

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF HAMLET

STARKE 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	Kristina Pitts	01-01-19 to 12-31-23
President of the Town Council	Dave Kesvornas	01-01-19 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF HAMLET, STARKE COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of the Town of Hamlet (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 20, 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 HAMLET  
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
GENERAL	\$ 30,051	\$ 336,235	\$ 347,885	\$ 18,401	\$ 362,433	\$ 352,251	\$ 28,583
MVH	25,860	32,123	46,301	11,682	30,186	44,488	(2,620)
LRS	4,890	8,240	4,705	8,425	7,863	5,583	10,705
MVH RESTRICTED	-	17,216	-	17,216	15,184	-	32,400
PARK	8,676	6,525	5,942	9,259	6,511	5,678	10,092
POLICE FIREARMS TRAINING	10	-	-	10	-	-	10
POLICE LAW ENF & CONT ED.	6,182	388	-	6,570	1,003	-	7,573
RIVERBOAT FUND	13,328	4,739	-	18,067	4,739	-	22,806
RAINY DAY FUND	23,006	-	-	23,006	-	-	23,006
EDIT	74,445	245,833	268,017	52,261	245,053	232,077	65,237
CCD	2,019	6,445	7,000	1,464	6,642	7,000	1,106
VID CAM GRT 154AL	8,580	1,403	-	9,983	-	7,260	2,723
CCI	24,163	3,253	7,500	19,916	2,585	2,150	20,351
PARK DONATION	565	-	-	565	-	-	565
POLICE DONATION	380	-	-	380	-	-	380
PAYROLL	4,929	229,221	229,125	5,025	229,401	228,944	5,482
Wastewater Bond & Int	18	90,755	90,755	18	89,255	89,255	18
Wastewater Operating	343,417	250,243	245,683	347,977	243,372	272,770	318,579
WASTEWATER B&I RESERVE	90,755	-	-	90,755	-	-	90,755
Water Operating	(14,279)	128,604	123,961	(9,636)	122,565	114,363	(1,434)
Water Deposits	32,634	5,125	3,830	33,929	4,160	3,018	35,071
WATER BOND & INTEREST	8,296	-	-	8,296	-	-	8,296
WATER B & I RESERVE	14,500	-	-	14,500	-	-	14,500
Totals	<u>\$ 702,425</u>	<u>\$ 1,366,348</u>	<u>\$ 1,380,704</u>	<u>\$ 688,069</u>	<u>\$ 1,370,952</u>	<u>\$ 1,364,837</u>	<u>\$ 694,184</u>

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

TOWN OF HAMLET  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL	\$ 28,583	\$ 353,813	\$ 377,509	\$ 4,887	\$ 346,501	\$ 341,962	\$ 9,426
MVH	(2,620)	52,203	36,086	13,497	37,210	41,844	8,863
LRS	10,705	8,581	7,005	12,281	8,912	7,046	14,147
MVH RESTRICTED	32,400	16,781	-	49,181	16,551	-	65,732
PARK	10,092	7,645	4,899	12,838	5,711	5,897	12,652
POLICE FIREARMS TRAINING	10	-	-	10	-	-	10
POLICE LAW ENF & CONT ED.	7,573	403	-	7,976	89	-	8,065
RIVERBOAT FUND	22,806	-	-	22,806	7,799	4,945	25,660
RAINY DAY FUND	23,006	-	-	23,006	-	-	23,006
EDIT	65,237	83,021	44,969	103,289	143,343	115,896	130,736
OPIOID	-	-	-	-	10,106	-	10,106
CCD	1,106	6,365	6,285	1,186	7,427	9,000	(387)
VID CAM GRT 154AL	2,723	-	-	2,723	-	-	2,723
CCI	20,351	1,644	-	21,995	1,403	-	23,398
PARK DONATION	565	-	-	565	-	-	565
POLICE DONATION	380	-	-	380	-	-	380
ARP Coronavirus Local Recovery Grant	-	85,906	54,536	31,370	86,557	55,171	62,756
PAYROLL	5,482	237,077	238,748	3,811	245,614	244,120	5,305
Wastewater Bond & Int	18	87,630	87,630	18	85,630	85,630	18
Wastewater Operating	318,579	243,195	249,319	312,455	245,005	247,263	310,197
WASTEWATER B&I RESERVE	90,755	-	-	90,755	-	-	90,755
Water Operating	(1,434)	126,563	118,295	6,834	131,631	116,736	21,729
Water Deposits	35,071	4,875	3,868	36,078	6,400	2,993	39,485
WATER BOND & INTEREST	8,296	-	-	8,296	-	-	8,296
WATER B & I RESERVE	14,500	-	-	14,500	-	-	14,500
Totals	<u>\$ 694,184</u>	<u>\$ 1,315,702</u>	<u>\$ 1,229,149</u>	<u>\$ 780,737</u>	<u>\$ 1,385,889</u>	<u>\$ 1,278,503</u>	<u>\$ 888,123</u>

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

TOWN OF HAMLET  
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 HAMLET  
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 HAMLET  
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 HAMLET  
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 HAMLET  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Financial Report*

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

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

*Contributions*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This was a result of disbursements exceeding receipts. The Water Operating fund was negative for several years due to the Town not complying with the water rate ordinance and undercharging customers for their water usage. The Town Council approved a rate increase to help bring the Water Operating fund back to a positive cash balance by the end of 2021.

REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL	MVH	LRS	MVH RESTRICTED	PARK	POLICE FIREARMS TRAINING	POLICE LAW ENF & CONT ED.	RIVERBOAT FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 30,051	\$ 25,860	\$ 4,890	\$ -	\$ 8,676	\$ 10	\$ 6,182	\$ 13,328	\$ 23,006
Receipts:									
Taxes	228,809	13,720	-	-	5,682	-	-	-	-
Licenses and permits	250	-	-	-	-	-	-	-	-
Intergovernmental receipts	26,746	18,403	8,240	17,216	738	-	-	4,739	-
Charges for services	32,592	-	-	-	105	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	388	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	47,838	-	-	-	-	-	-	-	-
Total receipts	336,235	32,123	8,240	17,216	6,525	-	388	4,739	-
Disbursements:									
Personal services	165,113	24,798	-	-	-	-	-	-	-
Supplies	13,854	-	-	-	2,181	-	-	-	-
Other services and charges	124,252	2,500	2,903	-	3,761	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	3,324	18,710	1,802	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	41,342	293	-	-	-	-	-	-	-
Total disbursements	347,885	46,301	4,705	-	5,942	-	-	-	-
Excess (deficiency) of receipts over disbursements	(11,650)	(14,178)	3,535	17,216	583	-	388	4,739	-
Cash and investments - ending	\$ 18,401	\$ 11,682	\$ 8,425	\$ 17,216	\$ 9,259	\$ 10	\$ 6,570	\$ 18,067	\$ 23,006

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

	EDIT	CCD	VID CAM GRT 154AL	CCI	PARK DONATION	POLICE DONATION	PAYROLL	Wastewater Bond & Int	Wastewater Operating
Cash and investments - beginning	\$ 74,445	\$ 2,019	\$ 8,580	\$ 24,163	\$ 565	\$ 380	\$ 4,929	\$ 18	\$ 343,417
Receipts:									
Taxes	245,833	5,707	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	738	1,403	1,828	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	233,412
Penalties	-	-	-	-	-	-	-	-	6,595
Other receipts	-	-	-	1,425	-	-	229,221	90,755	10,236
<b>Total receipts</b>	<b>245,833</b>	<b>6,445</b>	<b>1,403</b>	<b>3,253</b>	<b>-</b>	<b>-</b>	<b>229,221</b>	<b>90,755</b>	<b>250,243</b>
Disbursements:									
Personal services	-	-	-	-	-	-	229,125	-	41,657
Supplies	3,349	-	-	-	-	-	-	-	-
Other services and charges	-	7,000	-	-	-	-	-	-	14,783
Debt service - principal and interest	-	-	-	-	-	-	-	90,755	-
Capital outlay	17,428	-	-	7,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	89,730
Other disbursements	247,240	-	-	-	-	-	-	-	99,513
<b>Total disbursements</b>	<b>268,017</b>	<b>7,000</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>229,125</b>	<b>90,755</b>	<b>245,683</b>
Excess (deficiency) of receipts over disbursements	(22,184)	(555)	1,403	(4,247)	-	-	96	-	4,560
Cash and investments - ending	\$ 52,261	\$ 1,464	\$ 9,983	\$ 19,916	\$ 565	\$ 380	\$ 5,025	\$ 18	\$ 347,977

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

	WASTEWATER B&I RESERVE	Water Operating	Water Deposits	WATER BOND & INTEREST	WATER B & I RESERVE	Totals
Cash and investments - beginning	\$ 90,755	\$ (14,279)	\$ 32,634	\$ 8,296	\$ 14,500	\$ 702,425
Receipts:						
Taxes	-	-	-	-	-	499,751
Licenses and permits	-	-	-	-	-	250
Intergovernmental receipts	-	-	-	-	-	80,051
Charges for services	-	-	-	-	-	32,697
Fines and forfeits	-	-	-	-	-	388
Utility fees	-	124,626	5,125	-	-	363,163
Penalties	-	2,152	-	-	-	8,747
Other receipts	-	1,826	-	-	-	381,301
Total receipts	-	128,604	5,125	-	-	1,366,348
Disbursements:						
Personal services	-	41,657	-	-	-	502,350
Supplies	-	-	-	-	-	19,384
Other services and charges	-	7,944	-	-	-	163,143
Debt service - principal and interest	-	-	-	-	-	90,755
Capital outlay	-	8,055	-	-	-	56,819
Utility operating expenses	-	58,048	-	-	-	147,778
Other disbursements	-	8,257	3,830	-	-	400,475
Total disbursements	-	123,961	3,830	-	-	1,380,704
Excess (deficiency) of receipts over disbursements	-	4,643	1,295	-	-	(14,356)
Cash and investments - ending	\$ 90,755	\$ (9,636)	\$ 33,929	\$ 8,296	\$ 14,500	\$ 688,069

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

	GENERAL	MVH	LRS	MVH RESTRICTED	PARK	POLICE FIREARMS TRAINING	POLICE LAW ENF & CONT ED.	RIVERBOAT FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 18,401	\$ 11,682	\$ 8,425	\$ 17,216	\$ 9,259	\$ 10	\$ 6,570	\$ 18,067	\$ 23,006
Receipts:									
Taxes	232,976	12,981	-	-	5,582	-	-	-	-
Licenses and permits	295	-	-	-	-	-	-	-	-
Intergovernmental receipts	41,411	17,205	7,863	15,184	869	-	-	4,739	-
Charges for services	34,826	-	-	-	60	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,003	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	52,925	-	-	-	-	-	-	-	-
Total receipts	362,433	30,186	7,863	15,184	6,511	-	1,003	4,739	-
Disbursements:									
Personal services	167,740	24,852	-	-	-	-	-	-	-
Supplies	27,102	3,919	3,412	-	4,410	-	-	-	-
Other services and charges	104,209	2,500	-	-	1,268	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	5,315	13,217	2,171	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	47,885	-	-	-	-	-	-	-	-
Total disbursements	352,251	44,488	5,583	-	5,678	-	-	-	-
Excess (deficiency) of receipts over disbursements	10,182	(14,302)	2,280	15,184	833	-	1,003	4,739	-
Cash and investments - ending	\$ 28,583	\$ (2,620)	\$ 10,705	\$ 32,400	\$ 10,092	\$ 10	\$ 7,573	\$ 22,806	\$ 23,006

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

	EDIT	CCD	VID CAM GRT 154AL	CCI	PARK DONATION	POLICE DONATION	PAYROLL	Wastewater Bond & Int	Wastewater Operating
Cash and investments - beginning	\$ 52,261	\$ 1,464	\$ 9,983	\$ 19,916	\$ 565	\$ 380	\$ 5,025	\$ 18	\$ 347,977
Receipts:									
Taxes	245,053	5,748	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	894	-	1,735	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	235,819
Penalties	-	-	-	-	-	-	-	-	4,630
Other receipts	-	-	-	850	-	-	229,401	89,255	2,923
Total receipts	245,053	6,642	-	2,585	-	-	229,401	89,255	243,372
Disbursements:									
Personal services	-	-	-	-	-	-	228,944	-	43,888
Supplies	-	7,000	7,260	2,150	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	15,686
Debt service - principal and interest	-	-	-	-	-	-	-	89,255	-
Capital outlay	47,358	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	53,912
Other disbursements	184,719	-	-	-	-	-	-	-	159,284
Total disbursements	232,077	7,000	7,260	2,150	-	-	228,944	89,255	272,770
Excess (deficiency) of receipts over disbursements	12,976	(358)	(7,260)	435	-	-	457	-	(29,398)
Cash and investments - ending	\$ 65,237	\$ 1,106	\$ 2,723	\$ 20,351	\$ 565	\$ 380	\$ 5,482	\$ 18	\$ 318,579

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

	WASTEWATER B&I RESERVE	Water Operating	Water Deposits	WATER BOND & INTEREST	WATER B & I RESERVE	Totals
Cash and investments - beginning	\$ 90,755	\$ (9,636)	\$ 33,929	\$ 8,296	\$ 14,500	\$ 688,069
Receipts:						
Taxes	-	-	-	-	-	502,340
Licenses and permits	-	-	-	-	-	295
Intergovernmental receipts	-	-	-	-	-	89,900
Charges for services	-	-	-	-	-	34,886
Fines and forfeits	-	-	-	-	-	1,003
Utility fees	-	118,409	4,160	-	-	358,388
Penalties	-	2,683	-	-	-	7,313
Other receipts	-	1,473	-	-	-	376,827
Total receipts	-	122,565	4,160	-	-	1,370,952
Disbursements:						
Personal services	-	41,716	-	-	-	507,140
Supplies	-	-	-	-	-	55,253
Other services and charges	-	9,129	-	-	-	132,792
Debt service - principal and interest	-	-	-	-	-	89,255
Capital outlay	-	7,923	-	-	-	75,984
Utility operating expenses	-	55,595	-	-	-	109,507
Other disbursements	-	-	3,018	-	-	394,906
Total disbursements	-	114,363	3,018	-	-	1,364,837
Excess (deficiency) of receipts over disbursements	-	8,202	1,142	-	-	6,115
Cash and investments - ending	\$ 90,755	\$ (1,434)	\$ 35,071	\$ 8,296	\$ 14,500	\$ 694,184

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

	GENERAL	MVH	LRS	MVH RESTRICTED	PARK	POLICE FIREARMS TRAINING	POLICE LAW ENF & CONT ED.	RIVERBOAT FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 28,583	\$ (2,620)	\$ 10,705	\$ 32,400	\$ 10,092	\$ 10	\$ 7,573	\$ 22,806	\$ 23,006
Receipts:									
Taxes	187,381	30,825	-	-	2,145	-	-	-	-
Licenses and permits	320	-	-	-	-	-	-	-	-
Intergovernmental receipts	76,260	21,378	8,581	16,781	342	-	-	-	-
Charges for services	36,563	-	-	-	100	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	403	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	53,289	-	-	-	5,058	-	-	-	-
Total receipts	<u>353,813</u>	<u>52,203</u>	<u>8,581</u>	<u>16,781</u>	<u>7,645</u>	<u>-</u>	<u>403</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	173,035	25,757	-	-	-	-	-	-	-
Supplies	14,366	1,540	2,662	-	2,491	-	-	-	-
Other services and charges	135,734	-	-	-	2,408	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	5,891	8,789	4,343	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	48,483	-	-	-	-	-	-	-	-
Total disbursements	<u>377,509</u>	<u>36,086</u>	<u>7,005</u>	<u>-</u>	<u>4,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(23,696)</u>	<u>16,117</u>	<u>1,576</u>	<u>16,781</u>	<u>2,746</u>	<u>-</u>	<u>403</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>4,887</u>	\$ <u>13,497</u>	\$ <u>12,281</u>	\$ <u>49,181</u>	\$ <u>12,838</u>	\$ <u>10</u>	\$ <u>7,976</u>	\$ <u>22,806</u>	\$ <u>23,006</u>

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

	EDIT	OPIOID	CCD	VID CAM GRT 154AL	CCI	PARK DONATION	POLICE DONATION	ARP Coronavirus Local Recovery Grant	PAYROLL
Cash and investments - beginning	\$ 65,237	\$ -	\$ 1,106	\$ 2,723	\$ 20,351	\$ 565	\$ 380	\$ -	\$ 5,482
Receipts:									
Taxes	-	-	5,525	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	83,021	-	840	-	1,644	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	85,906	237,077
Total receipts	<u>83,021</u>	<u>-</u>	<u>6,365</u>	<u>-</u>	<u>1,644</u>	<u>-</u>	<u>-</u>	<u>85,906</u>	<u>237,077</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	238,748
Supplies	-	-	6,285	-	-	-	-	54,536	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	21,000	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	23,969	-	-	-	-	-	-	-	-
Total disbursements	<u>44,969</u>	<u>-</u>	<u>6,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,536</u>	<u>238,748</u>
Excess (deficiency) of receipts over disbursements	<u>38,052</u>	<u>-</u>	<u>80</u>	<u>-</u>	<u>1,644</u>	<u>-</u>	<u>-</u>	<u>31,370</u>	<u>(1,671)</u>
Cash and investments - ending	<u>\$ 103,289</u>	<u>\$ -</u>	<u>\$ 1,186</u>	<u>\$ 2,723</u>	<u>\$ 21,995</u>	<u>\$ 565</u>	<u>\$ 380</u>	<u>\$ 31,370</u>	<u>\$ 3,811</u>

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

	Wastewater Bond & Int	Wastewater Operating	WASTEWATER B&I RESERVE	Water Operating	Water Deposits	WATER BOND & INTEREST	WATER B & I RESERVE	Totals
Cash and investments - beginning	\$ 18	\$ 318,579	\$ 90,755	\$ (1,434)	\$ 35,071	\$ 8,296	\$ 14,500	\$ 694,184
Receipts:								
Taxes	-	-	-	-	-	-	-	225,876
Licenses and permits	-	-	-	-	-	-	-	320
Intergovernmental receipts	-	-	-	-	-	-	-	208,847
Charges for services	-	-	-	-	-	-	-	36,663
Fines and forfeits	-	-	-	-	-	-	-	403
Utility fees	-	234,302	-	122,172	4,875	-	-	361,349
Penalties	-	6,235	-	2,012	-	-	-	8,247
Other receipts	87,630	2,658	-	2,379	-	-	-	473,997
Total receipts	87,630	243,195	-	126,563	4,875	-	-	1,315,702
Disbursements:								
Personal services	-	43,553	-	43,553	-	-	-	524,646
Supplies	-	-	-	-	-	-	-	81,880
Other services and charges	-	10,329	-	10,079	-	-	-	158,550
Debt service - principal and interest	87,630	-	-	-	-	-	-	87,630
Capital outlay	-	-	-	9,616	-	-	-	49,639
Utility operating expenses	-	51,154	-	22,276	-	-	-	73,430
Other disbursements	-	144,283	-	32,771	3,868	-	-	253,374
Total disbursements	87,630	249,319	-	118,295	3,868	-	-	1,229,149
Excess (deficiency) of receipts over disbursements	-	(6,124)	-	8,268	1,007	-	-	86,553
Cash and investments - ending	\$ 18	\$ 312,455	\$ 90,755	\$ 6,834	\$ 36,078	\$ 8,296	\$ 14,500	\$ 780,737

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

	GENERAL	MVH	LRS	MVH RESTRICTED	PARK	POLICE FIREARMS TRAINING	POLICE LAW ENF & CONT ED.	RIVERBOAT FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 4,887	\$ 13,497	\$ 12,281	\$ 49,181	\$ 12,838	\$ 10	\$ 7,976	\$ 22,806	\$ 23,006
Receipts:									
Taxes	191,929	17,700	-	-	3,969	-	-	-	-
Licenses and permits	250	-	-	-	-	-	-	-	-
Intergovernmental receipts	78,904	19,414	8,912	16,551	642	-	-	7,799	-
Charges for services	41,498	-	-	-	100	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	89	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	33,920	96	-	-	1,000	-	-	-	-
Total receipts	<u>346,501</u>	<u>37,210</u>	<u>8,912</u>	<u>16,551</u>	<u>5,711</u>	<u>-</u>	<u>89</u>	<u>7,799</u>	<u>-</u>
Disbursements:									
Personal services	151,688	26,145	-	-	-	-	-	-	-
Supplies	16,471	2,233	580	-	2,730	-	-	4,945	-
Other services and charges	147,058	3,000	3,968	-	3,167	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	162	10,466	2,498	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	26,583	-	-	-	-	-	-	-	-
Total disbursements	<u>341,962</u>	<u>41,844</u>	<u>7,046</u>	<u>-</u>	<u>5,897</u>	<u>-</u>	<u>-</u>	<u>4,945</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,539</u>	<u>(4,634)</u>	<u>1,866</u>	<u>16,551</u>	<u>(186)</u>	<u>-</u>	<u>89</u>	<u>2,854</u>	<u>-</u>
Cash and investments - ending	\$ <u>9,426</u>	\$ <u>8,863</u>	\$ <u>14,147</u>	\$ <u>65,732</u>	\$ <u>12,652</u>	\$ <u>10</u>	\$ <u>8,065</u>	\$ <u>25,660</u>	\$ <u>23,006</u>

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

	EDIT	OPIOID	CCD	VID CAM GRT 154AL	CCI	PARK DONATION	POLICE DONATION	ARP Coronavirus Local Recovery Grant	PAYROLL
Cash and investments - beginning	\$ 103,289	\$ -	\$ 1,186	\$ 2,723	\$ 21,995	\$ 565	\$ 380	\$ 31,370	\$ 3,811
Receipts:									
Taxes	-	-	6,393	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	143,343	-	1,034	-	1,403	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	10,106	-	-	-	-	-	86,557	245,614
Total receipts	<u>143,343</u>	<u>10,106</u>	<u>7,427</u>	<u>-</u>	<u>1,403</u>	<u>-</u>	<u>-</u>	<u>86,557</u>	<u>245,614</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	244,120
Supplies	2,740	-	9,000	-	-	-	-	55,171	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	9,635	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	103,521	-	-	-	-	-	-	-	-
Total disbursements	<u>115,896</u>	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,171</u>	<u>244,120</u>
Excess (deficiency) of receipts over disbursements	<u>27,447</u>	<u>10,106</u>	<u>(1,573)</u>	<u>-</u>	<u>1,403</u>	<u>-</u>	<u>-</u>	<u>31,386</u>	<u>1,494</u>
Cash and investments - ending	<u>\$ 130,736</u>	<u>\$ 10,106</u>	<u>\$ (387)</u>	<u>\$ 2,723</u>	<u>\$ 23,398</u>	<u>\$ 565</u>	<u>\$ 380</u>	<u>\$ 62,756</u>	<u>\$ 5,305</u>

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

	Wastewater Bond & Int	Wastewater Operating	WASTEWATER B&I RESERVE	Water Operating	Water Deposits	WATER BOND & INTEREST	WATER B & I RESERVE	Totals
Cash and investments - beginning	\$ 18	\$ 312,455	\$ 90,755	\$ 6,834	\$ 36,078	\$ 8,296	\$ 14,500	\$ 780,737
Receipts:								
Taxes	-	-	-	-	-	-	-	219,991
Licenses and permits	-	-	-	-	-	-	-	250
Intergovernmental receipts	-	-	-	-	-	-	-	278,002
Charges for services	-	-	-	-	-	-	-	41,598
Fines and forfeits	-	-	-	-	-	-	-	89
Utility fees	-	233,246	-	128,267	6,400	-	-	367,913
Penalties	-	6,054	-	2,284	-	-	-	8,338
Other receipts	85,630	5,705	-	1,080	-	-	-	469,708
Total receipts	85,630	245,005	-	131,631	6,400	-	-	1,385,889
Disbursements:								
Personal services	-	44,222	-	44,158	-	-	-	510,333
Supplies	-	-	-	-	-	-	-	93,870
Other services and charges	-	14,755	-	11,035	-	-	-	182,983
Debt service - principal and interest	85,630	-	-	-	-	-	-	85,630
Capital outlay	-	-	-	6,287	-	-	-	29,048
Utility operating expenses	-	15,504	-	738	-	-	-	16,242
Other disbursements	-	172,782	-	54,518	2,993	-	-	360,397
Total disbursements	85,630	247,263	-	116,736	2,993	-	-	1,278,503
Excess (deficiency) of receipts over disbursements	-	(2,258)	-	14,895	3,407	-	-	107,386
Cash and investments - ending	\$ 18	\$ 310,197	\$ 90,755	\$ 21,729	\$ 39,485	\$ 8,296	\$ 14,500	\$ 888,123

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ 424
Wastewater	-	17,325
Water	-	<u>1,513</u>
Totals	<u>\$ -</u>	<u>\$ 19,262</u>

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
Revenue bonds	Upgrade wastewater facilities	\$ 825,000	\$ 50,000
Totals		<u>\$ 825,000</u>	<u>\$ 50,000</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/>.