

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF HAMILTON

STEBEN COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

05/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Hester Stouder Jenna Steigerwald	01-01-19 to 02-06-23 02-07-23 to 12-31-24
President of the Town Council	Mary Vail	01-01-19 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF HAMILTON, STEUBEN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Hamilton (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 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

April 24, 2024

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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 HAMILTON
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	
General	\$ 1,315,336	\$ 1,037,468	\$ 909,202	\$ 1,443,602	\$ 865,390	\$ 965,710	\$ 1,343,282
Motor Vehicle Highway	564,518	383,000	283,917	663,601	261,933	210,277	715,257
Local Road & Street	66,844	19,826	2,711	83,959	19,732	12,170	91,521
MVH - Restricted	-	35,600	17,538	18,062	29,077	10,233	36,906
Local Enforcement Cont. Ed.	4,375	1,352	-	5,727	1,496	-	7,223
Rainy Day	107,279	-	24,853	82,426	-	-	82,426
Cumulative Capital Development	171,297	90,566	21,600	240,263	71,092	54,304	257,051
Park & Recreation Non-Revert.	85,167	16,490	-	101,657	23,655	9,300	116,012
RDC	135,828	56,292	495	191,625	40,116	10,300	221,441
C.E.D.I.T Comm Econ Dev In Tx	295,976	98,843	34,932	359,887	95,688	129,844	325,731
Cumulative Capital Improvement	13,647	3,500	7,665	9,482	3,322	7,022	5,782
Garbage Deposit	4,347	1,110	559	4,898	2,040	892	6,046
Grant - INDOT	177,924	438,595	481,130	135,389	-	-	135,389
Petty Cash	25	-	-	25	-	-	25
Cash Change	75	-	-	75	-	-	75
Police Dept Donation Fund	1,138	1,454	-	2,592	2,200	1,406	3,386
LOIT	377,011	130,379	18,708	488,682	126,191	84,994	529,879
Triax Cable Tv/Security	-	6,329	-	6,329	-	6,329	-
Garbage/Accounts Payable	62,849	186,691	188,739	60,801	193,687	184,779	69,709
Fire Department	190,757	191,029	113,786	268,000	164,602	96,656	335,946
Water Utility Debt Service	89,242	-	-	89,242	-	-	89,242
Water Utility Operating	556,456	656,893	634,954	578,395	651,062	627,692	601,765
Water Utility Bond Sinking	-	176,998	114,281	62,717	118,000	154,503	26,214
Water Utility Improvement Fund	167,565	236,879	162,234	242,210	171,459	221,691	191,978
Water Utility Meter Deposit Fd	7,865	3,813	1,231	10,447	3,750	1,664	12,533
Totals	<u>\$ 4,395,521</u>	<u>\$ 3,773,107</u>	<u>\$ 3,018,535</u>	<u>\$ 5,150,093</u>	<u>\$ 2,844,492</u>	<u>\$ 2,789,766</u>	<u>\$ 5,204,819</u>

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

TOWN OF HAMILTON
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	\$ 1,343,282	\$ 1,042,385	\$ 1,138,931	\$ 1,246,736	\$ 1,480,819	\$ 1,390,581	\$ 1,336,974
Motor Vehicle Highway	715,257	385,062	252,534	847,785	466,007	339,548	974,244
Local Road & Street	91,521	21,664	60	113,125	23,025	6,392	129,758
MVH - Restricted	36,906	32,136	-	69,042	32,354	-	101,396
Local Enforcement Cont. Ed.	7,223	1,214	-	8,437	299	-	8,736
Rainy Day	82,426	-	-	82,426	-	16,706	65,720
OPIOID - Unrestricted	-	-	-	-	553	-	553
OPIOID - Restricted	-	-	-	-	1,291	-	1,291
Cumulative Capital Development	257,051	95,900	153,281	199,670	139,826	34,968	304,528
Park & Recreation Non-Revert.	116,012	36,908	19,022	133,898	44,920	7,236	171,582
RDC	221,441	60,051	-	281,492	45,810	62,142	265,160
C.E.D.I.T Comm Econ Dev In Tx	325,731	92,934	144,780	273,885	98,852	109,449	263,288
Cumulative Capital Improvement	5,782	3,148	5,899	3,031	1,354	-	4,385
ARP	-	178,360	-	178,360	179,711	50,000	308,071
Garbage Deposit	6,046	2,610	778	7,878	2,800	770	9,908
Grant - INDOT	135,389	463,601	391,875	207,115	-	-	207,115
Petty Cash	25	-	-	25	-	-	25
Cash Change	75	-	-	75	-	-	75
Police Dept Donation Fund	3,386	2,200	-	5,586	2,400	-	7,986
LOIT	529,879	120,793	7,682	642,990	126,358	79,933	689,415
Garbage/Accounts Payable	69,709	192,073	186,375	75,407	196,194	190,504	81,097
Fire Department	335,946	149,553	165,796	319,703	167,022	118,971	367,754
Water Utility Debt Service	89,242	-	-	89,242	-	-	89,242
Water Utility Operating	601,765	670,932	476,486	796,211	726,627	846,721	676,117
Water Utility Bond Sinking	26,214	-	25,789	425	1,034,001	1,034,426	-
Water Utility Improvement Fund	191,978	34,212	124,823	101,367	196,240	270,840	26,767
Water Utility Meter Deposit Fd	12,533	8,000	1,350	19,183	9,600	2,300	26,483
Totals	<u>\$ 5,204,819</u>	<u>\$ 3,593,736</u>	<u>\$ 3,095,461</u>	<u>\$ 5,703,094</u>	<u>\$ 4,976,063</u>	<u>\$ 4,561,487</u>	<u>\$ 6,117,670</u>

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

TOWN OF HAMILTON
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 HAMILTON
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 HAMILTON
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 HAMILTON
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 HAMILTON
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. Subsequent Events

In 2023, the Town entered into an agreement with FCI to build a street department maintenance building for \$1,500,000.

REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Motor Vehicle Highway	Local Road & Street	MVH - Restricted	Local Enforcement Cont. Ed.	Rainy Day	Cumulative Capital Development	Park & Recreation Non-Revert.	RDC
Cash and investments - beginning	\$ 1,315,336	\$ 564,518	\$ 66,844	\$ -	\$ 4,375	\$ 107,279	\$ 171,297	\$ 85,167	\$ 135,828
Receipts:									
Taxes	923,935	332,703	-	-	-	-	85,699	-	56,292
Licenses and permits	21,983	-	-	-	900	-	-	-	-
Intergovernmental receipts	61,997	49,157	19,826	35,600	-	-	4,867	-	-
Charges for services	998	-	-	-	204	-	-	-	-
Fines and forfeits	1,525	-	-	-	248	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	27,030	1,140	-	-	-	-	-	16,490	-
Total receipts	1,037,468	383,000	19,826	35,600	1,352	-	90,566	16,490	56,292
Disbursements:									
Personal services	419,574	134,704	-	-	-	-	-	-	-
Supplies	30,611	42,962	2,711	-	-	-	-	-	-
Other services and charges	351,965	43,345	-	-	-	-	-	-	495
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	73,528	62,906	-	17,538	-	24,853	21,600	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	33,524	-	-	-	-	-	-	-	-
Total disbursements	909,202	283,917	2,711	17,538	-	24,853	21,600	-	495
Excess (deficiency) of receipts over (under) disbursements	128,266	99,083	17,115	18,062	1,352	(24,853)	68,966	16,490	55,797
Cash and investments - ending	\$ 1,443,602	\$ 663,601	\$ 83,959	\$ 18,062	\$ 5,727	\$ 82,426	\$ 240,263	\$ 101,657	\$ 191,625

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

	C.E.D.I.T Comm Econ Dev In Tx	Cumulative Capital Improvement	Garbage Deposit	Grant - INDOT	Petty Cash	Cash Change	Police Dept Donation Fund	LOIT	Triax Cable Tv/Security
Cash and investments - beginning	\$ 295,976	\$ 13,647	\$ 4,347	\$ 177,924	\$ 25	\$ 75	\$ 1,138	\$ 377,011	\$ -
Receipts:									
Taxes	98,843	3,500	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	6,329
Intergovernmental receipts	-	-	-	-	-	-	-	130,379	-
Charges for services	-	-	1,110	-	-	-	1,400	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	438,595	-	-	54	-	-
Total receipts	98,843	3,500	1,110	438,595	-	-	1,454	130,379	6,329
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	2,563	-	-	-	-	-	-	657	-
Other services and charges	9,000	7,665	559	-	-	-	-	2,229	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	23,369	-	-	481,130	-	-	-	15,500	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	322	-
Total disbursements	34,932	7,665	559	481,130	-	-	-	18,708	-
Excess (deficiency) of receipts over (under) disbursements	63,911	(4,165)	551	(42,535)	-	-	1,454	111,671	6,329
Cash and investments - ending	\$ 359,887	\$ 9,482	\$ 4,898	\$ 135,389	\$ 25	\$ 75	\$ 2,592	\$ 488,682	\$ 6,329

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

	Garbage/Accounts Payable	Fire Department	Water Utility Debt Service	Water Utility Operating	Water Utility Bond Sinking	Water Utility Improvement Fund	Water Utility Meter Deposit Fd	Totals
Cash and investments - beginning	\$ 62,849	\$ 190,757	\$ 89,242	\$ 556,456	\$ -	\$ 167,565	\$ 7,865	\$ 4,395,521
Receipts:								
Taxes	-	-	-	-	-	-	-	1,500,972
Licenses and permits	-	-	-	-	-	-	-	29,212
Intergovernmental receipts	-	-	-	-	-	-	-	301,826
Charges for services	186,691	147,781	-	-	-	-	-	338,184
Fines and forfeits	-	-	-	-	-	-	-	1,773
Utility fees	-	-	-	623,816	-	31,017	3,813	658,646
Penalties	-	-	-	1,235	-	-	-	1,235
Other receipts	-	43,248	-	31,842	176,998	205,862	-	941,259
Total receipts	186,691	191,029	-	656,893	176,998	236,879	3,813	3,773,107
Disbursements:								
Personal services	-	54,196	-	203,052	-	-	-	811,526
Supplies	3,185	6,390	-	-	-	-	-	89,079
Other services and charges	184,054	30,892	-	39,262	-	-	-	669,466
Debt service - principal and interest	-	-	-	-	114,281	-	-	114,281
Capital outlay	1,500	22,308	-	255,960	-	162,234	-	1,162,426
Utility operating expenses	-	-	-	70,479	-	-	-	70,479
Other disbursements	-	-	-	66,201	-	-	1,231	101,278
Total disbursements	188,739	113,786	-	634,954	114,281	162,234	1,231	3,018,535
Excess (deficiency) of receipts over (under) disbursements	(2,048)	77,243	-	21,939	62,717	74,645	2,582	754,572
Cash and investments - ending	\$ 60,801	\$ 268,000	\$ 89,242	\$ 578,395	\$ 62,717	\$ 242,210	\$ 10,447	\$ 5,150,093

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

	General	Motor Vehicle Highway	Local Road & Street	MVH - Restricted	Local Enforcement Cont. Ed.	Rainy Day	Cumulative Capital Development	Park & Recreation Non-Revert.	RDC
Cash and investments - beginning	\$ 1,443,602	\$ 663,601	\$ 83,959	\$ 18,062	\$ 5,727	\$ 82,426	\$ 240,263	\$ 101,657	\$ 191,625
Receipts:									
Taxes	685,820	165,050	-	-	-	-	65,455	-	38,116
Licenses and permits	16,471	-	-	-	1,280	-	-	-	-
Intergovernmental receipts	63,592	95,437	19,732	29,077	-	-	5,637	-	-
Charges for services	431	-	-	-	88	-	-	-	-
Fines and forfeits	21,372	-	-	-	128	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	77,704	1,446	-	-	-	-	-	23,655	2,000
Total receipts	865,390	261,933	19,732	29,077	1,496	-	71,092	23,655	40,116
Disbursements:									
Personal services	443,692	141,786	-	-	-	-	-	-	-
Supplies	18,922	4,633	3,500	-	-	-	-	-	-
Other services and charges	281,872	41,055	8,670	10,233	-	-	-	9,300	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	80,667	22,803	-	-	-	-	54,304	-	6,500
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	140,557	-	-	-	-	-	-	-	3,800
Total disbursements	965,710	210,277	12,170	10,233	-	-	54,304	9,300	10,300
Excess (deficiency) of receipts over (under) disbursements	(100,320)	51,656	7,562	18,844	1,496	-	16,788	14,355	29,816
Cash and investments - ending	\$ 1,343,282	\$ 715,257	\$ 91,521	\$ 36,906	\$ 7,223	\$ 82,426	\$ 257,051	\$ 116,012	\$ 221,441

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

	C.E.D.I.T Comm Econ Dev In Tx	Cumulative Capital Improvement	Garbage Deposit	Grant - INDOT	Petty Cash	Cash Change	Police Dept Donation Fund	LOIT	Triax Cable Tv/Security
Cash and investments - beginning	\$ 359,887	\$ 9,482	\$ 4,898	\$ 135,389	\$ 25	\$ 75	\$ 2,592	\$ 488,682	\$ 6,329
Receipts:									
Taxes	95,688	3,322	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	126,191	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,040	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,200	-	-
Total receipts	95,688	3,322	2,040	-	-	-	2,200	126,191	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	645	-	-	-	-	-	1,406	6,245	-
Other services and charges	8,646	7,022	892	-	-	-	-	500	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	120,553	-	-	-	-	-	-	73,531	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	4,718	6,329
Total disbursements	129,844	7,022	892	-	-	-	1,406	84,994	6,329
Excess (deficiency) of receipts over (under) disbursements	(34,156)	(3,700)	1,148	-	-	-	794	41,197	(6,329)
Cash and investments - ending	\$ 325,731	\$ 5,782	\$ 6,046	\$ 135,389	\$ 25	\$ 75	\$ 3,386	\$ 529,879	\$ -

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

	Garbage/Accounts Payable	Fire Department	Water Utility Debt Service	Water Utility Operating	Water Utility Bond Sinking	Water Utility Improvement Fund	Water Utility Meter Deposit Fd	Totals
Cash and investments - beginning	\$ 60,801	\$ 268,000	\$ 89,242	\$ 578,395	\$ 62,717	\$ 242,210	\$ 10,447	\$ 5,150,093
Receipts:								
Taxes	-	-	-	-	-	-	-	1,053,451
Licenses and permits	-	-	-	-	-	-	-	17,751
Intergovernmental receipts	-	-	-	-	-	-	-	339,666
Charges for services	193,687	164,442	-	-	-	-	-	358,648
Fines and forfeits	-	-	-	-	-	-	-	23,540
Utility fees	-	-	-	638,823	-	94,459	3,750	737,032
Penalties	-	-	-	1,150	-	-	-	1,150
Other receipts	-	160	-	11,089	118,000	77,000	-	313,254
Total receipts	193,687	164,602	-	651,062	118,000	171,459	3,750	2,844,492
Disbursements:								
Personal services	-	54,662	-	238,687	-	-	-	878,827
Supplies	2,200	5,830	-	-	-	-	-	43,381
Other services and charges	182,579	31,314	-	8,139	-	-	-	590,222
Debt service - principal and interest	-	-	-	-	154,503	-	-	154,503
Capital outlay	-	4,850	-	-	-	54,929	-	418,137
Utility operating expenses	-	-	-	42,580	-	166,762	-	209,342
Other disbursements	-	-	-	338,286	-	-	1,664	495,354
Total disbursements	184,779	96,656	-	627,692	154,503	221,691	1,664	2,789,766
Excess (deficiency) of receipts over (under) disbursements	8,908	67,946	-	23,370	(36,503)	(50,232)	2,086	54,726
Cash and investments - ending	\$ 69,709	\$ 335,946	\$ 89,242	\$ 601,765	\$ 26,214	\$ 191,978	\$ 12,533	\$ 5,204,819

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

	General	Motor Vehicle Highway	Local Road & Street	MVH - Restricted	Local Enforcement Cont. Ed.	Rainy Day	OPIOID - Unrestricted	OPIOID - Restricted
Cash and investments - beginning	\$ 1,343,282	\$ 715,257	\$ 91,521	\$ 36,906	\$ 7,223	\$ 82,426	\$ -	\$ -
Receipts:								
Taxes	582,975	281,179	-	-	-	-	-	-
Licenses and permits	15,199	-	-	-	800	-	-	-
Intergovernmental receipts	421,466	79,719	21,664	32,136	-	-	-	-
Charges for services	13,113	-	-	-	212	-	-	-
Fines and forfeits	2,010	-	-	-	202	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	7,622	24,164	-	-	-	-	-	-
Total receipts	<u>1,042,385</u>	<u>385,062</u>	<u>21,664</u>	<u>32,136</u>	<u>1,214</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	480,242	153,414	-	-	-	-	-	-
Supplies	28,375	30,319	60	-	-	-	-	-
Other services and charges	297,901	42,770	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	148,454	20,456	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	183,959	5,575	-	-	-	-	-	-
Total disbursements	<u>1,138,931</u>	<u>252,534</u>	<u>60</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(96,546)</u>	<u>132,528</u>	<u>21,604</u>	<u>32,136</u>	<u>1,214</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>1,246,736</u>	\$ <u>847,785</u>	\$ <u>113,125</u>	\$ <u>69,042</u>	\$ <u>8,437</u>	\$ <u>82,426</u>	\$ <u>-</u>	\$ <u>-</u>

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

	Cumulative Capital Development	Park & Recreation Non-Revert.	RDC	C.E.D.I.T Comm Econ Dev In Tx	Cumulative Capital Improvement	ARP	Garbage Deposit	Grant - INDOT
Cash and investments - beginning	\$ 257,051	\$ 116,012	\$ 221,441	\$ 325,731	\$ 5,782	\$ -	\$ 6,046	\$ 135,389
Receipts:								
Taxes	90,967	-	60,051	-	3,148	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,933	-	-	92,934	-	-	-	300
Charges for services	-	-	-	-	-	-	2,610	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	36,908	-	-	-	178,360	-	463,301
Total receipts	<u>95,900</u>	<u>36,908</u>	<u>60,051</u>	<u>92,934</u>	<u>3,148</u>	<u>178,360</u>	<u>2,610</u>	<u>463,601</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,450	24	-	-	-
Other services and charges	-	15,000	-	8,646	5,875	-	778	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	153,281	4,022	-	56,328	-	-	-	391,875
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	78,356	-	-	-	-
Total disbursements	<u>153,281</u>	<u>19,022</u>	<u>-</u>	<u>144,780</u>	<u>5,899</u>	<u>-</u>	<u>778</u>	<u>391,875</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(57,381)</u>	<u>17,886</u>	<u>60,051</u>	<u>(51,846)</u>	<u>(2,751)</u>	<u>178,360</u>	<u>1,832</u>	<u>71,726</u>
Cash and investments - ending	<u>\$ 199,670</u>	<u>\$ 133,898</u>	<u>\$ 281,492</u>	<u>\$ 273,885</u>	<u>\$ 3,031</u>	<u>\$ 178,360</u>	<u>\$ 7,878</u>	<u>\$ 207,115</u>

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

	Petty Cash	Cash Change	Police Dept Donation Fund	LOIT	Garbage/Accounts Payable	Fire Department
Cash and investments - beginning	\$ 25	\$ 75	\$ 3,386	\$ 529,879	\$ 69,709	\$ 335,946
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	120,793	-	-
Charges for services	-	-	-	-	192,073	96,556
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	2,200	-	-	52,997
Total receipts	-	-	2,200	120,793	192,073	149,553
Disbursements:						
Personal services	-	-	-	-	-	49,016
Supplies	-	-	-	3,942	2,800	3,550
Other services and charges	-	-	-	3,095	183,575	56,861
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	26,026
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	645	-	30,343
Total disbursements	-	-	-	7,682	186,375	165,796
Excess (deficiency) of receipts over (under) disbursements	-	-	2,200	113,111	5,698	(16,243)
Cash and investments - ending	\$ 25	\$ 75	\$ 5,586	\$ 642,990	\$ 75,407	\$ 319,703

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

	Water Utility Debt Service	Water Utility Operating	Water Utility Bond Sinking	Water Utility Improvement Fund	Water Utility Meter Deposit Fd	Totals
Cash and investments - beginning	\$ 89,242	\$ 601,765	\$ 26,214	\$ 191,978	\$ 12,533	\$ 5,204,819
Receipts:						
Taxes	-	-	-	-	-	1,018,320
Licenses and permits	-	-	-	-	-	15,999
Intergovernmental receipts	-	-	-	-	-	773,945
Charges for services	-	-	-	-	-	304,564
Fines and forfeits	-	-	-	-	-	2,212
Utility fees	-	618,623	-	34,212	8,000	660,835
Other receipts	-	52,309	-	-	-	817,861
Total receipts	-	670,932	-	34,212	8,000	3,593,736
Disbursements:						
Personal services	-	269,557	-	-	-	952,229
Supplies	-	-	-	-	-	70,520
Other services and charges	-	11,257	-	-	-	625,758
Debt service - principal and interest	-	-	25,789	-	-	25,789
Capital outlay	-	-	-	25,196	-	825,638
Utility operating expenses	-	46,494	-	99,627	-	146,121
Other disbursements	-	149,178	-	-	1,350	449,406
Total disbursements	-	476,486	25,789	124,823	1,350	3,095,461
Excess (deficiency) of receipts over (under) disbursements	-	194,446	(25,789)	(90,611)	6,650	498,275
Cash and investments - ending	\$ 89,242	\$ 796,211	\$ 425	\$ 101,367	\$ 19,183	\$ 5,703,094

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

	General	Motor Vehicle Highway	Local Road & Street	MVH - Restricted	Local Enforcement Cont. Ed.	Rainy Day	OPIOID - Unrestricted	OPIOID - Restricted
Cash and investments - beginning	\$ 1,246,736	\$ 847,785	\$ 113,125	\$ 69,042	\$ 8,437	\$ 82,426	\$ -	\$ -
Receipts:								
Taxes	913,595	428,338	-	-	-	-	553	1,291
Licenses and permits	31,569	-	-	-	156	-	-	-
Intergovernmental receipts	459,084	32,457	23,025	32,354	-	-	-	-
Charges for services	450	-	-	-	143	-	-	-
Fines and forfeits	715	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	75,406	5,212	-	-	-	-	-	-
Total receipts	1,480,819	466,007	23,025	32,354	299	-	553	1,291
Disbursements:								
Personal services	614,433	216,156	-	-	-	-	-	-
Supplies	26,280	12,710	5,000	-	-	-	-	-
Other services and charges	307,762	55,513	1,392	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	257,000	23,569	-	-	-	16,706	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	185,106	31,600	-	-	-	-	-	-
Total disbursements	1,390,581	339,548	6,392	-	-	16,706	-	-
Excess (deficiency) of receipts over (under) disbursements	90,238	126,459	16,633	32,354	299	(16,706)	553	1,291
Cash and investments - ending	\$ 1,336,974	\$ 974,244	\$ 129,758	\$ 101,396	\$ 8,736	\$ 65,720	\$ 553	\$ 1,291

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

	Cumulative Capital Development	Park & Recreation Non-Revert.	RDC	C.E.D.I.T Comm Econ Dev In Tx	Cumulative Capital Improvement	ARP	Garbage Deposit	Grant - INDOT
Cash and investments - beginning	\$ 199,670	\$ 133,898	\$ 281,492	\$ 273,885	\$ 3,031	\$ 178,360	\$ 7,878	\$ 207,115
Receipts:								
Taxes	139,787	-	45,810	-	1,354	179,711	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	39	-	-	98,852	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,800	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	44,920	-	-	-	-	-	-
Total receipts	<u>139,826</u>	<u>44,920</u>	<u>45,810</u>	<u>98,852</u>	<u>1,354</u>	<u>179,711</u>	<u>2,800</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	762	-	-	-	-
Other services and charges	-	7,236	-	21,687	-	5,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	34,968	-	57,142	87,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	5,000	-	-	45,000	770	-
Total disbursements	<u>34,968</u>	<u>7,236</u>	<u>62,142</u>	<u>109,449</u>	<u>-</u>	<u>50,000</u>	<u>770</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>104,858</u>	<u>37,684</u>	<u>(16,332)</u>	<u>(10,597)</u>	<u>1,354</u>	<u>129,711</u>	<u>2,030</u>	<u>-</u>
Cash and investments - ending	<u>\$ 304,528</u>	<u>\$ 171,582</u>	<u>\$ 265,160</u>	<u>\$ 263,288</u>	<u>\$ 4,385</u>	<u>\$ 308,071</u>	<u>\$ 9,908</u>	<u>\$ 207,115</u>

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

	Petty Cash	Cash Change	Police Dept Donation Fund	LOIT	Garbage/Accounts Payable	Fire Department
Cash and investments - beginning	\$ 25	\$ 75	\$ 5,586	\$ 642,990	\$ 75,407	\$ 319,703
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	126,358	-	-
Charges for services	-	-	-	-	196,194	141,458
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	2,400	-	-	25,564
Total receipts	-	-	2,400	126,358	196,194	167,022
Disbursements:						
Personal services	-	-	-	5,922	-	59,258
Supplies	-	-	-	9,454	2,832	6,016
Other services and charges	-	-	-	3,228	187,672	26,899
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	54,520	-	25,931
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	6,809	-	867
Total disbursements	-	-	-	79,933	190,504	118,971
Excess (deficiency) of receipts over (under) disbursements	-	-	2,400	46,425	5,690	48,051
Cash and investments - ending	\$ 25	\$ 75	\$ 7,986	\$ 689,415	\$ 81,097	\$ 367,754

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

	Water Utility Debt Service	Water Utility Operating	Water Utility Bond Sinking	Water Utility Improvement Fund	Water Utility Meter Deposit Fd	Totals
Cash and investments - beginning	\$ 89,242	\$ 796,211	\$ 425	\$ 101,367	\$ 19,183	\$ 5,703,094
Receipts:						
Taxes	-	-	-	-	-	1,710,439
Licenses and permits	-	-	-	-	-	31,725
Intergovernmental receipts	-	-	-	-	-	772,169
Charges for services	-	-	-	-	-	338,245
Fines and forfeits	-	-	-	-	-	3,515
Utility fees	-	658,711	-	56,228	9,600	724,539
Other receipts	-	67,916	1,034,001	140,012	-	1,395,431
Total receipts	-	726,627	1,034,001	196,240	9,600	4,976,063
Disbursements:						
Personal services	-	375,722	-	-	-	1,271,491
Supplies	-	-	-	-	-	63,054
Other services and charges	-	13,219	-	-	-	629,608
Debt service - principal and interest	-	-	68,863	-	-	68,863
Capital outlay	-	-	-	146,717	-	703,553
Utility operating expenses	-	98,829	-	88,336	-	187,165
Other disbursements	-	358,951	965,563	35,787	2,300	1,637,753
Total disbursements	-	846,721	1,034,426	270,840	2,300	4,561,487
Excess (deficiency) of receipts over (under) disbursements	-	(120,094)	(425)	(74,600)	7,300	414,576
Cash and investments - ending	\$ 89,242	\$ 676,117	\$ -	\$ 26,767	\$ 26,483	\$ 6,117,670

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OTHER INFORMATION

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Water:			
General Obligation Bonds	Water Utility Bond for Towers and Water Plant	\$ 940,000	\$ 144,428
Totals		<u>\$ 940,000</u>	<u>\$ 144,428</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/>.