

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF CAMDEN

CARROLL COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
11/28/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Patricia A. Casserly Jeff Sieber	01-01-19 to 12-31-19 01-01-20 to 12-31-23
President of the Town Council	Brent Deel	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Camden (Town), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, 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 for the period of January 1, 2019 to December 31, 2022, 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, for the period of January 1, 2019 to December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 16, 2023

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER 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.

The other information presented was approved by management of the Town. It is 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, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
GEN. SAVINGS-TOTAL MONEY	\$ 477,311	\$ 77,818	\$ 229,265	\$ 325,864	\$ 290	\$ 326,154	\$ -
GENERAL	155,969	515,950	302,692	369,227	602,787	179,007	793,007
MOTOR VEHICLE HIGHWAY	77,423	22,418	22,013	77,828	20,925	8,725	90,028
LOCAL ROADS & STREETS	13,443	4,399	4,445	13,397	4,251	-	17,648
MVH RESTRICTED USE	-	20,149	12,592	7,557	11,597	-	19,154
ECONOMIC DEVELOPMENT	39,204	14,590	9,442	44,352	5,543	-	49,895
SANITATION	11,491	36,594	37,454	10,631	36,436	37,458	9,609
LAW ENFORCEMENT CON'T EDU	889	689	300	1,278	640	300	1,618
RAINY DAY FUND	95,608	43,841	20,599	118,850	-	-	118,850
CUM CAPITAL DEVELOPMENT	9,324	1,532	4,000	6,856	6,212	-	13,068
CUM SEWER	30,030	3,743	87	33,686	7,346	-	41,032
CUM CAPITAL IMPROVEMENT	18,247	1,396	-	19,643	677	-	20,320
WAGERING TAX -RIVERBOAT	26,947	3,620	13,231	17,336	3,620	10,000	10,956
COVID GRANT MONEY	-	-	-	-	16,245	16,245	-
VILLAGE POST OFFICE FUND	2,386	1,688	1,295	2,779	867	500	3,146
LOCAL ROADS & BRIDGES GRA	-	159,425	159,425	-	-	-	-
CAMDEN-FLORA RAIL COMMISS	11,604	-	11,604	-	-	-	-
PAYROLL	-	134,784	134,784	-	147,508	146,378	1,130
SEWER - OPERATING	48,641	109,942	109,882	48,701	107,339	107,527	48,513
SEWAGE - CUSTOMER DEPOSIT	11,663	1,725	1,085	12,303	525	669	12,159
RETAINAGE - CDBG GRANT	-	25,503	25,503	-	-	-	-
STORM WATER CONSTRCTION	-	474,784	474,784	-	-	-	-
STORM WATER OPERATING	14,476	10,898	441	24,933	10,909	140	35,702
WASTEWATER B & I	20,127	24,228	43,289	1,066	23,403	3,658	20,811
WASTEWATER DEBT SERVICE RESERV	25,002	532	-	25,534	158	-	25,692
WATER - OPERATING	88,208	141,166	141,390	87,984	148,934	148,776	88,142
WATER - CUSTOMER DEPOSIT	12,424	1,725	1,095	13,054	525	714	12,865
WATER SAVINGS ACCOUNT	18,821	24,068	-	42,889	24,029	-	66,918
Totals	<u>\$ 1,209,238</u>	<u>\$ 1,857,207</u>	<u>\$ 1,760,697</u>	<u>\$ 1,305,748</u>	<u>\$ 1,180,766</u>	<u>\$ 986,251</u>	<u>\$ 1,500,263</u>

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, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
GENERAL	\$ 793,007	\$ 309,647	\$ 195,361	\$ 907,293	\$ 319,775	\$ 240,360	\$ 986,708
MOTOR VEHICLE HIGHWAY	90,028	22,996	603	112,421	21,660	7,325	126,756
LOCAL ROADS & STREETS	17,648	4,621	315	21,954	4,729	3,997	22,686
MVH RESTRICTED USE	19,154	11,788	-	30,942	12,677	-	43,619
ECONOMIC DEVELOPMENT	49,895	15,297	9,470	55,722	17,396	8,000	65,118
SANITATION	9,609	37,328	37,235	9,702	37,387	36,932	10,157
LAW ENFORCEMENT CON'T EDU	1,618	875	287	2,206	720	-	2,926
WAGERING TAX -RIVERBOAT	10,956	2,417	410	12,963	2,352	10,000	5,315
RAINY DAY FUND	118,850	-	716	118,134	-	11,006	107,128
CUM CAPITAL DEVELOPMENT	13,068	1,588	703	13,953	1,688	-	15,641
CUM CAPITAL IMPROVEMENT	20,320	1,255	1,265	20,310	1,076	-	21,386
CUM SEWER	41,032	3,740	2,184	42,588	4,475	-	47,063
COVID GRANT MONEY	-	3,513	-	3,513	-	-	3,513
ARP (Covid)	-	69,877	26,440	43,437	70,406	50,022	63,821
OPIOID UNRESTRICTED	-	-	-	-	1,034	-	1,034
RESTRICTED OPIOID	-	-	-	-	2,413	-	2,413
VILLAGE POST OFFICE FUND	3,146	1,198	997	3,347	454	1,830	1,971
PAYROLL	1,130	183,179	180,947	3,362	190,743	190,727	3,378
SEWER - OPERATING	48,513	109,586	113,032	45,067	111,376	111,336	45,107
SEWAGE - CUSTOMER DEPOSIT	12,159	1,577	1,075	12,661	1,800	1,567	12,894
STORM WATER OPERATING	35,702	11,364	-	47,066	11,115	-	58,181
WASTEWATER B & I	20,811	23,653	22,981	21,483	24,099	23,291	22,291
WASTEWATER DEBT SERVICE RESERV	25,692	3	-	25,695	282	-	25,977
WATER - OPERATING	88,142	141,400	145,485	84,057	145,470	173,576	55,951
WATER - CUSTOMER DEPOSIT	12,865	1,577	1,112	13,330	1,800	1,617	13,513
WATER PLANNING GRANT	-	36,000	36,000	-	23,400	24,000	(600)
WATER SAVINGS ACCOUNT	66,918	24,008	-	90,926	28,017	-	118,943
Totals	<u>\$ 1,500,263</u>	<u>\$ 1,018,487</u>	<u>\$ 776,618</u>	<u>\$ 1,742,132</u>	<u>\$ 1,036,344</u>	<u>\$ 895,586</u>	<u>\$ 1,882,890</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. Amounts received from one or more of the following: property 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 CAMDEN
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: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

TOWN OF CAMDEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF 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, 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.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	GEN. SAVINGS-TOTAL MONEY	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH RESTRICTED USE	ECONOMIC DEVELOPMENT	SANITATION	LAW ENFORCEMENT CON'T EDU
Cash and investments - beginning	\$ 477,311	\$ 155,969	\$ 77,423	\$ 13,443	\$ -	\$ 39,204	\$ 11,491	\$ 889
Receipts:								
Taxes	-	225,300	9,269	-	-	14,590	-	-
Licenses and permits	-	3,038	-	-	-	-	-	170
Intergovernmental receipts	-	36,076	13,149	4,399	13,149	-	-	-
Charges for services	-	11,529	-	-	-	-	36,594	-
Fines and forfeits	-	1,108	-	-	-	-	-	519
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	77,818	238,899	-	-	7,000	-	-	-
Total receipts	77,818	515,950	22,418	4,399	20,149	14,590	36,594	689
Disbursements:								
Personal services	-	75,501	11,248	-	-	-	-	-
Supplies	-	9,288	-	-	-	-	304	-
Other services and charges	-	49,857	-	-	-	-	37,150	300
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	47,939	3,765	4,445	12,592	9,442	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	229,265	120,107	7,000	-	-	-	-	-
Total disbursements	229,265	302,692	22,013	4,445	12,592	9,442	37,454	300
Excess (deficiency) of receipts over disbursements	(151,447)	213,258	405	(46)	7,557	5,148	(860)	389
Cash and investments - ending	\$ 325,864	\$ 369,227	\$ 77,828	\$ 13,397	\$ 7,557	\$ 44,352	\$ 10,631	\$ 1,278

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

	RAINY DAY FUND	CUM CAPITAL DEVELOPMENT	CUM SEWER	CUM CAPITAL IMPROVEMENT	WAGERING TAX -RIVERBOAT	COVID GRANT MONEY	VILLAGE POST OFFICE FUND
Cash and investments - beginning	\$ 95,608	\$ 9,324	\$ 30,030	\$ 18,247	\$ 26,947	\$ -	\$ 2,386
Receipts:							
Taxes	-	1,246	2,915	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	286	668	1,396	3,620	-	-
Charges for services	-	-	-	-	-	-	750
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	43,841	-	160	-	-	-	938
Total receipts	43,841	1,532	3,743	1,396	3,620	-	1,688
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,288
Other services and charges	14,599	-	-	-	-	-	7
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,000	4,000	87	-	13,231	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	20,599	4,000	87	-	13,231	-	1,295
Excess (deficiency) of receipts over disbursements	23,242	(2,468)	3,656	1,396	(9,611)	-	393
Cash and investments - ending	\$ 118,850	\$ 6,856	\$ 33,686	\$ 19,643	\$ 17,336	\$ -	\$ 2,779

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

	LOCAL ROADS & BRIDGES GRA	CAMDEN-FLORA RAIL COMMISS	PAYROLL	SEWER - OPERATING	SEWAGE - CUSTOMER DEPOSIT	RETAINAGE - CDBG GRANT	STORM WATER CONSTRUCTION
Cash and investments - beginning	\$ -	\$ 11,604	\$ -	\$ 48,641	\$ 11,663	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	159,425	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	107,081	1,725	25,403	474,684
Penalties	-	-	-	2,529	-	-	-
Other receipts	-	-	134,784	332	-	100	100
Total receipts	159,425	-	134,784	109,942	1,725	25,503	474,784
Disbursements:							
Personal services	-	-	82,251	28,851	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,604	-	5,990	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	159,425	-	-	2,976	-	25,403	474,684
Utility operating expenses	-	-	-	47,865	1,085	-	-
Other disbursements	-	-	52,533	24,200	-	100	100
Total disbursements	159,425	11,604	134,784	109,882	1,085	25,503	474,784
Excess (deficiency) of receipts over disbursements	-	(11,604)	-	60	640	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 48,701	\$ 12,303	\$ -	\$ -

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

	STORM WATER OPERATING	WASTEWATER B & I	WASTEWATER DEBT SERVICE RESERV	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER SAVINGS ACCOUNT	Totals
Cash and investments - beginning	\$ 14,476	\$ 20,127	\$ 25,002	\$ 88,208	\$ 12,424	\$ 18,821	\$ 1,209,238
Receipts:							
Taxes	-	-	-	6,350	-	-	259,670
Licenses and permits	-	-	-	-	-	-	3,208
Intergovernmental receipts	-	-	-	-	-	-	232,168
Charges for services	-	-	-	-	-	-	48,873
Fines and forfeits	-	-	-	-	-	-	1,627
Utility fees	10,898	-	-	131,634	1,725	-	753,150
Penalties	-	-	-	2,206	-	-	4,735
Other receipts	-	24,228	532	976	-	24,068	553,776
Total receipts	10,898	24,228	532	141,166	1,725	24,068	1,857,207
Disbursements:							
Personal services	-	-	-	28,841	-	-	226,692
Supplies	-	-	-	-	-	-	10,880
Other services and charges	-	-	-	5,990	-	-	125,497
Debt service - principal and interest	-	43,289	-	-	-	-	43,289
Capital outlay	-	-	-	173	-	-	764,162
Utility operating expenses	441	-	-	82,386	1,095	-	132,872
Other disbursements	-	-	-	24,000	-	-	457,305
Total disbursements	441	43,289	-	141,390	1,095	-	1,760,697
Excess (deficiency) of receipts over disbursements	10,457	(19,061)	532	(224)	630	24,068	96,510
Cash and investments - ending	\$ 24,933	\$ 1,066	\$ 25,534	\$ 87,984	\$ 13,054	\$ 42,889	\$ 1,305,748

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

	GEN. SAVINGS-TOTAL MONEY	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH RESTRICTED USE	ECONOMIC DEVELOPMENT	SANITATION	LAW ENFORCEMENT CON'T EDU
Cash and investments - beginning	\$ 325,864	\$ 369,227	\$ 77,828	\$ 13,397	\$ 7,557	\$ 44,352	\$ 10,631	\$ 1,278
Receipts:								
Taxes	-	241,495	8,982	-	-	5,543	-	-
Licenses and permits	-	2,830	-	-	-	-	-	365
Intergovernmental receipts	-	13,639	11,943	4,251	11,597	-	-	-
Charges for services	-	13,759	-	-	-	-	36,436	-
Fines and forfeits	-	78	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	290	330,986	-	-	-	-	-	275
Total receipts	290	602,787	20,925	4,251	11,597	5,543	36,436	640
Disbursements:								
Personal services	-	99,459	7,225	-	-	-	-	-
Supplies	-	9,285	-	-	-	-	165	-
Other services and charges	-	47,137	-	-	-	-	37,293	300
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	23,065	1,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	326,154	61	-	-	-	-	-	-
Total disbursements	326,154	179,007	8,725	-	-	-	37,458	300
Excess (deficiency) of receipts over disbursements	(325,864)	423,780	12,200	4,251	11,597	5,543	(1,022)	340
Cash and investments - ending	\$ -	\$ 793,007	\$ 90,028	\$ 17,648	\$ 19,154	\$ 49,895	\$ 9,609	\$ 1,618

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

	RAINY DAY FUND	CUM CAPITAL DEVELOPMENT	CUM SEWER	CUM CAPITAL IMPROVEMENT	WAGERING TAX -RIVERBOAT	COVID GRANT MONEY	VILLAGE POST OFFICE FUND
Cash and investments - beginning	\$ 118,850	\$ 6,856	\$ 33,686	\$ 19,643	\$ 17,336	\$ -	\$ 2,779
Receipts:							
Taxes	-	1,654	3,251	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,558	3,946	677	3,620	-	-
Charges for services	-	-	-	-	-	-	750
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	149	-	-	16,245	117
Total receipts	-	6,212	7,346	677	3,620	16,245	867
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	500
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,000	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	16,245	-
Total disbursements	-	-	-	-	10,000	16,245	500
Excess (deficiency) of receipts over disbursements	-	6,212	7,346	677	(6,380)	-	367
Cash and investments - ending	\$ 118,850	\$ 13,068	\$ 41,032	\$ 20,320	\$ 10,956	\$ -	\$ 3,146

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

	LOCAL ROADS & BRIDGES GRA	CAMDEN-FLORA RAIL COMMISS	PAYROLL	SEWER - OPERATING	SEWAGE - CUSTOMER DEPOSIT	RETAINAGE - CDBG GRANT	STORM WATER CONSTRUCTION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 48,701	\$ 12,303	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	105,980	525	-	-
Penalties	-	-	-	1,084	-	-	-
Other receipts	-	-	147,508	275	-	-	-
Total receipts	-	-	147,508	107,339	525	-	-
Disbursements:							
Personal services	-	-	101,446	29,037	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,205	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	7,439	-	-	-
Utility operating expenses	-	-	-	41,162	669	-	-
Other disbursements	-	-	44,932	23,684	-	-	-
Total disbursements	-	-	146,378	107,527	669	-	-
Excess (deficiency) of receipts over disbursements	-	-	1,130	(188)	(144)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,130	\$ 48,513	\$ 12,159	\$ -	\$ -

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

	STORM WATER OPERATING	WASTEWATER B & I	WASTEWATER DEBT SERVICE RESERV	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER SAVINGS ACCOUNT	Totals
Cash and investments - beginning	\$ 24,933	\$ 1,066	\$ 25,534	\$ 87,984	\$ 13,054	\$ 42,889	\$ 1,305,748
Receipts:							
Taxes	-	-	-	6,633	-	-	267,558
Licenses and permits	-	-	-	-	-	-	3,195
Intergovernmental receipts	-	-	-	-	-	-	54,231
Charges for services	-	-	-	-	-	-	50,945
Fines and forfeits	-	-	-	-	-	-	78
Utility fees	10,909	-	-	139,075	525	-	257,014
Penalties	-	-	-	841	-	-	1,925
Other receipts	-	23,403	158	2,385	-	24,029	545,820
Total receipts	10,909	23,403	158	148,934	525	24,029	1,180,766
Disbursements:							
Personal services	-	-	-	29,038	-	-	266,205
Supplies	-	-	-	-	-	-	9,950
Other services and charges	-	-	-	6,206	-	-	97,141
Debt service - principal and interest	-	3,658	-	-	-	-	3,658
Capital outlay	-	-	-	12,961	-	-	54,965
Utility operating expenses	140	-	-	76,521	714	-	119,206
Other disbursements	-	-	-	24,050	-	-	435,126
Total disbursements	140	3,658	-	148,776	714	-	986,251
Excess (deficiency) of receipts over disbursements	10,769	19,745	158	158	(189)	24,029	194,515
Cash and investments - ending	\$ 35,702	\$ 20,811	\$ 25,692	\$ 88,142	\$ 12,865	\$ 66,918	\$ 1,500,263

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH RESTRICTED USE	ECONOMIC DEVELOPMENT	SANITATION	LAW ENFORCEMENT CON'T EDU
Cash and investments - beginning	\$ 793,007	\$ 90,028	\$ 17,648	\$ 19,154	\$ 49,895	\$ 9,609	\$ 1,618
Receipts:							
Taxes	103,755	9,150	-	-	-	-	-
Licenses and permits	2,827	-	-	-	-	-	320
Intergovernmental receipts	178,478	13,846	4,621	11,788	15,297	-	-
Charges for services	14,175	-	-	-	-	37,328	-
Fines and forfeits	1,592	-	-	-	-	-	5
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	8,820	-	-	-	-	-	550
Total receipts	309,647	22,996	4,621	11,788	15,297	37,328	875
Disbursements:							
Personal services	128,409	-	-	-	-	-	-
Supplies	4,786	18	-	-	-	85	-
Other services and charges	48,000	-	-	-	7,395	37,150	287
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	14,036	585	315	-	2,075	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	130	-	-	-	-	-	-
Total disbursements	195,361	603	315	-	9,470	37,235	287
Excess (deficiency) of receipts over disbursements	114,286	22,393	4,306	11,788	5,827	93	588
Cash and investments - ending	\$ 907,293	\$ 112,421	\$ 21,954	\$ 30,942	\$ 55,722	\$ 9,702	\$ 2,206

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

	WAGERING TAX -RIVERBOAT	RAINY DAY FUND	CUM CAPITAL DEVELOPMENT	CUM CAPITAL IMPROVEMENT	CUM SEWER	COVID GRANT MONEY	ARP (Covid)
Cash and investments - beginning	\$ 10,956	\$ 118,850	\$ 13,068	\$ 20,320	\$ 41,032	\$ -	\$ -
Receipts:							
Taxes	-	-	1,260	-	2,965	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,417	-	328	1,255	772	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3	3,513	69,877
Total receipts	<u>2,417</u>	<u>-</u>	<u>1,588</u>	<u>1,255</u>	<u>3,740</u>	<u>3,513</u>	<u>69,877</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	716	-	-	-	-	26,440
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	703	1,265	2,184	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	410	-	-	-	-	-	-
Total disbursements	<u>410</u>	<u>716</u>	<u>703</u>	<u>1,265</u>	<u>2,184</u>	<u>-</u>	<u>26,440</u>
Excess (deficiency) of receipts over disbursements	<u>2,007</u>	<u>(716)</u>	<u>885</u>	<u>(10)</u>	<u>1,556</u>	<u>3,513</u>	<u>43,437</u>
Cash and investments - ending	<u>\$ 12,963</u>	<u>\$ 118,134</u>	<u>\$ 13,953</u>	<u>\$ 20,310</u>	<u>\$ 42,588</u>	<u>\$ 3,513</u>	<u>\$ 43,437</u>

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

	OPIOID UNRESTRICTED	RESTRICTED OPIOID	VILLAGE POST OFFICE FUND	PAYROLL	SEWER - OPERATING	SEWAGE - CUSTOMER DEPOSIT	STORM WATER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ 3,146	\$ 1,130	\$ 48,513	\$ 12,159	\$ 35,702
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	831	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	107,692	1,577	11,364
Penalties	-	-	-	-	1,857	-	-
Other receipts	-	-	367	183,179	37	-	-
Total receipts	-	-	1,198	183,179	109,586	1,577	11,364
Disbursements:							
Personal services	-	-	-	121,972	38,470	-	-
Supplies	-	-	997	-	-	-	-
Other services and charges	-	-	-	-	9,590	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,089	-	-
Utility operating expenses	-	-	-	-	39,231	1,075	-
Other disbursements	-	-	-	58,975	23,652	-	-
Total disbursements	-	-	997	180,947	113,032	1,075	-
Excess (deficiency) of receipts over disbursements	-	-	201	2,232	(3,446)	502	11,364
Cash and investments - ending	\$ -	\$ -	\$ 3,347	\$ 3,362	\$ 45,067	\$ 12,661	\$ 47,066

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

	WASTEWATER B & I	WASTEWATER DEBT SERVICE RESERV	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER PLANNING GRANT	WATER SAVINGS ACCOUNT	Totals
Cash and investments - beginning	\$ 20,811	\$ 25,692	\$ 88,142	\$ 12,865	\$ -	\$ 66,918	\$ 1,500,263
Receipts:							
Taxes	-	-	6,475	-	-	-	123,605
Licenses and permits	-	-	-	-	-	-	3,147
Intergovernmental receipts	-	-	-	-	35,100	-	263,902
Charges for services	-	-	-	-	-	-	52,334
Fines and forfeits	-	-	-	-	-	-	1,597
Utility fees	-	-	131,527	1,577	-	-	253,737
Penalties	-	-	1,582	-	-	-	3,439
Other receipts	23,653	3	1,816	-	900	24,008	316,726
Total receipts	23,653	3	141,400	1,577	36,000	24,008	1,018,487
Disbursements:							
Personal services	-	-	38,472	-	-	-	327,323
Supplies	-	-	-	-	-	-	5,886
Other services and charges	-	-	9,590	-	-	-	139,168
Debt service - principal and interest	22,981	-	-	-	-	-	22,981
Capital outlay	-	-	1,052	-	-	-	24,304
Utility operating expenses	-	-	71,435	1,112	-	-	112,853
Other disbursements	-	-	24,936	-	36,000	-	144,103
Total disbursements	22,981	-	145,485	1,112	36,000	-	776,618
Excess (deficiency) of receipts over disbursements	672	3	(4,085)	465	-	24,008	241,869
Cash and investments - ending	\$ 21,483	\$ 25,695	\$ 84,057	\$ 13,330	\$ -	\$ 90,926	\$ 1,742,132

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	MVH RESTRICTED USE	ECONOMIC DEVELOPMENT	SANITATION	LAW ENFORCEMENT CON'T EDU
Cash and investments - beginning	\$ 907,293	\$ 112,421	\$ 21,954	\$ 30,942	\$ 55,722	\$ 9,702	\$ 2,206
Receipts:							
Taxes	121,066	8,983	-	-	-	-	-
Licenses and permits	2,615	-	-	-	-	-	720
Intergovernmental receipts	178,598	12,677	4,729	12,677	17,396	-	-
Charges for services	12,136	-	-	-	-	37,387	-
Fines and forfeits	1,730	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,630	-	-	-	-	-	-
Total receipts	319,775	21,660	4,729	12,677	17,396	37,387	720
Disbursements:							
Personal services	137,035	-	-	-	-	-	-
Supplies	8,400	-	-	-	-	196	-
Other services and charges	47,198	-	-	-	8,000	36,736	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	47,466	7,325	3,997	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	261	-	-	-	-	-	-
Total disbursements	240,360	7,325	3,997	-	8,000	36,932	-
Excess (deficiency) of receipts over disbursements	79,415	14,335	732	12,677	9,396	455	720
Cash and investments - ending	\$ 986,708	\$ 126,756	\$ 22,686	\$ 43,619	\$ 65,118	\$ 10,157	\$ 2,926

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WAGERING TAX -RIVERBOAT	RAINY DAY FUND	CUM CAPITAL DEVELOPMENT	CUM CAPITAL IMPROVEMENT	CUM SEWER	COVID GRANT MONEY	ARP (Covid)
Cash and investments - beginning	\$ 12,963	\$ 118,134	\$ 13,953	\$ 20,310	\$ 42,588	\$ 3,513	\$ 43,437
Receipts:							
Taxes	-	-	1,415	-	3,747	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,352	-	273	1,076	723	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5	-	70,406
Total receipts	<u>2,352</u>	<u>-</u>	<u>1,688</u>	<u>1,076</u>	<u>4,475</u>	<u>-</u>	<u>70,406</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,006	-	-	-	-	50,022
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,000	10,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>10,000</u>	<u>11,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,022</u>
Excess (deficiency) of receipts over disbursements	<u>(7,648)</u>	<u>(11,006)</u>	<u>1,688</u>	<u>1,076</u>	<u>4,475</u>	<u>-</u>	<u>20,384</u>
Cash and investments - ending	<u>\$ 5,315</u>	<u>\$ 107,128</u>	<u>\$ 15,641</u>	<u>\$ 21,386</u>	<u>\$ 47,063</u>	<u>\$ 3,513</u>	<u>\$ 63,821</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OPIOID UNRESTRICTED	RESTRICTED OPIOID	VILLAGE POST OFFICE FUND	PAYROLL	SEWER - OPERATING	SEWAGE - CUSTOMER DEPOSIT	STORM WATER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ 3,347	\$ 3,362	\$ 45,067	\$ 12,661	\$ 47,066
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,034	2,413	-	-	-	-	-
Charges for services	-	-	313	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	108,878	1,800	11,115
Penalties	-	-	-	-	2,498	-	-
Other receipts	-	-	141	190,743	-	-	-
Total receipts	1,034	2,413	454	190,743	111,376	1,800	11,115
Disbursements:							
Personal services	-	-	-	127,276	42,805	-	-
Supplies	-	-	1,800	-	-	-	-
Other services and charges	-	-	30	-	1,178	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,400	-	-
Utility operating expenses	-	-	-	-	41,013	1,567	-
Other disbursements	-	-	-	63,451	23,940	-	-
Total disbursements	-	-	1,830	190,727	111,336	1,567	-
Excess (deficiency) of receipts over disbursements	1,034	2,413	(1,376)	16	40	233	11,115
Cash and investments - ending	\$ 1,034	\$ 2,413	\$ 1,971	\$ 3,378	\$ 45,107	\$ 12,894	\$ 58,181

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WASTEWATER B & I	WASTEWATER DEBT SERVICE RESERV	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER PLANNING GRANT	WATER SAVINGS ACCOUNT	Totals
Cash and investments - beginning	\$ 21,483	\$ 25,695	\$ 84,057	\$ 13,330	\$ -	\$ 90,926	\$ 1,742,132
Receipts:							
Taxes	-	-	6,729	-	-	-	141,940
Licenses and permits	-	-	-	-	-	-	3,335
Intergovernmental receipts	-	-	-	-	23,400	-	257,348
Charges for services	-	-	-	-	-	-	49,836
Fines and forfeits	-	-	-	-	-	-	1,730
Utility fees	-	-	135,442	1,800	-	-	259,035
Penalties	-	-	1,924	-	-	-	4,422
Other receipts	24,099	282	1,375	-	-	28,017	318,698
Total receipts	24,099	282	145,470	1,800	23,400	28,017	1,036,344
Disbursements:							
Personal services	-	-	42,804	-	-	-	349,920
Supplies	-	-	-	-	-	-	10,396
Other services and charges	-	-	2,394	-	-	-	146,564
Debt service - principal and interest	23,291	-	-	-	-	-	23,291
Capital outlay	-	-	3,522	-	-	-	84,710
Utility operating expenses	-	-	91,856	1,617	-	-	136,053
Other disbursements	-	-	33,000	-	24,000	-	144,652
Total disbursements	23,291	-	173,576	1,617	24,000	-	895,586
Excess (deficiency) of receipts over disbursements	808	282	(28,106)	183	(600)	28,017	140,758
Cash and investments - ending	\$ 22,291	\$ 25,977	\$ 55,951	\$ 13,513	\$ (600)	\$ 118,943	\$ 1,882,890

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OTHER INFORMATION

TOWN OF CAMDEN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ -
Wastewater	-	121
Water	-	87
Totals	<u>\$ -</u>	<u>\$ 208</u>

TOWN OF CAMDEN
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal Balance	Within One Year
Wastewater:			
Revenue Bond	Improve system to meet IDEM requirements	\$ 142,000	\$ 18,000
Total Wastewater		<u>142,000</u>	<u>18,000</u>
Totals		<u>\$ 142,000</u>	<u>\$ 18,000</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/>.