

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, 2015 to December 31, 2018



FILED
08/29/2019

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|--|-----------------------------------|--|
| Clerk-Treasurer | Susie Roberts | 06-01-12 to 12-31-19 |
| Mayor | Harold Goffinet Gay Ann Harney | 01-01-12 to 12-31-15 01-01-16 to 12-31-19 |
| President of the Board of Public Works | Harold Goffinet Gay Ann Harney | 01-01-15 to 12-31-15 01-01-16 to 12-31-19 |
| President Pro Tempore of the Common Council | Connie L. Hargis | 01-01-15 to 12-31-19 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City'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 City'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 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.

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 City for the period of January 1, 2015 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City'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

July 15, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

| Fund | Cash and Investments 01-01-15 | Receipts | Disbursements | Cash and Investments 12-31-15 | Receipts | Disbursements | Cash and Investments 12-31-16 |
|---------------------------|-------------------------------------|------------|---------------|-------------------------------------|------------|---------------|-------------------------------------|
| GENERAL FUND | \$ 364,662 | \$ 464,626 | \$ 456,196 | \$ 373,092 | \$ 568,261 | \$ 481,403 | \$ 459,950 |
| MOTOR VEHICLE HIGHWAY | 150,624 | 161,816 | 131,893 | 180,547 | 112,378 | 149,309 | 143,616 |
| LOCAL ROAD & STREET | 13,994 | 9,199 | 8,923 | 14,270 | 9,120 | 16,587 | 6,803 |
| LINCOLN CASH DRAWER | 200 | - | - | 200 | - | 200 | - |
| CEM/OPEN-CLOSE GRAVES | 400 | 8,100 | 7,900 | 600 | 11,400 | 10,800 | 1,200 |
| SANITATION | 23,680 | 61,070 | 78,297 | 6,453 | 57,848 | 63,372 | 929 |
| SCHOOL TRAFFIC | 8,707 | 4,556 | 8,236 | 5,027 | 3,030 | 4,519 | 3,538 |
| LINCOLN PIONEER VILLAGE | 25,851 | 143,569 | 77,252 | 92,168 | 6,975 | 99,143 | - |
| GRANTS-IHCDA #HD-015-007 | - | - | - | - | 153,717 | 153,717 | - |
| LECE | 2,772 | 1,790 | 2,786 | 1,776 | 1,886 | 50 | 3,612 |
| POL COMM FOUND DONATION | 3,062 | 2,820 | 2,473 | 3,409 | 1,380 | 750 | 4,039 |
| ORDINANCE VIOLATION FEE | 4,797 | 3,855 | 552 | 8,100 | 4,660 | 5,157 | 7,603 |
| CASINO/RIVERBOAT | - | 13,447 | 12,325 | 1,122 | 13,416 | 12,496 | 2,042 |
| PARK & RECREATION | 70,951 | 211,487 | 126,244 | 156,194 | 152,674 | 140,015 | 168,853 |
| PARK BLDG RENTAL DEPOSIT | 75 | 4,060 | 3,810 | 325 | 3,265 | 3,165 | 425 |
| RAINY DAY FUND | 22,902 | - | - | 22,902 | - | - | 22,902 |
| CANINE FUND | 33 | - | 33 | - | - | - | - |
| LOIT SPECIAL DISTRIBUTION | - | - | - | - | 37,010 | - | 37,010 |
| GRANTS-INDOT | - | - | - | - | 83,954 | 30,044 | 53,910 |
| CCI | 19,669 | 5,702 | 5,999 | 19,372 | 5,786 | 10,868 | 14,290 |
| LINCOLN DONATIONS | 600 | 2,000 | - | 2,600 | 1,850 | 2,696 | 1,754 |
| GRANTS-PARK | 388 | 4,050 | 4,338 | 100 | 8,755 | 7,151 | 1,704 |
| CEDIT/ECONOMIC DEV INCOME | 25,575 | 89,947 | 68,734 | 46,788 | 83,030 | 80,541 | 49,277 |
| CEM PERPETUAL CARE | 2,717 | - | - | 2,717 | - | - | 2,717 |
| DONATION/HELEN YOUNG/CEM | 49,626 | - | - | 49,626 | - | 892 | 48,734 |
| NEDRA GROVES MEMORIAL | 4 | - | 4 | - | - | - | - |
| WM NATCHER BRIDGE FUND | 211,642 | - | 30,295 | 181,347 | - | 181,280 | 67 |
| TREE REMOVAL/CLEAN-UP | 146 | 16,300 | 11,097 | 5,349 | - | 4,425 | 924 |
| SIDEWALK REPAIR & MAINT | 16,471 | - | 10,984 | 5,487 | - | 3,801 | 1,686 |
| STREET REPAIR & MAINT | 18,993 | - | 5,776 | 13,217 | - | 12,914 | 303 |
| CLEANUP/DEMOLITION | 1,528 | 15,073 | 10,050 | 6,551 | 212 | 6,763 | - |
| POLICE CARS | 3,815 | - | - | 3,815 | - | - | 3,815 |
| DONATION ROCKYSIDE | 37 | - | - | 37 | - | 37 | - |
| SANITATION RESERVE | 40,567 | 9,000 | - | 49,567 | 9,000 | - | 58,567 |

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

| Fund | Cash and Investments | | | Cash and Investments | | | Cash and Investments |
|------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| | 01-01-15 | Receipts | Disbursements | 12-31-15 | Receipts | Disbursements | |
| AEP CAPITAL FUND | 292,036 | 365,000 | 543,443 | 113,593 | 389,646 | 344,441 | 158,798 |
| CHILD SUPPORT | - | 184 | 184 | - | 736 | 736 | - |
| PAYROLL | - | 492 | 492 | - | 309 | 309 | - |
| PAYROLL DIRECT DEPOSIT | - | 432,041 | 432,041 | - | 464,958 | 464,958 | - |
| PAYROLL FEDERAL W/H | - | 49,368 | 49,368 | - | 57,626 | 57,626 | - |
| PAYROLL FICA W/H | - | 68,102 | 68,102 | - | 72,644 | 72,644 | - |
| PAYROLL MEDICARE W/H | 14 | 15,941 | 15,955 | - | 16,990 | 16,990 | - |
| PAYROLL STATE W/H | 64 | 18,450 | 17,924 | 590 | 19,915 | 18,731 | 1,774 |
| PAYROLL COUNTY W/H | 42 | 4,321 | 4,193 | 170 | 4,359 | 4,152 | 377 |
| PAYROLL PERF W/H | 598 | 725 | 698 | 625 | 3,214 | 3,388 | 451 |
| PAYROLL/INSURANCE | 3,411 | 39,677 | 40,879 | 2,209 | 52,306 | 53,902 | 613 |
| MISC DEDUCTION | - | 18 | - | 18 | 26 | - | 44 |
| CAPITAL IMPROVEMENT FUND | 1,339 | - | - | 1,339 | - | - | 1,339 |
| SEWER OPERATING | 159,388 | 831,562 | 834,129 | 156,821 | 913,172 | 864,816 | 205,177 |
| SEWER METER DEPOSITS | 24,156 | 11,531 | 7,730 | 27,957 | 12,210 | 9,725 | 30,442 |
| BONY SEW BOND 2015 | - | 279,974 | 257,701 | 22,273 | 257,800 | 256,538 | 23,535 |
| BONY SEWER BOND DEBT SVC RES | - | 295,622 | - | 295,622 | - | - | 295,622 |
| SEWER BOND & INT 2015 | 22,534 | 110,866 | 130,013 | 3,387 | 38,400 | 38,613 | 3,174 |
| SEWER CASH DRAWER | 100 | - | - | 100 | - | - | 100 |
| AK BOND 1997 | 206,392 | 13,316 | 219,708 | - | - | - | - |
| DEBT SER. RES. 1997 AK ST | 119,852 | 2,912 | 67,351 | 55,413 | - | - | 55,413 |
| DEBT SER 2000/REV BONDS | 264,564 | 31,100 | 295,622 | 42 | - | - | 42 |
| SEWER EXTEN & REPLAC | 790,784 | 150,000 | 210,705 | 730,079 | - | 214,942 | 515,137 |
| STORM WATER CONSTRUCTION | 103 | 1,105,039 | 945,923 | 159,219 | - | 153,833 | 5,386 |
| WATER UTILITY OPERATING | 732,810 | 401,937 | 540,836 | 593,911 | 411,915 | 591,206 | 414,620 |
| WATER METER DEPOSIT | 22,650 | 10,525 | 7,550 | 25,625 | 11,250 | 9,600 | 27,275 |
| WATER BOND & INT | 60,589 | 240,000 | 236,400 | 64,189 | 240,000 | 240,639 | 63,550 |
| WATER DEBT SERVICE | 242,461 | - | - | 242,461 | - | - | 242,461 |
| WATER CASH DRAWER | 100 | - | - | 100 | - | - | 100 |
| Totals | <u>\$ 4,028,475</u> | <u>\$ 5,711,170</u> | <u>\$ 5,991,144</u> | <u>\$ 3,748,501</u> | <u>\$ 4,297,083</u> | <u>\$ 4,899,884</u> | <u>\$ 3,145,700</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, 2017 and 2018

| Fund | Cash and Investments | | | Cash and Investments | | | Cash and Investments | | |
|---|----------------------|------------|---------------|----------------------|------------|---------------|----------------------|--|--|
| | 01-01-17 | Receipts | Disbursements | 12-31-17 | Receipts | Disbursements | 12-31-18 | | |
| GENERAL FUND | \$ 459,950 | \$ 466,244 | \$ 563,321 | \$ 362,873 | \$ 510,389 | \$ 580,855 | \$ 292,407 | | |
| MOTOR VEHICLE HIGHWAY | 143,616 | 144,132 | 164,724 | 123,024 | 306,282 | 275,886 | 153,420 | | |
| LOCAL ROAD & STREET | 6,803 | 11,471 | 9,000 | 9,274 | 15,659 | 9,000 | 15,933 | | |
| CASH DRAWER-MUSEUM | - | 200 | 200 | - | 200 | 200 | - | | |
| CEM/OPEN-CLOSE GRAVES | 1,200 | 8,879 | 9,379 | 700 | 8,800 | 7,300 | 2,200 | | |
| SANITATION | 929 | 63,664 | 63,840 | 753 | 64,181 | 61,860 | 3,074 | | |
| SCHOOL TRAFFIC | 3,538 | 3,447 | 2,419 | 4,566 | 2,734 | 2,186 | 5,114 | | |
| DONATIONS - SUMMER GAP PROGRAM | - | - | - | - | 300 | 247 | 53 | | |
| GRANTS-IHCDA #HD-015-007 | - | 190,797 | 190,797 | - | 5,486 | 5,486 | - | | |
| LECE | 3,612 | 1,025 | 598 | 4,039 | 991 | 171 | 4,859 | | |
| POL COMM FOUND DONATION | 4,039 | 2,880 | 912 | 6,007 | 600 | 1,340 | 5,267 | | |
| ORDINANCE VIOLATION FEE | 7,603 | 4,840 | 993 | 11,450 | 5,358 | 13,301 | 3,507 | | |
| CASINO/RIVERBOAT | 2,042 | 13,447 | 10,056 | 5,433 | 13,447 | 13,447 | 5,433 | | |
| PARK & RECREATION | 168,853 | 200,575 | 224,015 | 145,413 | 186,155 | 247,878 | 83,690 | | |
| PARK BLDG RENTAL DEPOSIT | 425 | 4,575 | 4,100 | 900 | 5,266 | 5,356 | 810 | | |
| RAINY DAY FUND | 22,902 | 22,600 | 17,655 | 27,847 | - | - | 27,847 | | |
| LOIT SPECIAL DISTRIBUTION | 37,010 | - | 37,010 | - | - | - | - | | |
| GRANTS-INDOT | 53,910 | 162,220 | 216,130 | - | 302,649 | 302,649 | - | | |
| CCI | 14,290 | 5,520 | 10,000 | 9,810 | 5,306 | 9,000 | 6,116 | | |
| LINCOLN DONATIONS | 1,754 | 1,455 | - | 3,209 | 7,500 | 9,625 | 1,084 | | |
| LOCAL ROAD AND BRIDGE MATCHING GRANT FUND | - | 138,619 | 138,619 | - | - | - | - | | |
| CEDIT/ECONOMIC DEV INCOME | 49,277 | 79,761 | 74,427 | 54,611 | 105,830 | 135,434 | 25,007 | | |
| GRANTS-AUTO PARTS BLDG | - | - | - | - | 331,301 | 331,301 | - | | |
| CEM PERPETUAL CARE | 2,717 | - | - | 2,717 | - | 2,717 | - | | |
| GRANTS-PARK | 1,704 | 3,000 | 3,926 | 778 | 24,500 | - | 25,278 | | |
| DONATION/HELEN YOUNG/CEM | 48,734 | - | 1,225 | 47,509 | 45,000 | 45,000 | 47,509 | | |
| DONATION/HOLLIDAY/CEMETERY | - | 20,000 | - | 20,000 | - | 1,461 | 18,539 | | |
| WM NATCHER BRIDGE FUND | 67 | - | 7 | 60 | - | 60 | - | | |
| GRANTS-MISC | - | 17,075 | 17,075 | - | 1,319 | 319 | 1,000 | | |
| GRANT-ART PARK | - | 25,000 | 8,707 | 16,293 | 2,600 | 18,102 | 791 | | |
| TREE REMOVAL/CLEAN-UP | 924 | 5,000 | 5,731 | 193 | 7 | 200 | - | | |
| SIDEWALK REPAIR & MAINT | 1,686 | - | 1,392 | 294 | 10,000 | 2,378 | 7,916 | | |
| STREET REPAIR & MAINT | 303 | - | 273 | 30 | - | 7 | 23 | | |
| CLEANUP/DEMOLITION | - | 3,000 | 900 | 2,100 | - | - | 2,100 | | |
| POLICE CARS | 3,815 | - | - | 3,815 | - | 3,815 | - | | |

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

| Fund | Cash and | Receipts | Disbursements | Cash and | Receipts | Disbursements | Cash and |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Investments | | | Investments | | | Investments |
| | 01-01-17 | | | 12-31-17 | | | 12-31-18 |
| SANITATION RESERVE | 58,567 | 750 | 5,000 | 54,317 | - | 54,317 | - |
| AEP CAPITAL FUND | 158,798 | 350,000 | 318,084 | 190,714 | 415,000 | 368,322 | 237,392 |
| PAYROLL | - | - | - | - | 6,182 | 6,182 | - |
| PAYROLL DIRECT DEPOSIT | - | 506,149 | 506,149 | - | 554,308 | 554,308 | - |
| PAYROLL FEDERAL W/H | - | 60,984 | 60,984 | - | 55,316 | 55,316 | - |
| PAYROLL FICA W/H | - | 80,484 | 80,484 | - | 87,520 | 87,520 | - |
| PAYROLL MEDICARE W/H | - | 18,822 | 18,822 | - | 20,470 | 20,470 | - |
| PAYROLL STATE W/H | 1,774 | 21,331 | 23,104 | 1 | 24,729 | 23,926 | 804 |
| PAYROLL COUNTY W/H | 377 | 5,083 | 5,416 | 44 | 6,230 | 5,864 | 410 |
| PAYROLL PERF W/H | 451 | 5,239 | 5,366 | 324 | 4,047 | 3,891 | 480 |
| PAYROLL/INSURANCE | 613 | 63,096 | 63,703 | 6 | 65,475 | 62,927 | 2,554 |
| MISC DEDUCTION | 44 | 31 | - | 75 | 129 | 81 | 123 |
| FEDERAL GARNISHMENT | - | - | - | - | 740 | 740 | - |
| CAPITAL IMPROVEMENT FUND | 1,339 | - | - | 1,339 | - | - | 1,339 |
| SEWER OPERATING | 205,177 | 939,648 | 1,019,746 | 125,079 | 994,071 | 1,040,640 | 78,510 |
| SEWER METER DEPOSITS | 30,442 | 10,775 | 8,701 | 32,516 | 10,800 | 10,225 | 33,091 |
| BONY SEW BOND 2015 | 23,535 | 256,707 | 255,230 | 25,012 | 257,605 | 254,580 | 28,037 |
| SEWER BOND & INT 2015 | 3,174 | 38,400 | 38,263 | 3,311 | 38,400 | 38,263 | 3,448 |
| SEWER CASH DRAWER | 100 | - | - | 100 | - | - | 100 |
| BONY SEWER BOND DEBT SVC RES | 295,622 | 2,356 | - | 297,978 | 4,745 | - | 302,723 |
| DEBT SER. RES. 1997 AK ST | 55,413 | - | - | 55,413 | - | 55,413 | - |
| DEBT SER 2000/REV BONDS | 42 | - | - | 42 | - | - | 42 |
| SEWER EXTEN & REPLAC | 515,137 | 10,024 | 283,406 | 241,755 | - | 19,450 | 222,305 |
| STORM WATER CONSTRUCTION | 5,386 | - | 3,702 | 1,684 | - | - | 1,684 |
| WATER UTILITY OPERATING | 414,620 | 543,354 | 788,789 | 169,185 | 594,941 | 653,744 | 110,382 |
| WATER METER DEPOSIT | 27,275 | 9,975 | 7,850 | 29,400 | 9,950 | 9,450 | 29,900 |
| WATER BOND & INT | 63,550 | 191,000 | 209,989 | 44,561 | 152,100 | 146,613 | 50,048 |
| WATER DEBT SERVICE | 242,461 | - | 109,285 | 133,176 | - | 58,788 | 74,388 |
| WATER REFUNDING BONDS OF 2017 | - | 1,465,269 | 1,465,269 | - | - | - | - |
| WATER CASH DRAWER | 100 | - | - | 100 | - | - | 100 |
| Totals | <u>\$ 3,145,700</u> | <u>\$ 6,178,903</u> | <u>\$ 7,054,773</u> | <u>\$ 2,269,830</u> | <u>\$ 5,264,618</u> | <u>\$ 5,617,611</u> | <u>\$ 1,916,837</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 accompanying financial statements present the financial information for the City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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 City.

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.

CITY OF ROCKPORT
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).

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 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.

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

The 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.

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.

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

CITY OF ROCKPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

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

Contributions

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

Note 7. Holding Corporation

The City has entered into a capital lease with the City of Rockport Redevelopment Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2015, 2016, 2017, and 2018 totaled \$59,000, \$57,500, \$58,500, and \$59,000, respectively.

OTHER INFORMATION - UNAUDITED

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
 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 | LINCOLN CASH DRAWER | CEM/OPEN- CLOSE GRAVES | SANITATION | SCHOOL TRAFFIC | LINCOLN PIONEER VILLAGE |
|--|-----------------|-----------------------------|---------------------------|---------------------------|------------------------------|------------|-------------------|-------------------------------|
| Cash and investments - beginning | \$ 364,662 | \$ 150,624 | \$ 13,994 | \$ 200 | \$ 400 | \$ 23,680 | \$ 8,707 | \$ 25,851 |
| Receipts: | | | | | | | | |
| Taxes | 376,014 | 38,514 | - | - | - | - | - | 116 |
| Licenses and permits | 2,940 | - | - | - | - | - | - | - |
| Intergovernmental receipts | 71,534 | 80,302 | 9,199 | - | - | - | - | - |
| Charges for services | 7,187 | - | - | - | 8,100 | 58,251 | 4,556 | 143,453 |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 6,951 | 43,000 | - | - | - | 2,819 | - | - |
| Total receipts | 464,626 | 161,816 | 9,199 | - | 8,100 | 61,070 | 4,556 | 143,569 |
| Disbursements: | | | | | | | | |
| Personal services | 348,123 | 85,262 | - | - | - | 28,416 | - | 52,198 |
| Supplies | 15,948 | 12,195 | - | - | - | 7,570 | 1,850 | 4,430 |
| Other services and charges | 92,125 | 34,436 | 8,923 | - | 7,900 | 1,000 | 6,386 | 17,657 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 101 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 41,210 | - | 2,967 |
| Total disbursements | 456,196 | 131,893 | 8,923 | - | 7,900 | 78,297 | 8,236 | 77,252 |
| Excess (deficiency) of receipts over disbursements | 8,430 | 29,923 | 276 | - | 200 | (17,227) | (3,680) | 66,317 |
| Cash and investments - ending | \$ 373,092 | \$ 180,547 | \$ 14,270 | \$ 200 | \$ 600 | \$ 6,453 | \$ 5,027 | \$ 92,168 |

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

| | GRANTS-IHCDA #HD-015-007 | LECE | POL COMM FOUND DONATION | ORDINANCE VIOLATION FEE | CASINO/ RIVERBOAT | PARK & RECREATION | PARK BLDG RENTAL DEPOSIT |
|---|-----------------------------|----------|----------------------------------|-------------------------------|----------------------|----------------------|--------------------------------|
| Cash and investments - beginning | \$ - | \$ 2,772 | \$ 3,062 | \$ 4,797 | \$ - | \$ 70,951 | \$ 75 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 73,059 | - |
| Licenses and permits | - | 1,790 | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 13,447 | 947 | - |
| Charges for services | - | - | - | - | - | 22,296 | 4,060 |
| Fines and forfeits | - | - | - | 3,855 | - | - | - |
| Other receipts | - | - | 2,820 | - | - | 115,185 | - |
| Total receipts | - | 1,790 | 2,820 | 3,855 | 13,447 | 211,487 | 4,060 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 12,325 | 45,264 | - |
| Supplies | - | 2,786 | - | 552 | - | 16,639 | - |
| Other services and charges | - | - | 2,473 | - | - | 49,093 | 3,810 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 15,248 | - |
| Total disbursements | - | 2,786 | 2,473 | 552 | 12,325 | 126,244 | 3,810 |
| Excess (deficiency) of receipts over disbursements | - | (996) | 347 | 3,303 | 1,122 | 85,243 | 250 |
| Cash and investments - ending | \$ - | \$ 1,776 | \$ 3,409 | \$ 8,100 | \$ 1,122 | \$ 156,194 | \$ 325 |

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

| | RAINY DAY FUND | CANINE FUND | LOIT SPECIAL DISTRIBUTION | GRANTS-INDOT | CCI | LINCOLN DONATIONS | GRANTS-PARK |
|--|----------------------|----------------|---------------------------------|--------------|-----------|----------------------|-------------|
| Cash and investments - beginning | \$ 22,902 | \$ 33 | \$ - | \$ - | \$ 19,669 | \$ 600 | \$ 388 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 5,702 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 2,000 | 4,050 |
| Total receipts | - | - | - | - | 5,702 | 2,000 | 4,050 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | 33 | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 5,999 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | 4,338 |
| Total disbursements | - | 33 | - | - | 5,999 | - | 4,338 |
| Excess (deficiency) of receipts over disbursements | - | (33) | - | - | (297) | 2,000 | (288) |
| Cash and investments - ending | \$ 22,902 | \$ - | \$ - | \$ - | \$ 19,372 | \$ 2,600 | \$ 100 |

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

| | CREDIT/ ECONOMIC DEV INCOME | CEM PERPETUAL CARE | DONATION/ HELEN YOUNG/CEM | NEDRA GROVES MEMORIAL | WM NATCHER BRIDGE FUND | TREE REMOVAL/ CLEAN-UP | SIDEWALK REPAIR & MAINT |
|--|--------------------------------------|--------------------------|---------------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------|
| Cash and investments - beginning | \$ 25,575 | \$ 2,717 | \$ 49,626 | \$ 4 | \$ 211,642 | \$ 146 | \$ 16,471 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 89,947 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 16,300 | - |
| Total receipts | <u>89,947</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>16,300</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | 4 | - | - | - |
| Other services and charges | - | - | - | - | 30,295 | 11,097 | 10,984 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | 68,734 | - | - | - | - | - | - |
| Total disbursements | <u>68,734</u> | <u>-</u> | <u>-</u> | <u>4</u> | <u>30,295</u> | <u>11,097</u> | <u>10,984</u> |
| Excess (deficiency) of receipts over disbursements | <u>21,213</u> | <u>-</u> | <u>-</u> | <u>(4)</u> | <u>(30,295)</u> | <u>5,203</u> | <u>(10,984)</u> |
| Cash and investments - ending | <u>\$ 46,788</u> | <u>\$ 2,717</u> | <u>\$ 49,626</u> | <u>\$ -</u> | <u>\$ 181,347</u> | <u>\$ 5,349</u> | <u>\$ 5,487</u> |

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

| | STREET REPAIR & MAINT | CLEANUP/ DEMOLITION | POLICE CARS | DONATION ROCKYSIDE | SANITATION RESERVE | AEP CAPITAL FUND | CHILD SUPPORT |
|---|-----------------------------|------------------------|----------------|-----------------------|-----------------------|------------------------|------------------|
| Cash and investments - beginning | \$ 18,993 | \$ 1,528 | \$ 3,815 | \$ 37 | \$ 40,567 | \$ 292,036 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 15,073 | - | - | 9,000 | 365,000 | 184 |
| Total receipts | - | 15,073 | - | - | 9,000 | 365,000 | 184 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | 543,443 | - |
| Other services and charges | 5,776 | 10,050 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | 184 |
| Total disbursements | 5,776 | 10,050 | - | - | - | 543,443 | 184 |
| Excess (deficiency) of receipts over disbursements | (5,776) | 5,023 | - | - | 9,000 | (178,443) | - |
| Cash and investments - ending | \$ 13,217 | \$ 6,551 | \$ 3,815 | \$ 37 | \$ 49,567 | \$ 113,593 | \$ - |

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

| | PAYROLL | PAYROLL DIRECT DEPOSIT | PAYROLL FEDERAL W/H | PAYROLL FICA W/H | PAYROLL MEDICARE W/H | PAYROLL STATE W/H | PAYROLL COUNTY W/H |
|--|---------|------------------------------|---------------------------|------------------------|----------------------------|-------------------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ 14 | \$ 64 | \$ 42 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 492 | 432,041 | 49,368 | 68,102 | 15,941 | 18,450 | 4,321 |
| Total receipts | 492 | 432,041 | 49,368 | 68,102 | 15,941 | 18,450 | 4,321 |
| Disbursements: | | | | | | | |
| Personal services | 492 | 432,041 | 49,368 | 68,102 | 15,955 | 17,924 | 4,193 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 492 | 432,041 | 49,368 | 68,102 | 15,955 | 17,924 | 4,193 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | (14) | 526 | 128 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 590 | \$ 170 |

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

| | PAYROLL PERF W/H | PAYROLL/ INSURANCE | MISC DEDUCTION | CAPITAL IMPROVEMENT FUND | SEWER OPERATING | SEWER METER DEPOSITS | BONY SEW BOND 2015 |
|---|------------------------|-----------------------|-------------------|--------------------------------|--------------------|----------------------------|-----------------------------|
| Cash and investments - beginning | \$ 598 | \$ 3,411 | \$ - | \$ 1,339 | \$ 159,388 | \$ 24,156 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 725 | 39,677 | 18 | - | 831,562 | 11,531 | 279,974 |
| Total receipts | 725 | 39,677 | 18 | - | 831,562 | 11,531 | 279,974 |
| Disbursements: | | | | | | | |
| Personal services | 698 | 40,879 | - | - | 116,169 | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 5,311 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | 257,701 |
| Capital outlay | - | - | - | - | 172,600 | - | - |
| Utility operating expenses | - | - | - | - | 429,183 | 7,730 | - |
| Other disbursements | - | - | - | - | 110,866 | - | - |
| Total disbursements | 698 | 40,879 | - | - | 834,129 | 7,730 | 257,701 |
| Excess (deficiency) of receipts over disbursements | 27 | (1,202) | 18 | - | (2,567) | 3,801 | 22,273 |
| Cash and investments - ending | \$ 625 | \$ 2,209 | \$ 18 | \$ 1,339 | \$ 156,821 | \$ 27,957 | \$ 22,273 |

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

| | BONY SEWER BOND DEBT SVC RES | SEWER BOND & INT 2015 | SEWER CASH DRAWER | AK BOND 1997 | DEBT SER. RES. 1997 AK ST | DEBT SER 2000/REV BONDS | SEWER EXTEN & REPLAC |
|---|--|--------------------------------|-------------------------|--------------------|---------------------------------------|----------------------------------|----------------------------|
| Cash and investments - beginning | \$ - | \$ 22,534 | \$ 100 | \$ 206,392 | \$ 119,852 | \$ 264,564 | \$ 790,784 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 295,622 | 110,866 | - | 13,316 | 2,912 | 31,100 | 150,000 |
| Total receipts | 295,622 | 110,866 | - | 13,316 | 2,912 | 31,100 | 150,000 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | 130,013 | - | 219,708 | 67,351 | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | 210,705 |
| Other disbursements | - | - | - | - | - | 295,622 | - |
| Total disbursements | - | 130,013 | - | 219,708 | 67,351 | 295,622 | 210,705 |
| Excess (deficiency) of receipts over disbursements | 295,622 | (19,147) | - | (206,392) | (64,439) | (264,522) | (60,705) |
| Cash and investments - ending | \$ 295,622 | \$ 3,387 | \$ 100 | \$ - | \$ 55,413 | \$ 42 | \$ 730,079 |

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

| | STORM WATER CONSTRUCTION | WATER UTILITY OPERATING | WATER METER DEPOSIT | WATER BOND & INT | WATER DEBT SERVICE | WATER CASH DRAWER | Totals |
|--|--------------------------------|-------------------------------|---------------------------|------------------------|--------------------------|-------------------------|--------------|
| Cash and investments - beginning | \$ 103 | \$ 732,810 | \$ 22,650 | \$ 60,589 | \$ 242,461 | \$ 100 | \$ 4,028,475 |
| Receipts: | | | | | | | |
| Taxes | - | 21,983 | - | - | - | - | 515,388 |
| Licenses and permits | - | - | - | - | - | - | 4,730 |
| Intergovernmental receipts | - | - | - | - | - | - | 265,376 |
| Charges for services | - | - | - | - | - | - | 247,903 |
| Fines and forfeits | - | - | - | - | - | - | 3,855 |
| Other receipts | 1,105,039 | 379,954 | 10,525 | 240,000 | - | - | 4,673,918 |
| Total receipts | 1,105,039 | 401,937 | 10,525 | 240,000 | - | - | 5,711,170 |
| Disbursements: | | | | | | | |
| Personal services | - | 54,500 | - | - | - | - | 1,371,909 |
| Supplies | - | - | - | - | - | - | 605,450 |
| Other services and charges | - | - | - | - | - | - | 297,316 |
| Debt service - principal and interest | - | - | - | 235,650 | - | - | 910,423 |
| Capital outlay | 945,923 | - | - | - | - | - | 1,124,623 |
| Utility operating expenses | - | 246,336 | 7,550 | 750 | - | - | 902,254 |
| Other disbursements | - | 240,000 | - | - | - | - | 779,169 |
| Total disbursements | 945,923 | 540,836 | 7,550 | 236,400 | - | - | 5,991,144 |
| Excess (deficiency) of receipts over disbursements | 159,116 | (138,899) | 2,975 | 3,600 | - | - | (279,974) |
| Cash and investments - ending | \$ 159,219 | \$ 593,911 | \$ 25,625 | \$ 64,189 | \$ 242,461 | \$ 100 | \$ 3,748,501 |

CITY OF ROCKPORT
 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 | LINCOLN CASH DRAWER | CEM/OPEN- CLOSE GRAVES | SANITATION | SCHOOL TRAFFIC | LINCOLN PIONEER VILLAGE |
|---|-----------------|-----------------------------|---------------------------|---------------------------|------------------------------|------------|-------------------|-------------------------------|
| Cash and investments - beginning | \$ 373,092 | \$ 180,547 | \$ 14,270 | \$ 200 | \$ 600 | \$ 6,453 | \$ 5,027 | \$ 92,168 |
| Receipts: | | | | | | | | |
| Taxes | 473,634 | 14,808 | - | - | - | - | - | 102 |
| Licenses and permits | 4,080 | - | - | - | - | - | - | - |
| Intergovernmental receipts | 78,851 | 79,087 | 9,120 | - | - | - | - | - |
| Charges for services | 3,735 | - | - | - | 11,400 | 57,848 | 3,030 | 6,873 |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 7,961 | 18,483 | - | - | - | - | - | - |
| Total receipts | 568,261 | 112,378 | 9,120 | - | 11,400 | 57,848 | 3,030 | 6,975 |
| Disbursements: | | | | | | | | |
| Personal services | 350,056 | 94,886 | - | - | - | 24,957 | - | 41,720 |
| Supplies | 24,864 | 16,397 | - | 200 | - | 4,276 | 3,140 | 30,804 |
| Other services and charges | 99,138 | 38,026 | 7,344 | - | 10,800 | 1,000 | 1,379 | 23,886 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 475 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | 7,345 | - | 9,243 | - | - | 32,664 | - | 2,733 |
| Total disbursements | 481,403 | 149,309 | 16,587 | 200 | 10,800 | 63,372 | 4,519 | 99,143 |
| Excess (deficiency) of receipts over disbursements | 86,858 | (36,931) | (7,467) | (200) | 600 | (5,524) | (1,489) | (92,168) |
| Cash and investments - ending | \$ 459,950 | \$ 143,616 | \$ 6,803 | \$ - | \$ 1,200 | \$ 929 | \$ 3,538 | \$ - |

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

| | GRANTS-IHCDA #HD-015-007 | LECE | POL COMM FOUND DONATION | ORDINANCE VIOLATION FEE | CASINO/ RIVERBOAT | PARK & RECREATION | PARK BLDG RENTAL DEPOSIT |
|--|-----------------------------|--------------|----------------------------------|-------------------------------|----------------------|----------------------|--------------------------------|
| Cash and investments - beginning | \$ - | \$ 1,776 | \$ 3,409 | \$ 8,100 | \$ 1,122 | \$ 156,194 | \$ 325 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 30,617 | - |
| Licenses and permits | - | 1,886 | - | - | - | - | - |
| Intergovernmental receipts | 153,717 | - | - | - | 13,416 | 378 | - |
| Charges for services | - | - | - | - | - | 20,913 | 3,265 |
| Fines and forfeits | - | - | - | 4,660 | - | - | - |
| Other receipts | - | - | 1,380 | - | - | 100,766 | - |
| Total receipts | <u>153,717</u> | <u>1,886</u> | <u>1,380</u> | <u>4,660</u> | <u>13,416</u> | <u>152,674</u> | <u>3,265</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 12,496 | 42,114 | - |
| Supplies | - | 50 | - | 5,157 | - | 18,394 | - |
| Other services and charges | - | - | 750 | - | - | 68,864 | 3,165 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | 153,717 | - | - | - | - | 10,643 | - |
| Total disbursements | <u>153,717</u> | <u>50</u> | <u>750</u> | <u>5,157</u> | <u>12,496</u> | <u>140,015</u> | <u>3,165</u> |
| Excess (deficiency) of receipts over disbursements | - | 1,836 | 630 | (497) | 920 | 12,659 | 100 |
| Cash and investments - ending | \$ - | \$ 3,612 | \$ 4,039 | \$ 7,603 | \$ 2,042 | \$ 168,853 | \$ 425 |

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

| | RAINY DAY FUND | CANINE FUND | LOIT SPECIAL DISTRIBUTION | GRANTS-INDOT | CCI | LINCOLN DONATIONS | GRANTS-PARK |
|--|----------------------|----------------|---------------------------------|--------------|-----------|----------------------|-------------|
| Cash and investments - beginning | \$ 22,902 | \$ - | \$ - | \$ - | \$ 19,372 | \$ 2,600 | \$ 100 |
| Receipts: | | | | | | | |
| Taxes | - | - | 37,010 | - | 5,786 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 83,954 | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 1,850 | 8,755 |
| Total receipts | - | - | 37,010 | 83,954 | 5,786 | 1,850 | 8,755 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 10,000 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | 30,044 | 868 | 2,696 | 7,151 |
| Total disbursements | - | - | - | 30,044 | 10,868 | 2,696 | 7,151 |
| Excess (deficiency) of receipts over disbursements | - | - | 37,010 | 53,910 | (5,082) | (846) | 1,604 |
| Cash and investments - ending | \$ 22,902 | \$ - | \$ 37,010 | \$ 53,910 | \$ 14,290 | \$ 1,754 | \$ 1,704 |

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

| | CREDIT/ ECONOMIC DEV INCOME | CEM PERPETUAL CARE | DONATION/ HELEN YOUNG/CEM | NEDRA GROVES MEMORIAL | WM NATCHER BRIDGE FUND | TREE REMOVAL/ CLEAN-UP | SIDEWALK REPAIR & MAINT |
|---|--------------------------------------|--------------------------|---------------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------|
| Cash and investments - beginning | \$ 46,788 | \$ 2,717 | \$ 49,626 | \$ - | \$ 181,347 | \$ 5,349 | \$ 5,487 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 83,030 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 83,030 | - | - | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | 892 | - | - | - | - |
| Other services and charges | - | - | - | - | 181,280 | 4,425 | 3,801 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | 80,541 | - | - | - | - | - | - |
| Total disbursements | 80,541 | - | 892 | - | 181,280 | 4,425 | 3,801 |
| Excess (deficiency) of receipts over disbursements | 2,489 | - | (892) | - | (181,280) | (4,425) | (3,801) |
| Cash and investments - ending | \$ 49,277 | \$ 2,717 | \$ 48,734 | \$ - | \$ 67 | \$ 924 | \$ 1,686 |

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

| | STREET REPAIR & MAINT | CLEANUP/ DEMOLITION | POLICE CARS | DONATION ROCKYSIDE | SANITATION RESERVE | AEP CAPITAL FUND | CHILD SUPPORT |
|---|-----------------------------|------------------------|----------------|-----------------------|-----------------------|------------------------|------------------|
| Cash and investments - beginning | \$ 13,217 | \$ 6,551 | \$ 3,815 | \$ 37 | \$ 49,567 | \$ 113,593 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 212 | - | - | 9,000 | 389,646 | 736 |
| Total receipts | - | 212 | - | - | 9,000 | 389,646 | 736 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 1,841 | - |
| Supplies | - | - | - | 37 | - | 342,600 | - |
| Other services and charges | 12,914 | 6,763 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | 736 |
| Total disbursements | 12,914 | 6,763 | - | 37 | - | 344,441 | 736 |
| Excess (deficiency) of receipts over disbursements | (12,914) | (6,551) | - | (37) | 9,000 | 45,205 | - |
| Cash and investments - ending | \$ 303 | \$ - | \$ 3,815 | \$ - | \$ 58,567 | \$ 158,798 | \$ - |

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

| | PAYROLL | PAYROLL DIRECT DEPOSIT | PAYROLL FEDERAL W/H | PAYROLL FICA W/H | PAYROLL MEDICARE W/H | PAYROLL STATE W/H | PAYROLL COUNTY W/H |
|--|---------|------------------------------|---------------------------|------------------------|----------------------------|-------------------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 590 | \$ 170 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 309 | 464,958 | 57,626 | 72,644 | 16,990 | 19,915 | 4,359 |
| Total receipts | 309 | 464,958 | 57,626 | 72,644 | 16,990 | 19,915 | 4,359 |
| Disbursements: | | | | | | | |
| Personal services | 309 | 464,958 | 57,626 | 72,644 | 16,990 | 18,731 | 4,152 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 309 | 464,958 | 57,626 | 72,644 | 16,990 | 18,731 | 4,152 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | 1,184 | 207 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,774 | \$ 377 |

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

| | PAYROLL PERF W/H | PAYROLL/ INSURANCE | MISC DEDUCTION | CAPITAL IMPROVEMENT FUND | SEWER OPERATING | SEWER METER DEPOSITS | BONY SEW BOND 2015 |
|--|------------------------|-----------------------|-------------------|--------------------------------|--------------------|----------------------------|-----------------------------|
| Cash and investments - beginning | \$ 625 | \$ 2,209 | \$ 18 | \$ 1,339 | \$ 156,821 | \$ 27,957 | \$ 22,273 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 3,214 | 52,306 | 26 | - | 913,172 | 12,210 | 257,800 |
| Total receipts | 3,214 | 52,306 | 26 | - | 913,172 | 12,210 | 257,800 |
| Disbursements: | | | | | | | |
| Personal services | 3,388 | 53,902 | - | - | 122,475 | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 5,311 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | 256,538 |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | 407,029 | 9,725 | - |
| Other disbursements | - | - | - | - | 330,001 | - | - |
| Total disbursements | 3,388 | 53,902 | - | - | 864,816 | 9,725 | 256,538 |
| Excess (deficiency) of receipts over disbursements | (174) | (1,596) | 26 | - | 48,356 | 2,485 | 1,262 |
| Cash and investments - ending | \$ 451 | \$ 613 | \$ 44 | \$ 1,339 | \$ 205,177 | \$ 30,442 | \$ 23,535 |

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

| | BONY SEWER BOND DEBT SVC RES | SEWER BOND & INT 2015 | SEWER CASH DRAWER | AK BOND 1997 | DEBT SER. RES. 1997 AK ST | DEBT SER 2000/REV BONDS | SEWER EXTEN & REPLAC |
|--|--|--------------------------------|-------------------------|--------------------|---------------------------------------|----------------------------------|----------------------------|
| Cash and investments - beginning | \$ 295,622 | \$ 3,387 | \$ 100 | \$ - | \$ 55,413 | \$ 42 | \$ 730,079 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 38,400 | - | - | - | - | - |
| Total receipts | - | 38,400 | - | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | 38,613 | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | 214,942 |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | - | 38,613 | - | - | - | - | 214,942 |
| Excess (deficiency) of receipts over disbursements | - | (213) | - | - | - | - | (214,942) |
| Cash and investments - ending | \$ 295,622 | \$ 3,174 | \$ 100 | \$ - | \$ 55,413 | \$ 42 | \$ 515,137 |

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

| | STORM WATER CONSTRUCTION | WATER UTILITY OPERATING | WATER METER DEPOSIT | WATER BOND & INT | WATER DEBT SERVICE | WATER CASH DRAWER | Totals |
|--|--------------------------------|-------------------------------|---------------------------|------------------------|--------------------------|-------------------------|--------------|
| Cash and investments - beginning | \$ 159,219 | \$ 593,911 | \$ 25,625 | \$ 64,189 | \$ 242,461 | \$ 100 | \$ 3,748,501 |
| Receipts: | | | | | | | |
| Taxes | - | 22,631 | - | - | - | - | 584,588 |
| Licenses and permits | - | - | - | - | - | - | 5,966 |
| Intergovernmental receipts | - | - | - | - | - | - | 501,553 |
| Charges for services | - | - | - | - | - | - | 107,064 |
| Fines and forfeits | - | - | - | - | - | - | 4,660 |
| Other receipts | - | 389,284 | 11,250 | 240,000 | - | - | 3,093,252 |
| Total receipts | - | 411,915 | 11,250 | 240,000 | - | - | 4,297,083 |
| Disbursements: | | | | | | | |
| Personal services | - | 63,711 | - | - | - | - | 1,446,956 |
| Supplies | - | - | - | - | - | - | 446,811 |
| Other services and charges | - | - | - | - | - | - | 468,846 |
| Debt service - principal and interest | - | - | - | 239,885 | - | - | 535,036 |
| Capital outlay | 153,833 | - | - | - | - | - | 379,250 |
| Utility operating expenses | - | 233,555 | 9,600 | - | - | - | 659,909 |
| Other disbursements | - | 293,940 | - | 754 | - | - | 963,076 |
| Total disbursements | 153,833 | 591,206 | 9,600 | 240,639 | - | - | 4,899,884 |
| Excess (deficiency) of receipts over disbursements | (153,833) | (179,291) | 1,650 | (639) | - | - | (602,801) |
| Cash and investments - ending | \$ 5,386 | \$ 414,620 | \$ 27,275 | \$ 63,550 | \$ 242,461 | \$ 100 | \$ 3,145,700 |

CITY OF ROCKPORT
 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 | CASH DRAWER- MUSEUM | CEM/OPEN- CLOSE GRAVES | SANITATION | SCHOOL TRAFFIC | DONATIONS - SUMMER GAP PROGRAM |
|---|-----------------|-----------------------------|---------------------------|---------------------------|------------------------------|------------|-------------------|---|
| Cash and investments - beginning | \$ 459,950 | \$ 143,616 | \$ 6,803 | \$ - | \$ 1,200 | \$ 929 | \$ 3,538 | \$ - |
| Receipts: | | | | | | | | |
| Taxes | 407,686 | 8,002 | - | - | - | - | - | - |
| Licenses and permits | 4,170 | - | - | - | - | - | - | - |
| Intergovernmental receipts | 37,615 | 86,130 | 11,471 | - | - | - | - | - |
| Charges for services | 6,474 | - | - | - | 8,879 | 58,664 | 3,447 | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 10,299 | 50,000 | - | 200 | - | 5,000 | - | - |
| Total receipts | 466,244 | 144,132 | 11,471 | 200 | 8,879 | 63,664 | 3,447 | - |
| Disbursements: | | | | | | | | |
| Personal services | 410,663 | 95,422 | - | - | - | 5,489 | - | - |
| Supplies | 14,441 | 19,038 | - | 200 | - | 563 | 1,586 | - |
| Other services and charges | 115,617 | 39,827 | 7,000 | - | 9,379 | 1,000 | 833 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | 10,437 | 2,000 | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | 22,600 | - | - | - | - | 56,788 | - | - |
| Total disbursements | 563,321 | 164,724 | 9,000 | 200 | 9,379 | 63,840 | 2,419 | - |
| Excess (deficiency) of receipts over disbursements | (97,077) | (20,592) | 2,471 | - | (500) | (176) | 1,028 | - |
| Cash and investments - ending | \$ 362,873 | \$ 123,024 | \$ 9,274 | \$ - | \$ 700 | \$ 753 | \$ 4,566 | \$ - |

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

| | GRANTS-IHCDA #HD-015-007 | LECE | POL COMM FOUND DONATION | ORDINANCE VIOLATION FEE | CASINO/ RIVERBOAT | PARK & RECREATION | PARK BLDG RENTAL DEPOSIT | RAINY DAY FUND |
|---|-----------------------------|----------|----------------------------------|-------------------------------|----------------------|----------------------|-----------------------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ 3,612 | \$ 4,039 | \$ 7,603 | \$ 2,042 | \$ 168,853 | \$ 425 | \$ 22,902 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | 110,415 | - | - |
| Licenses and permits | - | 616 | - | - | - | - | - | - |
| Intergovernmental receipts | 190,797 | - | - | - | 13,447 | 1,005 | - | - |
| Charges for services | - | - | - | - | - | 32,116 | 4,575 | - |
| Fines and forfeits | - | - | - | 4,840 | - | - | - | - |
| Other receipts | - | 409 | 2,880 | - | - | 57,039 | - | 22,600 |
| Total receipts | 190,797 | 1,025 | 2,880 | 4,840 | 13,447 | 200,575 | 4,575 | 22,600 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | 10,056 | 78,735 | - | - |
| Supplies | - | 598 | - | 993 | - | 20,008 | - | - |
| Other services and charges | - | - | 912 | - | - | 111,595 | 4,100 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | 190,797 | - | - | - | - | 13,677 | - | 17,655 |
| Total disbursements | 190,797 | 598 | 912 | 993 | 10,056 | 224,015 | 4,100 | 17,655 |
| Excess (deficiency) of receipts over disbursements | - | 427 | 1,968 | 3,847 | 3,391 | (23,440) | 475 | 4,945 |
| Cash and investments - ending | \$ - | \$ 4,039 | \$ 6,007 | \$ 11,450 | \$ 5,433 | \$ 145,413 | \$ 900 | \$ 27,847 |

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

| | LOIT SPECIAL DISTRIBUTION | GRANTS- INDOT | CCI | LINCOLN DONATIONS | LOCAL ROAD AND BRIDGE MATCHING GRANT FUND | CEDIT/ ECONOMIC DEV INCOME | GRANTS-AUTO PARTS BLDG | CEM PERPETUAL CARE |
|---|---------------------------------|------------------|-----------|----------------------|---|-------------------------------------|------------------------------|--------------------------|
| Cash and investments - beginning | \$ 37,010 | \$ 53,910 | \$ 14,290 | \$ 1,754 | \$ - | \$ 49,277 | \$ - | \$ 2,717 |
| Receipts: | | | | | | | | |
| Taxes | - | - | 5,520 | - | - | 79,761 | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 162,220 | - | - | 138,619 | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 1,455 | - | - | - | - |
| Total receipts | - | 162,220 | 5,520 | 1,455 | 138,619 | 79,761 | - | - |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | 37,010 | - | 10,000 | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | - | 216,130 | - | - | 138,619 | 74,427 | - | - |
| Total disbursements | 37,010 | 216,130 | 10,000 | - | 138,619 | 74,427 | - | - |
| Excess (deficiency) of receipts over disbursements | (37,010) | (53,910) | (4,480) | 1,455 | - | 5,334 | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ 9,810 | \$ 3,209 | \$ - | \$ 54,611 | \$ - | \$ 2,717 |

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

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| | GRANTS-PARK | DONATION/ HELEN YOUNG/CEM | DONATION/ HOLLIDAY/ CEMETERY | WM NATHCHER BRIDGE FUND | GRANTS-MISC | GRANT-ART PARK | TREE REMOVAL/ CLEAN-UP |
|---|-------------|---------------------------------|------------------------------------|-------------------------------|-------------|-------------------|------------------------------|
| Cash and investments - beginning | \$ 1,704 | \$ 48,734 | \$ - | \$ 67 | \$ - | \$ - | \$ 924 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 17,075 | 25,000 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 3,000 | - | 20,000 | - | - | - | 5,000 |
| Total receipts | 3,000 | - | 20,000 | - | 17,075 | 25,000 | 5,000 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | 1,225 | - | - | - | - | - |
| Other services and charges | - | - | - | 7 | - | - | 5,731 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | 3,926 | - | - | - | 17,075 | 8,707 | - |
| Total disbursements | 3,926 | 1,225 | - | 7 | 17,075 | 8,707 | 5,731 |
| Excess (deficiency) of receipts over disbursements | (926) | (1,225) | 20,000 | (7) | - | 16,293 | (731) |
| Cash and investments - ending | \$ 778 | \$ 47,509 | \$ 20,000 | \$ 60 | \$ - | \$ 16,293 | \$ 193 |

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

| | SIDEWALK REPAIR & MAINT | STREET REPAIR & MAINT | CLEANUP/ DEMOLITION | POLICE CARS | SANITATION RESERVE | AEP CAPITAL FUND | PAYROLL |
|---|-------------------------------|-----------------------------|------------------------|----------------|-----------------------|------------------------|---------|
| Cash and investments - beginning | \$ 1,686 | \$ 303 | \$ - | \$ 3,815 | \$ 58,567 | \$ 158,798 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 3,000 | - | 750 | 350,000 | - |
| Total receipts | - | - | 3,000 | - | 750 | 350,000 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | 5,000 | 318,084 | - |
| Other services and charges | 1,392 | 273 | 900 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 1,392 | 273 | 900 | - | 5,000 | 318,084 | - |
| Excess (deficiency) of receipts over disbursements | (1,392) | (273) | 2,100 | - | (4,250) | 31,916 | - |
| Cash and investments - ending | \$ 294 | \$ 30 | \$ 2,100 | \$ 3,815 | \$ 54,317 | \$ 190,714 | \$ - |

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

| | 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 |
|---|------------------------------|---------------------------|------------------------|----------------------------|-------------------------|--------------------------|------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ 1,774 | \$ 377 | \$ 451 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 506,149 | 60,984 | 80,484 | 18,822 | 21,331 | 5,083 | 5,239 |
| Total receipts | 506,149 | 60,984 | 80,484 | 18,822 | 21,331 | 5,083 | 5,239 |
| Disbursements: | | | | | | | |
| Personal services | 506,149 | 60,984 | 80,484 | 18,822 | 23,104 | 5,416 | 5,366 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 506,149 | 60,984 | 80,484 | 18,822 | 23,104 | 5,416 | 5,366 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | (1,773) | (333) | (127) |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ 1 | \$ 44 | \$ 324 |

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

| | PAYROLL/ INSURANCE | MISC DEDUCTION | FEDERAL GARNISHMENT | CAPITAL IMPROVEMENT FUND | SEWER OPERATING | SEWER METER DEPOSITS | BONY SEW BOND 2015 |
|--|-----------------------|-------------------|------------------------|--------------------------------|--------------------|----------------------------|-----------------------------|
| Cash and investments - beginning | \$ 613 | \$ 44 | \$ - | \$ 1,339 | \$ 205,177 | \$ 30,442 | \$ 23,535 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 63,096 | 31 | - | - | 939,648 | 10,775 | 256,707 |
| Total receipts | 63,096 | 31 | - | - | 939,648 | 10,775 | 256,707 |
| Disbursements: | | | | | | | |
| Personal services | 63,703 | - | - | - | 134,663 | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 6,040 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | 255,230 |
| Capital outlay | - | - | - | - | 30,095 | - | - |
| Utility operating expenses | - | - | - | - | 522,675 | 8,701 | - |
| Other disbursements | - | - | - | - | 326,273 | - | - |
| Total disbursements | 63,703 | - | - | - | 1,019,746 | 8,701 | 255,230 |
| Excess (deficiency) of receipts over disbursements | (607) | 31 | - | - | (80,098) | 2,074 | 1,477 |
| Cash and investments - ending | \$ 6 | \$ 75 | \$ - | \$ 1,339 | \$ 125,079 | \$ 32,516 | \$ 25,012 |

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

| | SEWER BOND & INT 2015 | SEWER CASH DRAWER | BONY SEWER BOND DEBT SVC RES | DEBT SER. RES. 1997 AK ST | DEBT SER 2000/REV BONDS | SEWER EXTEN & REPLAC | STORM WATER CONSTRUCTION |
|---|--------------------------------|-------------------------|--|---------------------------------------|----------------------------------|----------------------------|--------------------------------|
| Cash and investments - beginning | \$ 3,174 | \$ 100 | \$ 295,622 | \$ 55,413 | \$ 42 | \$ 515,137 | \$ 5,386 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 38,400 | - | 2,356 | - | - | 10,024 | - |
| Total receipts | 38,400 | - | 2,356 | - | - | 10,024 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | 38,263 | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 283,406 | 3,702 |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 38,263 | - | - | - | - | 283,406 | 3,702 |
| Excess (deficiency) of receipts over disbursements | 137 | - | 2,356 | - | - | (273,382) | (3,702) |
| Cash and investments - ending | \$ 3,311 | \$ 100 | \$ 297,978 | \$ 55,413 | \$ 42 | \$ 241,755 | \$ 1,684 |

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

| | WATER UTILITY OPERATING | WATER METER DEPOSIT | WATER BOND & INT | WATER DEBT SERVICE | WATER REFUNDING BONDS OF 2017 | WATER CASH DRAWER | Totals |
|---|-------------------------------|---------------------------|------------------------|--------------------------|---|-------------------------|--------------|
| Cash and investments - beginning | \$ 414,620 | \$ 27,275 | \$ 63,550 | \$ 242,461 | \$ - | \$ 100 | \$ 3,145,700 |
| Receipts: | | | | | | | |
| Taxes | 28,640 | - | - | - | - | - | 640,024 |
| Licenses and permits | - | - | - | - | - | - | 4,786 |
| Intergovernmental receipts | - | - | - | - | - | - | 683,379 |
| Charges for services | - | - | - | - | - | - | 114,155 |
| Fines and forfeits | - | - | - | - | - | - | 4,840 |
| Other receipts | 514,714 | 9,975 | 191,000 | - | 1,465,269 | - | 4,731,719 |
| Total receipts | 543,354 | 9,975 | 191,000 | - | 1,465,269 | - | 6,178,903 |
| Disbursements: | | | | | | | |
| Personal services | 68,645 | - | - | - | - | - | 1,567,701 |
| Supplies | - | - | - | - | - | - | 381,736 |
| Other services and charges | - | - | - | - | - | - | 304,606 |
| Debt service - principal and interest | - | - | 59,545 | 109,285 | 1,465,269 | - | 1,927,592 |
| Capital outlay | - | - | - | - | - | - | 376,650 |
| Utility operating expenses | 420,259 | 7,850 | - | - | - | - | 959,485 |
| Other disbursements | 299,885 | - | 150,444 | - | - | - | 1,537,003 |
| Total disbursements | 788,789 | 7,850 | 209,989 | 109,285 | 1,465,269 | - | 7,054,773 |
| Excess (deficiency) of receipts over disbursements | (245,435) | 2,125 | (18,989) | (109,285) | - | - | (875,870) |
| Cash and investments - ending | \$ 169,185 | \$ 29,400 | \$ 44,561 | \$ 133,176 | \$ - | \$ 100 | \$ 2,269,830 |

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

| | GENERAL FUND | MOTOR VEHICLE HIGHWAY | LOCAL ROAD & STREET | CASH DRAWER- MUSEUM | CEM/OPEN- CLOSE GRAVES | SANITATION | SCHOOL TRAFFIC | DONATIONS - SUMMER GAP PROGRAM |
|---|-----------------|-----------------------------|---------------------------|---------------------------|------------------------------|------------|-------------------|---|
| Cash and investments - beginning | \$ 362,873 | \$ 123,024 | \$ 9,274 | \$ - | \$ 700 | \$ 753 | \$ 4,566 | \$ - |
| Receipts: | | | | | | | | |
| Taxes | 450,401 | 129,078 | - | - | - | - | - | - |
| Licenses and permits | 3,501 | - | - | - | - | - | - | - |
| Intergovernmental receipts | 36,613 | 106,915 | 15,659 | - | - | - | - | - |
| Charges for services | 6,625 | - | - | - | 8,800 | 64,181 | 2,734 | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 13,249 | 70,289 | - | 200 | - | - | - | 300 |
| Total receipts | 510,389 | 306,282 | 15,659 | 200 | 8,800 | 64,181 | 2,734 | 300 |
| Disbursements: | | | | | | | | |
| Personal services | 448,806 | 149,296 | - | - | - | 2,019 | - | 247 |
| Supplies | 19,944 | 15,996 | - | 200 | - | 429 | 918 | - |
| Other services and charges | 112,105 | 110,594 | 7,000 | - | 7,300 | 1,000 | 1,268 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | 2,000 | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 58,412 | - | - |
| Total disbursements | 580,855 | 275,886 | 9,000 | 200 | 7,300 | 61,860 | 2,186 | 247 |
| Excess (deficiency) of receipts over disbursements | (70,466) | 30,396 | 6,659 | - | 1,500 | 2,321 | 548 | 53 |
| Cash and investments - ending | \$ 292,407 | \$ 153,420 | \$ 15,933 | \$ - | \$ 2,200 | \$ 3,074 | \$ 5,114 | \$ 53 |

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

| | GRANTS-IHCDA #HD-015-007 | LECE | POL COMM FOUND DONATION | ORDINANCE VIOLATION FEE | CASINO/ RIVERBOAT | PARK & RECREATION | PARK BLDG RENTAL DEPOSIT | RAINY DAY FUND |
|--|-----------------------------|----------|----------------------------------|-------------------------------|----------------------|----------------------|-----------------------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ 4,039 | \$ 6,007 | \$ 11,450 | \$ 5,433 | \$ 145,413 | \$ 900 | \$ 27,847 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | 154,994 | - | - |
| Licenses and permits | - | 941 | - | - | - | - | - | - |
| Intergovernmental receipts | 5,486 | - | - | - | 13,447 | 1,202 | - | - |
| Charges for services | - | - | - | - | - | 29,672 | 5,266 | - |
| Fines and forfeits | - | - | - | 5,358 | - | - | - | - |
| Other receipts | - | 50 | 600 | - | - | 287 | - | - |
| Total receipts | 5,486 | 991 | 600 | 5,358 | 13,447 | 186,155 | 5,266 | - |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | 13,447 | 80,648 | - | - |
| Supplies | - | 171 | - | 13,301 | - | 20,448 | - | - |
| Other services and charges | - | - | 1,340 | - | - | 117,287 | 5,356 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 10,000 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | 5,486 | - | - | - | - | 19,495 | - | - |
| Total disbursements | 5,486 | 171 | 1,340 | 13,301 | 13,447 | 247,878 | 5,356 | - |
| Excess (deficiency) of receipts over disbursements | - | 820 | (740) | (7,943) | - | (61,723) | (90) | - |
| Cash and investments - ending | \$ - | \$ 4,859 | \$ 5,267 | \$ 3,507 | \$ 5,433 | \$ 83,690 | \$ 810 | \$ 27,847 |

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

| | LOIT SPECIAL DISTRIBUTION | GRANTS- INDOT | CCI | LINCOLN DONATIONS | LOCAL ROAD AND BRIDGE MATCHING GRANT FUND | CEDIT/ ECONOMIC DEV INCOME | GRANTS-AUTO PARTS BLDG | CEM PERPETUAL CARE |
|--|---------------------------------|------------------|----------|----------------------|---|-------------------------------------|------------------------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 9,810 | \$ 3,209 | \$ - | \$ 54,611 | \$ - | \$ 2,717 |
| Receipts: | | | | | | | | |
| Taxes | - | - | 5,306 | - | - | 105,830 | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 302,649 | - | - | - | - | 331,301 | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 7,500 | - | - | - | - |
| Total receipts | - | 302,649 | 5,306 | 7,500 | - | 105,830 | 331,301 | - |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | 2,717 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | 9,000 | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - |
| Other disbursements | - | 302,649 | - | 9,625 | - | 135,434 | 331,301 | - |
| Total disbursements | - | 302,649 | 9,000 | 9,625 | - | 135,434 | 331,301 | 2,717 |
| Excess (deficiency) of receipts over disbursements | - | - | (3,694) | (2,125) | - | (29,604) | - | (2,717) |
| Cash and investments - ending | \$ - | \$ - | \$ 6,116 | \$ 1,084 | \$ - | \$ 25,007 | \$ - | \$ - |

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

| | GRANTS-PARK | DONATION/ HELEN YOUNG/CEM | DONATION/ HOLLIDAY/ CEMETERY | WM NATHCHER BRIDGE FUND | GRANTS-MISC | GRANT-ART PARK | TREE REMOVAL/ CLEAN-UP |
|--|-------------|---------------------------------|------------------------------------|-------------------------------|-------------|-------------------|------------------------------|
| Cash and investments - beginning | \$ 778 | \$ 47,509 | \$ 20,000 | \$ 60 | \$ - | \$ 16,293 | \$ 193 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 1,319 | 2,600 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 24,500 | 45,000 | - | - | - | - | 7 |
| Total receipts | 24,500 | 45,000 | - | - | 1,319 | 2,600 | 7 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | 45,000 | 1,461 | - | - | - | - |
| Other services and charges | - | - | - | 60 | - | - | 200 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | 319 | 18,102 | - |
| Total disbursements | - | 45,000 | 1,461 | 60 | 319 | 18,102 | 200 |
| Excess (deficiency) of receipts over disbursements | 24,500 | - | (1,461) | (60) | 1,000 | (15,502) | (193) |
| Cash and investments - ending | \$ 25,278 | \$ 47,509 | \$ 18,539 | \$ - | \$ 1,000 | \$ 791 | \$ - |

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

| | SIDEWALK REPAIR & MAINT | STREET REPAIR & MAINT | CLEANUP/ DEMOLITION | POLICE CARS | SANITATION RESERVE | AEP CAPITAL FUND | PAYROLL |
|---|-------------------------------|-----------------------------|------------------------|----------------|-----------------------|------------------------|---------|
| Cash and investments - beginning | \$ 294 | \$ 30 | \$ 2,100 | \$ 3,815 | \$ 54,317 | \$ 190,714 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 10,000 | - | - | - | - | 415,000 | 6,182 |
| Total receipts | 10,000 | - | - | - | - | 415,000 | 6,182 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 6,182 |
| Supplies | - | - | - | 3,815 | 54,317 | 368,322 | - |
| Other services and charges | 2,378 | 7 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 2,378 | 7 | - | 3,815 | 54,317 | 368,322 | 6,182 |
| Excess (deficiency) of receipts over disbursements | 7,622 | (7) | - | (3,815) | (54,317) | 46,678 | - |
| Cash and investments - ending | \$ 7,916 | \$ 23 | \$ 2,100 | \$ - | \$ - | \$ 237,392 | \$ - |

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

| | 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 |
|--|------------------------------|---------------------------|------------------------|----------------------------|-------------------------|--------------------------|------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ 1 | \$ 44 | \$ 324 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 554,308 | 55,316 | 87,520 | 20,470 | 24,729 | 6,230 | 4,047 |
| Total receipts | 554,308 | 55,316 | 87,520 | 20,470 | 24,729 | 6,230 | 4,047 |
| Disbursements: | | | | | | | |
| Personal services | 554,308 | 55,316 | 87,520 | 20,470 | 23,926 | 5,864 | 3,891 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 554,308 | 55,316 | 87,520 | 20,470 | 23,926 | 5,864 | 3,891 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | 803 | 366 | 156 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ 804 | \$ 410 | \$ 480 |

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

| | PAYROLL/ INSURANCE | MISC DEDUCTION | FEDERAL GARNISHMENT | CAPITAL IMPROVEMENT FUND | SEWER OPERATING | SEWER METER DEPOSITS | BONY SEW BOND 2015 |
|---|-----------------------|-------------------|------------------------|--------------------------------|--------------------|----------------------------|-----------------------------|
| Cash and investments - beginning | \$ 6 | \$ 75 | \$ - | \$ 1,339 | \$ 125,079 | \$ 32,516 | \$ 25,012 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 65,475 | 129 | 740 | - | 994,071 | 10,800 | 257,605 |
| Total receipts | 65,475 | 129 | 740 | - | 994,071 | 10,800 | 257,605 |
| Disbursements: | | | | | | | |
| Personal services | 62,927 | - | - | - | 146,529 | - | - |
| Supplies | - | 81 | - | - | - | - | - |
| Other services and charges | - | - | - | - | 6,312 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | 254,580 |
| Capital outlay | - | - | - | - | 38,234 | - | - |
| Utility operating expenses | - | - | - | - | 498,284 | 10,225 | - |
| Other disbursements | - | - | 740 | - | 351,281 | - | - |
| Total disbursements | 62,927 | 81 | 740 | - | 1,040,640 | 10,225 | 254,580 |
| Excess (deficiency) of receipts over disbursements | 2,548 | 48 | - | - | (46,569) | 575 | 3,025 |
| Cash and investments - ending | \$ 2,554 | \$ 123 | \$ - | \$ 1,339 | \$ 78,510 | \$ 33,091 | \$ 28,037 |

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

| | SEWER BOND & INT 2015 | SEWER CASH DRAWER | BONY SEWER BOND DEBT SVC RES | DEBT SER. RES. 1997 AK ST | DEBT SER 2000/REV BONDS | SEWER EXTEN & REPLAC | STORM WATER CONSTRUCTION |
|---|--------------------------------|-------------------------|--|---------------------------------------|----------------------------------|----------------------------|--------------------------------|
| Cash and investments - beginning | \$ 3,311 | \$ 100 | \$ 297,978 | \$ 55,413 | \$ 42 | \$ 241,755 | \$ 1,684 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 38,400 | - | 4,745 | - | - | - | - |
| Total receipts | 38,400 | - | 4,745 | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | 38,263 | - | - | 55,413 | - | - | - |
| Capital outlay | - | - | - | - | - | 19,450 | - |
| Utility operating expenses | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 38,263 | - | - | 55,413 | - | 19,450 | - |
| Excess (deficiency) of receipts over disbursements | 137 | - | 4,745 | (55,413) | - | (19,450) | - |
| Cash and investments - ending | \$ 3,448 | \$ 100 | \$ 302,723 | \$ - | \$ 42 | \$ 222,305 | \$ 1,684 |

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

| | WATER UTILITY OPERATING | WATER METER DEPOSIT | WATER BOND & INT | WATER DEBT SERVICE | WATER REFUNDING BONDS OF 2017 | WATER CASH DRAWER | Totals |
|---|-------------------------------|---------------------------|------------------------|--------------------------|--|-------------------------|--------------|
| Cash and investments - beginning | \$ 169,185 | \$ 29,400 | \$ 44,561 | \$ 133,176 | \$ - | \$ 100 | \$ 2,269,830 |
| Receipts: | | | | | | | |
| Taxes | 28,696 | - | - | - | - | - | 874,305 |
| Licenses and permits | - | - | - | - | - | - | 4,442 |
| Intergovernmental receipts | - | - | - | - | - | - | 817,191 |
| Charges for services | - | - | - | - | - | - | 117,278 |
| Fines and forfeits | - | - | - | - | - | - | 5,358 |
| Other receipts | 566,245 | 9,950 | 152,100 | - | - | - | 3,446,044 |
| Total receipts | 594,941 | 9,950 | 152,100 | - | - | - | 5,264,618 |
| Disbursements: | | | | | | | |
| Personal services | 75,204 | - | - | - | - | - | 1,736,600 |
| Supplies | - | - | - | - | - | - | 544,403 |
| Other services and charges | - | - | - | - | - | - | 374,924 |
| Debt service - principal and interest | - | - | 145,663 | - | - | - | 493,919 |
| Capital outlay | - | - | - | - | - | - | 78,684 |
| Utility operating expenses | 377,189 | 9,450 | - | - | - | - | 895,148 |
| Other disbursements | 201,351 | - | 950 | 58,788 | - | - | 1,493,933 |
| Total disbursements | 653,744 | 9,450 | 146,613 | 58,788 | - | - | 5,617,611 |
| Excess (deficiency) of receipts over disbursements | (58,803) | 500 | 5,487 | (58,788) | - | - | (352,993) |
| Cash and investments - ending | \$ 110,382 | \$ 29,900 | \$ 50,048 | \$ 74,388 | \$ - | \$ 100 | \$ 1,916,837 |

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CITY OF ROCKPORT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

| Government or Enterprise | Accounts Payable | Accounts Receivable |
|--------------------------|---------------------|------------------------|
| Sewer | \$ - | \$ 70,318 |
| Water | - | 36,683 |
| Governmental activities | - | 5,078 |
| Totals | \$ - | \$ 112,079 |

CITY OF ROCKPORT
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--|---------------|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| City of Rockport Redevelopment Authority | Bluff Project | \$ 59,500 | 8/1/2007 | 2/1/2022 |
| Total governmental activities | | <u>59,500</u> | | |
| Total of annual lease payments | | <u>\$ 59,500</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Interest Due Within One Year |
|---------------|--|--------------------------------|------------------------------------|
| Sewer: | | | |
| Revenue bonds | Sewage Works Revenue Bonds of 2015 | \$ 1,120,000 | \$ 38,263 |
| Revenue bonds | State Revolving Fund Loan - BNY - Sewer - 02 | 39,000 | 13,787 |
| Revenue bonds | State Revolving Fund Loan - BNY - Sewer - 01 | <u>685,000</u> | <u>239,865</u> |
| Total Sewer | | <u>1,844,000</u> | <u>291,915</u> |
| Water: | | | |
| Revenue bonds | Water Revenue Bonds 2017 | <u>1,050,000</u> | <u>144,013</u> |
| Totals | | <u>\$ 2,894,000</u> | <u>\$ 435,928</u> |

CITY OF ROCKPORT
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

| | Ending Balance |
|------------------------------------|-----------------------------|
| Governmental activities: | |
| Land | \$ 686,500 |
| Infrastructure | 1,083,552 |
| Buildings | 1,711,563 |
| Improvements other than buildings | 272,868 |
| Machinery, equipment, and vehicles | <u>815,954</u> |
| Total governmental activities | <u>4,570,437</u> |
| Sewer: | |
| Land | 44,000 |
| Infrastructure | 7,131,568 |
| Buildings | 485,169 |
| Improvements other than buildings | 24,486 |
| Machinery, equipment, and vehicles | <u>197,419</u> |
| Total Sewer | <u>7,882,642</u> |
| Water: | |
| Land | 18,563 |
| Infrastructure | 4,542,748 |
| Buildings | 5,000 |
| Machinery, equipment, and vehicles | <u>48,480</u> |
| Total Water | <u>4,614,791</u> |
| Total capital assets | <u><u>\$ 17,067,870</u></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/>.