1,285	2,907
Licenses and permits	1,402	-	-	-	-	-	380	-	-	-	-
Intergovernmental	109,618	15,445	2,417	12,138	-	-	-	-	-	58	127
Charges for services	14,110	-	-	-	-	36,267	-	-	-	-	-
Fines and forfeits	278	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	21,187	-	-	-	-	-	-	29,370	10,027	-	47
Total receipts	247,787	21,891	2,417	12,138	-	36,267	380	29,370	10,027	1,343	3,081
Disbursements:											
Personal services	79,831	16,491	-	-	-	-	-	-	-	-	-
Supplies	7,544	2,248	-	-	-	204	-	-	-	-	-
Other services and charges	44,176	-	-	5,691	-	34,860	90	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	29,460	1,668	3,000	500	-	-	-	-	-	1,000	4,627
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	51,515	-	-	-	-	-	-	-	7,384	-	-
Total disbursements	212,526	20,407	3,000	6,191	-	35,064	90	-	7,384	1,000	4,627
Excess (deficiency) of receipts over disbursements	35,261	1,484	(583)	5,947	-	1,203	290	29,370	2,643	343	(1,546)
Cash and investments - ending	\$ 107,826	\$ 37,909	\$ 15,259	\$ 29,833	\$ 1,498	\$ 7,967	\$ 1,890	\$ 56,180	\$ 2,643	\$ 8,524	\$ 17,949

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

	TOTAL MONEY ON DEPOSIT	CUM CAPITAL IMPROVEMENT	WAGERING TAX- RIVERBOAT	DONATIONS	VILLAGE POST OFFICE FUND	HHIC LUNCHEON	CAMDEN-FLORA RAIL COMMISSION	HOUSING REHAB CDBG FUNDS	PAYROLL	SEWER OPERATING
Cash and investments - beginning	\$ 226,887	\$ 11,364	\$ 19,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	1,621	3,620	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	15,737	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	121,771
Penalties	-	-	-	-	-	-	-	-	-	2,296
Other receipts	352	-	-	1,000	-	-	-	-	131,327	341
Total receipts	352	1,621	3,620	1,000	-	15,737	-	-	131,327	124,408
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	87,448	26,332
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	15,323	-	-	-	5,739
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	1,975
Utility operating expenses	-	-	-	-	-	-	-	-	-	45,517
Other disbursements	-	-	-	1,000	-	-	-	-	43,879	28,948
Total disbursements	-	-	-	1,000	-	15,323	-	-	131,327	108,511
Excess (deficiency) of receipts over disbursements	352	1,621	3,620	-	-	414	-	-	-	15,897
Cash and investments - ending	\$ 227,239	\$ 12,985	\$ 22,651	\$ -	\$ -	\$ 414	\$ -	\$ -	\$ -	\$ 17,049

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

	SEWAGE CUSTOMER DEPOSIT	WASTEWATER BOND & INTEREST	WASTEWATER DEBT SERVICE RESERVE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEBT SERVICE RESER	WATER LINE PROJECT	WATER DEBT SERVICE	RETAINAGE FOR WATER LINE	Totals
Cash and investments - beginning	\$ 7,743	\$ -	\$ 14,674	\$ 33,441	\$ 9,014	\$ 39,330	\$ 1	\$ 38,804	\$ 10,779	\$ 625,286
Receipts:										
Taxes	-	-	-	6,808	-	-	-	-	-	118,638
Licenses and permits	-	-	-	-	-	-	-	-	-	1,782
Intergovernmental	-	-	-	-	-	-	-	-	-	145,044
Charges for services	-	-	-	-	-	-	-	-	-	66,114
Fines and forfeits	-	-	-	-	-	-	-	-	-	278
Utility fees	1,800	-	-	137,373	1,800	-	391,783	-	21,620	676,147
Penalties	-	-	-	1,852	-	-	-	-	-	4,148
Other receipts	-	23,955	4,891	3,047	-	-	-	37,689	-	263,233
Total receipts	<u>1,800</u>	<u>23,955</u>	<u>4,891</u>	<u>149,080</u>	<u>1,800</u>	<u>-</u>	<u>391,783</u>	<u>37,689</u>	<u>21,620</u>	<u>1,275,384</u>
Disbursements:										
Personal services	-	-	-	26,331	-	-	-	-	-	236,433
Supplies	-	-	-	-	-	-	-	-	-	9,996
Other services and charges	-	-	-	5,739	-	-	-	-	-	111,618
Debt service - principal and interest	-	5,978	-	-	-	-	-	37,653	-	43,631
Capital outlay	-	-	-	3,570	-	-	391,783	-	32,399	469,982
Utility operating expenses	1,045	-	-	70,618	1,130	-	1	-	-	118,311
Other disbursements	-	-	-	37,771	-	-	-	-	-	170,497
Total disbursements	<u>1,045</u>	<u>5,978</u>	<u>-</u>	<u>144,029</u>	<u>1,130</u>	<u>-</u>	<u>391,784</u>	<u>37,653</u>	<u>32,399</u>	<u>1,160,468</u>
Excess (deficiency) of receipts over disbursements	<u>755</u>	<u>17,977</u>	<u>4,891</u>	<u>5,051</u>	<u>670</u>	<u>-</u>	<u>(1)</u>	<u>36</u>	<u>(10,779)</u>	<u>114,916</u>
Cash and investments - ending	\$ <u>8,498</u>	\$ <u>17,977</u>	\$ <u>19,565</u>	\$ <u>38,492</u>	\$ <u>9,684</u>	\$ <u>39,330</u>	\$ <u>-</u>	\$ <u>38,840</u>	\$ <u>-</u>	\$ <u>740,202</u>

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL- DUCC	SANITATION	LAW ENFORCEMENT CON'T EDU	RAINY DAY FUND	EXCESS LEVY	CUM CAPITAL DEVELOPMENT	CUM SEWER
Cash and investments - beginning	\$ 107,826	\$ 37,909	\$ 15,259	\$ 29,833	\$ 1,498	\$ 7,967	\$ 1,890	\$ 56,180	\$ 2,643	\$ 8,524	\$ 17,949
Receipts:											
Taxes	110,080	-	-	11,629	-	-	-	-	-	1,486	2,977
Licenses and permits	1,145	-	-	-	-	-	425	-	-	-	-
Intergovernmental	100,941	23,679	2,440	-	-	-	-	-	-	66	128
Charges for services	11,220	-	-	-	-	34,809	-	-	-	-	-
Fines and forfeits	280	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	3,522	-	-	-	-	-	-	30,000	-	-	39
Total receipts	227,188	23,679	2,440	11,629	-	34,809	425	30,000	-	1,552	3,144
Disbursements:											
Personal services	75,505	16,965	-	-	-	-	-	-	-	-	-
Supplies	6,434	2,105	-	-	-	25	64	-	-	-	-
Other services and charges	46,132	-	-	8,530	-	34,520	299	8,598	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	62,798	2,623	2,000	2,026	-	-	-	-	-	1,987	1,356
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	30,439	-	-	-	-	-	-	-	2,643	-	-
Total disbursements	221,308	21,693	2,000	10,556	-	34,545	363	8,598	2,643	1,987	1,356
Excess (deficiency) of receipts over disbursements	5,880	1,986	440	1,073	-	264	62	21,402	(2,643)	(435)	1,788
Cash and investments - ending	\$ 113,706	\$ 39,895	\$ 15,699	\$ 30,906	\$ 1,498	\$ 8,231	\$ 1,952	\$ 77,582	\$ -	\$ 8,089	\$ 19,737

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

	TOTAL MONEY ON DEPOSIT	CUM CAPITAL IMPROVEMENT	WAGERING TAX- RIVERBOAT	DONATIONS	VILLAGE POST OFFICE FUND	HHIC LUNCHEON	CAMDEN-FLORA RAIL COMMISS	HOUSING REHAB CDBG FUNDS	PAYROLL	SEWER OPERATING
Cash and investments - beginning	\$ 227,239	\$ 12,985	\$ 22,651	\$ -	\$ -	\$ 414	\$ -	\$ -	\$ -	\$ 17,049
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	1,640	3,620	-	-	-	-	-	-	-
Charges for services	-	-	-	-	313	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	121,578
Penalties	-	-	-	-	-	-	-	-	-	2,511
Other receipts	704	-	-	-	612	15,011	2,500	-	134,922	131
Total receipts	704	1,640	3,620	-	925	15,011	2,500	-	134,922	124,220
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	74,144	27,245
Supplies	-	-	-	-	698	-	-	-	-	-
Other services and charges	-	-	-	-	6	15,425	2,228	-	-	5,967
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	5,000	-	-	-	-	-	-	135
Utility operating expenses	-	-	-	-	-	-	-	-	-	52,403
Other disbursements	-	-	-	-	-	-	-	-	60,778	28,344
Total disbursements	-	-	5,000	-	704	15,425	2,228	-	134,922	114,094
Excess (deficiency) of receipts over disbursements	704	1,640	(1,380)	-	221	(414)	272	-	-	10,126
Cash and investments - ending	\$ 227,943	\$ 14,625	\$ 21,271	\$ -	\$ 221	\$ -	\$ 272	\$ -	\$ -	\$ 27,175

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

	SEWAGE CUSTOMER DEPOSIT	WASTEWATER BOND & INTEREST	WASTEWATER DEBT SERVICE RESERVE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEBT SERVICE RESER	WATER LINE PROJECT	WATER DEBT SERVICE	RETAINAGE FOR WATER LINE	Totals
Cash and investments - beginning	\$ 8,498	\$ 17,977	\$ 19,565	\$ 38,492	\$ 9,684	\$ 39,330	\$ -	\$ 38,840	\$ -	\$ 740,202
Receipts:										
Taxes	-	-	-	6,601	-	-	-	-	-	132,773
Licenses and permits	-	-	-	-	-	-	-	-	-	1,570
Intergovernmental	-	-	-	-	-	-	-	-	-	132,514
Charges for services	-	-	-	-	-	-	-	-	-	46,342
Fines and forfeits	-	-	-	-	-	-	-	-	-	280
Utility fees	1,500	-	-	135,789	1,500	-	-	-	-	260,367
Penalties	-	-	-	1,982	-	-	-	-	-	4,493
Other receipts	-	29,180	4,892	682	-	-	-	43,344	-	265,539
Total receipts	1,500	29,180	4,892	145,054	1,500	-	-	43,344	-	843,878
Disbursements:										
Personal services	-	-	-	27,244	-	-	-	-	-	221,103
Supplies	-	-	-	-	-	-	-	-	-	9,326
Other services and charges	-	-	-	5,967	-	-	-	-	-	127,672
Debt service - principal and interest	-	23,704	-	-	-	-	-	43,347	-	67,051
Capital outlay	-	-	-	-	-	-	-	-	-	77,925
Utility operating expenses	1,355	-	-	58,048	1,445	-	-	-	-	113,251
Other disbursements	-	5,726	-	37,560	-	-	-	-	-	165,490
Total disbursements	1,355	29,430	-	128,819	1,445	-	-	43,347	-	781,818
Excess (deficiency) of receipts over disbursements	145	(250)	4,892	16,235	55	-	-	(3)	-	62,060
Cash and investments - ending	\$ 8,643	\$ 17,727	\$ 24,457	\$ 54,727	\$ 9,739	\$ 39,330	\$ -	\$ 38,837	\$ -	\$ 802,262

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL- DUCC	SANITATION	LAW ENFORCEMENT CONT EDU	RAINY DAY FUND	EXCESS LEVY	CUM CAPITAL DEVELOPMENT	CUM SEWER
Cash and investments - beginning	\$ 113,706	\$ 39,895	\$ 15,699	\$ 30,906	\$ 1,498	\$ 8,231	\$ 1,952	\$ 77,582	\$ -	\$ 8,089	\$ 19,737
Receipts:											
Taxes	108,419	6,710	-	12,236	-	-	-	-	-	1,440	3,139
Licenses and permits	1,003	-	-	-	-	-	90	-	-	-	-
Intergovernmental	107,939	21,508	2,450	-	-	-	-	-	-	63	128
Charges for services	13,695	-	-	-	-	34,876	-	-	-	-	-
Fines and forfeits	248	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,092	-	-	-	-	-	-	39,096	-	-	45
Total receipts	<u>233,396</u>	<u>28,218</u>	<u>2,450</u>	<u>12,236</u>	<u>-</u>	<u>34,876</u>	<u>90</u>	<u>39,096</u>	<u>-</u>	<u>1,503</u>	<u>3,312</u>
Disbursements:											
Personal services	72,248	16,965	-	-	-	-	-	-	-	-	-
Supplies	7,272	1,291	-	-	1,490	136	-	-	-	-	-
Other services and charges	42,230	-	-	6,395	-	34,468	181	6,748	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	31,142	2,659	3,000	5,638	-	-	-	9,925	-	750	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	35,923	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>188,815</u>	<u>20,915</u>	<u>3,000</u>	<u>12,033</u>	<u>1,490</u>	<u>34,604</u>	<u>181</u>	<u>16,673</u>	<u>-</u>	<u>750</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>44,581</u>	<u>7,303</u>	<u>(550)</u>	<u>203</u>	<u>(1,490)</u>	<u>272</u>	<u>(91)</u>	<u>22,423</u>	<u>-</u>	<u>753</u>	<u>3,312</u>
Cash and investments - ending	<u>\$ 158,287</u>	<u>\$ 47,198</u>	<u>\$ 15,149</u>	<u>\$ 31,109</u>	<u>\$ 8</u>	<u>\$ 8,503</u>	<u>\$ 1,861</u>	<u>\$ 100,005</u>	<u>\$ -</u>	<u>\$ 8,842</u>	<u>\$ 23,049</u>

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

	TOTAL MONEY ON DEPOSIT	CUM CAPITAL IMPROVEMENT	WAGERING TAX- RIVERBOAT	DONATIONS	VILLAGE POST OFFICE FUND	HHIC LUNCHEON	CAMDEN-FLORA RAIL COMMISS	HOUSING REHAB CDBG FUNDS	PAYROLL	SEWER OPERATING
Cash and investments - beginning	\$ 227,943	\$ 14,625	\$ 21,271	\$ -	\$ 221	\$ -	\$ 272	\$ -	\$ -	\$ 27,175
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	1,616	3,620	-	-	-	-	-	-	-
Charges for services	-	-	-	-	750	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	115,823
Penalties	-	-	-	-	-	-	-	-	-	2,147
Other receipts	351	-	-	-	1,515	-	5,000	-	128,376	7,896
Total receipts	351	1,616	3,620	-	2,265	-	5,000	-	128,376	125,866
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	68,328	27,106
Supplies	-	-	-	-	1,631	-	-	-	-	-
Other services and charges	-	-	-	-	17	-	1,545	-	-	6,268
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	4,000	4,400	-	-	-	-	-	-	529
Utility operating expenses	-	-	-	-	-	-	-	-	-	63,411
Other disbursements	-	-	-	-	-	-	-	-	60,048	23,952
Total disbursements	-	4,000	4,400	-	1,648	-	1,545	-	128,376	121,266
Excess (deficiency) of receipts over disbursements	351	(2,384)	(780)	-	617	-	3,455	-	-	4,600
Cash and investments - ending	\$ 228,294	\$ 12,241	\$ 20,491	\$ -	\$ 838	\$ -	\$ 3,727	\$ -	\$ -	\$ 31,775

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

	SEWAGE CUSTOMER DEPOSIT	WASTEWATER BOND & INTEREST	WASTEWATER DEBT SERVICE RESERVE	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEBT SERVICE RESER	WATER LINE PROJECT	WATER DEBT SERVICE	RETAINAGE FOR WATER LINE	Totals
Cash and investments - beginning	\$ 8,643	\$ 17,727	\$ 24,457	\$ 54,727	\$ 9,739	\$ 39,330	\$ -	\$ 38,837	\$ -	\$ 802,262
Receipts:										
Taxes	-	-	-	6,370	-	-	-	-	-	138,314
Licenses and permits	-	-	-	-	-	-	-	-	-	1,093
Intergovernmental	-	-	-	-	-	-	-	-	-	137,324
Charges for services	-	-	-	-	-	-	-	-	-	49,321
Fines and forfeits	-	-	-	-	-	-	-	-	-	248
Utility fees	1,425	-	-	130,266	1,425	-	-	-	-	248,939
Penalties	-	-	-	1,802	-	-	-	-	-	3,949
Other receipts	-	23,951	-	1,728	-	-	-	37,620	-	247,670
Total receipts	1,425	23,951	-	140,166	1,425	-	-	37,620	-	826,858
Disbursements:										
Personal services	-	-	-	27,106	-	-	-	-	-	211,753
Supplies	-	-	-	-	-	-	-	-	-	11,820
Other services and charges	-	-	-	6,268	-	-	-	-	-	104,120
Debt service - principal and interest	-	23,202	-	-	-	-	-	37,553	-	60,755
Capital outlay	-	-	-	529	-	-	-	-	-	62,572
Utility operating expenses	1,110	-	-	66,261	1,210	-	-	-	-	131,992
Other disbursements	-	-	-	37,560	-	-	-	-	-	157,483
Total disbursements	1,110	23,202	-	137,724	1,210	-	-	37,553	-	740,495
Excess (deficiency) of receipts over disbursements	315	749	-	2,442	215	-	-	67	-	86,363
Cash and investments - ending	\$ 8,958	\$ 18,476	\$ 24,457	\$ 57,169	\$ 9,954	\$ 39,330	\$ -	\$ 38,904	\$ -	\$ 888,625

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TOWN OF CAMDEN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2014

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 1,471	\$ 2,949
Wastewater	286	12,474
Water	1,508	11,116
Totals	\$ 3,265	\$ 26,539

TOWN OF CAMDEN
 SCHEDULE OF LEASES AND DEBT
 December 31, 2014

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater:			
Revenue bonds	Improve system to meet IDEM requirements	\$ 249,000	\$ 23,952
Water:			
Revenue bonds	Water tower & treatment plant	171,739	37,451
Totals		<u>\$ 420,739</u>	<u>\$ 61,403</u>

TOWN OF CAMDEN
SCHEDULE OF CAPITAL ASSETS
December 31, 2014

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	\$ 12,307
Infrastructure	281,014
Buildings	104,311
Improvements other than buildings	99,255
Machinery, equipment, and vehicles	281,764
Total governmental activities	778,651
Wastewater:	
Land	21,500
Infrastructure	528,719
Buildings	18,657
Improvements other than buildings	400,607
Machinery, equipment, and vehicles	622,362
Total Wastewater	1,591,845
Water:	
Land	500
Infrastructure	767,790
Buildings	338,040
Improvements other than buildings	810,905
Machinery, equipment, and vehicles	411,448
Total Water	2,328,683
Total capital assets	\$ 4,699,179

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/>.