

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF ROCKPORT

SPENCER COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
10/13/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Susie Roberts	01-01-19 to 12-31-19
	Cathy Kirkpatrick	01-01-20 to 05-12-23
	(Vacant)	05-13-23 to 05-24-23
	K. Rochelle Seneff	05-25-23 to 12-31-23
Mayor	Gay Ann Harney	01-01-19 to 12-31-19
	Don Winkler	01-01-20 to 04-17-23
	Connie L. Hargis (acting)	04-18-23 to 05-12-23
	Cathy Kirkpatrick	05-13-23 to 12-31-23
President of the Board of Public Works	Gay Ann Harney	01-01-19 to 12-31-19
	Don Winkler	01-01-20 to 04-17-23
	Connie L. Hargis (acting)	04-18-23 to 05-12-23
	Cathy Kirkpatrick	05-13-23 to 12-31-23
President Pro Tempore of the Common Council	Connie L. Hargis	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the City of Rockport (City), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the City for the period of January 1, 2019 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2019 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the 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 basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

September 28, 2023

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

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

The City'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 City'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 City. It is 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, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
General Fund	\$ 292,407	\$ 605,081	\$ 511,001	\$ 386,487	\$ 591,714	\$ 588,319	\$ 389,882
Motor Vehicle Highway	153,420	222,171	208,353	167,238	221,833	226,591	162,480
Local Road & Street	15,933	19,457	13,155	22,235	15,439	783	36,891
MVH Restricted	-	48,852	-	48,852	43,084	-	91,936
Cash Drawer-Museum	-	175	175	-	-	125	(125)
Cem/Open-Close Graves	2,200	11,100	12,800	500	15,950	13,400	3,050
Sanitation	3,074	77,909	68,763	12,220	76,190	72,294	16,116
School Traffic	5,114	4,108	9,222	-	-	-	-
Donations - Summer Gap Program	53	-	24	29	-	-	29
Lece	4,859	895	3,663	2,091	838	1,657	1,272
Pol Comm Found Donation	5,267	8,177	5,867	7,577	27,965	10,905	24,637
Ordinance Violation Fee	3,507	11,633	8,246	6,894	3,294	4,696	5,492
Casino/Riverboat	5,433	13,447	17,270	1,610	-	5,692	(4,082)
Park & Recreation	83,690	306,547	246,610	143,627	11,850	115,359	40,118
Park Bldg Rental Deposit	810	6,761	6,723	848	3,786	4,234	400
Rainy Day Fund	27,847	-	27,500	347	-	-	347
CCI	6,116	5,186	5,000	6,302	4,922	-	11,224
Cum Cap Development	-	-	-	-	6,516	-	6,516
Lincoln Donations	1,084	322	-	1,406	805	-	2,211
CEDIT/Economic Dev Income	25,007	141,203	120,065	46,145	153,373	117,381	82,137
Grants-Auto Parts Bldg	-	168,699	168,699	-	-	-	-
Grants-Park	25,278	3,000	14,240	14,038	3,900	14,039	3,899
Donation/Helen Young/Cem	47,509	45,000	45,000	47,509	500	-	48,009
Donation/Pearl Freschly/Cem	-	64,282	-	64,282	461	-	64,743
Donation/Holiday/Cemetery	18,539	-	269	18,270	-	-	18,270
Donation/J Schilling Trust/Cem	-	1,000	-	1,000	-	-	1,000
Grants-Misc	1,000	500	1,000	500	-	500	-
Grant-Art Park	791	-	656	135	-	-	135
Sidewalk Repair & Maint	7,916	-	5,665	2,251	-	275	1,976
Street Repair & Maint	23	-	-	23	-	-	23
Cleanup/Demolition	2,100	1,483	3,108	475	-	480	(5)
AEP Capital Fund	237,392	473,787	529,924	181,255	416,063	137,417	459,901
SR 66 Property/ Upkeep And Repairs	-	-	-	-	25,000	-	25,000
Cares Act 2020	-	-	-	-	69,851	-	69,851

CITY OF ROCKPORT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Payroll	-	4,681	4,681	-	1,893	1,463	430
Payroll Direct Deposit	-	537,060	537,060	-	499,833	499,833	-
Payroll Federal W/H	-	54,505	54,505	-	55,941	55,941	-
Payroll Fica W/H	-	85,728	85,728	-	79,917	79,917	-
Payroll Medicare W/H	-	20,050	20,050	-	18,691	18,691	-
Payroll State W/H	804	23,535	22,626	1,713	21,112	21,807	1,018
Payroll County W/H	410	5,386	5,393	403	4,989	5,964	(572)
Payroll Perf W/H	480	3,563	3,563	480	-	-	480
Payroll/Insurance	2,554	54,656	54,617	2,593	35,409	36,285	1,717
Misc Deduction	123	148	94	177	-	81	96
Federal Garnishment	-	370	370	-	-	-	-
Child Support/Nationwide	-	5,505	5,505	-	11,472	11,477	(5)
Capital Improvement Fund	1,339	-	-	1,339	-	-	1,339
Sewer Operating	78,510	990,237	929,100	139,647	961,822	817,030	284,439
Sewer Meter Deposits	33,091	9,850	7,075	35,866	15,450	7,781	43,535
Sewer Bond & Int 2015	3,448	38,400	38,263	3,585	6,400	38,263	(28,278)
Sewer Cash Drawer	100	-	-	100	-	-	100
Bony Sewer Bond Debt Svc Res	302,723	5,916	-	308,639	1,902	-	310,541
Debt Ser 2000/Rev Bonds	42	-	-	42	-	-	42
Sewer Exten & Replac	222,305	-	73,647	148,658	-	19,610	129,048
Bony Sew Bond 2015	28,037	256,864	253,652	31,249	257,524	257,360	31,413
Storm Water Construction	1,684	-	-	1,684	-	-	1,684
Water Utility Operating	110,382	569,770	679,872	280	564,787	449,521	115,546
Water Meter Deposit	29,900	8,900	6,850	31,950	14,700	7,250	39,400
Water Bond & Int	50,048	133,900	144,863	39,085	38,400	147,821	(70,336)
Water Debt Service	74,388	-	-	74,388	-	-	74,388
Water Cash Drawer	100	-	-	100	-	-	100
Rockport Redevelopment Authority	65,432	60,594	53,165	72,861	59,730	55,980	76,611
Totals	<u>\$ 1,982,269</u>	<u>\$ 5,110,393</u>	<u>\$ 5,013,677</u>	<u>\$ 2,078,985</u>	<u>\$ 4,343,306</u>	<u>\$ 3,846,222</u>	<u>\$ 2,576,069</u>

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, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
General Fund	\$ 389,882	\$ 527,064	\$ 512,947	\$ 403,999	\$ 851,530	\$ 767,051	\$ 488,478
Motor Vehicle Highway	162,480	251,768	209,764	204,484	169,347	303,044	70,787
Local Road & Street	36,891	16,916	330	53,477	17,083	65,500	5,060
MVH Restricted	91,936	45,947	-	137,883	48,179	175,800	10,262
Cash Drawer-Museum	(125)	-	-	(125)	375	250	-
Local Road And Bridge Matching Grant Fund	-	-	-	-	1,459,005	459,223	999,782
D.A.R.E. Fund	-	-	-	-	500	375	125
Economic Development (Eda Taxes)	-	-	-	-	5,531	-	5,531
Opioid Settlement Unrestricted	-	-	-	-	1,688	-	1,688
Sanitation	16,116	83,302	79,717	19,701	91,136	84,607	26,230
Opioid Settlement Restricted	29	-	29	-	3,938	-	3,938
Lece	1,272	1,328	-	2,600	1,483	994	3,089
Ordinance Violation Fee	5,492	-	2,358	3,134	-	-	3,134
Casino/Riverboat	(4,082)	26,879	10,000	12,797	-	9,985	2,812
Park & Recreation	40,118	162,470	157,312	45,276	250,260	211,228	84,308
Park Bldg Rental Deposit	400	11,747	11,425	722	4,372	4,342	752
Rainy Day Fund	347	-	-	347	-	-	347
Cem/Open-Close Graves	3,050	15,500	17,200	1,350	5,600	7,104	(154)
CCI	11,224	4,664	-	15,888	3,601	-	19,489
Cum Cap Development	6,516	12,520	-	19,036	18,639	-	37,675
Lincoln Donations	2,211	-	545	1,666	6,268	3,960	3,974
American Rescue Plan Act Of 2021	-	242,375	-	242,375	243,902	-	486,277
CEDIT/Economic Dev Income	82,137	141,658	95,362	128,433	158,970	116,904	170,499
K-9 Donation Fund	-	14,755	-	14,755	16,264	27,434	3,585
Cares Act Covid-19	-	311,879	247,094	64,785	-	-	64,785
Grants-Park	3,899	-	-	3,899	-	-	3,899
Donation/Helen Young/Cem	48,009	250	-	48,259	-	33,971	14,288
Donation/Pearl Freschly/Cem	64,743	-	-	64,743	-	56,475	8,268
Donation/Holliday/Cemetery	18,270	-	89	18,181	-	-	18,181
Donation/J Schilling Trust/Cem	1,000	-	-	1,000	-	-	1,000
Grant-Art Park	135	-	135	-	-	-	-
Cleanup/Demolition	(5)	5	-	-	-	-	-
AEP Capital Fund	459,901	76,043	514,029	21,915	773,503	396,281	399,137
Sr 66 Property/ Upkeep And Repairs	25,000	-	-	25,000	-	-	25,000
Poi Comm Found Donation	24,637	12,750	16,560	20,827	9,389	-	30,216
Cares Act 2020	69,851	-	69,851	-	-	-	-

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Sidewalk Repair & Maint	1,976	-	1,976	-	-	-	-
Street Repair & Maint	23	-	23	-	-	-	-
Payroll	430	8,909	3,169	6,170	-	-	6,170
Payroll Direct Deposit	-	587,783	587,783	-	572,246	572,246	-
Payroll Federal W/H	-	62,896	62,896	-	51,652	51,652	-
Payroll Fica W/H	-	94,475	94,475	-	87,814	87,814	-
Payroll Medicare W/H	-	22,095	22,095	-	20,537	20,537	-
Payroll State W/H	1,018	24,687	22,795	2,910	22,159	24,952	117
Payroll County W/H	(572)	5,878	4,793	513	5,348	4,866	995
Payroll Perf W/H	480	-	-	480	-	-	480
Payroll/Insurance	1,717	35,088	36,637	168	46,877	57,586	(10,541)
Misc Deduction	96	34	-	130	187	-	317
Federal Garnishment	-	1,376	1,376	-	-	-	-
Child Support/Nationwide	(5)	9,469	9,271	193	-	-	193
Capital Improvement Fund	1,339	-	1,339	-	-	-	-
Sewer Operating	284,439	922,658	892,091	315,006	1,177,997	1,418,695	74,308
Sewer Meter Deposits	43,535	18,250	9,500	52,285	11,300	7,551	56,034
Sewer Bond & Int 2015	(28,278)	-	-	(28,278)	28,278	-	-
Sewer Cash Drawer	100	-	-	100	-	-	100
Bony Sewer Bond Debt Svc Res	310,541	30	-	310,571	3,409	-	313,980
Debt Ser 2000/Rev Bonds	42	-	-	42	-	-	42
Sewer Exten & Replac	129,048	-	-	129,048	-	-	129,048
Bony Sew Bond 2015	31,413	235,411	255,761	11,063	121	-	11,184
Storm Water Construction	1,684	-	-	1,684	-	-	1,684
Water Utility Operating	115,546	538,299	520,762	133,083	830,616	619,473	344,226
Water Meter Deposit	39,400	18,250	9,600	48,050	11,350	7,357	52,043
Water Bond & Int	(70,336)	-	-	(70,336)	70,336	123	(123)
Water Debt Service	74,388	-	-	74,388	-	-	74,388
Water Cash Drawer	100	-	-	100	-	-	100
Rockport Redevelopment Authority	76,611	59,516	53,680	82,447	31,089	56,615	56,921
Totals	<u>\$ 2,576,069</u>	<u>\$ 4,604,924</u>	<u>\$ 4,534,769</u>	<u>\$ 2,646,224</u>	<u>\$ 7,111,879</u>	<u>\$ 5,653,995</u>	<u>\$ 4,104,108</u>

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 Redevelopment Authority was organized by the City as a separate body corporate and politic and as an instrumentality of the City pursuant to state statute for the purpose of financing, constructing, and leasing certain local public improvements to the redevelopment commission of the City. A financial burden/benefit relationship exists between the City and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the City and is reported as the Rockport Redevelopment Authority fund.

The accompanying financial statements present the financial information for the City and the Redevelopment Authority. Although it is legally separate entity from the City, it exists to provide services entirely or almost entirely to the City and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of 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. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 City. It includes all expenditures for the reduction of the principal and interest of the City'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.

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 City 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 City. 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 City. 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 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.

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 December 31 of the year preceding the budget year or January 15 of the budget year if the City 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.

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, 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 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

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

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

Contributions

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of disbursements in excess of receipts.

Note 8. Restatements

For the year ended December 31, 2019, certain changes have been made to some of the beginning balances of the financial statements 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, 2018	New Fund	Prior Period Adjustments	Balance as of January 1, 2019
Rockport Redevelopment Authority	\$ -	Rockport Redevelopment Authority	\$ 65,432	\$ 65,432

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 9. *Redevelopment Authority*

The Redevelopment Commission of the City has entered into a capital lease with the Rockport Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the City pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the Redevelopment Commission of the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2019, 2020, 2021, and 2022 totaled \$59,000, \$59,000, \$59,000, and \$30,500, respectively. The lease was paid off during 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General Fund	Motor Vehicle Highway	Local Road & Street	MVH Restricted	Cash Drawer-Museum	Cem/Open-Close Graves	Sanitation	School Traffic
Cash and investments - beginning	\$ 292,407	\$ 153,420	\$ 15,933	\$ -	\$ -	\$ 2,200	\$ 3,074	\$ 5,114
Receipts:								
Taxes	515,583	167,550	-	-	-	-	-	-
Licenses and permits	7,039	-	-	-	-	-	-	-
Intergovernmental receipts	60,434	50,399	15,910	48,852	-	-	-	-
Charges for services	7,849	-	-	-	-	11,100	67,653	4,108
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	14,176	4,222	3,547	-	175	-	10,256	-
Total receipts	<u>605,081</u>	<u>222,171</u>	<u>19,457</u>	<u>48,852</u>	<u>175</u>	<u>11,100</u>	<u>77,909</u>	<u>4,108</u>
Disbursements:								
Personal services	413,232	153,778	-	-	-	-	789	-
Supplies	19,640	14,369	-	-	175	-	12	-
Other services and charges	78,129	38,670	13,155	-	-	12,800	1,000	9,222
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,536	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	66,962	-
Total disbursements	<u>511,001</u>	<u>208,353</u>	<u>13,155</u>	<u>-</u>	<u>175</u>	<u>12,800</u>	<u>68,763</u>	<u>9,222</u>
Excess (deficiency) of receipts over disbursements	<u>94,080</u>	<u>13,818</u>	<u>6,302</u>	<u>48,852</u>	<u>-</u>	<u>(1,700)</u>	<u>9,146</u>	<u>(5,114)</u>
Cash and investments - ending	<u>\$ 386,487</u>	<u>\$ 167,238</u>	<u>\$ 22,235</u>	<u>\$ 48,852</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 12,220</u>	<u>\$ -</u>

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

	Donations - Summer Gap Program	Lece	Pol Comm Found Donation	Ordinance Violation Fee	Casino/Riverboat	Park & Recreation	Park Bldg Rental Deposit	Rainy Day Fund
Cash and investments - beginning	\$ 53	\$ 4,859	\$ 5,267	\$ 3,507	\$ 5,433	\$ 83,690	\$ 810	\$ 27,847
Receipts:								
Taxes	-	-	-	-	-	1,344	-	-
Licenses and permits	-	895	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,447	-	-	-
Charges for services	-	-	-	-	-	34,968	6,761	-
Fines and forfeits	-	-	-	11,633	-	-	-	-
Other receipts	-	-	8,177	-	-	270,235	-	-
Total receipts	-	895	8,177	11,633	13,447	306,547	6,761	-
Disbursements:								
Personal services	24	-	-	-	17,270	88,809	-	-
Supplies	-	3,663	-	8,246	-	58,456	-	-
Other services and charges	-	-	5,867	-	-	88,334	6,723	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	11,011	-	27,500
Total disbursements	24	3,663	5,867	8,246	17,270	246,610	6,723	27,500
Excess (deficiency) of receipts over disbursements	(24)	(2,768)	2,310	3,387	(3,823)	59,937	38	(27,500)
Cash and investments - ending	\$ 29	\$ 2,091	\$ 7,577	\$ 6,894	\$ 1,610	\$ 143,627	\$ 848	\$ 347

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

	CCI	Cum Cap Development	Lincoln Donations	CEDT/Economic Dev Income	Grants-Auto Parts Bldg	Grants-Park	Donation/Helen Young/Cem	Donation/Pearl Freschly/Cem
Cash and investments - beginning	\$ 6,116	\$ -	\$ 1,084	\$ 25,007	\$ -	\$ 25,278	\$ 47,509	\$ -
Receipts:								
Taxes	5,186	-	-	141,203	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	168,699	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	322	-	-	3,000	45,000	64,282
Total receipts	<u>5,186</u>	<u>-</u>	<u>322</u>	<u>141,203</u>	<u>168,699</u>	<u>3,000</u>	<u>45,000</u>	<u>64,282</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	45,000	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	5,000	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	120,065	168,699	14,240	-	-
Total disbursements	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>120,065</u>	<u>168,699</u>	<u>14,240</u>	<u>45,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>186</u>	<u>-</u>	<u>322</u>	<u>21,138</u>	<u>-</u>	<u>(11,240)</u>	<u>-</u>	<u>64,282</u>
Cash and investments - ending	<u>\$ 6,302</u>	<u>\$ -</u>	<u>\$ 1,406</u>	<u>\$ 46,145</u>	<u>\$ -</u>	<u>\$ 14,038</u>	<u>\$ 47,509</u>	<u>\$ 64,282</u>

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

	Donation/Holiday/Cemetery	Donation/J Schilling Trust/Cem	Grants-Misc	Grant-Art Park	Sidewalk Repair & Maint	Street Repair & Maint	Cleanup/Demolition
Cash and investments - beginning	\$ 18,539	\$ -	\$ 1,000	\$ 791	\$ 7,916	\$ 23	\$ 2,100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	500	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,000	-	-	-	-	1,483
Total receipts	-	1,000	500	-	-	-	1,483
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	269	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,665	-	3,108
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,000	656	-	-	-
Total disbursements	269	-	1,000	656	5,665	-	3,108
Excess (deficiency) of receipts over disbursements	(269)	1,000	(500)	(656)	(5,665)	-	(1,625)
Cash and investments - ending	\$ 18,270	\$ 1,000	\$ 500	\$ 135	\$ 2,251	\$ 23	\$ 475

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

	AEP Capital Fund	SR 66 Property/ Upkeep And Repairs	Cares Act 2020	Payroll	Payroll Direct Deposit	Payroll Federal W/H	Payroll Fica W/H	Payroll Medicare W/H	Payroll State W/H
Cash and investments - beginning	\$ 237,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 804
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	473,787	-	-	4,681	537,060	54,505	85,728	20,050	23,535
Total receipts	473,787	-	-	4,681	537,060	54,505	85,728	20,050	23,535
Disbursements:									
Personal services	-	-	-	4,681	537,060	54,505	85,728	20,050	22,626
Supplies	529,924	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	529,924	-	-	4,681	537,060	54,505	85,728	20,050	22,626
Excess (deficiency) of receipts over disbursements	(56,137)	-	-	-	-	-	-	-	909
Cash and investments - ending	\$ 181,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,713

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

	Payroll County W/H	Payroll Perf W/H	Payroll/Insurance	Misc Deduction	Federal Garnishment	Child Support/Nationwide	Capital Improvement Fund	Sewer Operating
Cash and investments - beginning	\$ 410	\$ 480	\$ 2,554	\$ 123	\$ -	\$ -	\$ 1,339	\$ 78,510
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,386	3,563	54,656	148	370	5,505	-	990,237
Total receipts	5,386	3,563	54,656	148	370	5,505	-	990,237
Disbursements:								
Personal services	5,393	3,563	54,617	-	-	-	-	145,293
Supplies	-	-	-	94	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	5,520
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	454,286
Other disbursements	-	-	-	-	370	5,505	-	324,001
Total disbursements	5,393	3,563	54,617	94	370	5,505	-	929,100
Excess (deficiency) of receipts over disbursements	(7)	-	39	54	-	-	-	61,137
Cash and investments - ending	\$ 403	\$ 480	\$ 2,593	\$ 177	\$ -	\$ -	\$ 1,339	\$ 139,647

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

	Sewer Meter Deposits	Sewer Bond & Int 2015	Sewer Cash Drawer	Bony Sewer Bond Debt Svc Res	Debt Ser 2000/Rev Bonds	Sewer Exten & Replac	Bony Sew Bond 2015	Storm Water Construction
Cash and investments - beginning	\$ 33,091	\$ 3,448	\$ 100	\$ 302,723	\$ 42	\$ 222,305	\$ 28,037	\$ 1,684
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9,850	38,400	-	5,916	-	-	256,864	-
Total receipts	9,850	38,400	-	5,916	-	-	256,864	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	38,263	-	-	-	-	253,652	-
Capital outlay	-	-	-	-	-	73,647	-	-
Utility operating expenses	7,075	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,075	38,263	-	-	-	73,647	253,652	-
Excess (deficiency) of receipts over disbursements	2,775	137	-	5,916	-	(73,647)	3,212	-
Cash and investments - ending	\$ 35,866	\$ 3,585	\$ 100	\$ 308,639	\$ 42	\$ 148,658	\$ 31,249	\$ 1,684

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

	Water Utility Operating	Water Meter Deposit	Water Bond & Int	Water Debt Service	Water Cash Drawer	Rockport Redevelopment Authority	Totals
Cash and investments - beginning	\$ 110,382	\$ 29,900	\$ 50,048	\$ 74,388	\$ 100	\$ 65,432	\$ 1,982,269
Receipts:							
Taxes	27,816	-	-	-	-	-	858,682
Licenses and permits	-	-	-	-	-	-	7,934
Intergovernmental receipts	-	-	-	-	-	-	358,241
Charges for services	-	-	-	-	-	-	132,439
Fines and forfeits	-	-	-	-	-	-	11,633
Other receipts	541,954	8,900	133,900	-	-	60,594	3,741,464
Total receipts	569,770	8,900	133,900	-	-	60,594	5,110,393
Disbursements:							
Personal services	86,980	-	-	-	-	-	1,694,398
Supplies	-	-	-	-	-	-	679,848
Other services and charges	-	-	-	-	-	-	268,193
Debt service - principal and interest	-	-	144,863	-	-	-	436,778
Capital outlay	-	-	-	-	-	-	80,183
Utility operating expenses	406,443	6,850	-	-	-	-	874,654
Other disbursements	186,449	-	-	-	-	53,165	979,623
Total disbursements	679,872	6,850	144,863	-	-	53,165	5,013,677
Excess (deficiency) of receipts over disbursements	(110,102)	2,050	(10,963)	-	-	7,429	96,716
Cash and investments - ending	\$ 280	\$ 31,950	\$ 39,085	\$ 74,388	\$ 100	\$ 72,861	\$ 2,078,985

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

	General Fund	Motor Vehicle Highway	Local Road & Street	MVH Restricted	Cash Drawer-Museum	Cem/Open-Close Graves	Sanitation	School Traffic
Cash and investments - beginning	\$ 386,487	\$ 167,238	\$ 22,235	\$ 48,852	\$ -	\$ 500	\$ 12,220	\$ -
Receipts:								
Taxes	530,542	177,096	-	-	-	-	-	-
Licenses and permits	8,692	-	-	-	-	-	-	-
Intergovernmental receipts	33,107	44,673	15,439	43,084	-	-	-	-
Charges for services	8,434	-	-	-	-	15,950	75,558	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,939	64	-	-	-	-	632	-
Total receipts	591,714	221,833	15,439	43,084	-	15,950	76,190	-
Disbursements:								
Personal services	437,275	169,112	-	-	-	-	-	-
Supplies	19,216	15,166	-	-	125	-	205	-
Other services and charges	131,828	42,313	783	-	-	13,400	1,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	71,089	-
Total disbursements	588,319	226,591	783	-	125	13,400	72,294	-
Excess (deficiency) of receipts over disbursements	3,395	(4,758)	14,656	43,084	(125)	2,550	3,896	-
Cash and investments - ending	\$ 389,882	\$ 162,480	\$ 36,891	\$ 91,936	\$ (125)	\$ 3,050	\$ 16,116	\$ -

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

	Donations - Summer Gap Program	Lece	Pol Comm Found Donation	Ordinance Violation Fee	Casino/Riverboat	Park & Recreation	Park Bldg Rental Deposit	Rainy Day Fund
Cash and investments - beginning	\$ 29	\$ 2,091	\$ 7,577	\$ 6,894	\$ 1,610	\$ 143,627	\$ 848	\$ 347
Receipts:								
Taxes	-	-	-	-	-	840	-	-
Licenses and permits	-	838	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1	-	-
Charges for services	-	-	-	-	-	9,384	3,786	-
Fines and forfeits	-	-	-	3,294	-	-	-	-
Other receipts	-	-	27,965	-	-	1,625	-	-
Total receipts	-	838	27,965	3,294	-	11,850	3,786	-
Disbursements:								
Personal services	-	-	-	-	5,692	40,040	-	-
Supplies	-	1,657	-	4,696	-	3,160	-	-
Other services and charges	-	-	10,905	-	-	69,106	4,234	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,053	-	-
Total disbursements	-	1,657	10,905	4,696	5,692	115,359	4,234	-
Excess (deficiency) of receipts over disbursements	-	(819)	17,060	(1,402)	(5,692)	(103,509)	(448)	-
Cash and investments - ending	\$ 29	\$ 1,272	\$ 24,637	\$ 5,492	\$ (4,082)	\$ 40,118	\$ 400	\$ 347

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

	CCI	Cum Cap Development	Lincoln Donations	CEDIT/Economic Dev Income	Grants-Auto Parts Bldg	Grants-Park	Donation/Helen Young/Cem	Donation/Pearl Freschly/Cem
Cash and investments - beginning	\$ 6,302	\$ -	\$ 1,406	\$ 46,145	\$ -	\$ 14,038	\$ 47,509	\$ 64,282
Receipts:								
Taxes	4,922	-	-	153,373	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	6,516	805	-	-	3,900	500	461
Total receipts	4,922	6,516	805	153,373	-	3,900	500	461
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	117,381	-	14,039	-	-
Total disbursements	-	-	-	117,381	-	14,039	-	-
Excess (deficiency) of receipts over disbursements	4,922	6,516	805	35,992	-	(10,139)	500	461
Cash and investments - ending	\$ 11,224	\$ 6,516	\$ 2,211	\$ 82,137	\$ -	\$ 3,899	\$ 48,009	\$ 64,743

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

	<u>Donation/Holiday/Cemetery</u>	<u>Donation/J Schilling Trust/Cem</u>	<u>Grants-Misc</u>	<u>Grant-Art Park</u>	<u>Sidewalk Repair & Maint</u>	<u>Street Repair & Maint</u>	<u>Cleanup/Demolition</u>
Cash and investments - beginning	\$ 18,270	\$ 1,000	\$ 500	\$ 135	\$ 2,251	\$ 23	\$ 475
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	275	-	480
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	500	-	-	-	-
Total disbursements	-	-	500	-	275	-	480
Excess (deficiency) of receipts over disbursements	-	-	(500)	-	(275)	-	(480)
Cash and investments - ending	\$ 18,270	\$ 1,000	\$ -	\$ 135	\$ 1,976	\$ 23	\$ (5)

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

	AEP Capital Fund	SR 66 Property/ Upkeep And Repairs	Cares Act 2020	Payroll	Payroll Direct Deposit	Payroll Federal W/H	Payroll Fica W/H	Payroll Medicare W/H	Payroll State W/H
Cash and investments - beginning	\$ 181,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,713
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	416,063	25,000	69,851	1,893	499,833	55,941	79,917	18,691	21,112
Total receipts	416,063	25,000	69,851	1,893	499,833	55,941	79,917	18,691	21,112
Disbursements:									
Personal services	-	-	-	1,463	499,833	55,941	79,917	18,691	21,807
Supplies	137,417	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	137,417	-	-	1,463	499,833	55,941	79,917	18,691	21,807
Excess (deficiency) of receipts over disbursements	278,646	25,000	69,851	430	-	-	-	-	(695)
Cash and investments - ending	\$ 459,901	\$ 25,000	\$ 69,851	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ 1,018

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

	Payroll County W/H	Payroll Perf W/H	Payroll/Insurance	Misc Deduction	Federal Garnishment	Child Support/Nationwide	Capital Improvement Fund	Sewer Operating
Cash and investments - beginning	\$ 403	\$ 480	\$ 2,593	\$ 177	\$ -	\$ -	\$ 1,339	\$ 139,647
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,989	-	35,409	-	-	11,472	-	961,822
Total receipts	4,989	-	35,409	-	-	11,472	-	961,822
Disbursements:								
Personal services	5,964	-	36,285	-	-	-	-	142,050
Supplies	-	-	-	81	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	5,497
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	386,028
Other disbursements	-	-	-	-	-	11,477	-	283,455
Total disbursements	5,964	-	36,285	81	-	11,477	-	817,030
Excess (deficiency) of receipts over disbursements	(975)	-	(876)	(81)	-	(5)	-	144,792
Cash and investments - ending	\$ (572)	\$ 480	\$ 1,717	\$ 96	\$ -	\$ (5)	\$ 1,339	\$ 284,439

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

	Sewer Meter Deposits	Sewer Bond & Int 2015	Sewer Cash Drawer	Bony Sewer Bond Debt Svc Res	Debt Ser 2000/Rev Bonds	Sewer Exten & Replac	Bony Sew Bond 2015	Storm Water Construction
Cash and investments - beginning	\$ 35,866	\$ 3,585	\$ 100	\$ 308,639	\$ 42	\$ 148,658	\$ 31,249	\$ 1,684
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	15,450	6,400	-	1,902	-	-	257,524	-
Total receipts	15,450	6,400	-	1,902	-	-	257,524	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	38,263	-	-	-	-	257,360	-
Capital outlay	-	-	-	-	-	19,610	-	-
Utility operating expenses	7,781	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,781	38,263	-	-	-	19,610	257,360	-
Excess (deficiency) of receipts over disbursements	7,669	(31,863)	-	1,902	-	(19,610)	164	-
Cash and investments - ending	\$ 43,535	\$ (28,278)	\$ 100	\$ 310,541	\$ 42	\$ 129,048	\$ 31,413	\$ 1,684

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

	Water Utility Operating	Water Meter Deposit	Water Bond & Int	Water Debt Service	Water Cash Drawer	Rockport Redevelopment Authority	Totals
Cash and investments - beginning	\$ 280	\$ 31,950	\$ 39,085	\$ 74,388	\$ 100	\$ 72,861	\$ 2,078,985
Receipts:							
Taxes	27,892	-	-	-	-	-	894,665
Licenses and permits	-	-	-	-	-	-	9,530
Intergovernmental receipts	-	-	-	-	-	-	136,304
Charges for services	-	-	-	-	-	-	113,112
Fines and forfeits	-	-	-	-	-	-	3,294
Other receipts	536,895	14,700	38,400	-	-	59,730	3,186,401
Total receipts	564,787	14,700	38,400	-	-	59,730	4,343,306
Disbursements:							
Personal services	74,016	-	-	-	-	-	1,588,086
Supplies	-	-	-	-	-	-	181,723
Other services and charges	-	-	-	-	-	-	279,821
Debt service - principal and interest	-	-	137,136	-	-	-	432,759
Capital outlay	-	-	-	-	-	-	19,610
Utility operating expenses	293,350	7,250	-	-	-	-	694,409
Other disbursements	82,155	-	10,685	-	-	55,980	649,814
Total disbursements	449,521	7,250	147,821	-	-	55,980	3,846,222
Excess (deficiency) of receipts over disbursements	115,266	7,450	(109,421)	-	-	3,750	497,084
Cash and investments - ending	\$ 115,546	\$ 39,400	\$ (70,336)	\$ 74,388	\$ 100	\$ 76,611	\$ 2,576,069

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

	General Fund	Motor Vehicle Highway	Local Road & Street	MVH Restricted	Cash Drawer-Museum	Local Road And Bridge Matching Grant Fund	D.A.R.E. Fund	Economic Development (Eda Taxes)
Cash and investments - beginning	\$ 389,882	\$ 162,480	\$ 36,891	\$ 91,936	\$ (125)	\$ -	\$ -	\$ -
Receipts:								
Taxes	419,832	201,746	-	-	-	-	-	-
Licenses and permits	6,212	-	-	-	-	-	-	-
Intergovernmental receipts	84,512	50,022	16,916	45,947	-	-	-	-
Charges for services	8,559	-	-	-	-	-	-	-
Other receipts	7,949	-	-	-	-	-	-	-
Total receipts	527,064	251,768	16,916	45,947	-	-	-	-
Disbursements:								
Personal services	377,845	155,288	-	-	-	-	-	-
Supplies	21,638	16,870	-	-	-	-	-	-
Other services and charges	113,464	37,606	330	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	512,947	209,764	330	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	14,117	42,004	16,586	45,947	-	-	-	-
Cash and investments - ending	\$ 403,999	\$ 204,484	\$ 53,477	\$ 137,883	\$ (125)	\$ -	\$ -	\$ -

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

	Opioid Settlement Unrestricted	Sanitation	Opioid Settlement Restricted	Lece	Ordinance Violation Fee	Casino/Riverboat	Park & Recreation	Park Bldg Rental Deposit
Cash and investments - beginning	\$ -	\$ 16,116	\$ 29	\$ 1,272	\$ 5,492	\$ (4,082)	\$ 40,118	\$ 400
Receipts:								
Taxes	-	-	-	-	-	-	123,658	-
Licenses and permits	-	-	-	1,328	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	26,879	450	-
Charges for services	-	82,800	-	-	-	-	35,586	11,747
Other receipts	-	502	-	-	-	-	2,776	-
Total receipts	-	83,302	-	1,328	-	26,879	162,470	11,747
Disbursements:								
Personal services	-	-	29	-	-	10,000	65,560	-
Supplies	-	-	-	-	2,358	-	12,886	-
Other services and charges	-	1,000	-	-	-	-	72,172	11,425
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	78,717	-	-	-	-	6,694	-
Total disbursements	-	79,717	29	-	2,358	10,000	157,312	11,425
Excess (deficiency) of receipts over disbursements	-	3,585	(29)	1,328	(2,358)	16,879	5,158	322
Cash and investments - ending	\$ -	\$ 19,701	\$ -	\$ 2,600	\$ 3,134	\$ 12,797	\$ 45,276	\$ 722

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

	Rainy Day Fund	Cem/Open-Close Graves	CCI	Cum Cap Development	Lincoln Donations	American Rescue Plan Act Of 2021	CEDIT/Economic Dev Income	K-9 Donation Fund
Cash and investments - beginning	\$ 347	\$ 3,050	\$ 11,224	\$ 6,516	\$ 2,211	\$ -	\$ 82,137	\$ -
Receipts:								
Taxes	-	-	4,664	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	242,375	141,658	-
Charges for services	-	15,500	-	-	-	-	-	-
Other receipts	-	-	-	12,520	-	-	-	14,755
Total receipts	-	15,500	4,664	12,520	-	242,375	141,658	14,755
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	17,200	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	545	-	95,362	-
Total disbursements	-	17,200	-	-	545	-	95,362	-
Excess (deficiency) of receipts over disbursements	-	(1,700)	4,664	12,520	(545)	242,375	46,296	14,755
Cash and investments - ending	\$ 347	\$ 1,350	\$ 15,888	\$ 19,036	\$ 1,666	\$ 242,375	\$ 128,433	\$ 14,755

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

	Cares Act Covid-19	Grants-Park	Donation/Helen Young/Cem	Donation/Pearl Freschly/Cem	Donation/Holiday/Cemetery	Donation/J Schilling Trust/Cem	Grant-Art Park
Cash and investments - beginning	\$ -	\$ 3,899	\$ 48,009	\$ 64,743	\$ 18,270	\$ 1,000	\$ 135
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	311,879	-	250	-	-	-	-
Total receipts	311,879	-	250	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	247,094	-	-	-	89	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	135
Total disbursements	247,094	-	-	-	89	-	135
Excess (deficiency) of receipts over disbursements	64,785	-	250	-	(89)	-	(135)
Cash and investments - ending	\$ 64,785	\$ 3,899	\$ 48,259	\$ 64,743	\$ 18,181	\$ 1,000	\$ -

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

	Cleanup/Demolition	AEP Capital Fund	Sr 66 Property/ Upkeep And Repairs	Pol Comm Found Donation	Cares Act 2020	Sidewalk Repair & Maint	Street Repair & Maint	Payroll
Cash and investments - beginning	\$ (5)	\$ 459,901	\$ 25,000	\$ 24,637	\$ 69,851	\$ 1,976	\$ 23	\$ 430
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	5	76,043	-	12,750	-	-	-	8,909
Total receipts	5	76,043	-	12,750	-	-	-	8,909
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,169
Supplies	-	514,029	-	-	-	-	-	-
Other services and charges	-	-	-	16,560	69,851	1,976	23	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	514,029	-	16,560	69,851	1,976	23	3,169
Excess (deficiency) of receipts over disbursements	5	(437,986)	-	(3,810)	(69,851)	(1,976)	(23)	5,740
Cash and investments - ending	\$ -	\$ 21,915	\$ 25,000	\$ 20,827	\$ -	\$ -	\$ -	\$ 6,170

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

	Payroll Direct Deposit	Payroll Federal W/H	Payroll Fica W/H	Payroll Medicare W/H	Payroll State W/H	Payroll County W/H	Payroll Perf W/H	Payroll/Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,018	\$ (572)	\$ 480	\$ 1,717
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	587,783	62,896	94,475	22,095	24,687	5,878	-	35,088
Total receipts	587,783	62,896	94,475	22,095	24,687	5,878	-	35,088
Disbursements:								
Personal services	587,783	62,896	94,475	22,095	22,795	4,793	-	36,637
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	587,783	62,896	94,475	22,095	22,795	4,793	-	36,637
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,892	1,085	-	(1,549)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,910	\$ 513	\$ 480	\$ 168

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

	Misc Deduction	Federal Garnishment	Child Support/Nationwide	Capital Improvement Fund	Sewer Operating	Sewer Meter Deposits	Sewer Bond & Int 2015	Sewer Cash Drawer
Cash and investments - beginning	\$ 96	\$ -	\$ (5)	\$ 1,339	\$ 284,439	\$ 43,535	\$ (28,278)	\$ 100
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	34	1,376	9,469	-	922,658	18,250	-	-
Total receipts	34	1,376	9,469	-	922,658	18,250	-	-
Disbursements:								
Personal services	-	-	-	-	154,225	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,339	5,497	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	750	-	-	-
Utility operating expenses	-	-	-	-	435,799	9,500	-	-
Other disbursements	-	1,376	9,271	-	295,820	-	-	-
Total disbursements	-	1,376	9,271	1,339	892,091	9,500	-	-
Excess (deficiency) of receipts over disbursements	34	-	198	(1,339)	30,567	8,750	-	-
Cash and investments - ending	\$ 130	\$ -	\$ 193	\$ -	\$ 315,006	\$ 52,285	\$ (28,278)	\$ 100

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

	Bony Sewer Bond Debt Svc Res	Debt Ser 2000/Rev Bonds	Sewer Exten & Replac	Bony Sew Bond 2015	Storm Water Construction	Water Utility Operating
Cash and investments - beginning	\$ 310,541	\$ 42	\$ 129,048	\$ 31,413	\$ 1,684	\$ 115,546
Receipts:						
Taxes	-	-	-	-	-	29,874
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	30	-	-	235,411	-	508,425
Total receipts	30	-	-	235,411	-	538,299
Disbursements:						
Personal services	-	-	-	-	-	297,271
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	750
Utility operating expenses	-	-	-	-	-	176,134
Other disbursements	-	-	-	255,761	-	46,607
Total disbursements	-	-	-	255,761	-	520,762
Excess (deficiency) of receipts over disbursements	30	-	-	(20,350)	-	17,537
Cash and investments - ending	\$ 310,571	\$ 42	\$ 129,048	\$ 11,063	\$ 1,684	\$ 133,083

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

	Water Meter Deposit	Water Bond & Int	Water Debt Service	Water Cash Drawer	Rockport Redevelopment Authority	Totals
Cash and investments - beginning	\$ 39,400	\$ (70,336)	\$ 74,388	\$ 100	\$ 76,611	\$ 2,576,069
Receipts:						
Taxes	-	-	-	-	-	779,774
Licenses and permits	-	-	-	-	-	7,540
Intergovernmental receipts	-	-	-	-	-	608,759
Charges for services	-	-	-	-	-	154,192
Other receipts	18,250	-	-	-	59,516	3,054,659
Total receipts	18,250	-	-	-	59,516	4,604,924
Disbursements:						
Personal services	-	-	-	-	-	1,894,861
Supplies	-	-	-	-	-	814,964
Other services and charges	-	-	-	-	-	348,443
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,500
Utility operating expenses	9,600	-	-	-	-	631,033
Other disbursements	-	-	-	-	53,680	843,968
Total disbursements	9,600	-	-	-	53,680	4,534,769
Excess (deficiency) of receipts over disbursements	8,650	-	-	-	5,836	70,155
Cash and investments - ending	\$ 48,050	\$ (70,336)	\$ 74,388	\$ 100	\$ 82,447	\$ 2,646,224

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

	General Fund	Motor Vehicle Highway	Local Road & Street	MVH Restricted	Cash Drawer-Museum	Local Road And Bridge Matching Grant Fund	D.A.R.E. Fund	Economic Development (Ede Taxes)
Cash and investments - beginning	\$ 403,999	\$ 204,484	\$ 53,477	\$ 137,883	\$ (125)	\$ -	\$ -	\$ -
Receipts:								
Taxes	480,048	96,116	-	-	-	-	-	-
Licenses and permits	5,912	-	-	-	-	-	-	-
Intergovernmental receipts	91,596	49,631	17,083	48,179	-	-	-	5,531
Charges for services	8,446	-	-	-	-	-	-	-
Other receipts	265,528	23,600	-	-	375	1,459,005	500	-
Total receipts	851,530	169,347	17,083	48,179	375	1,459,005	500	5,531
Disbursements:								
Personal services	348,253	139,531	-	-	-	-	-	-
Supplies	27,266	12,564	-	-	250	-	-	-
Other services and charges	391,532	150,949	65,500	175,800	-	-	375	-
Capital outlay	-	-	-	-	-	459,223	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	767,051	303,044	65,500	175,800	250	459,223	375	-
Excess (deficiency) of receipts over disbursements	84,479	(133,697)	(48,417)	(127,621)	125	999,782	125	5,531
Cash and investments - ending	\$ 488,478	\$ 70,787	\$ 5,060	\$ 10,262	\$ -	\$ 999,782	\$ 125	\$ 5,531

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

	Opioid Settlement Unrestricted	Sanitation	Opioid Settlement Restricted	Lece	Ordinance Violation Fee	Casino/Riverboat	Park & Recreation	Park Bldg Rental Deposit
Cash and investments - beginning	\$ -	\$ 19,701	\$ -	\$ 2,600	\$ 3,134	\$ 12,797	\$ 45,276	\$ 722
Receipts:								
Taxes	-	-	-	-	-	-	153,359	-
Licenses and permits	-	-	-	1,483	-	-	-	-
Intergovernmental receipts	-	-	3,938	-	-	-	886	-
Charges for services	-	90,524	-	-	-	-	38,807	4,372
Other receipts	1,688	612	-	-	-	-	57,208	-
Total receipts	1,688	91,136	3,938	1,483	-	-	250,260	4,372
Disbursements:								
Personal services	-	-	-	-	-	9,985	86,855	-
Supplies	-	-	-	994	-	-	12,770	-
Other services and charges	-	1,015	-	-	-	-	105,865	4,342
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	83,592	-	-	-	-	5,738	-
Total disbursements	-	84,607	-	994	-	9,985	211,228	4,342
Excess (deficiency) of receipts over disbursements	1,688	6,529	3,938	489	-	(9,985)	39,032	30
Cash and investments - ending	\$ 1,688	\$ 26,230	\$ 3,938	\$ 3,089	\$ 3,134	\$ 2,812	\$ 84,308	\$ 752

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

	Rainy Day Fund	Cem/Open-Close Graves	CCI	Cum Cap Development	Lincoln Donations	American Rescue Plan Act Of 2021	CEDIT/Economic Dev Income	K-9 Donation Fund
Cash and investments - beginning	\$ 347	\$ 1,350	\$ 15,888	\$ 19,036	\$ 1,666	\$ 242,375	\$ 128,433	\$ 14,755
Receipts:								
Taxes	-	-	3,601	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	243,902	158,970	-
Charges for services	-	5,600	-	-	-	-	-	-
Other receipts	-	-	-	18,639	6,268	-	-	16,264
Total receipts	-	5,600	3,601	18,639	6,268	243,902	158,970	16,264
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	7,104	-	-	-	-	-	27,434
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,960	-	116,904	-
Total disbursements	-	7,104	-	-	3,960	-	116,904	27,434
Excess (deficiency) of receipts over disbursements	-	(1,504)	3,601	18,639	2,308	243,902	42,066	(11,170)
Cash and investments - ending	\$ 347	\$ (154)	\$ 19,489	\$ 37,675	\$ 3,974	\$ 486,277	\$ 170,499	\$ 3,585

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

	Cares Act Covid-19	Grants-Park	Donation/Helen Young/Cem	Donation/Pearl Freschly/Cem	Donation/Holiday/Cemetery	Donation/J Schilling Trust/Cem	Grant-Art Park
Cash and investments - beginning	\$ 64,785	\$ 3,899	\$ 48,259	\$ 64,743	\$ 18,181	\$ 1,000	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	33,971	-	-	-	-
Other services and charges	-	-	-	56,475	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	33,971	56,475	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(33,971)	(56,475)	-	-	-
Cash and investments - ending	\$ 64,785	\$ 3,899	\$ 14,288	\$ 8,268	\$ 18,181	\$ 1,000	\$ -

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

	Cleanup/Demolition	AEP Capital Fund	Sr 66 Property/ Upkeep And Repairs	Pol Comm Found Donation	Cares Act 2020	Sidewalk Repair & Maint	Street Repair & Maint	Payroll
Cash and investments - beginning	\$ -	\$ 21,915	\$ 25,000	\$ 20,827	\$ -	\$ -	\$ -	\$ 6,170
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	-	773,503	-	9,389	-	-	-	-
Total receipts	-	773,503	-	9,389	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	396,281	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	396,281	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	377,222	-	9,389	-	-	-	-
Cash and investments - ending	\$ -	\$ 399,137	\$ 25,000	\$ 30,216	\$ -	\$ -	\$ -	\$ 6,170

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

	Payroll Direct Deposit	Payroll Federal W/H	Payroll Fica W/H	Payroll Medicare W/H	Payroll State W/H	Payroll County W/H	Payroll Perf W/H	Payroll/Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,910	\$ 513	\$ 480	\$ 168
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	572,246	51,652	87,814	20,537	22,159	5,348	-	46,877
Total receipts	572,246	51,652	87,814	20,537	22,159	5,348	-	46,877
Disbursements:								
Personal services	572,246	51,652	87,814	20,537	24,952	4,866	-	57,586
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	572,246	51,652	87,814	20,537	24,952	4,866	-	57,586
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,793)	482	-	(10,709)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ 995	\$ 480	\$ (10,541)

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

	Misc Deduction	Federal Garnishment	Child Support/Nationwide	Capital Improvement Fund	Sewer Operating	Sewer Meter Deposits	Sewer Bond & Int 2015	Sewer Cash Drawer
Cash and investments - beginning	\$ 130	\$ -	\$ 193	\$ -	\$ 315,006	\$ 52,285	\$ (28,278)	\$ 100
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	187	-	-	-	1,177,997	11,300	28,278	-
Total receipts	187	-	-	-	1,177,997	11,300	28,278	-
Disbursements:								
Personal services	-	-	-	-	158,550	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	9,867	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	757,656	7,551	-	-
Other disbursements	-	-	-	-	492,622	-	-	-
Total disbursements	-	-	-	-	1,418,695	7,551	-	-
Excess (deficiency) of receipts over disbursements	187	-	-	-	(240,698)	3,749	28,278	-
Cash and investments - ending	\$ 317	\$ -	\$ 193	\$ -	\$ 74,308	\$ 56,034	\$ -	\$ 100

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

	Bony Sewer Bond Debt Svc Res	Debt Ser 2000/Rev Bonds	Sewer Exten & Replac	Bony Sew Bond 2015	Storm Water Construction	Water Utility Operating
Cash and investments - beginning	\$ 310,571	\$ 42	\$ 129,048	\$ 11,063	\$ 1,684	\$ 133,083
Receipts:						
Taxes	-	-	-	-	-	32,801
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	<u>3,409</u>	<u>-</u>	<u>-</u>	<u>121</u>	<u>-</u>	<u>797,815</u>
Total receipts	<u>3,409</u>	<u>-</u>	<u>-</u>	<u>121</u>	<u>-</u>	<u>830,616</u>
Disbursements:						
Personal services	-	-	-	-	-	318,018
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	184,527
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,928</u>
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>619,473</u>
Excess (deficiency) of receipts over disbursements	<u>3,409</u>	<u>-</u>	<u>-</u>	<u>121</u>	<u>-</u>	<u>211,143</u>
Cash and investments - ending	<u>\$ 313,980</u>	<u>\$ 42</u>	<u>\$ 129,048</u>	<u>\$ 11,184</u>	<u>\$ 1,684</u>	<u>\$ 344,226</u>

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

	Water Meter Deposit	Water Bond & Int	Water Debt Service	Water Cash Drawer	Rockport Redevelopment Authority	Totals
Cash and investments - beginning	\$ 48,050	\$ (70,336)	\$ 74,388	\$ 100	\$ 82,447	\$ 2,646,224
Receipts:						
Taxes	-	-	-	-	-	765,925
Licenses and permits	-	-	-	-	-	7,395
Intergovernmental receipts	-	-	-	-	-	619,716
Charges for services	-	-	-	-	-	147,749
Other receipts	11,350	70,336	-	-	31,089	5,571,094
Total receipts	11,350	70,336	-	-	31,089	7,111,879
Disbursements:						
Personal services	-	-	-	-	-	1,880,845
Supplies	-	-	-	-	-	484,096
Other services and charges	-	-	-	-	-	996,258
Capital outlay	-	-	-	-	-	459,223
Utility operating expenses	7,357	-	-	-	-	957,091
Other disbursements	-	123	-	-	56,615	876,482
Total disbursements	7,357	123	-	-	56,615	5,653,995
Excess (deficiency) of receipts over disbursements	3,993	70,213	-	-	(25,526)	1,457,884
Cash and investments - ending	\$ 52,043	\$ (123)	\$ 74,388	\$ 100	\$ 56,921	\$ 4,104,108

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OTHER INFORMATION

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CITY OF ROCKPORT
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ST BENEDICT BREW WORKS	RESTAURANT	\$ 15,250	9/9/2019	9/9/2024
TILLMAN INFRASTRUCTURE	CELL TOWER	<u>12,000</u>	2/14/2022	2/14/2032
Total governmental activities		<u>27,250</u>		
Total of annual lease payments		<u>\$ 27,250</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Sewer:			
Revenue bonds	SEWAGE WORKS REVENUE BONDS OF 2015	\$ 1,050,000	\$ 70,000
Water:			
Revenue bonds	WATER REV BONDS 2017	<u>485,000</u>	<u>130,000</u>
Totals		<u>\$ 1,535,000</u>	<u>\$ 200,000</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/>.