

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF ROCKVILLE

PARKE COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED

03/23/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark C. Spelbring Brandy L. Asher	01-01-18 to 12-31-18 01-01-19 to 12-31-22
President of the Town Council	Liddy Dowd-Wright David Brown	01-01-18 to 12-31-20 01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the Town of Rockville (Town), which comprises the financial position and results of operations for the period of January 1, 2018 to December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

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

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 statement, the Town prepares its financial statement 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 statement 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 statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2018 to December 31, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2018 to December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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



Beth Kelley, CPA, CFE
Deputy State Examiner

March 16, 2022

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

TOWN OF ROCKVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL FUND	\$ 915,712	\$ 781,409	\$ 628,728	\$ 1,068,393	\$ 691,023	\$ 544,613	\$ 1,214,803
MOTOR VEHICLE HIGHWAY	349,413	326,808	235,428	440,793	254,352	402,684	292,461
LOCAL ROAD & STREET	14,560	13,653	-	28,213	13,845	-	42,058
OCCUPANT PROTECTION	(6,974)	11,202	4,228	-	-	-	-
LAW ENFORCE CONT ED	9,956	6,153	1,660	14,449	3,273	2,170	15,552
UNSAFE BUILDING	652	-	-	652	-	-	652
RIVERBOAT	1	15,444	15,443	2	-	-	2
PARK & RECREATION	44,616	26,482	21,389	49,709	24,694	12,050	62,353
RAINY DAY	396	-	-	396	-	-	396
K9 DONATIONS	2,281	349	100	2,530	541	3,500	(429)
LEVY EXCESS FUND	4,264	-	-	4,264	-	-	4,264
CUM CAP IMPROVEMENT	170,378	6,094	170,378	6,094	5,956	-	12,050
CUM CAP DEVELOPMENT	6,744	10,508	-	17,252	10,195	-	27,447
OCRA PLAN GRANT	(445)	445	-	-	-	-	-
POLICE HOMELAND GRANT	7,647	-	-	7,647	-	-	7,647
CEDIT(COUNTYEDINCTAX)	336,951	63,450	336,951	63,450	65,769	-	129,219
PAY-AMERICAN FIDELITY	193	5,074	4,601	666	3,794	1,926	2,534
PUBLIC SAFETY	18,388	181,563	199,532	419	76,178	179,759	(103,162)
CEMETERY (OPERATING)	102,538	110,016	57,640	154,914	108,931	52,477	211,368
CEMETERY PERM MAINTENANCE	32,258	3,543	5,000	30,801	2,212	-	33,013
FOOD/ BEVERAGE TAX	154,133	87,592	75,648	166,077	82,522	-	248,599
MVH/RESTRICTED	-	-	-	-	56,104	-	56,104
DOWNTOWN PLANNING	1,282	-	445	837	-	-	837
SWIMPOOLDONATION	29,568	-	-	29,568	-	-	29,568
SWIMMING POOL	17,727	55,554	54,731	18,550	43,804	63,846	(1,492)
PARK SPECIAL DONATION	408	-	-	408	1,180	-	1,588
POLICE MISCELLANEOUS	50,057	-	50,057	-	-	-	-
OPERATION PULLOVER	6,371	4,368	10,739	-	3,555	3,860	(305)
WW BOND & INT - BNYM	119,243	283,528	284,321	118,450	288,418	284,438	122,430
WW DEBT RESERVE / BNYM	286,703	4,565	-	291,268	6,074	-	297,342
HOWARD PROJ (LOCAL SHARE)	421,698	400,000	645,359	176,339	-	40,994	135,345
S MARKET PROJ (LOCAL SHARE)	-	715,443	28,087	687,356	-	69,552	617,804
DW BOND & INT / BNYM	249,457	204,780	175,763	278,474	190,447	175,747	293,174
DW DEBT RESERVE / BNYM	187,902	2,992	-	190,894	3,981	-	194,875
HOWARD PROJ (FED SHARE)	(149,332)	222,765	137,895	(64,462)	481,672	396,671	20,539
S MARKET PROJ (FED SHARE)	-	-	151,416	(151,416)	203,450	278,210	(226,176)
COMMUNITY CROSSINGS	-	-	-	-	433,470	440,049	(6,579)
PAYROLL-NET	1,344	673,311	673,311	1,344	705,948	705,468	1,824
PAYROLL FEDERAL	(19,098)	84,503	84,020	(18,615)	75,372	75,394	(18,637)
PAYROLL FICA W/H	15,360	114,494	114,494	15,360	116,676	116,689	15,347
PAYROLL MEDICARE W/H	(334)	26,778	26,778	(334)	27,287	27,287	(334)

TOWN OF ROCKVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
PAYROLL STATE & CO W/H	9,203	55,820	58,745	6,278	54,269	56,163	4,384
PAYROLL PERF W/H	(39,964)	22,974	22,950	(39,940)	25,067	28,208	(43,081)
PAYROLL-GROUP INS IACT	15,566	33,243	33,768	15,041	32,368	32,503	14,906
PAY/GROUPINSRFIN-125	1,083	-	-	1,083	-	-	1,083
PAYROLL/MISCELLANEOUS	9	-	-	9	-	-	9
PAYROLL/BASICFLEX	86	-	-	86	-	-	86
PAY/BANKERSLIFE-125	996	-	-	996	-	-	996
PAY/PRINCIPAL FINANCIAL	2,447	-	-	2,447	-	-	2,447
PAY/PEKINEMPLOYEEWHT	31,761	-	-	31,761	-	-	31,761
PAY/EMPLOYEE VOLPERFWTHH	6,285	-	-	6,285	-	-	6,285
PAY/PEKINSNONEMPLOYEE	5,896	-	-	5,896	-	-	5,896
PAY-AFLAC	(3,387)	7,213	7,631	(3,805)	5,487	5,610	(3,928)
PAY-ANNUITY LIFE REASSURA	194	208	176	226	208	176	258
PAY-CREDIT UNION	615	1,300	1,316	599	1,300	1,216	683
PAY-COURT GARNISHMENT	1,514	9,166	9,221	1,459	4,160	4,160	1,459
LIGHT	1,706,615	3,853,421	3,575,120	1,984,916	3,654,075	3,568,589	2,070,402
LIGHT CASH RESERVE	424,950	12,750	-	437,700	14,443	-	452,143
LIGHT DEPRECIATION	397,849	6,021	-	403,870	7,179	-	411,049
LIGHT METER DEPOSIT	242,160	20,028	13,020	249,168	20,884	18,204	251,848
STORMWATER CONSTRUCTION	201,932	-	75,000	126,932	-	-	126,932
STORMWATER OPERATING	38,693	108,768	71,380	76,081	110,134	66,853	119,362
STORMWATER B & I	51,786	-	-	51,786	122,334	120,477	53,643
STORMWATER BOND & INTEREST	370	-	-	370	-	370	-
STORMWATER DEBT SERVICE	62,660	-	-	62,660	2,350	1,180	63,830
WASTEWATER OPERATING	357,839	1,113,121	1,314,409	156,551	1,354,422	1,183,302	327,671
WASTEWATER BOND & INT	4,136	-	4,136	-	-	-	-
WASTEWATER DEBT RESERVE	948	-	948	-	-	-	-
WASTEWATER IMPROVEMENT	67,021	-	-	67,021	-	-	67,021
SEWER PROJ RETAINAGE	9,158	-	-	9,158	-	-	9,158
SEWR CONST/STATE MONEY	1,680	-	-	1,680	-	-	1,680
WATER OPERATING	767,830	817,493	884,609	700,714	764,894	694,852	770,756
WATER BOND & INTEREST	143	-	-	143	-	-	143
WATER DEBT RESERVE	124,490	2,174	-	126,664	1,115	-	127,779
WATER METER DEPOSIT	52,525	6,818	4,979	54,364	6,612	5,557	55,419
WATER IMPROVEMENT	166,392	-	-	166,392	-	-	166,392
Totals	\$ 8,093,499	\$ 10,513,384	\$ 10,271,550	\$ 8,335,333	\$ 10,162,024	\$ 9,664,804	\$ 8,832,553

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the Town.

B. Basis of Accounting

The financial statement is 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 statement. The aggregate receipts include the following sources:

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

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

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

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

TOWN OF ROCKVILLE
NOTES TO FINANCIAL STATEMENT
(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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The deficits in the Howard Proj (Fed Share) fund and the S Market Proj (Fed Share) fund are the result of funds being set up for reimbursable grants. All other overdrawn balances are the result of improper accounting practices.

OTHER INFORMATION - UNAUDITED

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

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

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

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TOWN OF ROCKVILLE
 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	OCCUPANT PROTECTION	LAW ENFORCE CONT ED	UNSAFE BUILDING	RIVERBOAT
Cash and investments - beginning	\$ 915,712	\$ 349,413	\$ 14,560	\$ (6,974)	\$ 9,956	\$ 652	\$ 1
Receipts:							
Taxes	612,479	175,766	-	-	-	-	-
Licenses and permits	1,723	-	-	-	2,160	-	-
Intergovernmental receipts	72,787	147,497	13,653	-	-	-	15,444
Charges for services	29,373	2,045	-	-	320	-	-
Fines and forfeits	272	-	-	-	3,673	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	64,775	1,500	-	11,202	-	-	-
Total receipts	<u>781,409</u>	<u>326,808</u>	<u>13,653</u>	<u>11,202</u>	<u>6,153</u>	<u>-</u>	<u>15,444</u>
Disbursements:							
Personal services	451,640	119,710	-	4,228	-	-	-
Supplies	8,148	34,049	-	-	1,660	-	-
Other services and charges	63,727	15,541	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	59,308	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	105,213	6,820	-	-	-	-	15,443
Total disbursements	<u>628,728</u>	<u>235,428</u>	<u>-</u>	<u>4,228</u>	<u>1,660</u>	<u>-</u>	<u>15,443</u>
Excess (deficiency) of receipts over disbursements	<u>152,681</u>	<u>91,380</u>	<u>13,653</u>	<u>6,974</u>	<u>4,493</u>	<u>-</u>	<u>1</u>
Cash and investments - ending	<u>\$ 1,068,393</u>	<u>\$ 440,793</u>	<u>\$ 28,213</u>	<u>\$ -</u>	<u>\$ 14,449</u>	<u>\$ 652</u>	<u>\$ 2</u>

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

	PARK & RECREATION	RAINY DAY	K9 DONATIONS	LEVY EXCESS FUND	CUM CAP IMPROVEMENT	CUM CAP DEVELOPMENT	OCRA PLAN GRANT
Cash and investments - beginning	\$ 44,616	\$ 396	\$ 2,281	\$ 4,264	\$ 170,378	\$ 6,744	\$ (445)
Receipts:							
Taxes	20,935	-	-	-	-	9,026	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,437	-	-	-	6,094	1,482	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,110	-	349	-	-	-	445
Total receipts	26,482	-	349	-	6,094	10,508	445
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	5,223	-	100	-	60,000	-	-
Other services and charges	15,957	-	-	-	20,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	209	-	-	-	90,378	-	-
Total disbursements	21,389	-	100	-	170,378	-	-
Excess (deficiency) of receipts over disbursements	5,093	-	249	-	(164,284)	10,508	445
Cash and investments - ending	\$ 49,709	\$ 396	\$ 2,530	\$ 4,264	\$ 6,094	\$ 17,252	\$ -

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

	POLICE HOMELAND GRANT	CREDIT(COUNTYEDINCTAX)	PAY-AMERICAN FIDELITY	PUBLIC SAFETY	CEMETERY (OPERATING)	CEMETERY PERM MAINTENANCE	FOOD/ BEVERAGE TAX
Cash and investments - beginning	\$ 7,647	\$ 336,951	\$ 193	\$ 18,388	\$ 102,538	\$ 32,258	\$ 154,133
Receipts:							
Taxes	-	-	-	-	62,968	-	87,592
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,337	-	-
Charges for services	-	-	-	-	36,650	3,000	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	63,450	5,074	181,563	61	543	-
Total receipts	-	63,450	5,074	181,563	110,016	3,543	87,592
Disbursements:							
Personal services	-	-	-	7,384	27,467	-	-
Supplies	-	-	-	53,698	6,527	-	-
Other services and charges	-	-	-	9,413	6,698	5,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,461	-	6,200
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	336,951	4,601	129,037	1,487	-	69,448
Total disbursements	-	336,951	4,601	199,532	57,640	5,000	75,648
Excess (deficiency) of receipts over disbursements	-	(273,501)	473	(17,969)	52,376	(1,457)	11,944
Cash and investments - ending	\$ 7,647	\$ 63,450	\$ 666	\$ 419	\$ 154,914	\$ 30,801	\$ 166,077

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

	MVH/RESTRICTED	DOWNTOWN PLANNING	SWIMPOOLDONATION	SWIMMING POOL	PARK SPECIAL DONATION	POLICE MISCELLANEOUS	OPERATION PULLOVER
Cash and investments - beginning	\$ -	\$ 1,282	\$ 29,568	\$ 17,727	\$ 408	\$ 50,057	\$ 6,371
Receipts:							
Taxes	-	-	-	25,715	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,580	-	-	4,368
Charges for services	-	-	-	24,858	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	2,401	-	-	-
Total receipts	-	-	-	55,554	-	-	4,368
Disbursements:							
Personal services	-	-	-	19,059	-	-	10,739
Supplies	-	-	-	12,866	-	-	-
Other services and charges	-	445	-	20,128	-	50,057	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,678	-	-	-
Total disbursements	-	445	-	54,731	-	50,057	10,739
Excess (deficiency) of receipts over disbursements	-	(445)	-	823	-	(50,057)	(6,371)
Cash and investments - ending	\$ -	\$ 837	\$ 29,568	\$ 18,550	\$ 408	\$ -	\$ -

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

	WW BOND & INT - BNYM	WW DEBT RESERVE / BNYM	HOWARD PROJ (LOCAL SHARE)	S MARKET PROJ (LOCAL SHARE)	DW BOND & INT / BNYM	DW DEBT RESERVE / BNYM	HOWARD PROJ (FED SHARE)
Cash and investments - beginning	\$ 119,243	\$ 286,703	\$ 421,698	\$ -	\$ 249,457	\$ 187,902	\$ (149,332)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	222,765
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	283,528	4,565	400,000	715,443	204,780	2,992	-
Total receipts	283,528	4,565	400,000	715,443	204,780	2,992	222,765
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	28,087	-	-	-
Debt service - principal and interest	284,321	-	-	-	175,763	-	-
Capital outlay	-	-	245,359	-	-	-	137,895
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	400,000	-	-	-	-
Total disbursements	284,321	-	645,359	28,087	175,763	-	137,895
Excess (deficiency) of receipts over disbursements	(793)	4,565	(245,359)	687,356	29,017	2,992	84,870
Cash and investments - ending	\$ 118,450	\$ 291,268	\$ 176,339	\$ 687,356	\$ 278,474	\$ 190,894	\$ (64,462)

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

	S MARKET PROJ (FED SHARE)	COMMUNITY CROSSINGS	PAYROLL-NET	PAYROLL FEDERAL	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE & CO W/H
Cash and investments - beginning	\$ -	\$ -	\$ 1,344	\$ (19,098)	\$ 15,360	\$ (334)	\$ 9,203
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	673,311	84,503	114,494	26,778	55,820
Total receipts	-	-	673,311	84,503	114,494	26,778	55,820
Disbursements:							
Personal services	-	-	673,311	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	151,416	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	84,020	114,494	26,778	58,745
Total disbursements	151,416	-	673,311	84,020	114,494	26,778	58,745
Excess (deficiency) of receipts over disbursements	(151,416)	-	-	483	-	-	(2,925)
Cash and investments - ending	\$ (151,416)	\$ -	\$ 1,344	\$ (18,615)	\$ 15,360	\$ (334)	\$ 6,278

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

	PAYROLL PERF W/H	PAYROLL-GROUP INS IACT	PAY/GROUPINS SPRINFIN-125	PAYROLL/MISCELLANEOUS	PAYROLL/BASICFLEX
Cash and investments - beginning	\$ (39,964)	\$ 15,566	\$ 1,083	\$ 9	\$ 86
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	22,974	33,243	-	-	-
Total receipts	<u>22,974</u>	<u>33,243</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	22,950	33,768	-	-	-
Total disbursements	<u>22,950</u>	<u>33,768</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>24</u>	<u>(525)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (39,940)</u>	<u>\$ 15,041</u>	<u>\$ 1,083</u>	<u>\$ 9</u>	<u>\$ 86</u>

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

	<u>PAY/BANKERSLIFE-125</u>	<u>PAY/PRINCIPAL FINANCIAL</u>	<u>PAY/PEKINEMPLOYEEWHHT</u>	<u>PAY/EMPLOYEE VOLPERFWTHH</u>	<u>PAY/PEKINSNONEMPLOYEE</u>
Cash and investments - beginning	\$ 996	\$ 2,447	\$ 31,761	\$ 6,285	\$ 5,896
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 996	\$ 2,447	\$ 31,761	\$ 6,285	\$ 5,896

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

	PAY-AFLAC	PAY-ANNUITY LIFE REASSURA	PAY-CREDIT UNION	PAY-COURT GARNISHMENT	LIGHT	LIGHT CASH RESERVE	LIGHT DEPRECIATION
Cash and investments - beginning	\$ (3,387)	\$ 194	\$ 615	\$ 1,514	\$ 1,706,615	\$ 424,950	\$ 397,849
Receipts:							
Taxes	-	-	-	-	198,379	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	3,572,973	-	-
Other receipts	7,213	208	1,300	9,166	82,069	12,750	6,021
Total receipts	7,213	208	1,300	9,166	3,853,421	12,750	6,021
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	65,401	-	-
Utility operating expenses	-	-	-	-	3,030,567	-	-
Other disbursements	7,631	176	1,316	9,221	479,152	-	-
Total disbursements	7,631	176	1,316	9,221	3,575,120	-	-
Excess (deficiency) of receipts over disbursements	(418)	32	(16)	(55)	278,301	12,750	6,021
Cash and investments - ending	\$ (3,805)	\$ 226	\$ 599	\$ 1,459	\$ 1,984,916	\$ 437,700	\$ 403,870

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

	LIGHT METER DEPOSIT	STORMWATER CONSTRUCTION	STORMWATER OPERATING	STORMWATER B & I	STORMWATER BOND & INTEREST	STORMWATER DEBT SERVICE
Cash and investments - beginning	\$ 242,160	\$ 201,932	\$ 38,693	\$ 51,786	\$ 370	\$ 62,660
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	20,028	-	108,768	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>20,028</u>	<u>-</u>	<u>108,768</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	9,559	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	60,471	-	-	-
Capital outlay	-	75,000	-	-	-	-
Utility operating expenses	-	-	550	-	-	-
Other disbursements	13,020	-	800	-	-	-
Total disbursements	<u>13,020</u>	<u>75,000</u>	<u>71,380</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,008</u>	<u>(75,000)</u>	<u>37,388</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 249,168</u>	<u>\$ 126,932</u>	<u>\$ 76,081</u>	<u>\$ 51,786</u>	<u>\$ 370</u>	<u>\$ 62,660</u>

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

	WASTEWATER OPERATING	WASTEWATER BOND & INT	WASTEWATER DEBT RESERVE	WASTEWATER IMPROVEMENT	SEWER PROJ RETAINAGE	SEWR CONST/STATE MONEY
Cash and investments - beginning	\$ 357,839	\$ 4,136	\$ 948	\$ 67,021	\$ 9,158	\$ 1,680
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	1,082,299	-	-	-	-	-
Other receipts	30,822	-	-	-	-	-
Total receipts	1,113,121	-	-	-	-	-
Disbursements:						
Personal services	198,871	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,924	-	-	-	-	-
Debt service - principal and interest	281,143	4,136	-	-	-	-
Capital outlay	214,015	-	-	-	-	-
Utility operating expenses	402,253	-	-	-	-	-
Other disbursements	199,203	-	948	-	-	-
Total disbursements	1,314,409	4,136	948	-	-	-
Excess (deficiency) of receipts over disbursements	(201,288)	(4,136)	(948)	-	-	-
Cash and investments - ending	\$ 156,551	\$ -	\$ -	\$ 67,021	\$ 9,158	\$ 1,680

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

	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER METER DEPOSIT	WATER IMPROVEMENT	Totals
Cash and investments - beginning	\$ 767,830	\$ 143	\$ 124,490	\$ 52,525	\$ 166,392	\$ 8,093,499
Receipts:						
Taxes	35,512	-	-	-	-	1,228,372
Licenses and permits	-	-	-	-	-	3,883
Intergovernmental receipts	-	-	-	-	-	500,444
Charges for services	-	-	-	-	-	96,246
Fines and forfeits	-	-	-	-	-	3,945
Utility fees	760,469	-	-	-	-	5,544,537
Other receipts	21,512	-	2,174	6,818	-	3,135,957
Total receipts	817,493	-	2,174	6,818	-	10,513,384
Disbursements:						
Personal services	140,390	-	-	-	-	1,662,358
Supplies	-	-	-	-	-	182,271
Other services and charges	14,981	-	-	-	-	420,374
Debt service - principal and interest	201,950	-	-	-	-	1,007,784
Capital outlay	15,116	-	-	-	-	833,755
Utility operating expenses	164,190	-	-	-	-	3,597,560
Other disbursements	347,982	-	-	4,979	-	2,567,448
Total disbursements	884,609	-	-	4,979	-	10,271,550
Excess (deficiency) of receipts over disbursements	(67,116)	-	2,174	1,839	-	241,834
Cash and investments - ending	\$ 700,714	\$ 143	\$ 126,664	\$ 54,364	\$ 166,392	\$ 8,335,333

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	OCCUPANT PROTECTION	LAW ENFORCE CONT ED	UNSAFE BUILDING	RIVERBOAT
Cash and investments - beginning	\$ 1,068,393	\$ 440,793	\$ 28,213	\$ -	\$ 14,449	\$ 652	\$ 2
Receipts:							
Taxes	559,268	176,297	-	-	-	-	-
Licenses and permits	1,535	-	-	-	1,310	-	-
Intergovernmental receipts	58,100	76,356	13,845	-	-	-	-
Charges for services	50,600	940	-	-	242	-	-
Fines and forfeits	332	-	-	-	1,721	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	21,188	759	-	-	-	-	-
Total receipts	<u>691,023</u>	<u>254,352</u>	<u>13,845</u>	<u>-</u>	<u>3,273</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	448,576	136,055	-	-	-	-	-
Supplies	15,334	33,669	-	-	2,170	-	-
Other services and charges	51,964	211,412	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	11,603	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	28,739	9,945	-	-	-	-	-
Total disbursements	<u>544,613</u>	<u>402,684</u>	<u>-</u>	<u>-</u>	<u>2,170</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>146,410</u>	<u>(148,332)</u>	<u>13,845</u>	<u>-</u>	<u>1,103</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,214,803</u>	<u>\$ 292,461</u>	<u>\$ 42,058</u>	<u>\$ -</u>	<u>\$ 15,552</u>	<u>\$ 652</u>	<u>\$ 2</u>

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

	PARK & RECREATION	RAINY DAY	K9 DONATIONS	LEVY EXCESS FUND	CUM CAP IMPROVEMENT	CUM CAP DEVELOPMENT	OCRA PLAN GRANT
Cash and investments - beginning	\$ 49,709	\$ 396	\$ 2,530	\$ 4,264	\$ 6,094	\$ 17,252	\$ -
Receipts:							
Taxes	22,183	-	-	-	-	9,177	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,461	-	-	-	5,956	1,018	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	50	-	541	-	-	-	-
Total receipts	24,694	-	541	-	5,956	10,195	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	4,949	-	3,500	-	-	-	-
Other services and charges	7,101	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12,050	-	3,500	-	-	-	-
Excess (deficiency) of receipts over disbursements	12,644	-	(2,959)	-	5,956	10,195	-
Cash and investments - ending	\$ 62,353	\$ 396	\$ (429)	\$ 4,264	\$ 12,050	\$ 27,447	\$ -

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

	POLICE HOMELAND GRANT	CREDIT(COUNTYEDINCTAX)	PAY-AMERICAN FIDELITY	PUBLIC SAFETY	CEMETERY (OPERATING)	CEMETERY PERM MAINTENANCE	FOOD/ BEVERAGE TAX
Cash and investments - beginning	\$ 7,647	\$ 63,450	\$ 666	\$ 419	\$ 154,914	\$ 30,801	\$ 166,077
Receipts:							
Taxes	-	-	-	-	64,803	-	82,522
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,188	-	-
Charges for services	-	-	-	-	36,940	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	65,769	3,794	76,178	-	2,212	-
Total receipts	-	65,769	3,794	76,178	108,931	2,212	82,522
Disbursements:							
Personal services	-	-	-	7,500	28,758	-	-
Supplies	-	-	-	60,635	7,404	-	-
Other services and charges	-	-	-	13,295	13,000	-	-
Debt service - principal and interest	-	-	-	36,347	-	-	-
Capital outlay	-	-	-	-	1,654	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,926	61,982	1,661	-	-
Total disbursements	-	-	1,926	179,759	52,477	-	-
Excess (deficiency) of receipts over disbursements	-	65,769	1,868	(103,581)	56,454	2,212	82,522
Cash and investments - ending	\$ 7,647	\$ 129,219	\$ 2,534	\$ (103,162)	\$ 211,368	\$ 33,013	\$ 248,599

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

	MVH/RESTRICTED	DOWNTOWN PLANNING	SWIMPOOLDONATION	SWIMMING POOL	PARK SPECIAL DONATION	POLICE MISCELLANEOUS	OPERATION PULLOVER
Cash and investments - beginning	\$ -	\$ 837	\$ 29,568	\$ 18,550	\$ 408	\$ -	\$ -
Receipts:							
Taxes	56,104	-	-	16,891	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,874	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	25,039	1,180	-	3,555
Total receipts	56,104	-	-	43,804	1,180	-	3,555
Disbursements:							
Personal services	-	-	-	23,814	-	-	3,860
Supplies	-	-	-	24,778	-	-	-
Other services and charges	-	-	-	13,041	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,213	-	-	-
Total disbursements	-	-	-	63,846	-	-	3,860
Excess (deficiency) of receipts over disbursements	56,104	-	-	(20,042)	1,180	-	(305)
Cash and investments - ending	\$ 56,104	\$ 837	\$ 29,568	\$ (1,492)	\$ 1,588	\$ -	\$ (305)

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

	WW BOND & INT - BNYM	WW DEBT RESERVE / BNYM	HOWARD PROJ (LOCAL SHARE)	S MARKET PROJ (LOCAL SHARE)	DW BOND & INT / BNYM	DW DEBT RESERVE / BNYM	HOWARD PROJ (FED SHARE)
Cash and investments - beginning	\$ 118,450	\$ 291,268	\$ 176,339	\$ 687,356	\$ 278,474	\$ 190,894	\$ (64,462)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	481,672
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	288,418	6,074	-	-	190,447	3,981	-
Total receipts	288,418	6,074	-	-	190,447	3,981	481,672
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	69,552	-	-	-
Debt service - principal and interest	284,438	-	-	-	175,747	-	-
Capital outlay	-	-	40,994	-	-	-	396,671
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	284,438	-	40,994	69,552	175,747	-	396,671
Excess (deficiency) of receipts over disbursements	3,980	6,074	(40,994)	(69,552)	14,700	3,981	85,001
Cash and investments - ending	\$ 122,430	\$ 297,342	\$ 135,345	\$ 617,804	\$ 293,174	\$ 194,875	\$ 20,539

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

	S MARKET PROJ (FED SHARE)	COMMUNITY CROSSINGS	PAYROLL-NET	PAYROLL FEDERAL	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE & CO W/H
Cash and investments - beginning	\$ (151,416)	\$ -	\$ 1,344	\$ (18,615)	\$ 15,360	\$ (334)	\$ 6,278
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	433,470	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	203,450	-	705,948	75,372	116,676	27,287	54,269
Total receipts	<u>203,450</u>	<u>433,470</u>	<u>705,948</u>	<u>75,372</u>	<u>116,676</u>	<u>27,287</u>	<u>54,269</u>
Disbursements:							
Personal services	-	-	705,468	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	278,210	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	440,049	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	75,394	116,689	27,287	56,163
Total disbursements	<u>278,210</u>	<u>440,049</u>	<u>705,468</u>	<u>75,394</u>	<u>116,689</u>	<u>27,287</u>	<u>56,163</u>
Excess (deficiency) of receipts over disbursements	<u>(74,760)</u>	<u>(6,579)</u>	<u>480</u>	<u>(22)</u>	<u>(13)</u>	<u>-</u>	<u>(1,894)</u>
Cash and investments - ending	<u>\$ (226,176)</u>	<u>\$ (6,579)</u>	<u>\$ 1,824</u>	<u>\$ (18,637)</u>	<u>\$ 15,347</u>	<u>\$ (334)</u>	<u>\$ 4,384</u>

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

	PAYROLL PERF W/H	PAYROLL-GROUP INS IACT	PAY/GROUPINS SPRINFIN-125	PAYROLL/MISCELLANEOUS	PAYROLL/BASICFLEX
Cash and investments - beginning	\$ (39,940)	\$ 15,041	\$ 1,083	\$ 9	\$ 86
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	25,067	32,368	-	-	-
Total receipts	<u>25,067</u>	<u>32,368</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	28,208	32,503	-	-	-
Total disbursements	<u>28,208</u>	<u>32,503</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,141)</u>	<u>(135)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (43,081)</u>	<u>\$ 14,906</u>	<u>\$ 1,083</u>	<u>\$ 9</u>	<u>\$ 86</u>

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

	<u>PAY/BANKERSLIFE-125</u>	<u>PAY/PRINCIPAL FINANCIAL</u>	<u>PAY/PEKINEMPLOYEEWHHT</u>	<u>PAY/EMPLOYEE VOLPERFWTHH</u>	<u>PAY/PEKINSNONEMPLOYEE</u>
Cash and investments - beginning	\$ 996	\$ 2,447	\$ 31,761	\$ 6,285	\$ 5,896
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ 996</u>	<u>\$ 2,447</u>	<u>\$ 31,761</u>	<u>\$ 6,285</u>	<u>\$ 5,896</u>

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

	PAY-AFLAC	PAY-ANNUITY LIFE REASSURA	PAY-CREDIT UNION	PAY-COURT GARNISHMENT	LIGHT	LIGHT CASH RESERVE	LIGHT DEPRECIATION
Cash and investments - beginning	\$ (3,805)	\$ 226	\$ 599	\$ 1,459	\$ 1,984,916	\$ 437,700	\$ 403,870
Receipts:							
Taxes	-	-	-	-	192,254	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	3,443,158	-	-
Other receipts	5,487	208	1,300	4,160	18,663	14,443	7,179
Total receipts	5,487	208	1,300	4,160	3,654,075	14,443	7,179
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,915	-	-
Utility operating expenses	-	-	-	-	3,294,830	-	-
Other disbursements	5,610	176	1,216	4,160	257,844	-	-
Total disbursements	5,610	176	1,216	4,160	3,568,589	-	-
Excess (deficiency) of receipts over disbursements	(123)	32	84	-	85,486	14,443	7,179
Cash and investments - ending	\$ (3,928)	\$ 258	\$ 683	\$ 1,459	\$ 2,070,402	\$ 452,143	\$ 411,049

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

	LIGHT METER DEPOSIT	STORMWATER CONSTRUCTION	STORMWATER OPERATING	STORMWATER B & I	STORMWATER BOND & INTEREST	STORMWATER DEBT SERVICE
Cash and investments - beginning	\$ 249,168	\$ 126,932	\$ 76,081	\$ 51,786	\$ 370	\$ 62,660
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	20,884	-	108,584	-	-	-
Other receipts	-	-	1,550	122,334	-	2,350
Total receipts	20,884	-	110,134	122,334	-	2,350
Disbursements:						
Personal services	-	-	3,927	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	61,779	120,477	-	1,180
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	606	-	-	-
Other disbursements	18,204	-	541	-	370	-
Total disbursements	18,204	-	66,853	120,477	370	1,180
Excess (deficiency) of receipts over disbursements	2,680	-	43,281	1,857	(370)	1,170
Cash and investments - ending	\$ 251,848	\$ 126,932	\$ 119,362	\$ 53,643	\$ -	\$ 63,830

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

	WASTEWATER OPERATING	WASTEWATER BOND & INT	WASTEWATER DEBT RESERVE	WASTEWATER IMPROVEMENT	SEWER PROJ RETAINAGE	SEWR CONST/STATE MONEY
Cash and investments - beginning	\$ 156,551	\$ -	\$ -	\$ 67,021	\$ 9,158	\$ 1,680
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	1,135,097	-	-	-	-	-
Other receipts	219,325	-	-	-	-	-
Total receipts	1,354,422	-	-	-	-	-
Disbursements:						
Personal services	175,025	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,712	-	-	-	-	-
Debt service - principal and interest	285,000	-	-	-	-	-
Capital outlay	93,097	-	-	-	-	-
Utility operating expenses	476,854	-	-	-	-	-
Other disbursements	140,614	-	-	-	-	-
Total disbursements	1,183,302	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	171,120	-	-	-	-	-
Cash and investments - ending	\$ 327,671	\$ -	\$ -	\$ 67,021	\$ 9,158	\$ 1,680

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

	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER METER DEPOSIT	WATER IMPROVEMENT	Totals
Cash and investments - beginning	\$ 700,714	\$ 143	\$ 126,664	\$ 54,364	\$ 166,392	\$ 8,335,333
Receipts:						
Taxes	34,171	-	-	-	-	1,213,670
Licenses and permits	-	-	-	-	-	2,845
Intergovernmental receipts	-	-	-	-	-	1,081,940
Charges for services	-	-	-	-	-	88,722
Fines and forfeits	-	-	-	-	-	2,053
Utility fees	724,359	-	-	-	-	5,432,082
Other receipts	6,364	-	1,115	6,612	-	2,340,712
Total receipts	764,894	-	1,115	6,612	-	10,162,024
Disbursements:						
Personal services	160,828	-	-	-	-	1,693,811
Supplies	-	-	-	-	-	152,439
Other services and charges	8,263	-	-	-	-	678,550
Debt service - principal and interest	186,415	-	-	-	-	1,151,383
Capital outlay	36,670	-	-	-	-	1,036,653
Utility operating expenses	248,047	-	-	-	-	4,020,337
Other disbursements	54,629	-	-	5,557	-	931,631
Total disbursements	694,852	-	-	5,557	-	9,664,804
Excess (deficiency) of receipts over disbursements	70,042	-	1,115	1,055	-	497,220
Cash and investments - ending	\$ 770,756	\$ 143	\$ 127,779	\$ 55,419	\$ 166,392	\$ 8,832,553

TOWN OF ROCKVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	FIRE TRUCK	\$ 66,039	\$ 67,159
Rockville Stormwater Utility:			
Revenue bonds	Stormwater Construction Project	465,000	60,907
Rockville Sewer Utility:			
Revenue bonds	Sewer Works Revenue Bonds 2000	165,000	169,785
Revenue bonds	Sewer Works Revenue Bonds 2010	2,269,470	114,595
Total Rockville Sewer Utility		2,434,470	284,380
Rockville Water Utility:			
Revenue bonds	Waterworks Revenue Bond 2003	801,000	175,556
Totals		\$ 3,766,509	\$ 588,002

OTHER REPORTS

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