

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF ROCKPORT

SPENCER COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
04/29/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment	
Balances - Regulatory Basis	6-7
Notes to Financial Statements.....	8-12
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and	
Investment Balances - Regulatory Basis	14-39
Schedule of Payables and Receivables	40
Schedule of Leases and Debt	41
Other Reports.....	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Elizabeth Naef Susie Roberts	09-30-10 to 05-31-12 06-01-12 to 12-31-19
Mayor	Harold Goffinet Gay Ann Harney	09-03-10 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works	Harold Goffinet Gay Ann Harney	01-01-11 to 12-31-15 01-01-16 to 12-31-19
President Pro Tempore of the City Council	Ferman Yearby, III Connie L. Hargis	01-01-11 to 12-31-13 01-01-14 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF ROCKPORT, SPENCER COUNTY, INDIANA

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

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

As discussed in Note 1, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2011 to December 31, 2014.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2011 to December 31, 2014, on the basis of accounting described in Note 1.

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

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

February 10, 2016

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-11			Cash and Investments 12-31-11			Cash and Investments 12-31-12		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
GENERAL FUND	\$ 554,887	\$ 396,455	\$ 433,525	\$ 517,817	\$ 478,946	\$ 462,778	\$ 533,985		
MOTOR VEHICLE HIGHWAY	135,067	143,138	148,057	130,148	139,537	164,216	105,469		
LOCAL ROAD & STREET	6,550	12,717	12,916	6,351	16,364	9,359	13,356		
SANITATION	27,003	59,165	54,144	32,024	59,041	64,911	26,154		
DOWNTOWN REVITALIZATION	-	50,580	50,580	-	-	-	-		
PARK & RECREATION	45,529	135,222	137,614	43,137	133,602	142,128	34,611		
RAINY DAY FUND	67,838	-	6,041	61,797	-	20,934	40,863		
CEDIT/ECONOMIC DEV INCOME	293,295	82,658	218,852	157,101	99,429	211,808	44,722		
CCI	24,049	6,203	27,570	2,682	6,889	-	9,571		
MISCELLANEOUS REPAIRS	-	1,640	1,640	-	-	-	-		
MISC DEDUCTION	(713)	-	-	-	-	814	(814)		
FIRST STATE POLICE SQUAD	(4,520)	4,520	-	-	-	-	-		
LINCOLN PIONEER VILLAGE	32,552	80,368	90,531	22,389	88,100	77,948	32,541		
POL. COMM. FOUND. DONATION	500	1,000	1,180	320	-	49	271		
ORDINANCE VIOLATION FEE	3,914	7,821	6,183	5,552	6,446	8,656	3,342		
NEDRA GROVES MEMORIAL	194	-	190	4	-	-	4		
DONATION/HELEN YOUNG/CEM	49,943	-	-	49,943	-	72	49,871		
DONATION ROCKYSIDE	3,187	-	1,285	1,902	-	1,865	37		
CANINE FUND	33	-	-	33	-	-	33		
WILLIAM NATCHER BRIDGE FUND	446,332	78,222	198,665	325,889	75,000	157,881	243,008		
LECE	1,970	671	641	2,000	4,017	3,859	2,158		
CEMETARY PERPETUAL CARE	1,931	-	-	1,931	786	-	2,717		
SCHOOL TRAFFIC	15,740	5,310	9,696	11,354	4,740	851	15,243		
SANITATION RESERVE	93,365	10,985	79,290	25,060	9,000	11,493	22,567		
CAPITAL IMPROVEMENT FUND	47,928	-	44,405	3,523	1,875	4,059	1,339		
PAYROLL	15,934	381,801	393,502	4,233	446,707	446,640	4,300		
PAYROLL PERF W/H	(1,348)	10,518	-	9,170	26,998	-	36,168		
PAYROLL FEDERAL W/H	(3,332)	52,441	49,109	-	56,063	51,444	4,619		
PAYROLL STATE W/H	(666)	17,501	16,835	-	19,602	21,240	(1,638)		
PAYROLL COUNTY W/H	(234)	4,208	3,974	-	4,408	4,496	(88)		
PAYROLL/INSURANCE	4,628	31,633	25,558	10,703	44,068	63,912	(9,141)		
PAYROLL MEDICARE W/H	(114)	14,939	14,032	793	16,227	16,507	513		
PAYROLL FICA W/H	2,120	49,480	50,325	1,275	57,854	58,134	995		
TREE REMOVAL/CLEAN-UP	-	-	-	-	13,000	7,876	5,124		
SIDEWALK REPAIR & MAINT	-	-	-	-	64,433	45,636	18,797		
DEMOLITION/CLEANUP FUND	-	-	-	-	30,000	-	30,000		
POLICE CARS	-	-	-	-	52,245	49,735	2,510		
AEP CAPITAL FUND	-	-	-	-	130,000	30,000	100,000		
SEWER OPERATING	387,445	622,590	673,381	336,654	617,180	673,070	280,764		
SEWER BOND & INT 2000	189,101	268,689	253,303	204,487	168,136	335,033	37,590		
SEWER DEPOSITS	14,903	7,900	6,250	16,553	9,876	6,350	20,079		
SEWER CASH DRAWER	50	-	-	50	-	-	50		
DEBT SER 2000/REV BONDS	9,190	-	-	9,190	-	-	9,190		
AK BOND 1997	304,237	79,896	80,175	303,958	79,896	-	383,854		
DEBT SER RES 1997 AK STEEL	235,723	17,472	-	253,195	-	850	269,817		
STORM WATER CONSTRUCTION	26,764	35,336	56,409	5,691	700,000	334,406	371,285		
SEWER EXTEN & REPLACE	31,404	1,540,470	2,456	1,569,418	50	773,490	795,978		
WATER UTILITY OPERATING	1,282,136	406,310	474,052	1,214,394	404,004	482,980	1,135,418		
WATER BOND & INT	224,303	239,082	261,634	201,751	136,311	236,843	101,219		
WATER METER DEPOSIT	13,783	6,775	5,950	14,608	9,650	5,433	18,825		
WATER CASH DRAWER	50	-	-	50	-	-	50		
WATER EXTEN & REPLACE	192	808	1,000	-	50	-	50		
WATER DEBT SERVICE RES	135,461	-	-	135,461	-	-	135,461		
Totals	\$ 4,718,304	\$ 4,865,237	\$ 3,890,950	\$ 5,692,591	\$ 4,228,002	\$ 4,987,756	\$ 4,932,837		

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
GENERAL FUND	\$ 533,985	\$ 401,109	\$ 484,412	\$ 450,682	\$ 353,174	\$ 439,194	\$ 364,662
MOTOR VEHICLE HIGHWAY	105,469	164,925	141,565	128,829	149,844	128,049	150,624
LOCAL ROAD & STREET	13,356	8,315	7,406	14,265	8,722	8,993	13,994
LINCOLN CASH DRAWER	-	-	-	-	200	-	200
CEM/OPEN-CLOSE GRAVES	-	300	-	300	4,100	4,000	400
SANITATION	26,154	59,182	58,393	26,943	58,829	62,092	23,680
SCHOOL TRAFFIC	15,243	3,893	11,399	7,737	3,760	2,790	8,707
LINCOLN PIONEER VILLAGE	32,541	82,801	81,519	33,823	67,116	75,088	25,851
LECE	2,158	1,383	1,496	2,045	1,405	678	2,772
POL. COMM. FOUND. DONATION	271	3,675	984	2,962	100	-	3,062
ORDINANCE VIOLATION FEE	3,342	6,176	5,551	3,967	5,225	4,395	4,797
PARK & RECREATION	34,611	140,008	123,423	51,196	162,553	142,798	70,951
PARK BLDG RENTAL DEPOSIT	-	75	75	-	4,188	4,113	75
RAINY DAY FUND	40,863	-	10,535	30,328	-	7,426	22,902
CANINE FUND	33	-	-	33	-	-	33
CCI	9,571	6,094	1,000	14,665	6,004	1,000	19,669
LINCOLN DONATIONS	-	-	-	-	2,000	1,400	600
GRANTS-PARK	-	900	731	169	16,219	16,000	388
CREDIT/ECONOMIC DEV INCOME	44,722	100,310	111,079	33,953	122,218	130,596	25,575
CEMETERY PERPETUAL CARE	2,717	-	-	2,717	-	-	2,717
DONATION/HELEN YOUNG/CEM	49,871	-	191	49,680	-	54	49,626
NEDRA GROVES MEMORIAL	4	-	-	4	-	-	4
WILLIAM NATCHER BRIDGE FUND	243,008	-	28,056	214,952	-	3,310	211,642
TREE REMOVAL/CLEAN-UP	5,124	6,835	4,933	7,026	500	-	7,380
SIDEWALK REPAIR & MAINT	18,797	25,000	22,473	21,324	-	4,853	16,471
STREET REPAIR & MAINT	-	125,000	49,755	75,245	-	56,252	18,993
DEMOLITION/CLEANUP FUND	30,000	-	14,140	15,860	-	14,332	1,528
POLICE CARS	2,510	930	-	3,440	700	325	3,815
DONATION ROCKYSIDE	37	-	-	37	-	-	37
SANITATION RESERVE	22,567	9,000	-	31,567	9,000	-	40,567
AEP CAPITAL FUND	100,000	350,000	319,889	130,111	350,000	188,075	292,036
PAYROLL	4,300	107,504	111,804	-	545	545	-
PAYROLL DIRECT DEPOSIT	-	320,249	320,249	-	417,292	417,292	-
PAYROLL FEDERAL W/H	4,619	46,087	50,706	-	47,936	47,936	-
PAYROLL FICA W/H	995	66,887	67,882	-	65,849	65,849	-
PAYROLL MEDICARE W/H	513	15,644	16,143	14	15,402	15,402	14
PAYROLL STATE W/H	(1,638)	20,392	18,685	69	18,249	18,254	64
PAYROLL COUNTY W/H	(88)	4,406	4,275	43	4,220	4,221	42
PAYROLL PERF W/H	36,168	734	36,304	598	645	645	598
PAYROLL/INSURANCE	(9,141)	89,076	79,294	641	44,392	41,622	3,411
MISC DEDUCTION	(814)	814	-	-	-	-	-
CAPITAL IMPROVEMENT FUND	1,339	-	-	1,339	-	-	1,339
SEWER OPERATING	280,764	631,775	663,379	249,160	640,372	730,144	159,388
SEWER DEPOSITS	20,079	9,800	8,210	21,669	10,050	7,563	24,156
DEBT SER RES 1997 AK ST	269,817	17,570	184,157	103,230	17,472	850	119,852
DEBT SER 2000/REV BONDS	9,190	255,374	-	264,564	-	-	264,564
AK BOND 1997	383,854	79,934	244,412	219,376	79,896	92,880	206,392
SEWER BOND & INT 2000	37,590	256,581	253,951	40,220	240,000	257,686	22,534
SEWER CASH DRAWER	50	50	-	100	-	-	100
SEWER EXTEN & REPLACE	795,978	-	50	795,928	-	5,144	790,784
STORM WATER CONSTRUCTION	371,285	5,000	294,711	81,574	-	81,471	103
WATER UTILITY OPERATING	1,135,418	396,640	498,264	1,033,794	405,272	706,256	732,810
WATER METER DEPOSIT	18,825	9,300	7,650	20,475	9,400	7,225	22,650
WATER BOND & INT	101,219	144,300	236,920	8,599	298,000	246,010	60,589
WATER DEBT SERVICE RES	135,461	-	-	135,461	107,000	-	242,461
WATER EXTEN & REPLACE	50	-	50	-	-	-	-
WATER CASH DRAWER	50	50	-	100	-	-	100
Totals	\$ 4,932,837	\$ 3,974,078	\$ 4,576,101	\$ 4,330,814	\$ 3,747,849	\$ 4,050,188	\$ 4,028,475

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

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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 City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

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

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

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

E. Disbursements

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the City 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 City 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 City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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

Note 5. Risk Management

The City 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 City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

INPRS administers the plan and 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. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

Note 7. Restatement

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

Fund	Balance as of December 31, 2010	Prior Period Adjustment	Balance as of January 1, 2011
Debt Ser 2000/Rev Bonds	\$ 192,497	\$ (183,307)	\$ 9,190
Debt Ser Res 1997 AK Steel	52,416	183,307	235,723
Water Bond & Int	71,922	152,381	224,303
Water Debt Service Res	287,842	(152,381)	135,461

Note 8. Holding Corporation

The City has entered into a capital lease with the City of Rockport Redevelopment Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related party of the City. Lease payments during the years 2011, 2012, 2013, and 2014 totaled \$61,000, \$59,500, \$60,500, and \$61,000, respectively.

Note 9. Subsequent Events

On March 15, 2015, the City Council approved the issuance of the Sewage Works Revenue Bonds of 2015 in the amount of \$1,165,000. On that date a construction contract was awarded to Blankenberger Construction in the amount of \$759,657.

Also, the City Council approved a 50 percent increase in the sewer rates and charges effective April 7, 2015.

OTHER INFORMATION - UNAUDITED

The City's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the City which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	SANITATION	DOWNTOWN REVITALIZATION	PARK & RECREATION	RAINY DAY FUND	CEDIT/ECONOMIC DEV INCOME	CCI
Cash and investments - beginning	\$ 554,887	\$ 135,067	\$ 6,550	\$ 27,003	\$ -	\$ 45,529	\$ 67,838	\$ 293,295	\$ 24,049
Receipts:									
Taxes	272,632	85,296	-	-	-	91,147	-	-	-
Licenses and permits	3,660	-	-	-	-	-	-	-	-
Intergovernmental	64,771	57,372	12,717	-	-	2,745	-	80,797	6,203
Charges for services	49,172	-	-	59,165	-	17,659	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	6,220	470	-	-	50,580	23,671	-	1,861	-
Total receipts	396,455	143,138	12,717	59,165	50,580	135,222	-	82,658	6,203
Disbursements:									
Personal services	288,209	96,568	-	20,078	-	54,452	-	-	-
Supplies	23,144	23,193	-	1,626	-	10,934	-	-	-
Other services and charges	61,592	28,296	11,040	23,038	-	50,942	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	26,749	-	1,876	402	-	21,286	-	218,852	27,570
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	33,831	-	-	9,000	50,580	-	6,041	-	-
Total disbursements	433,525	148,057	12,916	54,144	50,580	137,614	6,041	218,852	27,570
Excess (deficiency) of receipts over disbursements	(37,070)	(4,919)	(199)	5,021	-	(2,392)	(6,041)	(136,194)	(21,367)
Cash and investments - ending	\$ 517,817	\$ 130,148	\$ 6,351	\$ 32,024	\$ -	\$ 43,137	\$ 61,797	\$ 157,101	\$ 2,682

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

	MISCELLANEOUS REPAIRS	MISC DEDUCTION	FIRST STATE POLICE SQUAD	LINCOLN PIONEER VILLAGE	POL. COMM. FOUND. DONATION	ORDINANCE VIOLATION FEE	NEDRA GROVES MEMORIAL	DONATION/HELEN YOUNG/CEM	DONATION ROCKYSIDE
Cash and investments - beginning	\$ -	\$ (713)	\$ (4,520)	\$ 32,552	\$ 500	\$ 3,914	\$ 194	\$ 49,943	\$ 3,187
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	80,368	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,821	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	1,640	713	4,520	-	1,000	-	-	-	-
Total receipts	1,640	713	4,520	80,368	1,000	7,821	-	-	-
Disbursements:									
Personal services	-	-	-	32,434	-	-	-	-	-
Supplies	-	-	-	1,095	-	-	-	-	-
Other services and charges	-	-	-	53,687	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,640	-	-	3,315	1,180	6,183	190	-	1,285
Total disbursements	1,640	-	-	90,531	1,180	6,183	190	-	1,285
Excess (deficiency) of receipts over disbursements	-	713	4,520	(10,163)	(180)	1,638	(190)	-	(1,285)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 22,389	\$ 320	\$ 5,552	\$ 4	\$ 49,943	\$ 1,902

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

	CANINE FUND	WILLIAM NATCHER BRIDGE FUND	LECE	CEMETARY PERPETUAL CARE	SCHOOL TRAFFIC	SANITATION RESERVE	CAPITAL IMPROVEMENT FUND	PAYROLL	PAYROLL PERF W/H
Cash and investments - beginning	\$ 33	\$ 446,332	\$ 1,970	\$ 1,931	\$ 15,740	\$ 93,365	\$ 47,928	\$ 15,934	\$ (1,348)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	590	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	81	-	5,310	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	78,222	-	-	-	10,985	-	381,801	10,518
Total receipts	-	78,222	671	-	5,310	10,985	-	381,801	10,518
Disbursements:									
Personal services	-	-	-	-	-	-	-	393,502	-
Supplies	-	-	-	-	750	-	-	-	-
Other services and charges	-	198,665	-	-	8,946	-	44,405	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	79,290	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	641	-	-	-	-	-	-
Total disbursements	-	198,665	641	-	9,696	79,290	44,405	393,502	-
Excess (deficiency) of receipts over disbursements	-	(120,443)	30	-	(4,386)	(68,305)	(44,405)	(11,701)	10,518
Cash and investments - ending	\$ 33	\$ 325,889	\$ 2,000	\$ 1,931	\$ 11,354	\$ 25,060	\$ 3,523	\$ 4,233	\$ 9,170

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

	PAYROLL FEDERAL W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL/INSURANCE	PAYROLL MEDICARE W/H	PAYROLL FICA W/H	TREE REMOVAL/CLEAN-UP	SIDEWALK REPAIR & MAINT	DEMOLITION/CLEANUP FUND
Cash and investments - beginning	\$ (3,332)	\$ (666)	\$ (234)	\$ 4,628	\$ (114)	\$ 2,120	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	52,441	17,501	4,208	31,633	14,939	49,480	-	-	-
Total receipts	52,441	17,501	4,208	31,633	14,939	49,480	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	49,109	16,835	3,974	25,558	14,032	50,325	-	-	-
Total disbursements	49,109	16,835	3,974	25,558	14,032	50,325	-	-	-
Excess (deficiency) of receipts over disbursements	3,332	666	234	6,075	907	(845)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,703	\$ 793	\$ 1,275	\$ -	\$ -	\$ -

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

	POLICE CARS	AEP CAPITAL FUND	SEWER OPERATING	SEWER BOND & INT 2000	SEWER DEPOSITS	SEWER CASH DRAWER	DEBT SER 2000/REV BONDS	AK BOND 1997	DEBT SER RES 1997 AK STEEL
Cash and investments - beginning	\$ -	\$ -	\$ 387,445	\$ 189,101	\$ 14,903	\$ 50	\$ 9,190	\$ 304,237	\$ 235,723
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	588,473	-	7,900	-	-	-	-
Penalties	-	-	13,204	-	-	-	-	-	-
Other receipts	-	-	20,913	268,689	-	-	-	79,896	17,472
Total receipts	-	-	622,590	268,689	7,900	-	-	79,896	17,472
Disbursements:									
Personal services	-	-	97,757	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	13,794	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	253,303	-	-	-	80,175	-
Capital outlay	-	-	8,000	-	-	-	-	-	-
Utility operating expenses	-	-	329,199	-	-	-	-	-	-
Other disbursements	-	-	224,631	-	6,250	-	-	-	-
Total disbursements	-	-	673,381	253,303	6,250	-	-	80,175	-
Excess (deficiency) of receipts over disbursements	-	-	(50,791)	15,386	1,650	-	-	(279)	17,472
Cash and investments - ending	\$ -	\$ -	\$ 336,654	\$ 204,487	\$ 16,553	\$ 50	\$ 9,190	\$ 303,958	\$ 253,195

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

	STORM WATER CONSTRUCTION	SEWER EXTEN & REPLACE	WATER UTILITY OPERATING	WATER BOND & INT	WATER METER DEPOSIT	WATER CASH DRAWER	WATER EXTEN & REPLACE	WATER DEBT SERVICE RES	Totals
Cash and investments - beginning	\$ 26,764	\$ 31,404	\$ 1,282,136	\$ 224,303	\$ 13,783	\$ 50	\$ 192	\$ 135,461	\$ 4,718,304
Receipts:									
Taxes	-	-	-	-	-	-	-	-	449,075
Licenses and permits	-	-	-	-	-	-	-	-	4,250
Intergovernmental	-	-	-	-	-	-	-	-	224,605
Charges for services	-	-	-	-	-	-	-	-	211,755
Fines and forfeits	-	-	-	-	-	-	-	-	7,821
Utility fees	-	-	397,750	-	6,775	-	-	-	1,000,898
Penalties	-	-	2,692	-	-	-	-	-	15,896
Other receipts	35,336	1,540,470	5,868	239,082	-	-	808	-	2,950,937
Total receipts	<u>35,336</u>	<u>1,540,470</u>	<u>406,310</u>	<u>239,082</u>	<u>6,775</u>	<u>-</u>	<u>808</u>	<u>-</u>	<u>4,865,237</u>
Disbursements:									
Personal services	-	-	49,710	-	-	-	-	-	1,032,710
Supplies	-	-	-	-	-	-	-	-	60,742
Other services and charges	-	-	13,794	-	-	-	-	-	508,199
Debt service - principal and interest	-	-	-	236,634	-	-	-	-	570,112
Capital outlay	26,985	-	-	-	-	-	-	-	411,010
Utility operating expenses	-	-	205,662	-	-	-	-	-	534,861
Other disbursements	29,424	2,456	204,886	25,000	5,950	-	1,000	-	773,316
Total disbursements	<u>56,409</u>	<u>2,456</u>	<u>474,052</u>	<u>261,634</u>	<u>5,950</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>3,890,950</u>
Excess (deficiency) of receipts over disbursements	<u>(21,073)</u>	<u>1,538,014</u>	<u>(67,742)</u>	<u>(22,552)</u>	<u>825</u>	<u>-</u>	<u>(192)</u>	<u>-</u>	<u>974,287</u>
Cash and investments - ending	<u>\$ 5,691</u>	<u>\$ 1,569,418</u>	<u>\$ 1,214,394</u>	<u>\$ 201,751</u>	<u>\$ 14,608</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 135,461</u>	<u>\$ 5,692,591</u>

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	SANITATION	DOWNTOWN REVITALIZATION	PARK & RECREATION	RAINY DAY FUND	CEDIT/ECONOMIC DEV INCOME	CCI
Cash and investments - beginning	\$ 517,817	\$ 130,148	\$ 6,351	\$ 32,024	\$ -	\$ 43,137	\$ 61,797	\$ 157,101	\$ 2,682
Receipts:									
Taxes	376,528	80,177	-	-	-	91,856	-	-	6,889
Licenses and permits	4,140	-	-	-	-	-	-	-	-
Intergovernmental	73,758	44,226	13,499	-	-	1,015	-	99,429	-
Charges for services	21,150	-	-	59,026	-	24,646	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,370	15,134	2,865	15	-	16,085	-	-	-
Total receipts	<u>478,946</u>	<u>139,537</u>	<u>16,364</u>	<u>59,041</u>	<u>-</u>	<u>133,602</u>	<u>-</u>	<u>99,429</u>	<u>6,889</u>
Disbursements:									
Personal services	330,133	112,671	-	21,743	-	52,524	-	-	-
Supplies	25,665	17,428	-	-	-	17,390	-	-	-
Other services and charges	105,153	34,117	8,681	1,166	-	58,738	9,934	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	1,827	-	678	2,100	-	584	11,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	39,902	-	12,892	-	211,808	-
Total disbursements	<u>462,778</u>	<u>164,216</u>	<u>9,359</u>	<u>64,911</u>	<u>-</u>	<u>142,128</u>	<u>20,934</u>	<u>211,808</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,168</u>	<u>(24,679)</u>	<u>7,005</u>	<u>(5,870)</u>	<u>-</u>	<u>(8,526)</u>	<u>(20,934)</u>	<u>(112,379)</u>	<u>6,889</u>
Cash and investments - ending	<u>\$ 533,985</u>	<u>\$ 105,469</u>	<u>\$ 13,356</u>	<u>\$ 26,154</u>	<u>\$ -</u>	<u>\$ 34,611</u>	<u>\$ 40,863</u>	<u>\$ 44,722</u>	<u>\$ 9,571</u>

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

	MISCELLANEOUS REPAIRS	MISC DEDUCTION	FIRST STATE POLICE SQUAD	LINCOLN PIONEER VILLAGE	POL. COMM. FOUND. DONATION	ORDINANCE VIOLATION FEE	NEDRA GROVES MEMORIAL	DONATION/HELEN YOUNG/CEM	DONATION ROCKYSIDE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 22,389	\$ 320	\$ 5,552	\$ 4	\$ 49,943	\$ 1,902
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	88,100	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	6,446	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	88,100	-	6,446	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	814	-	-	49	8,656	-	72	1,865
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	77,948	-	-	-	-	-
Total disbursements	-	814	-	77,948	49	8,656	-	72	1,865
Excess (deficiency) of receipts over disbursements	-	(814)	-	10,152	(49)	(2,210)	-	(72)	(1,865)
Cash and investments - ending	\$ -	\$ (814)	\$ -	\$ 32,541	\$ 271	\$ 3,342	\$ 4	\$ 49,871	\$ 37

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

	CANINE FUND	WILLIAM NATCHER BRIDGE FUND	LECE	CEMETARY PERPETUAL CARE	SCHOOL TRAFFIC	SANITATION RESERVE	CAPITAL IMPROVEMENT FUND	PAYROLL	PAYROLL PERF W/H
Cash and investments - beginning	\$ 33	\$ 325,889	\$ 2,000	\$ 1,931	\$ 11,354	\$ 25,060	\$ 3,523	\$ 4,233	\$ 9,170
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	1,009	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,740	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	75,000	3,008	786	-	9,000	1,875	446,707	26,998
Total receipts	-	75,000	4,017	786	4,740	9,000	1,875	446,707	26,998
Disbursements:									
Personal services	-	-	-	-	-	-	-	446,640	-
Supplies	-	-	3,859	-	57	11,493	-	-	-
Other services and charges	-	157,881	-	-	794	-	4,059	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	157,881	3,859	-	851	11,493	4,059	446,640	-
Excess (deficiency) of receipts over disbursements	-	(82,881)	158	786	3,889	(2,493)	(2,184)	67	26,998
Cash and investments - ending	\$ 33	\$ 243,008	\$ 2,158	\$ 2,717	\$ 15,243	\$ 22,567	\$ 1,339	\$ 4,300	\$ 36,168

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

	PAYROLL FEDERAL W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL/INSURANCE	PAYROLL MEDICARE W/H	PAYROLL FICA W/H	TREE REMOVAL/CLEAN-UP	SIDEWALK REPAIR & MAINT	DEMOLITION/CLEANUP FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,703	\$ 793	\$ 1,275	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	56,063	19,602	4,408	44,068	16,227	57,854	13,000	64,433	30,000
Total receipts	56,063	19,602	4,408	44,068	16,227	57,854	13,000	64,433	30,000
Disbursements:									
Personal services	51,444	21,240	4,496	63,912	16,507	58,134	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	7,876	45,636	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	51,444	21,240	4,496	63,912	16,507	58,134	7,876	45,636	-
Excess (deficiency) of receipts over disbursements	4,619	(1,638)	(88)	(19,844)	(280)	(280)	5,124	18,797	30,000
Cash and investments - ending	\$ 4,619	\$ (1,638)	\$ (88)	\$ (9,141)	\$ 513	\$ 995	\$ 5,124	\$ 18,797	\$ 30,000

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

	POLICE CARS	AEP CAPITAL FUND	SEWER OPERATING	SEWER BOND & INT 2000	SEWER DEPOSITS	SEWER CASH DRAWER	DEBT SER 2000/REV BONDS	AK BOND 1997	DEBT SER RES 1997 AK STEEL
Cash and investments - beginning	\$ -	\$ -	\$ 336,654	\$ 204,487	\$ 16,553	\$ 50	\$ 9,190	\$ 303,958	\$ 253,195
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	52,245	130,000	617,180	168,136	9,876	-	-	79,896	17,472
Total receipts	52,245	130,000	617,180	168,136	9,876	-	-	79,896	17,472
Disbursements:									
Personal services	-	-	112,132	-	-	-	-	-	-
Supplies	-	30,000	-	-	-	-	-	-	-
Other services and charges	49,735	-	2,500	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	335,033	-	-	-	-	850
Capital outlay	-	-	22,657	-	-	-	-	-	-
Utility operating expenses	-	-	347,551	-	-	-	-	-	-
Other disbursements	-	-	188,230	-	6,350	-	-	-	-
Total disbursements	49,735	30,000	673,070	335,033	6,350	-	-	-	850
Excess (deficiency) of receipts over disbursements	2,510	100,000	(55,890)	(166,897)	3,526	-	-	79,896	16,622
Cash and investments - ending	\$ 2,510	\$ 100,000	\$ 280,764	\$ 37,590	\$ 20,079	\$ 50	\$ 9,190	\$ 383,854	\$ 269,817

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

	STORM WATER CONSTRUCTION	SEWER EXTEN & REPLACE	WATER UTILITY OPERATING	WATER BOND & INT	WATER METER DEPOSIT	WATER CASH DRAWER	WATER EXTEN & REPLACE	WATER DEBT SERVICE RES	Totals
Cash and investments - beginning	\$ 5,691	\$ 1,569,418	\$ 1,214,394	\$ 201,751	\$ 14,608	\$ 50	\$ -	\$ 135,461	\$ 5,692,591
Receipts:									
Taxes	-	-	22,352	-	-	-	-	-	577,802
Licenses and permits	-	-	-	-	-	-	-	-	5,149
Intergovernmental	-	-	-	-	-	-	-	-	231,927
Charges for services	-	-	-	-	-	-	-	-	197,662
Fines and forfeits	-	-	-	-	-	-	-	-	6,446
Other receipts	700,000	50	381,652	136,311	9,650	-	50	-	3,209,016
Total receipts	700,000	50	404,004	136,311	9,650	-	50	-	4,228,002
Disbursements:									
Personal services	-	-	55,065	-	-	-	-	-	1,346,641
Supplies	-	-	-	-	-	-	-	-	117,348
Other services and charges	-	-	-	-	-	-	-	-	486,270
Debt service - principal and interest	-	-	-	236,630	-	-	-	-	572,513
Capital outlay	334,406	-	40,580	-	-	-	-	-	413,832
Utility operating expenses	-	773,490	204,572	-	-	-	-	-	1,325,613
Other disbursements	-	-	182,763	213	5,433	-	-	-	725,539
Total disbursements	334,406	773,490	482,980	236,843	5,433	-	-	-	4,987,756
Excess (deficiency) of receipts over disbursements	365,594	(773,440)	(78,976)	(100,532)	4,217	-	50	-	(759,754)
Cash and investments - ending	\$ 371,285	\$ 795,978	\$ 1,135,418	\$ 101,219	\$ 18,825	\$ 50	\$ 50	\$ 135,461	\$ 4,932,837

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LINCOLN CASH DRAWER	CEM/OPEN-CLOSE GRAVES	SANITATION	SCHOOL TRAFFIC	LINCOLN PIONEER VILLAGE	LECE
Cash and investments - beginning	\$ 533,985	\$ 105,469	\$ 13,356	\$ -	\$ -	\$ 26,154	\$ 15,243	\$ 32,541	\$ 2,158
Receipts:									
Taxes	285,955	89,022	-	-	-	-	-	104	-
Licenses and permits	2,425	-	-	-	-	-	-	-	1,383
Intergovernmental	86,160	65,742	8,315	-	-	-	-	-	-
Charges for services	22,379	-	-	-	300	59,166	3,893	82,697	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	4,190	10,161	-	-	-	16	-	-	-
Total receipts	<u>401,109</u>	<u>164,925</u>	<u>8,315</u>	<u>-</u>	<u>300</u>	<u>59,182</u>	<u>3,893</u>	<u>82,801</u>	<u>1,383</u>
Disbursements:									
Personal services	310,288	95,319	-	-	-	20,002	-	45,126	-
Supplies	23,148	10,726	-	-	-	-	11,399	6,447	1,496
Other services and charges	95,503	35,520	7,406	-	-	1,166	-	27,069	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	55,473	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	37,225	-	2,877	-
Total disbursements	<u>484,412</u>	<u>141,565</u>	<u>7,406</u>	<u>-</u>	<u>-</u>	<u>58,393</u>	<u>11,399</u>	<u>81,519</u>	<u>1,496</u>
Excess (deficiency) of receipts over disbursements	<u>(83,303)</u>	<u>23,360</u>	<u>909</u>	<u>-</u>	<u>300</u>	<u>789</u>	<u>(7,506)</u>	<u>1,282</u>	<u>(113)</u>
Cash and investments - ending	<u>\$ 450,682</u>	<u>\$ 128,829</u>	<u>\$ 14,265</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 26,943</u>	<u>\$ 7,737</u>	<u>\$ 33,823</u>	<u>\$ 2,045</u>

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

	POL. COMM. FOUND. DONATION	ORDINANCE VIOLATION FEE	PARK & RECREATION	PARK BLDG RENTAL DEPOSIT	RAINY DAY FUND	CANINE FUND	CCI	LINCOLN DONATIONS	GRANTS-PARK
Cash and investments - beginning	\$ 271	\$ 3,342	\$ 34,611	\$ -	\$ 40,863	\$ 33	\$ 9,571	\$ -	\$ -
Receipts:									
Taxes	-	-	100,858	-	-	-	6,094	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,286	-	-	-	-	-	-
Charges for services	-	-	22,396	75	-	-	-	-	-
Fines and forfeits	-	6,176	-	-	-	-	-	-	-
Other receipts	3,675	-	15,468	-	-	-	-	-	900
Total receipts	3,675	6,176	140,008	75	-	-	6,094	-	900
Disbursements:									
Personal services	-	-	50,128	-	-	-	-	-	-
Supplies	-	5,551	18,414	-	-	-	-	-	-
Other services and charges	984	-	42,109	75	10,535	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,546	-	-	-	1,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	11,226	-	-	-	-	-	731
Total disbursements	984	5,551	123,423	75	10,535	-	1,000	-	731
Excess (deficiency) of receipts over disbursements	2,691	625	16,585	-	(10,535)	-	5,094	-	169
Cash and investments - ending	\$ 2,962	\$ 3,967	\$ 51,196	\$ -	\$ 30,328	\$ 33	\$ 14,665	\$ -	\$ 169

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

	CEDIT/ECONOMIC DEV INCOME	CEMETERY PERPETUAL CARE	DONATION/HELEN YOUNG/CEM	NEDRA GROVES MEMORIAL	WILLIAM NATCHER BRIDGE FUND	TREE REMOVAL/CLEAN-UP	SIDEWALK REPAIR & MAINT	STREET REPAIR & MAINT
Cash and investments - beginning	\$ 44,722	\$ 2,717	\$ 49,871	\$ 4	\$ 243,008	\$ 5,124	\$ 18,797	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	100,310	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,835	25,000	125,000
Total receipts	<u>100,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,835</u>	<u>25,000</u>	<u>125,000</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	191	-	-	-	-	-
Other services and charges	-	-	-	-	28,056	4,933	22,473	49,755
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	111,079	-	-	-	-	-	-	-
Total disbursements	<u>111,079</u>	<u>-</u>	<u>191</u>	<u>-</u>	<u>28,056</u>	<u>4,933</u>	<u>22,473</u>	<u>49,755</u>
Excess (deficiency) of receipts over disbursements	<u>(10,769)</u>	<u>-</u>	<u>(191)</u>	<u>-</u>	<u>(28,056)</u>	<u>1,902</u>	<u>2,527</u>	<u>75,245</u>
Cash and investments - ending	<u>\$ 33,953</u>	<u>\$ 2,717</u>	<u>\$ 49,680</u>	<u>\$ 4</u>	<u>\$ 214,952</u>	<u>\$ 7,026</u>	<u>\$ 21,324</u>	<u>\$ 75,245</u>

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

	DEMOLITION/CLEANUP FUND	POLICE CARS	DONATION ROCKYSIDE	SANITATION RESERVE	AEP CAPITAL FUND	PAYROLL	PAYROLL DIRECT DEPOSIT	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ 30,000	\$ 2,510	\$ 37	\$ 22,567	\$ 100,000	\$ 4,300	\$ -	\$ 4,619
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	930	-	9,000	350,000	107,504	320,249	46,087
Total receipts	-	930	-	9,000	350,000	107,504	320,249	46,087
Disbursements:								
Personal services	-	-	-	-	-	111,804	320,249	50,706
Supplies	-	-	-	-	319,889	-	-	-
Other services and charges	14,140	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	14,140	-	-	-	319,889	111,804	320,249	50,706
Excess (deficiency) of receipts over disbursements	(14,140)	930	-	9,000	30,111	(4,300)	-	(4,619)
Cash and investments - ending	\$ 15,860	\$ 3,440	\$ 37	\$ 31,567	\$ 130,111	\$ -	\$ -	\$ -

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

	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL PERF W/H	PAYROLL/INSURANCE	MISC DEDUCTION	CAPITAL IMPROVEMENT FUND
Cash and investments - beginning	\$ 995	\$ 513	\$ (1,638)	\$ (88)	\$ 36,168	\$ (9,141)	\$ (814)	\$ 1,339
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	66,887	15,644	20,392	4,406	734	89,076	814	-
Total receipts	66,887	15,644	20,392	4,406	734	89,076	814	-
Disbursements:								
Personal services	67,882	16,143	18,685	4,275	36,304	79,294	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	67,882	16,143	18,685	4,275	36,304	79,294	-	-
Excess (deficiency) of receipts over disbursements	(995)	(499)	1,707	131	(35,570)	9,782	814	-
Cash and investments - ending	\$ -	\$ 14	\$ 69	\$ 43	\$ 598	\$ 641	\$ -	\$ 1,339

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

	SEWER OPERATING	SEWER DEPOSITS	DEBT SER RES 1997 AK ST	DEBT SER 2000/REV BONDS	AK BOND 1997	SEWER BOND & INT 2000	SEWER CASH DRAWER	SEWER EXTEN & REPLACE
Cash and investments - beginning	\$ 280,764	\$ 20,079	\$ 269,817	\$ 9,190	\$ 383,854	\$ 37,590	\$ 50	\$ 795,978
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	631,775	9,800	17,570	255,374	79,934	256,581	50	-
Total receipts	631,775	9,800	17,570	255,374	79,934	256,581	50	-
Disbursements:								
Personal services	107,420	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	5,759	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	850	-	173,630	253,951	-	-
Capital outlay	35,358	-	-	-	-	-	-	-
Utility operating expenses	340,842	8,210	-	-	-	-	-	50
Other disbursements	174,000	-	183,307	-	70,782	-	-	-
Total disbursements	663,379	8,210	184,157	-	244,412	253,951	-	50
Excess (deficiency) of receipts over disbursements	(31,604)	1,590	(166,587)	255,374	(164,478)	2,630	50	(50)
Cash and investments - ending	\$ 249,160	\$ 21,669	\$ 103,230	\$ 264,564	\$ 219,376	\$ 40,220	\$ 100	\$ 795,928

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

	STORM WATER CONSTRUCTION	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER BOND & INT	WATER DEBT SERVICE RES	WATER EXTEN & REPLACE	WATER CASH DRAWER	Totals
Cash and investments - beginning	\$ 371,285	\$ 1,135,418	\$ 18,825	\$ 101,219	\$ 135,461	\$ 50	\$ 50	\$ 4,932,837
Receipts:								
Taxes	-	21,619	-	-	-	-	-	503,652
Licenses and permits	-	-	-	-	-	-	-	3,808
Intergovernmental	-	-	-	-	-	-	-	261,813
Charges for services	-	-	-	-	-	-	-	190,906
Fines and forfeits	-	-	-	-	-	-	-	6,176
Other receipts	5,000	375,021	9,300	144,300	-	-	50	3,007,723
Total receipts	5,000	396,640	9,300	144,300	-	-	50	3,974,078
Disbursements:								
Personal services	-	59,261	-	-	-	-	-	1,392,886
Supplies	-	-	-	-	-	-	-	397,261
Other services and charges	-	5,574	-	-	-	-	-	351,057
Debt service - principal and interest	-	-	-	236,620	-	-	-	665,051
Capital outlay	294,711	16,817	-	-	-	-	-	404,905
Utility operating expenses	-	272,312	7,650	-	-	50	-	629,114
Other disbursements	-	144,300	-	300	-	-	-	735,827
Total disbursements	294,711	498,264	7,650	236,920	-	50	-	4,576,101
Excess (deficiency) of receipts over disbursements	(289,711)	(101,624)	1,650	(92,620)	-	(50)	50	(602,023)
Cash and investments - ending	\$ 81,574	\$ 1,033,794	\$ 20,475	\$ 8,599	\$ 135,461	\$ -	\$ 100	\$ 4,330,814

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LINCOLN CASH DRAWER	CEM/OPEN-CLOSE GRAVES	SANITATION	SCHOOL TRAFFIC	LINCOLN PIONEER VILLAGE	LECE
Cash and investments - beginning	\$ 450,682	\$ 128,829	\$ 14,265	\$ -	\$ 300	\$ 26,943	\$ 7,737	\$ 33,823	\$ 2,045
Receipts:									
Taxes	272,106	59,099	-	-	-	-	-	98	-
Licenses and permits	2,790	-	-	-	-	-	-	-	1,405
Intergovernmental	68,174	80,606	8,722	-	-	-	-	-	-
Charges for services	3,646	-	-	-	4,100	58,829	3,760	67,018	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	6,458	10,139	-	200	-	-	-	-	-
Total receipts	353,174	149,844	8,722	200	4,100	58,829	3,760	67,116	1,405
Disbursements:									
Personal services	325,645	85,740	-	-	-	22,157	-	48,571	-
Supplies	24,164	11,114	-	-	-	5,979	-	4,460	678
Other services and charges	89,015	31,195	6,993	-	4,000	1,000	2,790	19,031	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	370	-	2,000	-	-	166	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	32,790	-	3,026	-
Total disbursements	439,194	128,049	8,993	-	4,000	62,092	2,790	75,088	678
Excess (deficiency) of receipts over disbursements	(86,020)	21,795	(271)	200	100	(3,263)	970	(7,972)	727
Cash and investments - ending	\$ 364,662	\$ 150,624	\$ 13,994	\$ 200	\$ 400	\$ 23,680	\$ 8,707	\$ 25,851	\$ 2,772

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

	POL. COMM. FOUND. DONATION	ORDINANCE VIOLATION FEE	PARK & RECREATION	PARK BLDG RENTAL DEPOSIT	RAINY DAY FUND	CANINE FUND	CCI	LINCOLN DONATIONS	GRANTS-PARK
Cash and investments - beginning	\$ 2,962	\$ 3,967	\$ 51,196	\$ -	\$ 30,328	\$ 33	\$ 14,665	\$ -	\$ 169
Receipts:									
Taxes	-	-	125,213	-	-	-	6,004	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,505	-	-	-	-	-	-
Charges for services	-	-	20,668	4,188	-	-	-	-	-
Fines and forfeits	-	5,225	-	-	-	-	-	-	-
Other receipts	100	-	15,167	-	-	-	-	2,000	16,219
Total receipts	100	5,225	162,553	4,188	-	-	6,004	2,000	16,219
Disbursements:									
Personal services	-	-	46,329	-	-	-	-	-	-
Supplies	-	4,395	25,140	-	-	-	-	-	-
Other services and charges	-	-	54,911	4,113	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	16,418	-	7,426	-	-	1,400	16,000
Total disbursements	-	4,395	142,798	4,113	7,426	-	1,000	1,400	16,000
Excess (deficiency) of receipts over disbursements	100	830	19,755	75	(7,426)	-	5,004	600	219
Cash and investments - ending	\$ 3,062	\$ 4,797	\$ 70,951	\$ 75	\$ 22,902	\$ 33	\$ 19,669	\$ 600	\$ 388

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

	CEDIT/ECONOMIC DEV INCOME	CEMETERY PERPETUAL CARE	DONATION/HELEN YOUNG/CEM	NEDRA GROVES MEMORIAL	WILLIAM NATCHER BRIDGE FUND	TREE REMOVAL/CLEAN-UP	SIDEWALK REPAIR & MAINT	STREET REPAIR & MAINT
Cash and investments - beginning	\$ 33,953	\$ 2,717	\$ 49,680	\$ 4	\$ 214,952	\$ 7,026	\$ 21,324	\$ 75,245
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	122,218	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	500	-	-
Total receipts	<u>122,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	54	-	-	-	-	-
Other services and charges	-	-	-	-	3,310	7,380	4,853	56,252
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	130,596	-	-	-	-	-	-	-
Total disbursements	<u>130,596</u>	<u>-</u>	<u>54</u>	<u>-</u>	<u>3,310</u>	<u>7,380</u>	<u>4,853</u>	<u>56,252</u>
Excess (deficiency) of receipts over disbursements	<u>(8,378)</u>	<u>-</u>	<u>(54)</u>	<u>-</u>	<u>(3,310)</u>	<u>(6,880)</u>	<u>(4,853)</u>	<u>(56,252)</u>
Cash and investments - ending	<u>\$ 25,575</u>	<u>\$ 2,717</u>	<u>\$ 49,626</u>	<u>\$ 4</u>	<u>\$ 211,642</u>	<u>\$ 146</u>	<u>\$ 16,471</u>	<u>\$ 18,993</u>

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

	DEMOLITION/CLEANUP FUND	POLICE CARS	DONATION ROCKYSIDE	SANITATION RESERVE	AEP CAPITAL FUND	PAYROLL	PAYROLL DIRECT DEPOSIT	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ 15,860	\$ 3,440	\$ 37	\$ 31,567	\$ 130,111	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	700	-	9,000	350,000	545	417,292	47,936
Total receipts	-	700	-	9,000	350,000	545	417,292	47,936
Disbursements:								
Personal services	-	-	-	-	-	545	417,292	47,936
Supplies	-	325	-	-	188,075	-	-	-
Other services and charges	14,332	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	14,332	325	-	-	188,075	545	417,292	47,936
Excess (deficiency) of receipts over disbursements	(14,332)	375	-	9,000	161,925	-	-	-
Cash and investments - ending	\$ 1,528	\$ 3,815	\$ 37	\$ 40,567	\$ 292,036	\$ -	\$ -	\$ -

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

	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL PERF W/H	PAYROLL/INSURANCE	MISC DEDUCTION	CAPITAL IMPROVEMENT FUND
Cash and investments - beginning	\$ -	\$ 14	\$ 69	\$ 43	\$ 598	\$ 641	\$ -	\$ 1,339
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	65,849	15,402	18,249	4,220	645	44,392	-	-
Total receipts	65,849	15,402	18,249	4,220	645	44,392	-	-
Disbursements:								
Personal services	65,849	15,402	18,254	4,221	645	41,622	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	65,849	15,402	18,254	4,221	645	41,622	-	-
Excess (deficiency) of receipts over disbursements	-	-	(5)	(1)	-	2,770	-	-
Cash and investments - ending	\$ -	\$ 14	\$ 64	\$ 42	\$ 598	\$ 3,411	\$ -	\$ 1,339

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

	SEWER OPERATING	SEWER DEPOSITS	DEBT SER RES 1997 AK ST	DEBT SER 2000/REV BONDS	AK BOND 1997	SEWER BOND & INT 2000	SEWER CASH DRAWER	SEWER EXTEN & REPLACE
Cash and investments - beginning	\$ 249,160	\$ 21,669	\$ 103,230	\$ 264,564	\$ 219,376	\$ 40,220	\$ 100	\$ 795,928
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	640,372	10,050	17,472	-	79,896	240,000	-	-
Total receipts	640,372	10,050	17,472	-	79,896	240,000	-	-
Disbursements:								
Personal services	106,479	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	5,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	850	-	92,880	257,686	-	-
Capital outlay	4,590	-	-	-	-	-	-	-
Utility operating expenses	374,075	-	-	-	-	-	-	5,144
Other disbursements	240,000	7,563	-	-	-	-	-	-
Total disbursements	730,144	7,563	850	-	92,880	257,686	-	5,144
Excess (deficiency) of receipts over disbursements	(89,772)	2,487	16,622	-	(12,984)	(17,686)	-	(5,144)
Cash and investments - ending	\$ 159,388	\$ 24,156	\$ 119,852	\$ 264,564	\$ 206,392	\$ 22,534	\$ 100	\$ 790,784

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

	STORM WATER CONSTRUCTION	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER BOND & INT	WATER DEBT SERVICE RES	WATER EXTEN & REPLACE	WATER CASH DRAWER	Totals
Cash and investments - beginning	\$ 81,574	\$ 1,033,794	\$ 20,475	\$ 8,599	\$ 135,461	\$ -	\$ 100	\$ 4,330,814
Receipts:								
Taxes	-	22,166	-	-	-	-	-	484,686
Licenses and permits	-	-	-	-	-	-	-	4,195
Intergovernmental	-	-	-	-	-	-	-	281,225
Charges for services	-	-	-	-	-	-	-	162,209
Fines and forfeits	-	-	-	-	-	-	-	5,225
Other receipts	-	383,106	9,400	298,000	107,000	-	-	2,810,309
Total receipts	-	405,272	9,400	298,000	107,000	-	-	3,747,849
Disbursements:								
Personal services	-	67,000	-	-	-	-	-	1,313,687
Supplies	-	-	-	-	-	-	-	264,384
Other services and charges	-	5,000	-	-	-	-	-	309,175
Debt service - principal and interest	-	-	-	241,345	-	-	-	592,761
Capital outlay	81,471	4,590	-	-	-	-	-	94,187
Utility operating expenses	-	224,666	-	4,665	-	-	-	608,550
Other disbursements	-	405,000	7,225	-	-	-	-	867,444
Total disbursements	81,471	706,256	7,225	246,010	-	-	-	4,050,188
Excess (deficiency) of receipts over disbursements	(81,471)	(300,984)	2,175	51,990	107,000	-	-	(302,339)
Cash and investments - ending	\$ 103	\$ 732,810	\$ 22,650	\$ 60,589	\$ 242,461	\$ -	\$ 100	\$ 4,028,475

CITY OF ROCKPORT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2014

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ 4,558
Sewer	-	60,771
Water	-	<u>27,965</u>
Totals	<u>\$ -</u>	<u>\$ 93,294</u>

CITY OF ROCKPORT
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	CITY OF ROCKPORT REDEVELOPMENT AUTHORITY- BLUFF PROJECT	\$ 365,000	\$ 59,000
Sewer:			
Revenue bonds	STATE REVOLVING FUND LOAN-BNY- SEWER-01	1,515,000	243,935
Revenue bonds	AK SEWER BOND- ONB- SEWER	250,000	92,875
Revenue bonds	STATE REVOLVING FUND LOAN- BNY-SEWER-02	<u>83,803</u>	<u>13,766</u>
Total Sewer		<u>1,848,803</u>	<u>350,576</u>
Water:			
Revenue bonds	ROCKPORT WATER REF REV BDS 2005- ROCWAT05-BNY- WATER	1,045,000	119,770
Revenue bonds	WATERWORKS REVENUE BONDS OF 2000-BNY-WATER	<u>720,000</u>	<u>115,880</u>
Total Water		<u>1,765,000</u>	<u>235,650</u>
Totals		<u>\$ 3,978,803</u>	<u>\$ 645,226</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.