

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF ROCKVILLE

PARKE COUNTY, INDIANA

January 1, 2014 to December 31, 2017



FILED
02/20/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-9
Notes to Financial Statements.....	10-14
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-51
Schedule of Payables and Receivables	53
Schedule of Leases and Debt	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Stephany M. Dowd Mark Spelbring	04-14-12 to 12-31-14 01-01-15 to 12-31-18
President of the Town Council	Dr. Steven G. Waltz Parke Swaim Liddy Dowd-Wright	01-01-14 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ROCKVILLE, PARKE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Rockville (Town), which comprise the financial position and results of operations for the period of January 1, 2014 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2014 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2014 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

December 20, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

TOWN OF ROCKVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15		
GENERAL FUND	\$ 589,782	\$ 604,907	\$ 554,091	\$ 640,598	\$ 632,645	\$ 633,197	\$ 640,046		
MOTOR VEHICLE HIGHWAY	156,596	263,124	242,095	177,625	267,631	219,912	225,344		
LOCAL ROAD & STREET	47,795	7,983	22,000	33,778	8,005	22,000	19,783		
OCCUPANT PROTECTION	(117)	-	1,467	(1,584)	-	2,729	(4,313)		
LAW ENF CONT ED	709	337	-	1,046	4,550	-	5,596		
UNSAFE BUILDING	738	-	-	738	-	-	738		
RIVERBOAT	-	15,444	15,444	-	15,444	15,444	-		
PARK & RECREATION	60,004	2,961	17,294	45,671	23,652	27,068	42,255		
RAINY DAY	1,531	48,865	-	50,396	-	10,000	40,396		
K9 DONATIONS	437	-	334	103	10	333	(220)		
LEVY EXCESS FUND	9,155	-	-	9,155	57	4,948	4,264		
CUM CAP IMPROVEMENT	143,296	7,098	-	150,394	6,710	-	157,104		
CUM CAP DEVELOPMENT	83,549	11,225	20,095	74,679	10,562	2,659	82,582		
CEDIT (COUNTY ED INC TAX)	75,491	64,453	560	139,384	67,179	-	206,563		
POLICE HOMELAND GRANT	-	1,828	1,956	(128)	-	-	(128)		
PAY-AMERICAN FIDELITY	-	-	-	-	7,889	7,926	(37)		
PUBLIC SAFETY	75,155	61,278	56,934	79,499	412,744	405,206	87,037		
CEMETERY (OPERATING)	92,702	179,256	176,612	95,346	98,549	129,078	64,817		
CEMETERY PERM MAINTENANCE	41,823	62	-	41,885	61	-	41,946		
DOWNTOWN PLANNING	1,282	-	-	1,282	-	-	1,282		
STORM CLEAN UP	1,056	-	1,056	-	-	-	-		
SWIMPOOL DONATION	-	-	-	-	242,842	195,007	47,835		
SWIMMING POOL	44,980	23,668	1,977	66,671	25,881	65,363	27,189		
PARK SPECIAL DONATION	130	-	-	130	228	-	358		
POLICE MISCELLANEOUS	35,318	10,667	500	45,485	3,454	-	48,939		
OPERATION PULLOVER	-	1,311	-	1,311	2,604	-	3,915		
URBAN DEVELOPMENT	48,865	-	48,865	-	-	-	-		
HOWARD PROJ (LOCAL SHARE)	-	390,444	-	390,444	199,801	51,240	539,005		
HOWARD PROJ (FED SHARE)	-	-	-	-	129,909	204,959	(75,050)		
OCRA PLAN GRANT	-	-	-	-	24,000	40,445	(16,445)		
PAYROLL- NET	-	656,143	656,143	-	654,807	654,214	593		
PAYROLL FEDERAL	(19,099)	80,837	80,850	(19,112)	79,858	79,987	(19,241)		
PAYROLL FICA W/H	15,425	112,523	112,577	15,371	112,751	112,851	15,271		
PAYROLL MEDICARE W/H	(59)	26,317	26,626	(368)	26,369	26,392	(391)		
PAYROLL STATE & CO W/H	10,672	50,571	52,497	8,746	49,187	51,300	6,633		
PAYROLL PERF W/H	(94,126)	97,103	42,956	(39,979)	28,670	28,669	(39,978)		
PAYROLL- GROUP INS IACT	14,785	30,507	30,921	14,371	34,860	34,850	14,381		
PAY/ GROUPINS PRINFIN-125	1,083	-	-	1,083	-	-	1,083		
PAYROLL/ MISCELLANEOUS	9	-	-	9	-	-	9		

TOWN OF ROCKVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
PAYROLL/ BASICFLEX	86	-	-	86	-	-	86
PAY/ BANKERSLIFE -125	996	-	-	996	-	-	996
PAY/ PRINCIPAL FINANCIAL	2,447	-	-	2,447	-	-	2,447
PAY/ PEKIN EMPLOYEE WHHT	31,761	-	-	31,761	-	-	31,761
PAY/ EMPLOYEE VOLPERF WTHH	6,285	-	-	6,285	-	-	6,285
PAY/ PEKINS NONEMPLOYEE	5,895	-	-	5,895	-	-	5,895
PAY- AFLAC	470	11,918	12,288	100	10,395	11,745	(1,250)
PAY- ANNUITY LIFE REASSURA	122	200	200	122	192	160	154
PAY- CREDIT UNION	515	1,250	1,250	515	1,200	1,200	515
PAY- COURT GARNISHMENT	1,514	14,638	14,638	1,514	8,251	8,251	1,514
LIGHT	1,272,972	3,341,782	3,471,489	1,143,265	3,398,521	3,249,219	1,292,567
LIGHT CASH RESERVE	415,266	1,352	-	416,618	1,352	-	417,970
LIGHT DEPRECIATION	391,684	717	-	392,401	707	-	393,108
LIGHT METER DEPOSIT	235,922	16,638	15,147	237,413	18,558	14,224	241,747
STORMWATER CONSTRUCTION	583,676	-	27,129	556,547	-	233,000	323,547
STORMWATER OPERATING	40,551	81,777	59,959	62,369	314,581	493,813	(116,863)
STORMWATER B&I	10,346	-	9,976	370	-	-	370
WASTEWATER OPERATING	394,638	931,629	820,308	505,959	896,450	856,524	545,885
WASTEWATER BOND & INT	4,136	-	-	4,136	-	-	4,136
WASTEWATER DEBT RESERVE	948	-	-	948	-	-	948
WASTEWATER IMPROVEMENT	67,021	-	-	67,021	-	-	67,021
SEWER PROJ RETAINAGE	9,158	-	-	9,158	-	-	9,158
SEWR CONST/STATE MONEY	1,680	-	-	1,680	-	-	1,680
WATER OPERATING	693,177	735,078	783,215	645,040	789,886	664,927	769,999
WATER BOND & INTEREST	143	-	-	143	-	-	143
WATER DEBT RESERVE	2,376	246	-	2,622	242	-	2,864
WATER METER DEPOSIT	44,080	6,793	4,070	46,803	7,164	4,064	49,903
WATER IMPROVEMENT	286,392	-	-	286,392	-	-	286,392
BONY WASTEWATER BOND AND INTEREST	278,674	66,432	249,615	95,491	247,777	248,191	95,077
BONY WASTEWATER DEBT RESERVE	284,436	-	-	284,436	-	-	284,436
BONY WATER BOND AND INTEREST	188,691	186,415	175,120	199,986	186,415	175,773	210,628
BONY WATER DEBT RESERVE	186,416	-	-	186,416	-	-	186,416
STORMWATER BOND AND INTEREST	47,346	59,132	58,502	47,976	59,742	58,122	49,596
STORMWATER DEBT RESERVE	62,618	7	-	62,625	8	-	62,633
Totals	<u>\$ 6,991,405</u>	<u>\$ 8,204,916</u>	<u>\$ 7,866,756</u>	<u>\$ 7,329,565</u>	<u>\$ 9,112,350</u>	<u>\$ 9,044,990</u>	<u>\$ 7,396,925</u>

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

TOWN OF ROCKVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17		
GENERAL FUND	\$ 640,036	\$ 642,319	\$ 446,795	\$ 835,560	\$ 528,795	\$ 448,643	\$ 915,712		
MOTOR VEHICLE HIGHWAY	225,344	266,385	224,841	266,888	285,431	202,906	349,413		
LOCAL ROAD & STREET	19,784	7,865	23,100	4,549	10,011	-	14,560		
OCCUPANT PROTECTION	(4,313)	3,092	3,092	(4,313)	-	2,661	(6,974)		
LAW ENF CONT ED	5,597	4,010	-	9,607	2,647	2,298	9,956		
UNSAFE BUILDING	738	-	-	738	-	86	652		
RIVERBOAT	-	-	-	-	15,444	15,443	1		
PARK & RECREATION	42,255	15,213	18,341	39,127	23,373	17,884	44,616		
RAINY DAY	40,396	23,521	63,521	396	-	-	396		
K9 DONATIONS	(219)	-	-	(219)	2,500	-	2,281		
LOIT SPECIAL DISTRIBUTION	-	70,563	70,563	-	-	-	-		
LEVY EXCESS FUND	4,264	-	-	4,264	-	-	4,264		
CUM CAP IMPROVEMENT	157,104	6,766	-	163,870	6,508	-	170,378		
CUM CAP DEVELOPMENT	82,583	10,499	37,914	55,168	10,239	58,663	6,744		
OCRA PLAN GRANT	(16,445)	16,000	-	(445)	54,694	54,694	(445)		
POLICE HOMELAND GRANT	(128)	-	-	(128)	13,800	6,025	7,647		
CEDIT (COUNTYEDINCTAX)	206,563	64,594	-	271,157	65,794	-	336,951		
PAY-AMERICAN FIDELITY	(37)	5,004	5,148	(181)	5,117	4,743	193		
PUBLIC SAFETY	87,019	164,568	220,250	31,337	141,930	154,879	18,388		
CEMETERY (OPERATING)	64,818	82,646	95,976	51,488	113,735	62,685	102,538		
CEMETERY PERM MAINTENANCE	41,946	186	5,315	36,817	541	5,100	32,258		
FOOD/ BEVERAGE TAX	-	92,982	18,186	74,796	89,954	10,617	154,133		
DOWNTOWN PLANNING	1,282	-	-	1,282	-	-	1,282		
SWIMPOOL DONATION	47,835	10,772	32,053	26,554	3,014	-	29,568		
SWIMMING POOL	27,189	72,595	91,436	8,348	60,366	50,987	17,727		
PARK SPECIAL DONATION	358	-	-	358	50	-	408		
POLICE MISCELLANEOUS	48,939	-	-	48,939	1,118	-	50,057		
OPERATION PULLOVER	3,915	2,872	3,092	3,695	2,676	-	6,371		
BOND & INT - BNY	-	-	-	-	-	-	-		
HOWARD PROJ (LOCAL SHARE)	539,005	15,443	77,020	477,428	15,443	71,173	421,698		
HOWARD PROJ (FED SHARE)	(75,050)	125,835	210,651	(159,866)	295,224	284,690	(149,332)		
PAYROLL-NET	593	685,459	684,708	1,344	701,623	701,623	1,344		
PAYROLL FEDERAL	(19,241)	82,668	82,525	(19,098)	92,245	92,245	(19,098)		
PAYROLL FICA W/H	15,271	115,934	115,950	15,255	120,086	119,981	15,360		
PAYROLL MEDICARE W/H	(392)	27,077	27,043	(358)	28,085	28,061	(334)		
PAYROLL STATE & CO W/H	6,633	51,067	49,646	8,054	57,560	56,411	9,203		
PAYROLL PERF W/H	(39,978)	27,195	27,196	(39,979)	27,178	27,163	(39,964)		
PAYROLL- GROUP INS IACT	14,382	31,309	32,440	13,251	28,730	26,415	15,566		
PAY/ GROUPINS PRINFIN-125	1,083	-	-	1,083	-	-	1,083		
PAYROLL/ MISCELLANEOUS	9	-	-	9	-	-	9		
PAYROLL/ BASICFLEX	86	-	-	86	-	-	86		

TOWN OF ROCKVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
PAY/ BANKERSLIFE -125	996	-	-	996	-	-	996
PAY/PRINCIPAL FINANCIAL	2,447	-	-	2,447	-	-	2,447
PAY/ PEKIN EMPLOYEE WHHT	31,761	-	-	31,761	-	-	31,761
PAY/ EMPLOYEE VOLPERF WTHH	6,285	-	-	6,285	-	-	6,285
PAY/ PEKINS NONEMPLOYEE	5,896	-	-	5,896	-	-	5,896
PAY-AFLAC	(1,250)	8,270	9,174	(2,154)	7,242	8,475	(3,387)
PAY-ANNUITY LIFE REASSURA	154	152	128	178	208	192	194
PAY-CREDIT UNION	515	950	950	515	1,300	1,200	615
PAY-COURT GARNISHMENT	1,514	8,323	8,323	1,514	8,008	8,008	1,514
LIGHT	1,292,567	3,587,818	3,458,490	1,421,895	3,664,364	3,379,644	1,706,615
LIGHT CASH RESERVE	417,970	3,301	-	421,271	3,679	-	424,950
LIGHT DEPRECIATION	393,108	2,166	-	395,274	2,575	-	397,849
LIGHT METER DEPOSIT	241,747	18,657	18,876	241,528	14,875	14,243	242,160
STORMWATER CONSTRUCTION	323,547	-	-	323,547	-	121,615	201,932
STORMWATER OPERATING	(116,863)	106,660	100,505	(110,708)	229,882	80,481	38,693
STORMWATER B & I	370	-	-	370	-	-	370
STORMWATER DEBT SERVICE	-	-	-	-	-	-	-
WASTEWATER OPERATING	545,886	958,201	1,175,461	328,626	1,067,546	1,038,333	357,839
WASTEWATER BOND & INT	4,136	-	-	4,136	-	-	4,136
WASTEWATER DEBT RESERVE	948	-	-	948	-	-	948
WASTEWATER IMPROVEMENT	67,021	-	-	67,021	-	-	67,021
SEWER PROJ RETAINAGE	9,158	-	-	9,158	-	-	9,158
SEWR CONST/STATE MONEY	1,680	-	-	1,680	-	-	1,680
WATER OPERATING	770,030	789,228	829,923	729,335	784,547	746,052	767,830
WATER BOND & INTEREST	143	-	-	143	-	-	143
WATER DEBT RESERVE	2,864	743	-	3,607	883	-	4,490
WATER METER DEPOSIT	49,903	6,875	6,106	50,672	6,524	4,671	52,525
WATER IMPROVEMENT	286,392	-	-	286,392	-	-	286,392
BONY WASTEWATER BOND AND INTEREST	95,077	269,099	247,677	116,499	248,789	246,045	119,243
BONY WASTEWATER DEBT RESERVE	284,436	416	-	284,852	1,851	-	286,703
BONY WATER BOND AND INTEREST	210,628	202,172	175,267	237,533	187,527	175,603	249,457
BONY WATER DEBT RESERVE	186,416	273	-	186,689	1,213	-	187,902
STORMWATER BOND AND INTEREST	49,596	59,942	59,342	50,196	62,710	61,120	51,786
STORMWATER DEBT RESERVE	62,633	33	-	62,666	418	424	62,660
Totals	<u>\$ 7,396,935</u>	<u>\$ 8,747,718</u>	<u>\$ 8,757,024</u>	<u>\$ 7,387,629</u>	<u>\$ 9,098,052</u>	<u>\$ 8,392,182</u>	<u>\$ 8,093,499</u>

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

E. Disbursements

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

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

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

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 Town 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.

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:

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. Cash Balance Deficits

Each year of the audit the Town had multiple funds with cash balance deficits.

The deficits in the Howard Proj (Fed Share) and Stormwater Operating funds are a result of funds being set up for reimbursable grants. The OCRA Plan Grant fund was the result of funds being set up for reimbursable grants in 2015, but the remaining overdrawn balance of \$445 in 2016 and 2017 is not eligible for reimbursement.

All other overdrawn balances are the result of improper accounting practices.

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of 12-31-13	Prior Period Adjustments	Balance as of 01-01-14
STORMWATER B&I	\$ -	\$ 10,346	\$ 10,346
STORMWATER BOND AND INTEREST	-	47,346	47,346

Note 9. Subsequent Events

On November 8, 2018, the Town received notification of the award of a Community Crossings Grant from the State of Indiana in the amount of \$324,760. The related project is expected to begin in 2019.

In a letter dated October 10, 2016, the Indiana Department of Transportation informed the Town that they had been awarded \$3,986,400 in Federal Highway Administration (FHWA) construction funds for the South Market Street Reconstruction project. The FHWA funds, which are administered by the Indiana Department of Transportation, can be used to pay for 80 percent of the project. The Town is required to submit 20 percent of the total construction costs before they will receive a notice to proceed with the reconstruction.

OTHER INFORMATION - UNAUDITED

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

TOWN OF ROCKVILLE
 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	OCCUPANT PROTECTION	LAW ENF CONT ED	UNSAFE BUILDING	RIVERBOAT	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 589,782	\$ 156,596	\$ 47,795	\$ (117)	\$ 709	\$ 738	\$ -	\$ 60,004	\$ 1,531
Receipts:									
Taxes	236,813	142,973	-	-	-	-	-	-	-
Licenses and permits	1,790	-	-	-	-	-	-	-	-
Intergovernmental receipts	337,103	110,341	7,983	-	-	-	15,444	-	-
Charges for services	13,050	9,810	-	-	337	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	16,151	-	-	-	-	-	-	2,961	48,865
Total receipts	604,907	263,124	7,983	-	337	-	15,444	2,961	48,865
Disbursements:									
Personal services	346,440	94,848	-	1,467	-	-	-	-	-
Supplies	5,507	86,486	22,000	-	-	-	-	2,813	-
Other services and charges	61,226	27,506	-	-	-	-	-	11,955	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	20,972	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	140,918	12,283	-	-	-	-	15,444	2,526	-
Total disbursements	554,091	242,095	22,000	1,467	-	-	15,444	17,294	-
Excess (deficiency) of receipts over disbursements	50,816	21,029	(14,017)	(1,467)	337	-	-	(14,333)	48,865
Cash and investments - ending	\$ 640,598	\$ 177,625	\$ 33,778	\$ (1,584)	\$ 1,046	\$ 738	\$ -	\$ 45,671	\$ 50,396

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

	K9 DONATIONS	LEVY EXCESS FUND	CUM CAP IMPROVEMENT	CUM CAP DEVELOPMENT	CEDIT (COUNTY ED INC TAX)	POLICE HOMELAND GRANT	PAY-AMERICAN FIDELITY	PUBLIC SAFETY	CEMETERY (OPERATING)
Cash and investments - beginning	\$ 437	\$ 9,155	\$ 143,296	\$ 83,549	\$ 75,491	\$ -	\$ -	\$ 75,155	\$ 92,702
Receipts:									
Taxes	-	-	-	9,762	-	-	-	-	43,958
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,896	1,463	-	-	-	-	6,588
Charges for services	-	-	-	-	-	-	-	-	128,710
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	202	-	64,453	1,828	-	61,278	-
Total receipts	-	-	7,098	11,225	64,453	1,828	-	61,278	179,256
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	50,161
Supplies	334	-	-	-	-	-	-	42,443	9,458
Other services and charges	-	-	-	-	-	-	-	5,738	8,879
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	793	106,334
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	20,095	560	1,956	-	7,960	1,780
Total disbursements	334	-	-	20,095	560	1,956	-	56,934	176,612
Excess (deficiency) of receipts over disbursements	(334)	-	7,098	(8,870)	63,893	(128)	-	4,344	2,644
Cash and investments - ending	\$ 103	\$ 9,155	\$ 150,394	\$ 74,679	\$ 139,384	\$ (128)	\$ -	\$ 79,499	\$ 95,346

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

	CEMETERY PERM MAINTENANCE	DOWNTOWN PLANNING	STORM CLEAN UP	SWIMPOOL DONATION	SWIMMING POOL	PARK SPECIAL DONATION	POLICE MISCELLANEOUS	OPERATION PULLOVER
Cash and investments - beginning	\$ 41,823	\$ 1,282	\$ 1,056	\$ -	\$ 44,980	\$ 130	\$ 35,318	\$ -
Receipts:								
Taxes	-	-	-	-	19,524	-	-	-
Licenses and permits	-	-	-	-	-	-	1,660	-
Intergovernmental receipts	-	-	-	-	3,830	-	-	1,311
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	7,697	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	62	-	-	-	314	-	1,310	-
Total receipts	62	-	-	-	23,668	-	10,667	1,311
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,977	-	500	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,056	-	-	-	-	-
Total disbursements	-	-	1,056	-	1,977	-	500	-
Excess (deficiency) of receipts over disbursements	62	-	(1,056)	-	21,691	-	10,167	1,311
Cash and investments - ending	\$ 41,885	\$ 1,282	\$ -	\$ -	\$ 66,671	\$ 130	\$ 45,485	\$ 1,311

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

	URBAN DEVELOPMENT	HOWARD PROJ (LOCAL SHARE)	HOWARD PROJ (FED SHARE)	OCRA PLAN GRANT	PAYROLL- NET	PAYROLL FEDERAL	PAYROLL FICA W/H	PAYROLL MEDICARE W/H
Cash and investments - beginning	\$ 48,865	\$ -	\$ -	\$ -	\$ -	\$ (19,099)	\$ 15,425	\$ (59)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	390,444	-	-	656,143	80,837	112,523	26,317
Total receipts	-	390,444	-	-	656,143	80,837	112,523	26,317
Disbursements:								
Personal services	-	-	-	-	656,143	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	48,865	-	-	-	-	80,850	112,577	26,626
Total disbursements	48,865	-	-	-	656,143	80,850	112,577	26,626
Excess (deficiency) of receipts over disbursements	(48,865)	390,444	-	-	-	(13)	(54)	(309)
Cash and investments - ending	\$ -	\$ 390,444	\$ -	\$ -	\$ -	\$ (19,112)	\$ 15,371	\$ (368)

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

	PAYROLL STATE & CO W/H	PAYROLL PERF W/H	PAYROLL- GROUP INS IACT	PAY/ GROUPINS PRINFIN-125	PAYROLL/ MISCELLANEOUS	PAYROLL/ BASICFLEX	PAY/ BANKERSLIFE -125	PAY/ PRINCIPAL FINANCIAL
Cash and investments - beginning	\$ 10,672	\$ (94,126)	\$ 14,785	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	50,571	97,103	30,507	-	-	-	-	-
Total receipts	50,571	97,103	30,507	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	52,497	42,956	30,921	-	-	-	-	-
Total disbursements	52,497	42,956	30,921	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,926)	54,147	(414)	-	-	-	-	-
Cash and investments - ending	\$ 8,746	\$ (39,979)	\$ 14,371	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447

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

	PAY/ PEKIN EMPLOYEE WHHT	PAY/ EMPLOYEE VOLPERF WTHH	PAY/ PEKINS NONEMPLOYEE	PAY- AFLAC	PAY- ANNUITY LIFE REASSURA	PAY- CREDIT UNION	PAY- COURT GARNISHMENT	LIGHT
Cash and investments - beginning	\$ 31,761	\$ 6,285	\$ 5,895	\$ 470	\$ 122	\$ 515	\$ 1,514	\$ 1,272,972
Receipts:								
Taxes	-	-	-	-	-	-	-	176,325
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	3,133,112
Other receipts	-	-	-	11,918	200	1,250	14,638	32,345
Total receipts	-	-	-	11,918	200	1,250	14,638	3,341,782
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	210,504
Utility operating expenses	-	-	-	-	-	-	-	3,093,226
Other disbursements	-	-	-	12,288	200	1,250	14,638	167,759
Total disbursements	-	-	-	12,288	200	1,250	14,638	3,471,489
Excess (deficiency) of receipts over disbursements	-	-	-	(370)	-	-	-	(129,707)
Cash and investments - ending	\$ 31,761	\$ 6,285	\$ 5,895	\$ 100	\$ 122	\$ 515	\$ 1,514	\$ 1,143,265

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

	LIGHT CASH RESERVE	LIGHT DEPRECIATION	LIGHT METER DEPOSIT	STORMWATER CONSTRUCTION	STORMWATER OPERATING	STORMWATER B&I	WASTEWATER OPERATING	WASTEWATER BOND & INT
Cash and investments - beginning	\$ 415,266	\$ 391,684	\$ 235,922	\$ 583,676	\$ 40,551	\$ 10,346	\$ 394,638	\$ 4,136
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	16,396	-	81,777	-	912,206	-
Other receipts	1,352	717	242	-	-	-	19,423	-
Total receipts	1,352	717	16,638	-	81,777	-	931,629	-
Disbursements:								
Personal services	-	-	-	-	-	-	186,591	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	18,691	-
Debt service - principal and interest	-	-	-	-	-	9,976	66,433	-
Capital outlay	-	-	-	27,129	-	-	29,585	-
Utility operating expenses	-	-	-	-	59,952	-	232,228	-
Other disbursements	-	-	15,147	-	7	-	286,780	-
Total disbursements	-	-	15,147	27,129	59,959	9,976	820,308	-
Excess (deficiency) of receipts over disbursements	1,352	717	1,491	(27,129)	21,818	(9,976)	111,321	-
Cash and investments - ending	\$ 416,618	\$ 392,401	\$ 237,413	\$ 556,547	\$ 62,369	\$ 370	\$ 505,959	\$ 4,136

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

	WASTEWATER DEBT RESERVE	WASTEWATER IMPROVEMENT	SEWER PROJ RETAINAGE	SEWR CONST/STATE MONEY	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER METER DEPOSIT
Cash and investments - beginning	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 693,177	\$ 143	\$ 2,376	\$ 44,080
Receipts:								
Taxes	-	-	-	-	37,972	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	690,237	-	-	-
Other receipts	-	-	-	-	6,869	-	246	6,793
Total receipts	-	-	-	-	735,078	-	246	6,793
Disbursements:								
Personal services	-	-	-	-	154,782	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,709	-	-	-
Debt service - principal and interest	-	-	-	-	186,415	-	-	-
Capital outlay	-	-	-	-	44,581	-	-	-
Utility operating expenses	-	-	-	-	191,014	-	-	-
Other disbursements	-	-	-	-	187,714	-	-	4,070
Total disbursements	-	-	-	-	783,215	-	-	4,070
Excess (deficiency) of receipts over disbursements	-	-	-	-	(48,137)	-	246	2,723
Cash and investments - ending	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 645,040	\$ 143	\$ 2,622	\$ 46,803

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

	WATER IMPROVEMENT	BONY WASTEWATER BOND AND INTEREST	BONY WASTEWATER DEBT RESERVE	BONY WATER BOND AND INTEREST	BONY WATER DEBT RESERVE	STORMWATER BOND AND INTEREST	STORMWATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 286,392	\$ 278,674	\$ 284,436	\$ 188,691	\$ 186,416	\$ 47,346	\$ 62,618	\$ 6,991,405
Receipts:								
Taxes	-	-	-	-	-	-	-	667,327
Licenses and permits	-	-	-	-	-	-	-	3,450
Intergovernmental receipts	-	-	-	-	-	-	-	490,959
Charges for services	-	-	-	-	-	-	-	151,907
Fines and forfeits	-	-	-	-	-	-	-	7,697
Utility fees	-	-	-	-	-	-	-	4,833,728
Other receipts	-	66,432	-	186,415	-	59,132	7	2,049,848
Total receipts	-	66,432	-	186,415	-	59,132	7	8,204,916
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,490,432
Supplies	-	-	-	-	-	-	-	169,041
Other services and charges	-	-	-	-	-	-	-	155,181
Debt service - principal and interest	-	-	-	-	-	-	-	262,824
Capital outlay	-	-	-	-	-	-	-	439,898
Utility operating expenses	-	-	-	-	-	-	-	3,576,420
Other disbursements	-	249,615	-	175,120	-	58,502	-	1,772,960
Total disbursements	-	249,615	-	175,120	-	58,502	-	7,866,756
Excess (deficiency) of receipts over disbursements	-	(183,183)	-	11,295	-	630	7	338,160
Cash and investments - ending	\$ 286,392	\$ 95,491	\$ 284,436	\$ 199,986	\$ 186,416	\$ 47,976	\$ 62,625	\$ 7,329,565

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	OCCUPANT PROTECTION	LAW ENF CONT ED	UNSAFE BUILDING	RIVERBOAT	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 640,598	\$ 177,625	\$ 33,778	\$ (1,584)	\$ 1,046	\$ 738	\$ -	\$ 45,671	\$ 50,396
Receipts:									
Taxes	234,748	149,095	-	-	-	-	-	20,341	-
Licenses and permits	1,205	-	-	-	-	-	-	-	-
Intergovernmental receipts	366,699	112,861	8,005	-	-	-	15,444	3,311	-
Charges for services	6,300	5,573	-	-	4,550	-	-	-	-
Fines and forfeits	800	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	22,893	102	-	-	-	-	-	-	-
Total receipts	632,645	267,631	8,005	-	4,550	-	15,444	23,652	-
Disbursements:									
Personal services	359,359	102,083	-	2,729	-	-	-	-	-
Supplies	7,257	76,437	22,000	-	-	-	-	1,620	-
Other services and charges	58,793	18,212	-	-	-	-	-	5,448	10,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	16,697	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	207,788	6,483	-	-	-	-	15,444	20,000	-
Total disbursements	633,197	219,912	22,000	2,729	-	-	15,444	27,068	10,000
Excess (deficiency) of receipts over disbursements	(552)	47,719	(13,995)	(2,729)	4,550	-	-	(3,416)	(10,000)
Cash and investments - ending	\$ 640,046	\$ 225,344	\$ 19,783	\$ (4,313)	\$ 5,596	\$ 738	\$ -	\$ 42,255	\$ 40,396

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

	K9 DONATIONS	LEVY EXCESS FUND	CUM CAP IMPROVEMENT	CUM CAP DEVELOPMENT	CEDIT (COUNTY ED INC TAX)	POLICE HOMELAND GRANT	PAY-AMERICAN FIDELITY	PUBLIC SAFETY	CEMETERY (OPERATING)
Cash and investments - beginning	\$ 103	\$ 9,155	\$ 150,394	\$ 74,679	\$ 139,384	\$ (128)	\$ -	\$ 79,499	\$ 95,346
Receipts:									
Taxes	-	-	-	9,083	-	-	-	-	50,962
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,548	1,479	-	-	-	-	8,296
Charges for services	-	-	-	-	-	-	-	-	39,291
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	10	57	162	-	67,179	-	7,889	412,744	-
Total receipts	10	57	6,710	10,562	67,179	-	7,889	412,744	98,549
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	49,086
Supplies	333	-	-	-	-	-	-	48,959	7,639
Other services and charges	-	-	-	-	-	-	-	11,981	10,119
Debt service - principal and interest	-	-	-	-	-	-	-	26,500	-
Capital outlay	-	-	-	-	-	-	-	-	31,983
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	4,948	-	2,659	-	-	7,926	317,766	30,251
Total disbursements	333	4,948	-	2,659	-	-	7,926	405,206	129,078
Excess (deficiency) of receipts over disbursements	(323)	(4,891)	6,710	7,903	67,179	-	(37)	7,538	(30,529)
Cash and investments - ending	\$ (220)	\$ 4,264	\$ 157,104	\$ 82,582	\$ 206,563	\$ (128)	\$ (37)	\$ 87,037	\$ 64,817

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

	CEMETERY PERM MAINTENANCE	DOWNTOWN PLANNING	STORM CLEAN UP	SWIMPOOL DONATION	SWIMMING POOL	PARK SPECIAL DONATION	POLICE MISCELLANEOUS	OPERATION PULLOVER
Cash and investments - beginning	\$ 41,885	\$ 1,282	\$ -	\$ -	\$ 66,671	\$ 130	\$ 45,485	\$ 1,311
Receipts:								
Taxes	-	-	-	-	5,058	-	-	-
Licenses and permits	-	-	-	-	-	-	680	-
Intergovernmental receipts	-	-	-	-	823	-	-	2,604
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	140	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	61	-	-	242,842	20,000	228	2,634	-
Total receipts	61	-	-	242,842	25,881	228	3,454	2,604
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	175	-	-	-
Other services and charges	-	-	-	-	59,674	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	195,007	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,514	-	-	-
Total disbursements	-	-	-	195,007	65,363	-	-	-
Excess (deficiency) of receipts over disbursements	61	-	-	47,835	(39,482)	228	3,454	2,604
Cash and investments - ending	\$ 41,946	\$ 1,282	\$ -	\$ 47,835	\$ 27,189	\$ 358	\$ 48,939	\$ 3,915

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

	URBAN DEVELOPMENT	HOWARD PROJ (LOCAL SHARE)	HOWARD PROJ (FED SHARE)	OCRA PLAN GRANT	PAYROLL- NET	PAYROLL FEDERAL	PAYROLL FICA W/H	PAYROLL MEDICARE W/H
Cash and investments - beginning	\$ -	\$ 390,444	\$ -	\$ -	\$ -	\$ (19,112)	\$ 15,371	\$ (368)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	129,909	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	199,801	-	24,000	654,807	79,858	112,751	26,369
Total receipts	-	199,801	129,909	24,000	654,807	79,858	112,751	26,369
Disbursements:								
Personal services	-	-	-	-	654,214	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	51,240	204,959	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	40,445	-	79,987	112,851	26,392
Total disbursements	-	51,240	204,959	40,445	654,214	79,987	112,851	26,392
Excess (deficiency) of receipts over disbursements	-	148,561	(75,050)	(16,445)	593	(129)	(100)	(23)
Cash and investments - ending	\$ -	\$ 539,005	\$ (75,050)	\$ (16,445)	\$ 593	\$ (19,241)	\$ 15,271	\$ (391)

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

	PAYROLL STATE & CO W/H	PAYROLL PERF W/H	PAYROLL- GROUP INS IACT	PAY/ GROUPINS PRINFIN-125	PAYROLL/ MISCELLANEOUS	PAYROLL/ BASICFLEX	PAY/ BANKERSLIFE -125	PAY/ PRINCIPAL FINANCIAL
Cash and investments - beginning	\$ 8,746	\$ (39,979)	\$ 14,371	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	49,187	28,670	34,860	-	-	-	-	-
Total receipts	49,187	28,670	34,860	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	51,300	28,669	34,850	-	-	-	-	-
Total disbursements	51,300	28,669	34,850	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(2,113)	1	10	-	-	-	-	-
Cash and investments - ending	\$ 6,633	\$ (39,978)	\$ 14,381	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447

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

	PAY/ PEKIN EMPLOYEE WHHT	PAY/ EMPLOYEE VOLPERF WTHH	PAY/ PEKINS NONEMPLOYEE	PAY- AFLAC	PAY- ANNUITY LIFE REASSURA	PAY- CREDIT UNION	PAY- COURT GARNISHMENT	LIGHT
Cash and investments - beginning	\$ 31,761	\$ 6,285	\$ 5,895	\$ 100	\$ 122	\$ 515	\$ 1,514	\$ 1,143,265
Receipts:								
Taxes	-	-	-	-	-	-	-	180,799
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	3,205,407
Other receipts	-	-	-	10,395	192	1,200	8,251	12,315
Total receipts	-	-	-	10,395	192	1,200	8,251	3,398,521
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	47,888
Utility operating expenses	-	-	-	-	-	-	-	3,178,541
Other disbursements	-	-	-	11,745	160	1,200	8,251	22,790
Total disbursements	-	-	-	11,745	160	1,200	8,251	3,249,219
Excess (deficiency) of receipts over disbursements	-	-	-	(1,350)	32	-	-	149,302
Cash and investments - ending	\$ 31,761	\$ 6,285	\$ 5,895	\$ (1,250)	\$ 154	\$ 515	\$ 1,514	\$ 1,292,567

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

	LIGHT CASH RESERVE	LIGHT DEPRECIATION	LIGHT METER DEPOSIT	STORMWATER CONSTRUCTION	STORMWATER OPERATING	STORMWATER B&I	WASTEWATER OPERATING	WASTEWATER BOND & INT
Cash and investments - beginning	\$ 416,618	\$ 392,401	\$ 237,413	\$ 556,547	\$ 62,369	\$ 370	\$ 505,959	\$ 4,136
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	18,316	-	81,581	-	891,183	-
Other receipts	1,352	707	242	-	233,000	-	5,267	-
Total receipts	1,352	707	18,558	-	314,581	-	896,450	-
Disbursements:								
Personal services	-	-	-	-	-	-	188,176	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	18,750	-
Debt service - principal and interest	-	-	-	-	59,192	-	247,777	-
Capital outlay	-	-	-	233,000	-	-	44,545	-
Utility operating expenses	-	-	-	-	156,865	-	233,089	-
Other disbursements	-	-	14,224	-	277,756	-	124,187	-
Total disbursements	-	-	14,224	233,000	493,813	-	856,524	-
Excess (deficiency) of receipts over disbursements	1,352	707	4,334	(233,000)	(179,232)	-	39,926	-
Cash and investments - ending	\$ 417,970	\$ 393,108	\$ 241,747	\$ 323,547	\$ (116,863)	\$ 370	\$ 545,885	\$ 4,136

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

	WASTEWATER DEBT RESERVE	WASTEWATER IMPROVEMENT	SEWER PROJ RETAINAGE	SEWR CONST/STATE MONEY	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER METER DEPOSIT
Cash and investments - beginning	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 645,040	\$ 143	\$ 2,622	\$ 46,803
Receipts:								
Taxes	-	-	-	-	38,843	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	744,889	-	-	-
Other receipts	-	-	-	-	6,154	-	242	7,164
Total receipts	-	-	-	-	789,886	-	242	7,164
Disbursements:								
Personal services	-	-	-	-	117,955	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	20,129	-	-	-
Debt service - principal and interest	-	-	-	-	186,415	-	-	-
Capital outlay	-	-	-	-	89,729	-	-	-
Utility operating expenses	-	-	-	-	196,099	-	-	-
Other disbursements	-	-	-	-	54,600	-	-	4,064
Total disbursements	-	-	-	-	664,927	-	-	4,064
Excess (deficiency) of receipts over disbursements	-	-	-	-	124,959	-	242	3,100
Cash and investments - ending	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 769,999	\$ 143	\$ 2,864	\$ 49,903

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

	WATER IMPROVEMENT	BONY WASTEWATER BOND AND INTEREST	BONY WASTEWATER DEBT RESERVE	BONY WATER BOND AND INTEREST	BONY WATER DEBT RESERVE	STORMWATER BOND AND INTEREST	STORMWATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 286,392	\$ 95,491	\$ 284,436	\$ 199,986	\$ 186,416	\$ 47,976	\$ 62,625	\$ 7,329,565
Receipts:								
Taxes	-	-	-	-	-	-	-	688,929
Licenses and permits	-	-	-	-	-	-	-	1,885
Intergovernmental receipts	-	-	-	-	-	-	-	655,979
Charges for services	-	-	-	-	-	-	-	55,714
Fines and forfeits	-	-	-	-	-	-	-	940
Utility fees	-	-	-	-	-	-	-	4,941,376
Other receipts	-	247,777	-	186,415	-	59,742	8	2,767,527
Total receipts	-	247,777	-	186,415	-	59,742	8	9,112,350
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,473,602
Supplies	-	-	-	-	-	-	-	164,420
Other services and charges	-	-	-	-	-	-	-	213,106
Debt service - principal and interest	-	-	-	-	-	-	-	519,884
Capital outlay	-	-	-	-	-	-	-	915,048
Utility operating expenses	-	-	-	-	-	-	-	3,764,594
Other disbursements	-	248,191	-	175,773	-	58,122	-	1,994,336
Total disbursements	-	248,191	-	175,773	-	58,122	-	9,044,990
Excess (deficiency) of receipts over disbursements	-	(414)	-	10,642	-	1,620	8	67,360
Cash and investments - ending	\$ 286,392	\$ 95,077	\$ 284,436	\$ 210,628	\$ 186,416	\$ 49,596	\$ 62,633	\$ 7,396,925

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	OCCUPANT PROTECTION	LAW ENF CONT ED	UNSAFE BUILDING	RIVERBOAT	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 640,036	\$ 225,344	\$ 19,784	\$ (4,313)	\$ 5,597	\$ 738	\$ -	\$ 42,255	\$ 40,396
Receipts:									
Taxes	232,578	149,646	-	-	-	-	-	13,119	-
Licenses and permits	715	-	-	-	-	-	-	-	-
Intergovernmental receipts	377,392	111,654	7,865	-	-	-	-	2,094	-
Charges for services	13,250	2,585	-	-	4,010	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	18,384	2,500	-	3,092	-	-	-	-	23,521
Total receipts	642,319	266,385	7,865	3,092	4,010	-	-	15,213	23,521
Disbursements:									
Personal services	349,084	114,764	-	3,092	-	-	-	-	-
Supplies	6,645	87,304	23,100	-	-	-	-	8,950	-
Other services and charges	70,048	11,437	-	-	-	-	-	6,891	63,521
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	4,865	-	-	-	-	-	2,500	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	21,018	6,471	-	-	-	-	-	-	-
Total disbursements	446,795	224,841	23,100	3,092	-	-	-	18,341	63,521
Excess (deficiency) of receipts over disbursements	195,524	41,544	(15,235)	-	4,010	-	-	(3,128)	(40,000)
Cash and investments - ending	\$ 835,560	\$ 266,888	\$ 4,549	\$ (4,313)	\$ 9,607	\$ 738	\$ -	\$ 39,127	\$ 396

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

	<u>K9 DONATIONS</u>	<u>LOIT SPECIAL DISTRIBUTION</u>	<u>LEVY EXCESS FUND</u>	<u>CUM CAP IMPROVEMENT</u>	<u>CUM CAP DEVELOPMENT</u>	<u>OCRA PLAN GRANT</u>	<u>POLICE HOMELAND GRANT</u>	<u>CEDIT (COUNTY ED INC TAX)</u>	<u>PAY-AMERICAN FIDELITY</u>
Cash and investments - beginning	\$ (219)	\$ -	\$ 4,264	\$ 157,104	\$ 82,583	\$ (16,445)	\$ (128)	\$ 206,563	\$ (37)
Receipts:									
Taxes	-	70,563	-	-	9,054	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,645	1,445	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	121	-	16,000	-	64,594	5,004
Total receipts	-	70,563	-	6,766	10,499	16,000	-	64,594	5,004
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	70,563	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	37,914	-	-	-	5,148
Total disbursements	-	70,563	-	-	37,914	-	-	-	5,148
Excess (deficiency) of receipts over disbursements	-	-	-	6,766	(27,415)	16,000	-	64,594	(144)
Cash and investments - ending	\$ (219)	\$ -	\$ 4,264	\$ 163,870	\$ 55,168	\$ (445)	\$ (128)	\$ 271,157	\$ (181)

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

	PUBLIC SAFETY	CEMETERY (OPERATING)	CEMETERY PERM MAINTENANCE	FOOD/ BEVERAGE TAX	DOWNTOWN PLANNING	SWIMPOOL DONATION	SWIMMING POOL	PARK SPECIAL DONATION	POLICE MISCELLANEOUS
Cash and investments - beginning	\$ 87,019	\$ 64,818	\$ 41,946	\$ -	\$ 1,282	\$ 47,835	\$ 27,189	\$ 358	\$ 48,939
Receipts:									
Taxes	-	50,797	-	92,982	-	-	11,168	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,107	-	-	-	-	1,782	-	-
Charges for services	-	21,296	-	-	-	-	27,537	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	164,568	2,446	186	-	-	10,772	32,108	-	-
Total receipts	164,568	82,646	186	92,982	-	10,772	72,595	-	-
Disbursements:									
Personal services	-	32,392	-	-	-	-	18,275	-	-
Supplies	50,981	8,307	-	-	-	-	19,484	-	-
Other services and charges	14,300	10,340	5,315	-	-	-	6,431	-	-
Debt service - principal and interest	37	-	-	-	-	-	-	-	-
Capital outlay	2,666	21,319	-	18,186	-	32,053	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	152,266	23,618	-	-	-	-	47,246	-	-
Total disbursements	220,250	95,976	5,315	18,186	-	32,053	91,436	-	-
Excess (deficiency) of receipts over disbursements	(55,682)	(13,330)	(5,129)	74,796	-	(21,281)	(18,841)	-	-
Cash and investments - ending	\$ 31,337	\$ 51,488	\$ 36,817	\$ 74,796	\$ 1,282	\$ 26,554	\$ 8,348	\$ 358	\$ 48,939

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

	OPERATION PULLOVER	BOND & INT - BNY	HOWARD PROJ (LOCAL SHARE)	HOWARD PROJ (FED SHARE)	PAYROLL- NET	PAYROLL FEDERAL	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE & CO W/H
Cash and investments - beginning	\$ 3,915	\$ -	\$ 539,005	\$ (75,050)	\$ 593	\$ (19,241)	\$ 15,271	\$ (392)	\$ 6,633
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,872	-	-	125,835	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	15,443	-	685,459	82,668	115,934	27,077	51,067
Total receipts	2,872	-	15,443	125,835	685,459	82,668	115,934	27,077	51,067
Disbursements:									
Personal services	3,092	-	-	-	684,708	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	77,020	210,651	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	82,525	115,950	27,043	49,646
Total disbursements	3,092	-	77,020	210,651	684,708	82,525	115,950	27,043	49,646
Excess (deficiency) of receipts over disbursements	(220)	-	(61,577)	(84,816)	751	143	(16)	34	1,421
Cash and investments - ending	\$ 3,695	\$ -	\$ 477,428	\$ (159,866)	\$ 1,344	\$ (19,098)	\$ 15,255	\$ (358)	\$ 8,054

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

	PAYROLL PERF WH	PAYROLL- GROUP INS IACT	PAY/ GROUPINS PRINFIN-125	PAYROLL/ MISCELLANEOUS	PAYROLL/ BASICFLEX	PAY/ BANKERSLIFE -125	PAY/ PRINCIPAL FINANCIAL	PAY/ PEKIN EMPLOYEE WHHT
Cash and investments - beginning	\$ (39,978)	\$ 14,382	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447	\$ 31,761
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	27,195	31,309	-	-	-	-	-	-
Total receipts	27,195	31,309	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	27,196	32,440	-	-	-	-	-	-
Total disbursements	27,196	32,440	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1)	(1,131)	-	-	-	-	-	-
Cash and investments - ending	\$ (39,979)	\$ 13,251	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447	\$ 31,761

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

	PAY/ EMPLOYEE VOLPERF WTHH	PAY/ PEKINS NONEMPLOYEE	PAY- AFLAC	PAY- ANNUITY LIFE REASSURA	PAY-CREDIT UNION	PAY- COURT GARNISHMENT	LIGHT	LIGHT CASH RESERVE
Cash and investments - beginning	\$ 6,285	\$ 5,896	\$ (1,250)	\$ 154	\$ 515	\$ 1,514	\$ 1,292,567	\$ 417,970
Receipts:								
Taxes	-	-	-	-	-	-	188,949	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	3,388,262	-
Other receipts	-	-	8,270	152	950	8,323	10,607	3,301
Total receipts	-	-	8,270	152	950	8,323	3,587,818	3,301
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	74,139	-
Utility operating expenses	-	-	-	-	-	-	3,357,566	-
Other disbursements	-	-	9,174	128	950	8,323	26,785	-
Total disbursements	-	-	9,174	128	950	8,323	3,458,490	-
Excess (deficiency) of receipts over disbursements	-	-	(904)	24	-	-	129,328	3,301
Cash and investments - ending	\$ 6,285	\$ 5,896	\$ (2,154)	\$ 178	\$ 515	\$ 1,514	\$ 1,421,895	\$ 421,271

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

	LIGHT DEPRECIATION	LIGHT METER DEPOSIT	STORMWATER CONSTRUCTION	STORMWATER OPERATING	STORMWATER B&I	STORMWATER DEBT SERVICE	WASTEWATER OPERATING	WASTEWATER BOND & INT
Cash and investments - beginning	\$ 393,108	\$ 241,747	\$ 323,547	\$ (116,863)	\$ 370	\$ -	\$ 545,886	\$ 4,136
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	18,475	-	106,660	-	-	956,977	-
Other receipts	2,166	182	-	-	-	-	1,224	-
Total receipts	2,166	18,657	-	106,660	-	-	958,201	-
Disbursements:								
Personal services	-	-	-	6,195	-	-	198,836	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	14,601	-
Debt service - principal and interest	-	-	-	59,392	-	-	268,873	-
Capital outlay	-	-	-	-	-	-	181,084	-
Utility operating expenses	-	-	-	3,755	-	-	238,222	-
Other disbursements	-	18,876	-	31,163	-	-	273,845	-
Total disbursements	-	18,876	-	100,505	-	-	1,175,461	-
Excess (deficiency) of receipts over disbursements	2,166	(219)	-	6,155	-	-	(217,260)	-
Cash and investments - ending	\$ 395,274	\$ 241,528	\$ 323,547	\$ (110,708)	\$ 370	\$ -	\$ 328,626	\$ 4,136

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

	WASTEWATER DEBT RESERVE	WASTEWATER IMPROVEMENT	SEWER PROJ RETAINAGE	SEWR CONST/STATE MONEY	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER METER DEPOSIT
Cash and investments - beginning	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 770,030	\$ 143	\$ 2,864	\$ 49,903
Receipts:								
Taxes	-	-	-	-	45,688	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	733,414	-	-	-
Other receipts	-	-	-	-	10,126	-	743	6,875
Total receipts	-	-	-	-	789,228	-	743	6,875
Disbursements:								
Personal services	-	-	-	-	137,820	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,879	-	-	-
Debt service - principal and interest	-	-	-	-	201,950	-	-	-
Capital outlay	-	-	-	-	116,492	-	-	-
Utility operating expenses	-	-	-	-	228,163	-	-	-
Other disbursements	-	-	-	-	126,619	-	-	6,106
Total disbursements	-	-	-	-	829,923	-	-	6,106
Excess (deficiency) of receipts over disbursements	-	-	-	-	(40,695)	-	743	769
Cash and investments - ending	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 729,335	\$ 143	\$ 3,607	\$ 50,672

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

	<u>WATER IMPROVEMENT</u>	<u>BONY WASTEWATER BOND AND INTEREST</u>	<u>BONY WASTEWATER DEBT RESERVE</u>	<u>BONY WATER BOND AND INTEREST</u>	<u>BONY WATER DEBT RESERVE</u>	<u>STORMWATER BOND AND INTEREST</u>	<u>STORMWATER DEBT RESERVE</u>	<u>Totals</u>
Cash and investments - beginning	\$ 286,392	95,077	\$ 284,436	\$ 210,628	\$ 186,416	\$ 49,596	\$ 62,633	\$ 7,396,935
Receipts:								
Taxes	-	-	-	-	-	-	-	864,544
Licenses and permits	-	-	-	-	-	-	-	715
Intergovernmental receipts	-	-	-	-	-	-	-	645,691
Charges for services	-	-	-	-	-	-	-	68,678
Utility fees	-	-	-	-	-	-	-	5,203,788
Other receipts	-	269,099	416	202,172	273	59,942	33	1,964,302
Total receipts	-	269,099	416	202,172	273	59,942	33	8,747,718
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,548,258
Supplies	-	-	-	-	-	-	-	204,771
Other services and charges	-	-	-	-	-	-	-	292,326
Debt service - principal and interest	-	-	-	-	-	-	-	530,252
Capital outlay	-	-	-	-	-	-	-	740,975
Utility operating expenses	-	-	-	-	-	-	-	3,827,706
Other disbursements	-	247,677	-	175,267	-	59,342	-	1,612,736
Total disbursements	-	247,677	-	175,267	-	59,342	-	8,757,024
Excess (deficiency) of receipts over disbursements	-	21,422	416	26,905	273	600	33	(9,306)
Cash and investments - ending	\$ 286,392	\$ 116,499	\$ 284,852	\$ 237,533	\$ 186,689	\$ 50,196	\$ 62,666	\$ 7,387,629

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	OCCUPANT PROTECTION	LAW ENF CONT ED	UNSAFE BUILDING	RIVERBOAT	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 835,560	\$ 266,888	\$ 4,549	\$ (4,313)	\$ 9,607	\$ 738	\$ -	\$ 39,127	\$ 396
Receipts:									
Taxes	432,358	161,775	-	-	-	-	-	19,493	-
Licenses and permits	1,056	-	-	-	980	-	-	-	-
Intergovernmental receipts	60,181	123,656	10,011	-	-	-	15,444	3,358	-
Charges for services	12,800	-	-	-	549	-	-	-	-
Fines and forfeits	50	-	-	-	1,118	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	22,350	-	-	-	-	-	-	522	-
Total receipts	528,795	285,431	10,011	-	2,647	-	15,444	23,373	-
Disbursements:									
Personal services	355,694	117,679	-	2,661	-	-	-	-	-
Supplies	5,256	34,598	-	-	2,298	-	-	5,498	-
Other services and charges	64,037	18,629	-	-	-	86	-	12,261	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	25,800	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	23,656	6,200	-	-	-	-	15,443	125	-
Total disbursements	448,643	202,906	-	2,661	2,298	86	15,443	17,884	-
Excess (deficiency) of receipts over disbursements	80,152	82,525	10,011	(2,661)	349	(86)	1	5,489	-
Cash and investments - ending	\$ 915,712	\$ 349,413	\$ 14,560	\$ (6,974)	\$ 9,956	\$ 652	\$ 1	\$ 44,616	\$ 396

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

	K9 DONATIONS	LOIT SPECIAL DISTRIBUTION	LEVY EXCESS FUND	CUM CAP IMPROVEMENT	CUM CAP DEVELOPMENT	OCRA PLAN GRANT	POLICE HOMELAND GRANT	CEDIT (COUNTY EDINCTAX)	PAY-AMERICAN FIDELITY
Cash and investments - beginning	\$ (219)	\$ -	\$ 4,264	\$ 163,870	\$ 55,168	\$ (445)	\$ (128)	\$ 271,157	\$ (181)
Receipts:									
Taxes	-	-	-	-	8,727	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,340	1,503	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,500	-	-	168	9	54,694	13,800	65,794	5,117
Total receipts	2,500	-	-	6,508	10,239	54,694	13,800	65,794	5,117
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	58,663	54,694	6,025	-	4,743
Total disbursements	-	-	-	-	58,663	54,694	6,025	-	4,743
Excess (deficiency) of receipts over disbursements	2,500	-	-	6,508	(48,424)	-	7,775	65,794	374
Cash and investments - ending	\$ 2,281	\$ -	\$ 4,264	\$ 170,378	\$ 6,744	\$ (445)	\$ 7,647	\$ 336,951	\$ 193

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

	PUBLIC SAFETY	CEMETERY (OPERATING)	CEMETERY PERM MAINTENANCE	FOOD/ BEVERAGE TAX	DOWNTOWN PLANNING	SWIMPOOL DONATION	SWIMMING POOL	PARK SPECIAL DONATION	POLICE MISCELLANEOUS
Cash and investments - beginning	\$ 31,337	\$ 51,488	\$ 36,817	\$ 74,796	\$ 1,282	\$ 26,554	\$ 8,348	\$ 358	\$ 48,939
Receipts:									
Taxes	-	58,583	-	89,954	-	-	24,633	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	9,934	-	-	-	-	2,362	-	-
Charges for services	-	45,218	320	-	-	-	23,988	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	1,118
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	141,930	-	221	-	-	3,014	9,383	50	-
Total receipts	141,930	113,735	541	89,954	-	3,014	60,366	50	1,118
Disbursements:									
Personal services	2,930	21,735	-	-	-	-	14,519	-	-
Supplies	51,358	6,185	-	-	-	-	18,914	-	-
Other services and charges	13,254	7,051	5,100	-	-	-	13,857	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	3,407	23,619	-	10,617	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	83,930	4,095	-	-	-	-	3,697	-	-
Total disbursements	154,879	62,685	5,100	10,617	-	-	50,987	-	-
Excess (deficiency) of receipts over disbursements	(12,949)	51,050	(4,559)	79,337	-	3,014	9,379	50	1,118
Cash and investments - ending	\$ 18,388	\$ 102,538	\$ 32,258	\$ 154,133	\$ 1,282	\$ 29,568	\$ 17,727	\$ 408	\$ 50,057

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

	OPERATION PULLOVER	BOND & INT - BNY	HOWARD PROJ (LOCAL SHARE)	HOWARD PROJ (FED SHARE)	PAYROLL- NET	PAYROLL FEDERAL	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE & CO W/H
Cash and investments - beginning	\$ 3,695	\$ -	\$ 477,428	\$ (159,866)	\$ 1,344	\$ (19,098)	\$ 15,255	\$ (358)	\$ 8,054
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,676	-	-	295,224	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	15,443	-	701,623	92,245	120,086	28,085	57,560
Total receipts	2,676	-	15,443	295,224	701,623	92,245	120,086	28,085	57,560
Disbursements:									
Personal services	-	-	-	-	701,623	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	71,173	284,690	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	92,245	119,981	28,061	56,411
Total disbursements	-	-	71,173	284,690	701,623	92,245	119,981	28,061	56,411
Excess (deficiency) of receipts over disbursements	2,676	-	(55,730)	10,534	-	-	105	24	1,149
Cash and investments - ending	\$ 6,371	\$ -	\$ 421,698	\$ (149,332)	\$ 1,344	\$ (19,098)	\$ 15,360	\$ (334)	\$ 9,203

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

	PAYROLL PERF W/H	PAYROLL- GROUP INS IACT	PAY/ GROUPINS PRINFIN-125	PAYROLL/ MISCELLANEOUS	PAYROLL/ BASICFLEX	PAY/ BANKERSLIFE -125	PAY/ PRINCIPAL FINANCIAL	PAY/ PEKIN EMPLOYEE WHHT
Cash and investments - beginning	\$ (39,979)	\$ 13,251	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447	\$ 31,761
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	27,178	28,730	-	-	-	-	-	-
Total receipts	27,178	28,730	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	27,163	26,415	-	-	-	-	-	-
Total disbursements	27,163	26,415	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	15	2,315	-	-	-	-	-	-
Cash and investments - ending	\$ (39,964)	\$ 15,566	\$ 1,083	\$ 9	\$ 86	\$ 996	\$ 2,447	\$ 31,761

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

	PAY/ EMPLOYEE VOLPERF WTHH	PAY/ PEKINS NONEMPLOYEE	PAY- AFLAC	PAY- ANNUITY LIFE REASSURA	PAY-CREDIT UNION	PAY- COURT GARNISHMENT	LIGHT	LIGHT CASH RESERVE
Cash and investments - beginning	\$ 6,285	\$ 5,896	\$ (2,154)	\$ 178	\$ 515	\$ 1,514	\$ 1,421,895	\$ 421,271
Receipts:								
Taxes	-	-	-	-	-	-	185,519	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	3,386,819	-
Other receipts	-	-	7,242	208	1,300	8,008	92,026	3,679
Total receipts	-	-	7,242	208	1,300	8,008	3,664,364	3,679
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	11,821	-
Utility operating expenses	-	-	-	-	-	-	3,329,590	-
Other disbursements	-	-	8,475	192	1,200	8,008	38,233	-
Total disbursements	-	-	8,475	192	1,200	8,008	3,379,644	-
Excess (deficiency) of receipts over disbursements	-	-	(1,233)	16	100	-	284,720	3,679
Cash and investments - ending	\$ 6,285	\$ 5,896	\$ (3,387)	\$ 194	\$ 615	\$ 1,514	\$ 1,706,615	\$ 424,950

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

	LIGHT DEPRECIATION	LIGHT METER DEPOSIT	STORMWATER CONSTRUCTION	STORMWATER OPERATING	STORMWATER B&I	STORMWATER DEBT SERVICE	WASTEWATER OPERATING	WASTEWATER BOND & INT
Cash and investments - beginning	\$ 395,274	\$ 241,528	\$ 323,547	\$ (110,708)	\$ 370	\$ -	\$ 328,626	\$ 4,136
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	14,875	-	105,734	-	-	993,749	-
Other receipts	2,575	-	-	124,148	-	-	73,797	-
Total receipts	2,575	14,875	-	229,882	-	-	1,067,546	-
Disbursements:								
Personal services	-	-	-	8,575	-	-	204,088	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	17,444	-
Debt service - principal and interest	-	-	-	60,563	-	-	247,777	-
Capital outlay	-	-	121,615	-	-	-	118,715	-
Utility operating expenses	-	-	-	9,214	-	-	237,436	-
Other disbursements	-	14,243	-	2,129	-	-	212,873	-
Total disbursements	-	14,243	121,615	80,481	-	-	1,038,333	-
Excess (deficiency) of receipts over disbursements	2,575	632	(121,615)	149,401	-	-	29,213	-
Cash and investments - ending	\$ 397,849	\$ 242,160	\$ 201,932	\$ 38,693	\$ 370	\$ -	\$ 357,839	\$ 4,136

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

	WASTEWATER DEBT RESERVE	WASTEWATER IMPROVEMENT	SEWER PROJ RETAINAGE	SEWR CONST/STATE MONEY	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER METER DEPOSIT
Cash and investments - beginning	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 729,335	\$ 143	\$ 3,607	\$ 50,672
Receipts:								
Taxes	-	-	-	-	42,673	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	715,012	-	-	-
Other receipts	-	-	-	-	26,862	-	883	6,524
Total receipts	-	-	-	-	784,547	-	883	6,524
Disbursements:								
Personal services	-	-	-	-	148,707	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	15,660	-	-	-
Debt service - principal and interest	-	-	-	-	186,415	-	-	-
Capital outlay	-	-	-	-	23,920	-	-	-
Utility operating expenses	-	-	-	-	243,875	-	-	-
Other disbursements	-	-	-	-	127,475	-	-	4,671
Total disbursements	-	-	-	-	746,052	-	-	4,671
Excess (deficiency) of receipts over disbursements	-	-	-	-	38,495	-	883	1,853
Cash and investments - ending	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680	\$ 767,830	\$ 143	\$ 4,490	\$ 52,525

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

	WATER IMPROVEMENT	BONY WASTEWATER BOND AND INTEREST	BONY WASTEWATER DEBT RESERVE	BONY WATER BOND AND INTEREST	BONY WATER DEBT RESERVE	STORMWATER BOND AND INTEREST	STORMWATER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 286,392	\$ 116,499	\$ 284,852	\$ 237,533	\$ 186,689	\$ 50,196	62,666	\$ 7,387,629
Receipts:								
Taxes	-	-	-	-	-	-	-	1,023,715
Licenses and permits	-	-	-	-	-	-	-	2,036
Intergovernmental receipts	-	-	-	-	-	-	-	530,689
Charges for services	-	-	-	-	-	-	-	82,875
Fines and forfeits	-	-	-	-	-	-	-	2,286
Utility fees	-	-	-	-	-	-	-	5,216,189
Other receipts	-	248,789	1,851	187,527	1,213	62,710	418	2,240,262
Total receipts	-	248,789	1,851	187,527	1,213	62,710	418	9,098,052
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,578,211
Supplies	-	-	-	-	-	-	-	124,107
Other services and charges	-	-	-	-	-	-	-	167,379
Debt service - principal and interest	-	-	-	-	-	-	-	494,755
Capital outlay	-	-	-	-	-	-	-	695,377
Utility operating expenses	-	-	-	-	-	-	-	3,820,115
Other disbursements	-	246,045	-	175,603	-	61,120	424	1,512,238
Total disbursements	-	246,045	-	175,603	-	61,120	424	8,392,182
Excess (deficiency) of receipts over disbursements	-	2,744	1,851	11,924	1,213	1,590	(6)	705,870
Cash and investments - ending	\$ 286,392	\$ 119,243	\$ 286,703	\$ 249,457	\$ 187,902	\$ 51,786	\$ 62,660	\$ 8,093,499

(This page intentionally left blank.)

TOWN OF ROCKVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Rockville Light Utility	\$ 48,406	\$ 385,646
Rockville Stormwater Utility	-	9,037
Rockville Sewer Utility	59,478	85,242
Rockville Water Utility	1,319	70,438
Governmental activities	23,145	-
Totals	\$ 132,348	\$ 550,363

TOWN OF ROCKVILLE
SCHEDULE OF LEASES AND DEBT
For the Year Ended December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	Fire Truck Purchase	\$ 193,767	\$ 67,159
Notes and loans payable	VFW Lot Purchase - Cemetery	10,526	10,659
Total governmental activities		<u>204,293</u>	<u>77,818</u>
Rockville Stormwater Utility:			
Revenue bonds	Stormwater Revenue Bonds 2011	<u>465,000</u>	<u>60,497</u>
Rockville Sewer Utility:			
Revenue bonds	Sewer Works Revenue Bonds 2003	480,000	168,920
Revenue bonds	Sewer Works Revenue Bonds 2010	<u>2,374,470</u>	<u>115,398</u>
Total Rockville Sewer Utility		<u>2,854,470</u>	<u>284,318</u>
Rockville Water Utility:			
Revenue bonds	Waterworks Revenue Bond 2003	<u>999,882</u>	<u>183,884</u>
Totals		<u>\$ 4,523,645</u>	<u>\$ 606,517</u>

TOWN OF ROCKVILLE
 SCHEDULE OF CAPITAL ASSETS
 For the Year Ended December 31, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 373,560
Infrastructure	465,429
Buildings	269,860
Machinery, equipment, and vehicles	<u>230,487</u>
Total governmental activities	<u>1,339,336</u>
Rockville Light Utility:	
Land	9,200
Infrastructure	1,853,062
Improvements other than buildings	76,470
Machinery, equipment, and vehicles	<u>238,258</u>
Total Rockville Light Utility	<u>2,176,990</u>
Rockville Storm water Utility:	
Infrastructure	1,734,688
Machinery, equipment, and vehicles	<u>2,420</u>
Total Rockville Storm water Utility	<u>1,737,108</u>
Rockville Sewer Utility:	
Land	9,200
Infrastructure	1,300,506
Buildings	32,083
Improvements other than buildings	17,423
Machinery, equipment, and vehicles	<u>89,224</u>
Total Rockville Sewer Utility	<u>1,448,436</u>
Rockville Water Utility:	
Land	9,200
Infrastructure	1,159,005
Buildings	31,083
Improvements other than buildings	5,495
Machinery, equipment, and vehicles	<u>113,931</u>
Total Rockville Water Utility	<u>1,318,714</u>
Total capital assets	<u><u>\$ 8,020,584</u></u>

OTHER REPORTS

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