

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF CAMDEN

CARROLL COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
07/19/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Patricia A. Casserly	01-01-15 to 12-31-19
President of the Town Council	Jeff Sieber	01-01-15 to 08-24-15
	Richard Fite	08-25-15 to 12-31-15
	Andy Robison	01-01-16 to 12-31-17
	Brent Deel	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Camden (Town), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2015 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

June 4, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

TOWN OF CAMDEN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
GENERAL	\$ 158,287	\$ 219,707	\$ 156,100	\$ 221,894	\$ 248,711	\$ 306,171	\$ 164,434
MOTOR VEHICLE HIGHWAY	47,198	27,990	23,063	52,125	26,909	19,025	60,009
LOCAL ROADS & STREETS	15,149	2,468	6,000	11,617	2,440	-	14,057
ECONOMIC DEVELOPMENT	31,109	12,235	6,000	37,344	10,977	6,395	41,926
CRIME CONTROL -DUCC	8	-	-	8	-	-	8
SANITATION	8,503	35,865	35,041	9,327	36,730	35,958	10,099
LAW ENFORCEMENT CON'T EDU	1,861	190	255	1,796	175	417	1,554
RAINY DAY FUND	100,005	7,700	6,505	101,200	35,850	9,649	127,401
CUM CAPITAL DEVELOPMENT	8,842	1,428	2,000	8,270	1,480	-	9,750
CUM SEWER	23,049	3,156	2,463	23,742	3,270	145	26,867
GEN. SAVINGS-TOTAL MONEY	228,294	839	-	229,133	100,083	-	329,216
CUM CAPITAL IMPROVEMENT	12,241	1,535	-	13,776	1,557	-	15,333
WAGGERING TAX -RIVERBOAT	20,491	-	-	20,491	7,247	8	27,730
DONATION	-	-	-	-	1,400	1,400	-
LOIT SPECIAL DISTRIBUTION	-	-	-	-	28,784	-	28,784
VILLAGE POST OFFICE FUND	838	2,683	2,229	1,292	1,409	976	1,725
CAMDEN-FLORA RAIL COMMISS	3,727	5,150	675	8,202	5,000	3,108	10,094
PAYROLL	-	123,807	123,807	-	132,435	132,435	-
SEWER - OPERATING	31,775	118,549	110,718	39,606	121,690	118,732	42,564
SEWAGE - CUSTOMER DEPOSIT	8,958	2,100	1,320	9,738	1,725	1,170	10,293
SEWER DEBT SERVICE RESERV	24,457	-	-	24,457	31	-	24,488
PLANNING GRANT	-	24,000	24,000	-	16,000	16,000	-
WASTEWATER B & I	18,476	24,408	23,680	19,204	24,420	43,027	597
WATER - OPERATING	57,169	139,321	131,347	65,143	142,228	149,931	57,440
WATER - CUSTOMER DEPOSIT	9,954	2,100	1,350	10,704	1,725	1,210	11,219
WATER - DEBT SERVICE RESER	39,330	-	-	39,330	-	-	39,330
WATER BOND & INTEREST	38,904	37,621	37,451	39,074	37,379	37,313	39,140
Totals	<u>\$ 888,625</u>	<u>\$ 792,852</u>	<u>\$ 694,004</u>	<u>\$ 987,473</u>	<u>\$ 989,655</u>	<u>\$ 883,070</u>	<u>\$ 1,094,058</u>

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

TOWN OF CAMDEN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
GEN. SAVINGS-TOTAL MONEY	\$ 329,216	\$ 51,916	\$ -	\$ 381,132	\$ 146,179	\$ 50,000	\$ 477,311
GENERAL	164,434	244,994	232,149	177,279	269,450	290,759	155,970
MOTOR VEHICLE HIGHWAY	60,009	30,569	19,091	71,487	36,534	30,596	77,425
LOCAL ROADS & STREETS	14,057	3,109	2,000	15,166	4,266	5,989	13,443
ECONOMIC DEVELOPMENT	41,926	10,958	4,021	48,863	12,086	21,746	39,203
CRIME CONTROL -DUCC	8	-	-	8	-	8	-
SANITATION	10,099	36,387	35,708	10,778	37,110	36,397	11,491
HOUSING REHAB GRANT	-	24,950	24,950	-	222,550	222,550	-
LAW ENFORCEMENT CON'T EDU	1,554	25	503	1,076	105	293	888
RAINY DAY FUND	127,401	35,690	14,814	148,277	38,840	91,508	95,609
LOIT SPECIAL DISTRIBUTION	28,784	-	28,784	-	-	-	-
CUM CAPITAL DEVELOPMENT	9,750	1,537	2,000	9,287	1,636	1,600	9,323
CUM SEWER	26,867	3,457	-	30,324	3,841	4,135	30,030
CUM CAPITAL IMPROVEMENT	15,333	1,486	-	16,819	1,428	-	18,247
WAGGERING TAX -RIVERBOAT	27,730	3,620	8,021	23,329	3,620	-	26,949
VILLAGE POST OFFICE FUND	1,725	1,609	1,300	2,034	1,519	1,168	2,385
LOCAL ROADS & BRIDGES GRA	-	83,111	83,110	1	190,421	190,421	1
CAMDEN-FLORA RAIL COMMISS	10,094	2,500	325	12,269	-	665	11,604
PAYROLL	-	130,362	130,362	-	133,269	133,269	-
SEWER - OPERATING	42,564	119,224	118,079	43,709	111,190	106,258	48,641
SEWAGE - CUSTOMER DEPOSIT	10,293	2,175	1,605	10,863	2,400	1,600	11,663
STORM WATER	-	3,497	-	3,497	11,085	106	14,476
WASTEWATER B & I	597	24,301	24,238	660	23,772	4,305	20,127
SEWER DEBT SERVICE RESERV	24,488	144	-	24,632	370	-	25,002
WATER - OPERATING	57,440	142,477	134,579	65,338	143,972	121,102	88,208
WATER - CUSTOMER DEPOSIT	11,219	2,250	1,810	11,659	2,400	1,635	12,424
WATER -DEBT SERVICE RESER	39,330	-	-	39,330	503	39,833	-
WATER BOND & INTEREST	39,140	34,104	37,141	36,103	16,523	33,804	18,822
Totals	<u>\$ 1,094,058</u>	<u>\$ 994,452</u>	<u>\$ 904,590</u>	<u>\$ 1,183,920</u>	<u>\$ 1,415,069</u>	<u>\$ 1,389,747</u>	<u>\$ 1,209,242</u>

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

TOWN OF CAMDEN
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

TOWN OF CAMDEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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

TOWN OF CAMDEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF CAMDEN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Pension Plan*

Great West Deferred Compensation

The Town contributes to a deferred compensation plan that is unique to the Town through Great West. Information regarding this plan may be obtained from the Town.

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OTHER INFORMATION - UNAUDITED

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.

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TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL -DUCC	SANITATION	LAW ENFORCEMENT CON'T EDU
Cash and investments - beginning	\$ 158,287	\$ 47,198	\$ 15,149	\$ 31,109	\$ 8	\$ 8,503	\$ 1,861
Receipts:							
Taxes	107,554	6,516	-	12,235	-	-	-
Licenses and permits	1,147	-	-	-	-	-	190
Intergovernmental receipts	96,665	21,474	2,468	-	-	-	-
Charges for services	12,215	-	-	-	-	35,865	-
Fines and forfeits	916	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,210	-	-	-	-	-	-
Total receipts	<u>219,707</u>	<u>27,990</u>	<u>2,468</u>	<u>12,235</u>	<u>-</u>	<u>35,865</u>	<u>190</u>
Disbursements:							
Personal services	62,544	17,279	-	-	-	-	-
Supplies	8,304	1,669	-	-	-	165	-
Other services and charges	48,292	-	-	-	-	34,876	255
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	29,070	4,115	6,000	6,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,890	-	-	-	-	-	-
Total disbursements	<u>156,100</u>	<u>23,063</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>35,041</u>	<u>255</u>
Excess (deficiency) of receipts over disbursements	<u>63,607</u>	<u>4,927</u>	<u>(3,532)</u>	<u>6,235</u>	<u>-</u>	<u>824</u>	<u>(65)</u>
Cash and investments - ending	\$ <u>221,894</u>	\$ <u>52,125</u>	\$ <u>11,617</u>	\$ <u>37,344</u>	\$ <u>8</u>	\$ <u>9,327</u>	\$ <u>1,796</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	<u>RAINY DAY FUND</u>	<u>CUM CAPITAL DEVELOPMENT</u>	<u>CUM SEWER</u>	<u>GEN. SAVINGS-TOTAL MONEY</u>	<u>CUM CAPITAL IMPROVEMENT</u>	<u>WAGGERING TAX -RIVERBOAT</u>	<u>DONATION</u>
Cash and investments - beginning	\$ 100,005	\$ 8,842	\$ 23,049	\$ 228,294	\$ 12,241	\$ 20,491	\$ -
Receipts:							
Taxes	-	1,368	2,979	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	60	126	-	1,535	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,700	-	51	839	-	-	-
Total receipts	<u>7,700</u>	<u>1,428</u>	<u>3,156</u>	<u>839</u>	<u>1,535</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,505	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,000	2,000	2,463	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,505</u>	<u>2,000</u>	<u>2,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,195</u>	<u>(572)</u>	<u>693</u>	<u>839</u>	<u>1,535</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 101,200</u>	<u>\$ 8,270</u>	<u>\$ 23,742</u>	<u>\$ 229,133</u>	<u>\$ 13,776</u>	<u>\$ 20,491</u>	<u>\$ -</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	LOIT SPECIAL DISTRIBUTION	VILLAGE POST OFFICE FUND	CAMDEN-FLORA RAIL COMMISS	PAYROLL	SEWER - OPERATING	SEWAGE - CUSTOMER DEPOSIT	SEWER DEBT SERVICE RESERV
Cash and investments - beginning	\$ -	\$ 838	\$ 3,727	\$ -	\$ 31,775	\$ 8,958	\$ 24,457
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	688	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	116,312	2,100	-
Penalties	-	-	-	-	2,053	-	-
Other receipts	-	1,995	5,150	123,807	184	-	-
Total receipts	-	2,683	5,150	123,807	118,549	2,100	-
Disbursements:							
Personal services	-	-	-	75,063	26,527	-	-
Supplies	-	2,212	-	-	-	-	-
Other services and charges	-	17	675	-	6,294	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	53,455	1,320	-
Other disbursements	-	-	-	48,744	24,442	-	-
Total disbursements	-	2,229	675	123,807	110,718	1,320	-
Excess (deficiency) of receipts over disbursements	-	454	4,475	-	7,831	780	-
Cash and investments - ending	\$ -	\$ 1,292	\$ 8,202	\$ -	\$ 39,606	\$ 9,738	\$ 24,457

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	PLANNING GRANT	WASTEWATER B & I	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER - DEBT SERVICE RESER	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ -	\$ 18,476	\$ 57,169	\$ 9,954	\$ 39,330	\$ 38,904	\$ 888,625
Receipts:							
Taxes	-	-	6,339	-	-	-	136,991
Licenses and permits	-	-	-	-	-	-	1,337
Intergovernmental receipts	-	-	-	-	-	-	122,328
Charges for services	-	-	-	-	-	-	48,768
Fines and forfeits	-	-	-	-	-	-	916
Utility fees	24,000	-	130,142	2,100	-	-	274,654
Penalties	-	-	1,706	-	-	-	3,759
Other receipts	-	24,408	1,134	-	-	37,621	204,099
Total receipts	24,000	24,408	139,321	2,100	-	37,621	792,852
Disbursements:							
Personal services	-	-	26,525	-	-	-	207,938
Supplies	-	-	-	-	-	-	12,350
Other services and charges	-	-	6,294	-	-	-	99,208
Debt service - principal and interest	-	23,680	-	-	-	37,451	61,131
Capital outlay	-	-	3,895	-	-	-	57,543
Utility operating expenses	24,000	-	56,999	1,350	-	-	137,124
Other disbursements	-	-	37,634	-	-	-	118,710
Total disbursements	24,000	23,680	131,347	1,350	-	37,451	694,004
Excess (deficiency) of receipts over disbursements	-	728	7,974	750	-	170	98,848
Cash and investments - ending	\$ -	\$ 19,204	\$ 65,143	\$ 10,704	\$ 39,330	\$ 39,074	\$ 987,473

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL -DUCC	SANITATION	LAW ENFORCEMENT CON'T EDU
Cash and investments - beginning	\$ 221,894	\$ 52,125	\$ 11,617	\$ 37,344	\$ 8	\$ 9,327	\$ 1,796
Receipts:							
Taxes	111,693	5,672	-	10,977	-	-	-
Licenses and permits	1,375	-	-	-	-	-	175
Intergovernmental receipts	121,205	21,237	2,440	-	-	-	-
Charges for services	12,198	-	-	-	-	36,730	-
Fines and forfeits	83	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,157	-	-	-	-	-	-
Total receipts	<u>248,711</u>	<u>26,909</u>	<u>2,440</u>	<u>10,977</u>	<u>-</u>	<u>36,730</u>	<u>175</u>
Disbursements:							
Personal services	71,490	17,677	-	-	-	-	-
Supplies	5,788	362	-	-	-	299	-
Other services and charges	43,169	-	-	6,395	-	35,659	417
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	47,731	986	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	137,993	-	-	-	-	-	-
Total disbursements	<u>306,171</u>	<u>19,025</u>	<u>-</u>	<u>6,395</u>	<u>-</u>	<u>35,958</u>	<u>417</u>
Excess (deficiency) of receipts over disbursements	<u>(57,460)</u>	<u>7,884</u>	<u>2,440</u>	<u>4,582</u>	<u>-</u>	<u>772</u>	<u>(242)</u>
Cash and investments - ending	\$ <u>164,434</u>	\$ <u>60,009</u>	\$ <u>14,057</u>	\$ <u>41,926</u>	\$ <u>8</u>	\$ <u>10,099</u>	\$ <u>1,554</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	RAINY DAY FUND	CUM CAPITAL DEVELOPMENT	CUM SEWER	GEN. SAVINGS-TOTAL MONEY	CUM CAPITAL IMPROVEMENT	WAGGERING TAX -RIVERBOAT	DONATION
Cash and investments - beginning	\$ 101,200	\$ 8,270	\$ 23,742	\$ 229,133	\$ 13,776	\$ 20,491	\$ -
Receipts:							
Taxes	-	1,416	3,087	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	64	131	-	1,557	7,247	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	35,850	-	52	100,083	-	-	1,400
Total receipts	35,850	1,480	3,270	100,083	1,557	7,247	1,400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,043	-	-	-	-	-	1,400
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,606	-	145	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8	-
Total disbursements	9,649	-	145	-	-	8	1,400
Excess (deficiency) of receipts over disbursements	26,201	1,480	3,125	100,083	1,557	7,239	-
Cash and investments - ending	\$ 127,401	\$ 9,750	\$ 26,867	\$ 329,216	\$ 15,333	\$ 27,730	\$ -

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT SPECIAL DISTRIBUTION	VILLAGE POST OFFICE FUND	CAMDEN-FLORA RAIL COMMISS	PAYROLL	SEWER - OPERATING	SEWAGE - CUSTOMER DEPOSIT	SEWER DEBT SERVICE RESERV
Cash and investments - beginning	\$ -	\$ 1,292	\$ 8,202	\$ -	\$ 39,606	\$ 9,738	\$ 24,457
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	28,784	-	-	-	-	-	-
Charges for services	-	750	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	118,804	1,725	-
Penalties	-	-	-	-	2,670	-	-
Other receipts	-	659	5,000	132,435	216	-	31
Total receipts	<u>28,784</u>	<u>1,409</u>	<u>5,000</u>	<u>132,435</u>	<u>121,690</u>	<u>1,725</u>	<u>31</u>
Disbursements:							
Personal services	-	-	-	83,360	27,351	-	-
Supplies	-	955	-	-	-	-	-
Other services and charges	-	21	3,108	-	5,561	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,680	-	-
Utility operating expenses	-	-	-	-	52,732	1,170	-
Other disbursements	-	-	-	49,075	24,408	-	-
Total disbursements	<u>-</u>	<u>976</u>	<u>3,108</u>	<u>132,435</u>	<u>118,732</u>	<u>1,170</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>28,784</u>	<u>433</u>	<u>1,892</u>	<u>-</u>	<u>2,958</u>	<u>555</u>	<u>31</u>
Cash and investments - ending	<u>\$ 28,784</u>	<u>\$ 1,725</u>	<u>\$ 10,094</u>	<u>\$ -</u>	<u>\$ 42,564</u>	<u>\$ 10,293</u>	<u>\$ 24,488</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	PLANNING GRANT	WASTEWATER B & I	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER - DEBT SERVICE RESER	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ -	\$ 19,204	\$ 65,143	\$ 10,704	\$ 39,330	\$ 39,074	\$ 987,473
Receipts:							
Taxes	-	-	6,424	-	-	-	139,269
Licenses and permits	-	-	-	-	-	-	1,550
Intergovernmental receipts	-	-	-	-	-	-	182,665
Charges for services	-	-	-	-	-	-	49,678
Fines and forfeits	-	-	-	-	-	-	83
Utility fees	16,000	-	132,553	1,725	-	-	270,807
Penalties	-	-	2,049	-	-	-	4,719
Other receipts	-	24,420	1,202	-	-	37,379	340,884
Total receipts	16,000	24,420	142,228	1,725	-	37,379	989,655
Disbursements:							
Personal services	-	-	27,350	-	-	-	227,228
Supplies	-	-	-	-	-	-	7,404
Other services and charges	-	-	5,561	-	-	-	103,334
Debt service - principal and interest	-	43,027	-	-	-	37,313	80,340
Capital outlay	-	-	9,809	-	-	-	74,957
Utility operating expenses	16,000	-	69,891	1,210	-	-	141,003
Other disbursements	-	-	37,320	-	-	-	248,804
Total disbursements	16,000	43,027	149,931	1,210	-	37,313	883,070
Excess (deficiency) of receipts over disbursements	-	(18,607)	(7,703)	515	-	66	106,585
Cash and investments - ending	\$ -	\$ 597	\$ 57,440	\$ 11,219	\$ 39,330	\$ 39,140	\$ 1,094,058

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GEN. SAVINGS-TOTAL MONEY	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL -DUCC
Cash and investments - beginning	\$ 329,216	\$ 164,434	\$ 60,009	\$ 14,057	\$ 41,926	\$ 8
Receipts:						
Taxes	-	194,333	7,432	-	10,958	-
Licenses and permits	-	1,396	-	-	-	-
Intergovernmental receipts	-	32,451	23,137	3,109	-	-
Charges for services	-	12,886	-	-	-	-
Fines and forfeits	-	984	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	51,916	2,944	-	-	-	-
Total receipts	51,916	244,994	30,569	3,109	10,958	-
Disbursements:						
Personal services	-	72,171	13,744	-	-	-
Supplies	-	6,931	2,169	-	-	-
Other services and charges	-	41,059	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	25,358	3,178	2,000	4,021	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	86,630	-	-	-	-
Total disbursements	-	232,149	19,091	2,000	4,021	-
Excess (deficiency) of receipts over disbursements	51,916	12,845	11,478	1,109	6,937	-
Cash and investments - ending	\$ 381,132	\$ 177,279	\$ 71,487	\$ 15,166	\$ 48,863	\$ 8

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	<u>SANITATION</u>	<u>HOUSING REHAB GRANT</u>	<u>LAW ENFORCEMENT CON'T EDU</u>	<u>RAINY DAY FUND</u>	<u>LOIT SPECIAL DISTRIBUTION</u>	<u>CUM CAPITAL DEVELOPMENT</u>
Cash and investments - beginning	\$ 10,099	\$ -	\$ 1,554	\$ 127,401	\$ 28,784	\$ 9,750
Receipts:						
Taxes	-	-	-	-	-	1,272
Licenses and permits	-	-	5	-	-	-
Intergovernmental receipts	-	24,950	-	-	-	265
Charges for services	36,387	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	20	35,690	-	-
Total receipts	<u>36,387</u>	<u>24,950</u>	<u>25</u>	<u>35,690</u>	<u>-</u>	<u>1,537</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	35,708	24,950	503	1,278	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	13,536	28,784	2,000
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>35,708</u>	<u>24,950</u>	<u>503</u>	<u>14,814</u>	<u>28,784</u>	<u>2,000</u>
Excess (deficiency) of receipts over disbursements	<u>679</u>	<u>-</u>	<u>(478)</u>	<u>20,876</u>	<u>(28,784)</u>	<u>(463)</u>
Cash and investments - ending	<u>\$ 10,778</u>	<u>\$ -</u>	<u>\$ 1,076</u>	<u>\$ 148,277</u>	<u>\$ -</u>	<u>\$ 9,287</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CUM SEWER	CUM CAPITAL IMPROVEMENT	WAGGERING TAX -RIVERBOAT	VILLAGE POST OFFICE FUND	LOCAL ROADS & BRIDGES GRA	CAMDEN-FLORA RAIL COMMISS
Cash and investments - beginning	\$ 26,867	\$ 15,333	\$ 27,730	\$ 1,725	\$ -	\$ 10,094
Receipts:						
Taxes	2,811	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	586	1,486	3,620	-	40,791	-
Charges for services	-	-	-	750	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	60	-	-	859	42,320	2,500
Total receipts	<u>3,457</u>	<u>1,486</u>	<u>3,620</u>	<u>1,609</u>	<u>83,111</u>	<u>2,500</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,289	-	-
Other services and charges	-	-	-	11	-	325
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	8,021	-	83,110	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>8,021</u>	<u>1,300</u>	<u>83,110</u>	<u>325</u>
Excess (deficiency) of receipts over disbursements	<u>3,457</u>	<u>1,486</u>	<u>(4,401)</u>	<u>309</u>	<u>1</u>	<u>2,175</u>
Cash and investments - ending	<u>\$ 30,324</u>	<u>\$ 16,819</u>	<u>\$ 23,329</u>	<u>\$ 2,034</u>	<u>\$ 1</u>	<u>\$ 12,269</u>

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PAYROLL	SEWER - OPERATING	SEWAGE - CUSTOMER DEPOSIT	STORM WATER	WASTEWATER B & I	SEWER DEBT SERVICE RESERV
Cash and investments - beginning	\$ -	\$ 42,564	\$ 10,293	\$ -	\$ 597	\$ 24,488
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	116,562	2,175	3,497	-	-
Penalties	-	2,614	-	-	-	-
Other receipts	130,362	48	-	-	24,301	144
Total receipts	130,362	119,224	2,175	3,497	24,301	144
Disbursements:						
Personal services	79,643	29,067	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,739	-	-	-	-
Debt service - principal and interest	-	-	-	-	24,238	-
Capital outlay	-	4,280	-	-	-	-
Utility operating expenses	-	54,755	1,605	-	-	-
Other disbursements	50,719	24,238	-	-	-	-
Total disbursements	130,362	118,079	1,605	-	24,238	-
Excess (deficiency) of receipts over disbursements	-	1,145	570	3,497	63	144
Cash and investments - ending	\$ -	\$ 43,709	\$ 10,863	\$ 3,497	\$ 660	\$ 24,632

TOWN OF CAMDEN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER -DEBT SERVICE RESER	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ 57,440	\$ 11,219	\$ 39,330	\$ 39,140	\$ 1,094,058
Receipts:					
Taxes	6,449	-	-	-	223,255
Licenses and permits	-	-	-	-	1,401
Intergovernmental receipts	-	-	-	-	130,395
Charges for services	-	-	-	-	50,023
Fines and forfeits	-	-	-	-	984
Utility fees	132,511	2,250	-	-	256,995
Penalties	2,028	-	-	-	4,642
Other receipts	1,489	-	-	34,104	326,757
Total receipts	<u>142,477</u>	<u>2,250</u>	<u>-</u>	<u>34,104</u>	<u>994,452</u>
Disbursements:					
Personal services	29,065	-	-	-	223,690
Supplies	-	-	-	-	10,389
Other services and charges	5,739	-	-	-	115,312
Debt service - principal and interest	-	-	-	37,141	61,379
Capital outlay	2,262	-	-	-	176,550
Utility operating expenses	63,358	1,810	-	-	121,528
Other disbursements	34,155	-	-	-	195,742
Total disbursements	<u>134,579</u>	<u>1,810</u>	<u>-</u>	<u>37,141</u>	<u>904,590</u>
Excess (deficiency) of receipts over disbursements	<u>7,898</u>	<u>440</u>	<u>-</u>	<u>(3,037)</u>	<u>89,862</u>
Cash and investments - ending	<u>\$ 65,338</u>	<u>\$ 11,659</u>	<u>\$ 39,330</u>	<u>\$ 36,103</u>	<u>\$ 1,183,920</u>

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

	GEN. SAVINGS-TOTAL MONEY	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROADS & STREETS	ECONOMIC DEVELOPMENT	CRIME CONTROL -DUCC
Cash and investments - beginning	\$ 381,132	\$ 177,279	\$ 71,487	\$ 15,166	\$ 48,863	\$ 8
Receipts:						
Taxes	-	221,959	8,026	-	12,086	-
Licenses and permits	-	1,400	-	-	-	-
Intergovernmental receipts	-	28,070	28,508	4,266	-	-
Charges for services	-	13,841	-	-	-	-
Fines and forfeits	-	1,235	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	146,179	2,945	-	-	-	-
Total receipts	<u>146,179</u>	<u>269,450</u>	<u>36,534</u>	<u>4,266</u>	<u>12,086</u>	<u>-</u>
Disbursements:						
Personal services	-	72,069	10,616	-	-	-
Supplies	-	8,052	-	-	-	8
Other services and charges	-	49,706	-	-	12,790	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	10,361	1,980	1,989	5,300	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	50,000	150,571	18,000	4,000	3,656	-
Total disbursements	<u>50,000</u>	<u>290,759</u>	<u>30,596</u>	<u>5,989</u>	<u>21,746</u>	<u>8</u>
Excess (deficiency) of receipts over disbursements	<u>96,179</u>	<u>(21,309)</u>	<u>5,938</u>	<u>(1,723)</u>	<u>(9,660)</u>	<u>(8)</u>
Cash and investments - ending	<u>\$ 477,311</u>	<u>\$ 155,970</u>	<u>\$ 77,425</u>	<u>\$ 13,443</u>	<u>\$ 39,203</u>	<u>\$ -</u>

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

	SANITATION	HOUSING REHAB GRANT	LAW ENFORCEMENT CON'T EDU	RAINY DAY FUND	LOIT SPECIAL DISTRIBUTION	CUM CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 10,778	\$ -	\$ 1,076	\$ 148,277	\$ -	\$ 9,287
Receipts:						
Taxes	-	-	-	-	-	1,333
Licenses and permits	-	-	105	-	-	-
Intergovernmental receipts	-	222,550	-	-	-	303
Charges for services	37,110	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	38,840	-	-
Total receipts	37,110	222,550	105	38,840	-	1,636
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	344	-	-	-	-	-
Other services and charges	36,053	222,550	293	84,508	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,000	-	1,600
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	5,000	-	-
Total disbursements	36,397	222,550	293	91,508	-	1,600
Excess (deficiency) of receipts over disbursements	713	-	(188)	(52,668)	-	36
Cash and investments - ending	\$ 11,491	\$ -	\$ 888	\$ 95,609	\$ -	\$ 9,323

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

	CUM SEWER	CUM CAPITAL IMPROVEMENT	WAGGERING TAX -RIVERBOAT	VILLAGE POST OFFICE FUND	LOCAL ROADS & BRIDGES GRA	CAMDEN-FLORA RAIL COMMISS
Cash and investments - beginning	\$ 30,324	\$ 16,819	\$ 23,329	\$ 2,034	\$ 1	\$ 12,269
Receipts:						
Taxes	3,082	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	697	1,428	3,620	-	141,765	-
Charges for services	-	-	-	688	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	62	-	-	831	48,656	-
Total receipts	<u>3,841</u>	<u>1,428</u>	<u>3,620</u>	<u>1,519</u>	<u>190,421</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,159	-	-
Other services and charges	-	-	-	9	-	665
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,135	-	-	-	190,421	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>4,135</u>	<u>-</u>	<u>-</u>	<u>1,168</u>	<u>190,421</u>	<u>665</u>
Excess (deficiency) of receipts over disbursements	<u>(294)</u>	<u>1,428</u>	<u>3,620</u>	<u>351</u>	<u>-</u>	<u>(665)</u>
Cash and investments - ending	<u>\$ 30,030</u>	<u>\$ 18,247</u>	<u>\$ 26,949</u>	<u>\$ 2,385</u>	<u>\$ 1</u>	<u>\$ 11,604</u>

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

	<u>PAYROLL</u>	<u>SEWER - OPERATING</u>	<u>SEWAGE - CUSTOMER DEPOSIT</u>	<u>STORM WATER</u>	<u>WASTEWATER B & I</u>	<u>SEWER DEBT SERVICE RESERV</u>
Cash and investments - beginning	\$ -	\$ 43,709	\$ 10,863	\$ 3,497	\$ 660	\$ 24,632
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	108,625	2,400	11,085	-	-
Penalties	-	2,497	-	-	-	-
Other receipts	133,269	68	-	-	23,772	370
Total receipts	<u>133,269</u>	<u>111,190</u>	<u>2,400</u>	<u>11,085</u>	<u>23,772</u>	<u>370</u>
Disbursements:						
Personal services	82,415	30,555	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,885	-	-	-	-
Debt service - principal and interest	-	-	-	-	4,305	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	46,157	1,600	106	-	-
Other disbursements	50,854	23,661	-	-	-	-
Total disbursements	<u>133,269</u>	<u>106,258</u>	<u>1,600</u>	<u>106</u>	<u>4,305</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	4,932	800	10,979	19,467	370
Cash and investments - ending	\$ -	\$ 48,641	\$ 11,663	\$ 14,476	\$ 20,127	\$ 25,002

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

	WATER - OPERATING	WATER - CUSTOMER DEPOSIT	WATER -DEBT SERVICE RESER	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ 65,338	\$ 11,659	\$ 39,330	\$ 36,103	\$ 1,183,920
Receipts:					
Taxes	6,440	-	-	-	252,926
Licenses and permits	-	-	-	-	1,505
Intergovernmental receipts	-	-	-	-	431,207
Charges for services	-	-	-	-	51,639
Fines and forfeits	-	-	-	-	1,235
Utility fees	134,311	2,400	-	-	258,821
Penalties	2,044	-	-	-	4,541
Other receipts	1,177	-	503	16,523	413,195
Total receipts	<u>143,972</u>	<u>2,400</u>	<u>503</u>	<u>16,523</u>	<u>1,415,069</u>
Disbursements:					
Personal services	30,552	-	-	-	226,207
Supplies	-	-	-	-	9,563
Other services and charges	5,885	-	-	-	418,344
Debt service - principal and interest	-	-	39,833	33,804	77,942
Capital outlay	-	-	-	-	217,786
Utility operating expenses	67,965	1,635	-	-	117,463
Other disbursements	16,700	-	-	-	322,442
Total disbursements	<u>121,102</u>	<u>1,635</u>	<u>39,833</u>	<u>33,804</u>	<u>1,389,747</u>
Excess (deficiency) of receipts over disbursements	<u>22,870</u>	<u>765</u>	<u>(39,330)</u>	<u>(17,281)</u>	<u>25,322</u>
Cash and investments - ending	<u>\$ 88,208</u>	<u>\$ 12,424</u>	<u>\$ -</u>	<u>\$ 18,822</u>	<u>\$ 1,209,242</u>

TOWN OF CAMDEN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ 594	\$ 14,087
Water	2,293	11,563
Governmental activities	<u>5,043</u>	<u>4,206</u>
Totals	<u>\$ 7,930</u>	<u>\$ 29,856</u>

TOWN OF CAMDEN
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Wastewater:			
Revenue bonds	Improve system to meet IDEM requirements	\$ 191,000	\$ 23,984
Water:			
Revenue bonds	Water tower & treatment plant	-	-
Totals		\$ 191,000	\$ 23,984

TOWN OF CAMDEN
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 12,307
Infrastructure	281,014
Buildings	104,311
Improvements other than buildings	99,255
Machinery, equipment, and vehicles	<u>290,351</u>
Total governmental activities	<u>787,238</u>
Wastewater:	
Land	21,500
Infrastructure	528,719
Buildings	18,657
Improvements other than buildings	400,607
Machinery, equipment, and vehicles	610,488
Construction in progress	<u>600,000</u>
Total Wastewater	<u>2,179,971</u>
Water:	
Land	500
Infrastructure	767,790
Buildings	338,040
Improvements other than buildings	810,905
Machinery, equipment, and vehicles	<u>391,742</u>
Total Water	<u>2,308,977</u>
Total capital assets	<u><u>\$ 5,276,186</u></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/>.