

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF RISING SUN

OHIO COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
04/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rae Baker Gipson	01-01-12 to 12-31-19
Mayor	Branden Roeder April Hautman Brent Bascom	01-01-12 to 05-12-14 05-13-14 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works	Branden Roeder April Hautman Brent Bascom	01-01-12 to 05-12-14 05-13-14 to 12-31-15 01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Steve Slack James McDaniel William Marksberry	01-01-12 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-17
President of the Utility Service Board	Sue Hart Joanne Hamilton Mona Cook Dorma Melchers	01-01-12 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 03-27-17 03-28-17 to 12-31-17
Superintendent of Utilities	Shawn Guidice	01-01-12 to 12-31-17
Utility Office Manager	Evon Sue Bovard (Vacant)	01-01-12 to 12-09-14 12-10-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF RISING SUN, OHIO COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Rising Sun (City), for the period of January 1, 2012 to December 31, 2015. The City's management is responsible for the financial statements. Our responsibility is to express an opinion based on our examination.

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

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

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2012 to December 31, 2015.

In our opinion, the financial statements referred to above present, in all material respects, the financial position and results of operations of the City for the period of January 1, 2012 to December 31, 2015, based on the prescribed basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of 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 examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

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

April 10, 2017

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF RISING SUN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL FUND	\$ 228,812	\$ 1,655,277	\$ 1,820,178	\$ 63,911	\$ 2,154,535	\$ 1,889,488	\$ 328,958
MOTOR VEHICLE HIGHWAY	292,622	456,279	371,725	377,176	472,308	367,709	481,775
LOCAL ROAD & STREET	45,697	9,951	-	55,648	9,518	12,500	52,666
CRIMINAL INVESTIGATION	831	2,000	2,732	99	2,100	1,821	378
ECONOMIC DEVELOPMENT	179,780	122,358	105,035	197,103	63,330	-	260,433
TRASH & GARBAGE PICKUP	21,446	98,589	97,084	22,951	98,715	99,717	21,949
COMMUNITY DEVELOPMENT FUND	2,400,000	1,200,000	-	3,600,000	1,200,000	-	4,800,000
LOCAL LAW ENF CONT ED	3,448	1,045	1,500	2,993	2,241	2,484	2,750
RIVERBOAT	4,317,103	6,505,160	7,941,733	2,880,530	5,011,454	6,788,930	1,103,054
PARK & RECREATION	108,270	227,307	237,259	98,318	224,789	231,452	91,655
RAINY DAY FUND	98,344	-	-	98,344	-	-	98,344
CUM CAP IMP - CIG TAX	14,651	6,111	-	20,762	6,185	19,500	7,447
CUM CAP DEVELOPMENT	253,997	50,889	1,196	303,690	49,222	27,667	325,245
REVEVELOPMENT GENERAL	67,750	25,947	23,500	70,197	204,654	119,151	155,700
REVENUE SHARING FUND	285,608	1,332,319	1,288,314	329,613	1,356,275	1,443,462	242,426
INSURANCE-HRA UTILITIES	30,582	13,830	12,910	31,502	12,727	16,017	28,212
PAYROLL-UTILITIES	6,338	768,750	757,155	17,933	836,035	835,001	18,967
DONATION FUND	637	-	-	637	-	-	637
REBUILD AMERICA REDEV	19,276	-	-	19,276	646	4,550	15,372
REDEVELOPMENT RLF FUND	483,356	124,180	9,455	598,081	183,995	128,692	653,384
PARK SECURITY DEPOSIT	5,931	8,500	10,675	3,756	6,450	10,075	131
HERITAGE HALL SEC DEPOSIT	1,140	-	-	1,140	100	100	1,140
EDUCATION CENTER FUND	60,000	24,000	-	84,000	24,000	-	108,000
911 PROMOTIONAL GRANT	-	-	-	-	300	300	-
MAXWELL RETAINAGE	-	87,950	87,950	-	10,136	10,136	-
RSRF RFRONT PHASE 4 GRANT	50,000	50,000	100,000	-	4,696	-	4,696
POLICY UPDATE GRANT	3,500	-	-	3,500	-	-	3,500
911 RADIO UPGRADE	6,438	-	6,438	-	20,000	-	20,000
ANIMAL CONTROL GRANTS	9	-	9	-	-	-	-
OCCF ENERGY EFF GRANT	200	-	200	-	-	-	-
OCCF AMERICA IN BLOOM GRT	294	-	294	-	-	-	-
NAVY BEAN FUND	10,114	117,721	104,518	23,317	120,130	110,039	33,408
N MAIN DRAINAGE GRANT	6,326	-	4,870	1,456	-	1,456	-
RECAP GRANT TF "FACADES"	14,394	-	6,664	7,730	-	7,730	-
RSRF STREET GRANT	-	7,394	7,394	-	-	-	-
PARK GRANTS	3,100	300	-	3,400	26,395	29,251	544
OCCF MURAL	475	-	375	100	-	-	100
SHINER PARK RESTROOMS	72,484	50,000	117,558	4,926	-	4,926	-
BICENTENNIAL FUND	-	-	-	-	78,105	-	78,105
PAYROLL	1,101	881,366	881,366	1,101	907,167	907,167	1,101

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

CITY OF RISING SUN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
LEVY EXCESS FUND	1,678	3,175	-	4,853	-	4,853	-
PAYROLL-FEDWHOLD	-	142,887	142,887	-	153,204	153,204	-
PAYROLL-FICA	-	84,422	84,422	-	107,923	107,923	-
PAYROLL-MEDICARE	-	36,389	36,389	-	38,465	38,465	-
PAYROLL-STATE W/H	5,395	44,304	44,278	5,421	46,871	48,164	4,128
PAYROLL-COUNTY W/H	1,451	11,978	11,976	1,453	12,777	13,106	1,124
PAYROLL-CIVIL PERF	4,394	15,857	19,650	601	16,722	17,323	-
POLICE PERF	6,855	20,372	25,996	1,231	19,909	20,284	856
PAYROLL VOLUNTARY PERF	2,059	7,554	9,319	294	6,131	6,425	-
PAYROLL-HEALTH INSURANCE	1,348	7,412	7,410	1,350	15,806	15,555	1,601
PAYROLL-CREDIT UNION W/H	-	59,543	59,543	-	60,258	60,258	-
PAYROLL- AUL 457 W/H	-	5,269	5,269	-	8,906	8,906	-
PAYROLL - CHILD SUPPORT	-	8,996	8,996	-	8,996	8,996	-
PAYROLL-LIBERTY NATIONAL	179	3,936	3,936	179	3,801	3,801	179
LIBERTY NATIONAL--CANCER	-	815	815	-	997	997	-
PAY-TEACHERS CREDIT UNION	-	-	-	-	1,440	1,440	-
PAY-KEMBA CREDIT UNION INC.	-	-	-	-	1,980	1,980	-
CITY HRA	4,238	21,632	21,070	4,800	44,546	18,683	30,663
RISING SUN MEDICAL CENTER	-	185,000	-	185,000	-	124,417	60,583
POOLE GROUP RETAINAGE	-	11,290	-	11,290	300	11,590	-
BACKPACK FOOD PROGRAM	-	6,000	1,350	4,650	16,500	11,020	10,130
MAYORS ROUNDABLE/PR	-	1,700	700	1,000	-	-	1,000
SEDAM RETAINAGE REVENUES	-	13,844	-	13,844	-	-	13,844
ARTS FESTIVAL	10,132	12,163	19,350	2,945	10,000	12,884	61
2012 HOUSING REHAB GRANT	-	7,500	7,500	-	225,190	225,190	-
IMPA LED FUNDS	-	1,900	1,900	-	-	-	-
LED GRANT	-	1,900	1,900	-	-	-	-
IMPA LED GRAND FUNDS	12,811	1,877	12,788	1,900	2,831	-	4,731
WATER CASH OPERATING	728,051	537,293	770,954	494,390	567,853	507,277	554,966
WATER CUSTOMER DEPOSIT	23,304	4,860	5,020	23,144	4,150	3,050	24,244
WATER CAPACITY FEES	78,103	4,153	-	82,256	49,460	-	131,716
WASTEWATER CASH OPERATING	375,390	666,948	566,180	476,158	689,141	625,638	539,661
WASTEWATER CAPACITY	69,002	4,134	-	73,136	59,953	-	133,089
ELECTRIC CASH OPERATING	1,859,588	4,557,086	4,353,903	2,062,771	4,888,692	4,649,376	2,302,087
ELECTRIC CUSTOMER DEPOSIT	147,925	28,136	25,741	150,320	26,375	18,266	158,429
ELECTRIC WORKING FUND	1,200	-	-	1,200	-	-	1,200
UTILITY PAYMENT CLEARING	-	3,858	3,253	605	26,884	27,237	252
BROADBAND CASH OPERATING	23,494	161,789	164,832	20,451	130,553	123,039	27,965
Totals	\$ 12,450,651	\$ 20,513,195	\$ 20,415,414	\$ 12,548,432	\$ 20,332,822	\$ 19,938,668	\$ 12,942,586

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
BLIGHT ELIMINATION PROGRAM GRANT	\$ -	\$ 15,501	\$ -	\$ 15,501	\$ 25	\$ 1	\$ 15,525
BIGGEST LOSER PROGRAM	-	-	-	-	5,870	4,107	1,763
SPUD POLE GRANT RSRF	-	-	-	-	5,000	-	5,000
GENERAL FUND	328,958	2,033,354	1,922,663	439,649	2,379,091	1,896,128	922,612
MOTOR VEHICLE HIGHWAY	481,775	499,997	373,713	608,059	101,739	344,452	365,346
LOCAL ROAD & STREET	52,666	9,586	-	62,252	9,809	-	72,061
CRIMINAL INVESTIGATION	378	2,000	768	1,610	2,060	1,506	2,164
ECONOMIC DEVELOPMENT	260,433	65,377	23,228	302,582	67,779	134,948	235,413
TRASH & GARBAGE PICKUP	21,949	97,407	77,579	41,777	97,517	85,232	54,062
COMPREHENSIVE PLAN UPDATE GRANT	-	-	-	-	24,000	24,000	-
LOCAL LAW ENF CONT ED	2,750	936	987	2,699	1,327	1,015	3,011
RIVERBOAT	1,103,054	3,457,053	3,656,753	903,354	2,669,599	2,720,696	852,257
PARK & RECREATION	91,655	195,373	192,463	94,565	192,083	199,203	87,445
RAINY DAY FUND	98,344	-	-	98,344	-	-	98,344
CUM CAP IMP - CIG TAX	7,447	6,094	9,500	4,041	5,787	-	9,828
CUM CAP DEVELOPMENT	325,245	57,828	60,617	322,456	55,616	134,576	243,496
REVEVELOPMENT GENERAL	155,700	106,022	40,713	221,009	77,909	39,857	259,061
REVENUE SHARING FUND	242,426	1,190,574	1,401,256	31,744	1,113,876	1,014,559	131,061
PAYROLL-UTILITIES	18,967	880,467	879,871	19,563	827,394	828,189	18,768
INSURANCE-HRA UTILITIES	28,212	13,176	13,783	27,605	13,218	9,641	31,182
DONATION FUND	637	-	-	637	400	883	154
COMMUNITY DEVELOPMENT FUND	4,800,000	120,000	-	4,920,000	-	600,000	4,320,000
REBUILD AMERICA REDEV	15,372	1,416	-	16,788	1,299	-	18,087
REDEVELOPMENT RLF FUND	653,384	135,533	4,967	783,950	93,384	92,278	785,056
PARK SECURITY DEPOSIT	131	6,460	5,340	1,251	3,875	3,325	1,801
HERITAGE HALL SEC DEPOSIT	1,140	650	550	1,240	510	610	1,140
EDUCATION CENTER FUND	108,000	24,000	10,159	121,841	-	19,312	102,529
VORTEX RETAINAGE	4,696	-	4,696	-	-	-	-
MAIN ST GRANTS	-	5,068	1,500	3,568	16,479	11,452	8,595
POLICE GRANTS	-	-	-	-	1,481	1,481	-
POLICY UPDATE GRANT	3,500	-	2,500	1,000	-	1,000	-
REDEVELOPMENT GRANT RSRF SR COMMU	20,000	-	20,000	-	2,879	2,879	-
BANNER GRANT	-	-	-	-	8,000	8,000	-
JOB DESCRIPTION GRANT	-	-	-	-	1,500	1,500	-
ADA DOOR GRANT	-	-	-	-	2,500	2,500	-
CLERK TREASURER OFFICE GRANTS	-	-	-	-	6,516	6,516	-
POOL GRANTS	-	-	-	-	5,300	5,300	-
NAVY BEAN FUND	33,408	112,898	110,066	36,240	97,655	57,787	76,108
PARK GRANTS	544	1,265	1,265	544	5,749	2,810	3,483
JAVA BEAN REGIONAL ART PROGRAM	-	3,000	3,000	-	-	-	-
OCCF MURAL	100	-	-	100	-	-	100

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

CITY OF RISING SUN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
BICENTENNIAL FUND	78,105	230,182	139,143	169,144	3,233	17,148	155,229
PAYROLL	1,101	841,367	841,367	1,101	838,379	838,379	1,101
PAYROLL-FEDWHOLD	-	145,316	145,316	-	144,638	144,638	-
PAYROLL-FICA	-	100,896	100,896	-	99,381	99,381	-
PAYROLL-MEDICARE	-	36,735	36,735	-	36,293	36,293	-
PAYROLL-STATE W/H	4,128	43,965	44,138	3,955	41,562	42,129	3,388
PAYROLL-COUNTY W/H	1,124	12,120	12,155	1,089	11,849	11,964	974
PAYROLL-CIVIL PERF	-	16,623	16,623	-	15,669	15,669	-
POLICE PERF	856	20,302	20,302	856	20,024	20,024	856
PAYROLL VOLUNTARY PERF	-	4,536	4,536	-	5,047	5,047	-
PAYROLL-HEALTH INSURANCE	1,601	26,100	26,300	1,401	23,550	23,800	1,151
PAYROLL-CREDIT UNION W/H	-	60,643	60,643	-	58,076	58,076	-
PAYROLL- AUL 457 W/H	-	11,516	11,516	-	14,197	14,197	-
PAYROLL - CHILD SUPPORT	-	7,802	7,802	-	3,536	3,536	-
PAYROLL-LIBERTY NATIONAL	179	3,109	3,288	-	2,924	2,924	-
LIBERTY NATIONAL--CANCER	-	1,179	1,179	-	1,179	1,179	-
PAY-TEACHERS CREDIT UNION	-	4,160	4,160	-	3,840	3,840	-
PAY-KEMBA CREDIT UNION INC.	-	5,720	5,720	-	1,760	1,760	-
CITY HRA	30,663	20,567	19,659	31,571	21,195	20,126	32,640
LIBERTY NATIONAL ACCIDENT	-	90	90	-	62	62	-
RISING SUN MEDICAL CENTER	60,583	5,417	48,750	17,250	-	-	17,250
BACKPACK FOOD PROGRAM	10,130	11,000	10,749	10,381	-	4,203	6,178
MAYORS ROUNDABLE/PR	1,000	-	1,000	-	-	-	-
SEDAM RETAINAGE REVENUES	13,844	-	13,844	-	-	-	-
STREET DEPT GRANTS	-	40,000	40,000	-	-	-	-
ARTS FESTIVAL	61	-	61	-	-	-	-
2012 HOUSING REHAB GRANT	-	20,310	20,310	-	-	-	-
IMPA LED GRAND FUNDS	4,731	3,035	-	7,766	2,903	-	10,669
WATER CASH OPERATING	554,966	558,497	517,314	596,149	560,681	481,049	675,781
WATER CUSTOMER DEPOSIT	24,244	4,350	3,536	25,058	3,950	5,314	23,694
WATER CAPACITY FEES	131,716	4,440	-	136,156	1,853	-	138,009
WASTEWATER CASH OPERATING	539,661	689,824	591,939	637,546	689,691	665,597	661,640
WASTEWATER CAPACITY	133,089	4,573	-	137,662	1,962	-	139,624
ELECTRIC CASH OPERATING	2,302,087	4,876,233	4,850,965	2,327,355	5,007,414	4,879,950	2,454,819
ELECTRIC CUSTOMER DEPOSIT	158,429	21,175	18,576	161,028	21,275	25,955	156,348
ELECTRIC WORKING FUND	1,200	-	-	1,200	-	-	1,200
UTILITY PAYMENT CLEARING	252	43,313	43,256	309	61,574	60,638	1,245
BROADBAND CASH OPERATING	27,965	110,325	70,328	67,962	97,703	70,372	95,293
Totals	<u>\$ 12,942,586</u>	<u>\$ 17,026,455</u>	<u>\$ 16,550,133</u>	<u>\$ 13,418,908</u>	<u>\$ 15,692,626</u>	<u>\$ 15,808,993</u>	<u>\$ 13,302,541</u>

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

CITY OF RISING SUN
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, trash, internet, 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 RISING SUN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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.

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

CITY OF RISING SUN
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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF RISING SUN
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 Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

CITY OF RISING SUN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

B. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

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. (888) 526-1687

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

OTHER INFORMATION - UNEXAMINED

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

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

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

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	CRIMINAL INVESTIGATION	ECONOMIC DEVELOPMENT	TRASH & GARBAGE PICKUP	COMMUNITY DEVELOPMENT FUND	LOCAL LAW ENF CONT ED
Cash and investments - beginning	\$ 228,812	\$ 292,622	\$ 45,697	\$ 831	\$ 179,780	\$ 21,446	\$ 2,400,000	\$ 3,448
Receipts:								
Taxes	-	328,724	-	-	-	-	-	-
Licenses and permits	16,028	-	-	-	-	-	-	-
Intergovernmental receipts	437,889	126,242	9,951	-	-	-	-	-
Charges for services	68,094	-	-	-	9,600	98,589	-	-
Fines and forfeits	75	-	-	-	-	-	-	1,045
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,133,191	1,313	-	2,000	112,758	-	1,200,000	-
Total receipts	1,655,277	456,279	9,951	2,000	122,358	98,589	1,200,000	1,045
Disbursements:								
Personal services	1,081,869	273,705	-	-	1,374	-	-	-
Supplies	107,689	64,081	-	-	1,294	-	-	-
Other services and charges	595,624	33,939	-	2,732	44,642	97,084	-	1,500
Capital outlay	34,746	-	-	-	57,725	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	250	-	-	-	-	-	-	-
Total disbursements	1,820,178	371,725	-	2,732	105,035	97,084	-	1,500
Excess (deficiency) of receipts over disbursements	(164,901)	84,554	9,951	(732)	17,323	1,505	1,200,000	(455)
Cash and investments - ending	\$ 63,911	\$ 377,176	\$ 55,648	\$ 99	\$ 197,103	\$ 22,951	\$ 3,600,000	\$ 2,993

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

	RIVERBOAT	PARK & RECREATION	RAINY DAY FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	REVEVELOPMENT GENERAL	REVENUE SHARING FUND	INSURANCE-HRA UTILITIES
Cash and investments - beginning	\$ 4,317,103	\$ 108,270	\$ 98,344	\$ 14,651	\$ 253,997	\$ 67,750	\$ 285,608	\$ 30,582
Receipts:								
Taxes	-	-	-	-	47,714	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,942,936	-	-	6,111	3,175	-	1,300,079	-
Charges for services	-	123,965	-	-	-	20,736	-	-
Fines and forfeits	-	525	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	562,224	102,817	-	-	-	5,211	32,240	13,830
Total receipts	6,505,160	227,307	-	6,111	50,889	25,947	1,332,319	13,830
Disbursements:								
Personal services	312,954	97,198	-	-	-	4,100	-	-
Supplies	37,810	18,297	-	-	-	-	-	-
Other services and charges	2,922,896	78,233	-	-	-	19,400	34,761	-
Capital outlay	1,417,770	43,531	-	-	1,196	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,250,303	-	-	-	-	-	1,253,553	12,910
Total disbursements	7,941,733	237,259	-	-	1,196	23,500	1,288,314	12,910
Excess (deficiency) of receipts over disbursements	(1,436,573)	(9,952)	-	6,111	49,693	2,447	44,005	920
Cash and investments - ending	\$ 2,880,530	\$ 98,318	\$ 98,344	\$ 20,762	\$ 303,690	\$ 70,197	\$ 329,613	\$ 31,502

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

	PAYROLL-UTILITIES	DONATION FUND	REBUILD AMERICA REDEV	REDEVELOPMENT RLF FUND	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	EDUCATION CENTER FUND	911 PROMOTIONAL GRANT
Cash and investments - beginning	\$ 6,338	\$ 637	\$ 19,276	\$ 483,356	\$ 5,931	\$ 1,140	\$ 60,000	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	24,000	-
Fines and forfeits	-	-	-	1,092	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	768,750	-	-	123,088	8,500	-	-	-
Total receipts	<u>768,750</u>	<u>-</u>	<u>-</u>	<u>124,180</u>	<u>8,500</u>	<u>-</u>	<u>24,000</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	3,229	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,349	-	-	6,226	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	754,806	-	-	-	10,675	-	-	-
Total disbursements	<u>757,155</u>	<u>-</u>	<u>-</u>	<u>9,455</u>	<u>10,675</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,595</u>	<u>-</u>	<u>-</u>	<u>114,725</u>	<u>(2,175)</u>	<u>-</u>	<u>24,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 17,933</u>	<u>\$ 637</u>	<u>\$ 19,276</u>	<u>\$ 598,081</u>	<u>\$ 3,756</u>	<u>\$ 1,140</u>	<u>\$ 84,000</u>	<u>\$ -</u>

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

	MAXWELL RETAINAGE	RSRF RFRONT PHASE 4 GRANT	POLICY UPDATE GRANT	911 RADIO UPGRADE	ANIMAL CONTROL GRANTS	OCCF ENERGY EFF GRANT	OCCF AMERICA IN BLOOM GRT	NAVY BEAN FUND
Cash and investments - beginning	\$ -	\$ 50,000	\$ 3,500	\$ 6,438	\$ 9	\$ 200	\$ 294	\$ 10,114
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	3,550
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	87,950	50,000	-	-	-	-	-	114,171
Total receipts	87,950	50,000	-	-	-	-	-	117,721
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	9	-	-	-
Other services and charges	-	-	-	-	-	200	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	87,950	100,000	-	6,438	-	-	294	104,518
Total disbursements	87,950	100,000	-	6,438	9	200	294	104,518
Excess (deficiency) of receipts over disbursements	-	(50,000)	-	(6,438)	(9)	(200)	(294)	13,203
Cash and investments - ending	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 23,317

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

	N MAIN DRAINAGE GRANT	RECAP GRANT TF "FACADES"	RSRF STREET GRANT	PARK GRANTS	OCCF MURAL	SHINER PARK RESTROOMS	BICENTENNIAL FUND	PAYROLL
Cash and investments - beginning	\$ 6,326	\$ 14,394	\$ -	\$ 3,100	\$ 475	\$ 72,484	\$ -	\$ 1,101
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	7,394	300	-	50,000	-	881,366
Total receipts	-	-	7,394	300	-	50,000	-	881,366
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	4,870	-	7,394	-	-	117,558	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	6,664	-	-	375	-	-	881,366
Total disbursements	4,870	6,664	7,394	-	375	117,558	-	881,366
Excess (deficiency) of receipts over disbursements	(4,870)	(6,664)	-	300	(375)	(67,558)	-	-
Cash and investments - ending	\$ 1,456	\$ 7,730	\$ -	\$ 3,400	\$ 100	\$ 4,926	\$ -	\$ 1,101

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

	LEVY EXCESS FUND	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-CIVIL PERF	POLICE PERF
Cash and investments - beginning	\$ 1,678	\$ -	\$ -	\$ -	\$ 5,395	\$ 1,451	\$ 4,394	\$ 6,855
Receipts:								
Taxes	3,175	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	142,887	84,422	36,389	44,304	11,978	15,857	20,372
Total receipts	3,175	142,887	84,422	36,389	44,304	11,978	15,857	20,372
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	142,887	84,422	36,389	44,278	11,976	19,650	25,996
Total disbursements	-	142,887	84,422	36,389	44,278	11,976	19,650	25,996
Excess (deficiency) of receipts over disbursements	3,175	-	-	-	26	2	(3,793)	(5,624)
Cash and investments - ending	\$ 4,853	\$ -	\$ -	\$ -	\$ 5,421	\$ 1,453	\$ 601	\$ 1,231

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

	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL	LIBERTY NATIONAL--CANCER	PAY-TEACHERS CREDIT UNION
Cash and investments - beginning	\$ 2,059	\$ 1,348	\$ -	\$ -	\$ -	\$ 179	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	7,554	7,412	59,543	5,269	8,996	3,936	815	-
Total receipts	7,554	7,412	59,543	5,269	8,996	3,936	815	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,319	7,410	59,543	5,269	8,996	3,936	815	-
Total disbursements	9,319	7,410	59,543	5,269	8,996	3,936	815	-
Excess (deficiency) of receipts over disbursements	(1,765)	2	-	-	-	-	-	-
Cash and investments - ending	\$ 294	\$ 1,350	\$ -	\$ -	\$ -	\$ 179	\$ -	\$ -

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

	PAY-KEMBA CREDIT UNION INC.	CITY HRA	RISING SUN MEDICAL CENTER	POOLE GROUP RETAINAGE	BACKPACK FOOD PROGRAM	MAYORS ROUNDABLE/PR	SEDAM RETAINAGE REVENUES	ARTS FESTIVAL
Cash and investments - beginning	\$ -	\$ 4,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,132
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	4,431
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	21,632	185,000	11,290	6,000	1,700	13,844	7,732
Total receipts	-	21,632	185,000	11,290	6,000	1,700	13,844	12,163
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	700	-	19,350
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	21,070	-	-	1,350	-	-	-
Total disbursements	-	21,070	-	-	1,350	700	-	19,350
Excess (deficiency) of receipts over disbursements	-	562	185,000	11,290	4,650	1,000	13,844	(7,187)
Cash and investments - ending	\$ -	\$ 4,800	\$ 185,000	\$ 11,290	\$ 4,650	\$ 1,000	\$ 13,844	\$ 2,945

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

	2012 HOUSING REHAB GRANT	IMPA LED FUNDS	LED GRANT	IMPA LED GRAND FUNDS	WATER CASH OPERATING	WATER CUSTOMER DEPOSIT	WATER CAPACITY FEES	WASTEWATER CASH OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 12,811	\$ 728,051	\$ 23,304	\$ 78,103	\$ 375,390
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,500	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	498,382	-	4,153	658,165
Penalties	-	-	-	-	1,605	-	-	5,505
Other receipts	-	1,900	1,900	1,877	37,306	4,860	-	3,278
Total receipts	<u>7,500</u>	<u>1,900</u>	<u>1,900</u>	<u>1,877</u>	<u>537,293</u>	<u>4,860</u>	<u>4,153</u>	<u>666,948</u>
Disbursements:								
Personal services	-	-	-	-	189,979	-	-	239,905
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	17,297	-	-	16,473
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	493,111	-	-	225,302
Other disbursements	7,500	1,900	1,900	12,788	70,567	5,020	-	84,500
Total disbursements	<u>7,500</u>	<u>1,900</u>	<u>1,900</u>	<u>12,788</u>	<u>770,954</u>	<u>5,020</u>	<u>-</u>	<u>566,180</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(10,911)	(233,661)	(160)	4,153	100,768
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,900</u>	<u>\$ 494,390</u>	<u>\$ 23,144</u>	<u>\$ 82,256</u>	<u>\$ 476,158</u>

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

	WASTEWATER CAPACITY	ELECTRIC CASH OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC WORKING FUND	UTILITY PAYMENT CLEARING	BROADBAND CASH OPERATING	Totals
Cash and investments - beginning	\$ 69,002	\$ 1,859,588	\$ 147,925	\$ 1,200	\$ -	\$ 23,494	\$ 12,450,651
Receipts:							
Taxes	-	-	-	-	-	-	379,613
Licenses and permits	-	-	-	-	-	-	24,009
Intergovernmental receipts	-	-	-	-	-	-	7,833,883
Charges for services	-	-	-	-	-	134,833	479,817
Fines and forfeits	-	-	-	-	-	-	2,737
Utility fees	4,134	4,273,910	-	-	3,858	-	5,442,602
Penalties	-	16,151	-	-	-	2,360	25,621
Other receipts	-	267,025	28,136	-	-	24,596	6,324,913
Total receipts	<u>4,134</u>	<u>4,557,086</u>	<u>28,136</u>	<u>-</u>	<u>3,858</u>	<u>161,789</u>	<u>20,513,195</u>
Disbursements:							
Personal services	-	-	-	-	-	67,359	2,271,672
Supplies	-	-	-	-	-	12,715	241,895
Other services and charges	-	-	-	-	-	49,574	3,942,980
Capital outlay	-	-	-	-	-	-	1,684,790
Utility operating expenses	-	3,859,386	-	-	-	-	4,577,799
Other disbursements	-	494,517	25,741	-	3,253	35,184	7,696,278
Total disbursements	<u>-</u>	<u>4,353,903</u>	<u>25,741</u>	<u>-</u>	<u>3,253</u>	<u>164,832</u>	<u>20,415,414</u>
Excess (deficiency) of receipts over disbursements	<u>4,134</u>	<u>203,183</u>	<u>2,395</u>	<u>-</u>	<u>605</u>	<u>(3,043)</u>	<u>97,781</u>
Cash and investments - ending	<u>\$ 73,136</u>	<u>\$ 2,062,771</u>	<u>\$ 150,320</u>	<u>\$ 1,200</u>	<u>\$ 605</u>	<u>\$ 20,451</u>	<u>\$ 12,548,432</u>

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	CRIMINAL INVESTIGATION	ECONOMIC DEVELOPMENT	TRASH & GARBAGE PICKUP	COMMUNITY DEVELOPMENT FUND	LOCAL LAW ENF CONT ED
Cash and investments - beginning	\$ 63,911	\$ 377,176	\$ 55,648	\$ 99	\$ 197,103	\$ 22,951	\$ 3,600,000	\$ 2,993
Receipts:								
Taxes	-	328,691	-	-	-	-	-	-
Licenses and permits	3,804	-	-	-	-	-	-	-
Intergovernmental receipts	490,397	134,122	9,518	-	-	-	-	-
Charges for services	54,415	-	-	-	1,600	98,715	-	-
Fines and forfeits	50	-	-	-	-	-	-	2,241
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,605,869	9,495	-	2,100	61,730	-	1,200,000	-
Total receipts	2,154,535	472,308	9,518	2,100	63,330	98,715	1,200,000	2,241
Disbursements:								
Personal services	1,146,213	286,130	-	-	-	-	-	-
Supplies	114,935	46,555	-	-	-	-	-	-
Other services and charges	592,063	34,182	-	1,821	-	99,717	-	2,484
Capital outlay	36,187	842	12,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	90	-	-	-	-	-	-	-
Total disbursements	1,889,488	367,709	12,500	1,821	-	99,717	-	2,484
Excess (deficiency) of receipts over disbursements	265,047	104,599	(2,982)	279	63,330	(1,002)	1,200,000	(243)
Cash and investments - ending	\$ 328,958	\$ 481,775	\$ 52,666	\$ 378	\$ 260,433	\$ 21,949	\$ 4,800,000	\$ 2,750

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

	RIVERBOAT	PARK & RECREATION	RAINY DAY FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	REVEVELOPMENT GENERAL	REVENUE SHARING FUND	INSURANCE-HRA UTILITIES
Cash and investments - beginning	\$ 2,880,530	\$ 98,318	\$ 98,344	\$ 20,762	\$ 303,690	\$ 70,197	\$ 329,613	\$ 31,502
Receipts:								
Taxes	-	-	-	-	45,639	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,418,763	-	-	6,185	3,583	-	1,356,240	-
Charges for services	825	122,070	-	-	-	9,886	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	591,866	102,719	-	-	-	194,768	35	12,727
Total receipts	5,011,454	224,789	-	6,185	49,222	204,654	1,356,275	12,727
Disbursements:								
Personal services	388,963	100,241	-	-	-	4,143	-	-
Supplies	48,500	16,554	-	-	-	1,505	-	-
Other services and charges	1,909,980	81,686	-	-	-	12,391	153,260	-
Capital outlay	842,823	32,971	-	19,500	27,667	101,112	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,598,664	-	-	-	-	-	1,290,202	16,017
Total disbursements	6,788,930	231,452	-	19,500	27,667	119,151	1,443,462	16,017
Excess (deficiency) of receipts over disbursements	(1,777,476)	(6,663)	-	(13,315)	21,555	85,503	(87,187)	(3,290)
Cash and investments - ending	\$ 1,103,054	\$ 91,655	\$ 98,344	\$ 7,447	\$ 325,245	\$ 155,700	\$ 242,426	\$ 28,212

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

	PAYROLL-UTILITIES	DONATION FUND	REBUILD AMERICA REDEV	REDEVELOPMENT RLF FUND	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	EDUCATION CENTER FUND	911 PROMOTIONAL GRANT
Cash and investments - beginning	\$ 17,933	\$ 637	\$ 19,276	\$ 598,081	\$ 3,756	\$ 1,140	\$ 84,000	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	24,000	-
Fines and forfeits	-	-	-	778	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	836,035	-	646	183,217	6,450	100	-	300
Total receipts	836,035	-	646	183,995	6,450	100	24,000	300
Disbursements:								
Personal services	-	-	-	3,833	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,463	-	4,550	124,859	-	-	-	300
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	832,538	-	-	-	10,075	100	-	-
Total disbursements	835,001	-	4,550	128,692	10,075	100	-	300
Excess (deficiency) of receipts over disbursements	1,034	-	(3,904)	55,303	(3,625)	-	24,000	-
Cash and investments - ending	\$ 18,967	\$ 637	\$ 15,372	\$ 653,384	\$ 131	\$ 1,140	\$ 108,000	\$ -

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

	MAXWELL RETAINAGE	RSRF RFRONT PHASE 4 GRANT	POLICY UPDATE GRANT	911 RADIO UPGRADE	ANIMAL CONTROL GRANTS	OCCF ENERGY EFF GRANT	OCCF AMERICA IN BLOOM GRT	NAVY BEAN FUND
Cash and investments - beginning	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 23,317
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	4,100
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	10,136	4,696	-	20,000	-	-	-	116,030
Total receipts	10,136	4,696	-	20,000	-	-	-	120,130
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	10,136	-	-	-	-	-	-	110,039
Total disbursements	10,136	-	-	-	-	-	-	110,039
Excess (deficiency) of receipts over disbursements	-	4,696	-	20,000	-	-	-	10,091
Cash and investments - ending	\$ -	\$ 4,696	\$ 3,500	\$ 20,000	\$ -	\$ -	\$ -	\$ 33,408

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

	N MAIN DRAINAGE GRANT	RECAP GRANT TF "FACADES"	RSRF STREET GRANT	PARK GRANTS	OCCF MURAL	SHINER PARK RESTROOMS	BICENTENNIAL FUND	PAYROLL
Cash and investments - beginning	\$ 1,456	\$ 7,730	\$ -	\$ 3,400	\$ 100	\$ 4,926	\$ -	\$ 1,101
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	26,395	-	-	78,105	907,167
Total receipts	-	-	-	26,395	-	-	78,105	907,167
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	1,456	-	-	-	-	4,926	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	7,730	-	29,251	-	-	-	907,167
Total disbursements	1,456	7,730	-	29,251	-	4,926	-	907,167
Excess (deficiency) of receipts over disbursements	(1,456)	(7,730)	-	(2,856)	-	(4,926)	78,105	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 544	\$ 100	\$ -	\$ 78,105	\$ 1,101

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

	LEVY EXCESS FUND	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-CIVIL PERF	POLICE PERF
Cash and investments - beginning	\$ 4,853	\$ -	\$ -	\$ -	\$ 5,421	\$ 1,453	\$ 601	\$ 1,231
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	153,204	107,923	38,465	46,871	12,777	16,722	19,909
Total receipts	-	153,204	107,923	38,465	46,871	12,777	16,722	19,909
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,853	153,204	107,923	38,465	48,164	13,106	17,323	20,284
Total disbursements	4,853	153,204	107,923	38,465	48,164	13,106	17,323	20,284
Excess (deficiency) of receipts over disbursements	(4,853)	-	-	-	(1,293)	(329)	(601)	(375)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 4,128	\$ 1,124	\$ -	\$ 856

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

	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL	LIBERTY NATIONAL--CANCER	PAY-TEACHERS CREDIT UNION
Cash and investments - beginning	\$ 294	\$ 1,350	\$ -	\$ -	\$ -	\$ 179	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	6,131	15,806	60,258	8,906	8,996	3,801	997	1,440
Total receipts	6,131	15,806	60,258	8,906	8,996	3,801	997	1,440
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,425	15,555	60,258	8,906	8,996	3,801	997	1,440
Total disbursements	6,425	15,555	60,258	8,906	8,996	3,801	997	1,440
Excess (deficiency) of receipts over disbursements	(294)	251	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 1,601	\$ -	\$ -	\$ -	\$ 179	\$ -	\$ -

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

	PAY-KEMBA CREDIT UNION INC.	CITY HRA	RISING SUN MEDICAL CENTER	POOLE GROUP RETAINAGE	BACKPACK FOOD PROGRAM	MAYORS ROUNDABLE/PR	SEDAM RETAINAGE REVENUES	ARTS FESTIVAL
Cash and investments - beginning	\$ -	\$ 4,800	\$ 185,000	\$ 11,290	\$ 4,650	\$ 1,000	\$ 13,844	\$ 2,945
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,980	44,546	-	300	16,500	-	-	10,000
Total receipts	1,980	44,546	-	300	16,500	-	-	10,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	124,417	-	-	-	-	12,884
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,980	18,683	-	11,590	11,020	-	-	-
Total disbursements	1,980	18,683	124,417	11,590	11,020	-	-	12,884
Excess (deficiency) of receipts over disbursements	-	25,863	(124,417)	(11,290)	5,480	-	-	(2,884)
Cash and investments - ending	\$ -	\$ 30,663	\$ 60,583	\$ -	\$ 10,130	\$ 1,000	\$ 13,844	\$ 61

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

	2012 HOUSING REHAB GRANT	IMPA LED FUNDS	LED GRANT	IMPA LED GRAND FUNDS	WATER CASH OPERATING	WATER CUSTOMER DEPOSIT	WATER CAPACITY FEES	WASTEWATER CASH OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,900	\$ 494,390	\$ 23,144	\$ 82,256	\$ 476,158
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	225,190	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	532,204	-	49,460	670,507
Penalties	-	-	-	-	1,583	-	-	5,446
Other receipts	-	-	-	2,831	34,066	4,150	-	13,188
Total receipts	225,190	-	-	2,831	567,853	4,150	49,460	689,141
Disbursements:								
Personal services	-	-	-	-	185,747	-	-	232,674
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	19,248	-	-	18,088
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	222,272	-	-	268,406
Other disbursements	225,190	-	-	-	80,010	3,050	-	106,470
Total disbursements	225,190	-	-	-	507,277	3,050	-	625,638
Excess (deficiency) of receipts over disbursements	-	-	-	2,831	60,576	1,100	49,460	63,503
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,731	\$ 554,966	\$ 24,244	\$ 131,716	\$ 539,661

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

	WASTEWATER CAPACITY	ELECTRIC CASH OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC WORKING FUND	UTILITY PAYMENT CLEARING	BROADBAND CASH OPERATING	Totals
Cash and investments - beginning	\$ 73,136	\$ 2,062,771	\$ 150,320	\$ 1,200	\$ 605	\$ 20,451	\$ 12,548,432
Receipts:							
Taxes	-	-	-	-	-	-	374,330
Licenses and permits	-	-	-	-	-	-	7,904
Intergovernmental receipts	-	-	-	-	-	-	6,643,998
Charges for services	-	-	-	-	-	122,937	434,448
Fines and forfeits	-	-	-	-	-	-	3,069
Utility fees	59,953	4,557,368	-	-	26,884	-	5,896,376
Penalties	-	17,628	-	-	-	2,116	26,773
Other receipts	-	313,696	26,375	-	-	5,500	6,945,924
Total receipts	59,953	4,888,692	26,375	-	26,884	130,553	20,332,822
Disbursements:							
Personal services	-	-	-	-	-	71,853	2,419,797
Supplies	-	-	-	-	-	3,841	231,890
Other services and charges	-	-	-	-	-	44,145	3,238,538
Capital outlay	-	-	-	-	-	-	1,079,984
Utility operating expenses	-	4,062,277	-	-	-	-	4,552,955
Other disbursements	-	587,099	18,266	-	27,237	3,200	8,415,504
Total disbursements	-	4,649,376	18,266	-	27,237	123,039	19,938,668
Excess (deficiency) of receipts over disbursements	59,953	239,316	8,109	-	(353)	7,514	394,154
Cash and investments - ending	\$ 133,089	\$ 2,302,087	\$ 158,429	\$ 1,200	\$ 252	\$ 27,965	\$ 12,942,586

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

	BLIGHT ELIMINATION PROGRAM GRANT	BIGGEST LOSER PROGRAM	SPUD POLE GRANT RSRF	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	CRIMINAL INVESTIGATION	ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 328,958	\$ 481,775	\$ 52,666	\$ 378	\$ 260,433
Receipts:								
Taxes	-	-	-	-	345,764	-	-	-
Licenses and permits	-	-	-	3,050	-	-	-	-
Intergovernmental receipts	15,500	-	-	372,413	148,984	9,586	-	-
Charges for services	-	-	-	61,997	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1	-	-	1,595,894	5,249	-	2,000	65,377
Total receipts	15,501	-	-	2,033,354	499,997	9,586	2,000	65,377
Disbursements:								
Personal services	-	-	-	1,210,167	263,849	-	-	-
Supplies	-	-	-	100,097	68,371	-	-	-
Other services and charges	-	-	-	595,789	40,587	-	768	23,228
Capital outlay	-	-	-	12,592	906	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,018	-	-	-	-
Total disbursements	-	-	-	1,922,663	373,713	-	768	23,228
Excess (deficiency) of receipts over disbursements	15,501	-	-	110,691	126,284	9,586	1,232	42,149
Cash and investments - ending	\$ 15,501	\$ -	\$ -	\$ 439,649	\$ 608,059	\$ 62,252	\$ 1,610	\$ 302,582

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

	TRASH & GARBAGE PICKUP	COMPREHENSIVE PLAN UPDATE GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION	RAINY DAY FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT
Cash and investments - beginning	\$ 21,949	\$ -	\$ 2,750	\$ 1,103,054	\$ 91,655	\$ 98,344	\$ 7,447	\$ 325,245
Receipts:								
Taxes	-	-	-	-	-	-	-	52,366
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,806,904	-	-	6,094	5,462
Charges for services	97,407	-	-	-	116,643	-	-	-
Fines and forfeits	-	-	936	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	650,149	78,730	-	-	-
Total receipts	<u>97,407</u>	<u>-</u>	<u>936</u>	<u>3,457,053</u>	<u>195,373</u>	<u>-</u>	<u>6,094</u>	<u>57,828</u>
Disbursements:								
Personal services	-	-	-	282,900	104,026	-	-	-
Supplies	-	-	-	22,442	7,322	-	-	-
Other services and charges	77,579	-	987	347,403	68,710	-	-	-
Capital outlay	-	-	-	337,622	10,717	-	9,500	60,617
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,666,386	1,688	-	-	-
Total disbursements	<u>77,579</u>	<u>-</u>	<u>987</u>	<u>3,656,753</u>	<u>192,463</u>	<u>-</u>	<u>9,500</u>	<u>60,617</u>
Excess (deficiency) of receipts over disbursements	<u>19,828</u>	<u>-</u>	<u>(51)</u>	<u>(199,700)</u>	<u>2,910</u>	<u>-</u>	<u>(3,406)</u>	<u>(2,789)</u>
Cash and investments - ending	<u>\$ 41,777</u>	<u>\$ -</u>	<u>\$ 2,699</u>	<u>\$ 903,354</u>	<u>\$ 94,565</u>	<u>\$ 98,344</u>	<u>\$ 4,041</u>	<u>\$ 322,456</u>

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

	REVEVELOPMENT GENERAL	REVENUE SHARING FUND	PAYROLL-UTILITIES	INSURANCE-HRA UTILITIES	DONATION FUND	COMMUNITY DEVELOPMENT FUND	REBUILD AMERICA REDEV	REDEVELOPMENT RLF FUND
Cash and investments - beginning	\$ 155,700	\$ 242,426	\$ 18,967	\$ 28,212	\$ 637	\$ 4,800,000	\$ 15,372	\$ 653,384
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,190,574	-	-	-	-	-	-
Charges for services	4,800	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	866
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	101,222	-	880,467	13,176	-	120,000	1,416	134,667
Total receipts	106,022	1,190,574	880,467	13,176	-	120,000	1,416	135,533
Disbursements:								
Personal services	3,885	-	-	-	-	-	-	4,414
Supplies	544	-	-	-	-	-	-	12
Other services and charges	10,631	31,312	11,463	-	-	-	-	541
Capital outlay	25,653	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,369,944	868,408	13,783	-	-	-	-
Total disbursements	40,713	1,401,256	879,871	13,783	-	-	-	4,967
Excess (deficiency) of receipts over disbursements	65,309	(210,682)	596	(607)	-	120,000	1,416	130,566
Cash and investments - ending	\$ 221,009	\$ 31,744	\$ 19,563	\$ 27,605	\$ 637	\$ 4,920,000	\$ 16,788	\$ 783,950

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

	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	EDUCATION CENTER FUND	VORTEX RETAINAGE	MAIN ST GRANTS	POLICE GRANTS	POLICY UPDATE GRANT	REDEVELOPMENT GRANT RSRF SR COMMUNITY
Cash and investments - beginning	\$ 131	\$ 1,140	\$ 108,000	\$ 4,696	\$ -	\$ -	\$ 3,500	\$ 20,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,068	-	-	-
Charges for services	-	-	24,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	6,460	650	-	-	-	-	-	-
Total receipts	<u>6,460</u>	<u>650</u>	<u>24,000</u>	<u>-</u>	<u>5,068</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,500	20,000	
Capital outlay	-	-	-	-	-	-	-	
Utility operating expenses	-	-	-	-	-	-	-	
Other disbursements	5,340	550	10,159	4,696	1,500	-	-	
Total disbursements	<u>5,340</u>	<u>550</u>	<u>10,159</u>	<u>4,696</u>	<u>1,500</u>	<u>-</u>	<u>2,500</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>1,120</u>	<u>100</u>	<u>13,841</u>	<u>(4,696)</u>	<u>3,568</u>	<u>-</u>	<u>(2,500)</u>	<u>(20,000)</u>
Cash and investments - ending	<u>\$ 1,251</u>	<u>\$ 1,240</u>	<u>\$ 121,841</u>	<u>\$ -</u>	<u>\$ 3,568</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>

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

	BANNER GRANT	JOB DESCRIPTION GRANT	ADA DOOR GRANT	CLERK TREASURER OFFICE GRANTS	POOL GRANTS	NAVY BEAN FUND	PARK GRANTS	JAVA BEAN REGIONAL ART PROGRAM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,408	\$ 544	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,925	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	3,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	108,973	1,265	-
Total receipts	-	-	-	-	-	112,898	1,265	3,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	110,066	1,265	3,000
Total disbursements	-	-	-	-	-	110,066	1,265	3,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	2,832	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,240	\$ 544	\$ -

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

	OCCF MURAL	BICENTENNIAL FUND	PAYROLL	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H
Cash and investments - beginning	\$ 100	\$ 78,105	\$ 1,101	\$ -	\$ -	\$ -	\$ 4,128	\$ 1,124
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,924	-	-	-	-	-	-
Charges for services	-	10,292	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	211,966	841,367	145,316	100,896	36,735	43,965	12,120
Total receipts	-	230,182	841,367	145,316	100,896	36,735	43,965	12,120
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	139,143	841,367	145,316	100,896	36,735	44,138	12,155
Total disbursements	-	139,143	841,367	145,316	100,896	36,735	44,138	12,155
Excess (deficiency) of receipts over disbursements	-	91,039	-	-	-	-	(173)	(35)
Cash and investments - ending	\$ 100	\$ 169,144	\$ 1,101	\$ -	\$ -	\$ -	\$ 3,955	\$ 1,089

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

	PAYROLL-CIVIL PERF	POLICE PERF	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ 856	\$ -	\$ 1,601	\$ -	\$ -	\$ -	\$ 179
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	16,623	20,302	4,536	26,100	60,643	11,516	7,802	3,109
Total receipts	16,623	20,302	4,536	26,100	60,643	11,516	7,802	3,109
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	16,623	20,302	4,536	26,300	60,643	11,516	7,802	3,288
Total disbursements	16,623	20,302	4,536	26,300	60,643	11,516	7,802	3,288
Excess (deficiency) of receipts over disbursements	-	-	-	(200)	-	-	-	(179)
Cash and investments - ending	\$ -	\$ 856	\$ -	\$ 1,401	\$ -	\$ -	\$ -	\$ -

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

	LIBERTY NATIONAL--CANCER	PAY-TEACHERS CREDIT UNION	PAY-KEMBA CREDIT UNION INC.	CITY HRA	LIBERTY NATIONAL ACCIDENT	RISING SUN MEDICAL CENTER	BACKPACK FOOD PROGRAM	MAYORS ROUNDABLE/PR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 30,663	\$ -	\$ 60,583	\$ 10,130	\$ 1,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,179	4,160	5,720	20,567	90	5,417	11,000	-
Total receipts	1,179	4,160	5,720	20,567	90	5,417	11,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	48,750	-	1,000
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,179	4,160	5,720	19,659	90	-	10,749	-
Total disbursements	1,179	4,160	5,720	19,659	90	48,750	10,749	1,000
Excess (deficiency) of receipts over disbursements	-	-	-	908	-	(43,333)	251	(1,000)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 31,571	\$ -	\$ 17,250	\$ 10,381	\$ -

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

	SEDAM RETAINAGE REVENUES	STREET DEPT GRANTS	ARTS FESTIVAL	2012 HOUSING REHAB GRANT	IMPA LED GRAND FUNDS	WATER CASH OPERATING	WATER CUSTOMER DEPOSIT	WATER CAPACITY FEES
Cash and investments - beginning	\$ 13,844	\$ -	\$ 61	\$ -	\$ 4,731	\$ 554,966	\$ 24,244	\$ 131,716
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	20,310	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	522,693	4,350	4,440
Penalties	-	-	-	-	-	1,343	-	-
Other receipts	-	40,000	-	-	3,035	34,461	-	-
Total receipts	-	40,000	-	20,310	3,035	558,497	4,350	4,440
Disbursements:								
Personal services	-	-	-	-	-	198,655	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	61	-	-	14,100	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	304,559	3,286	-
Other disbursements	13,844	40,000	-	20,310	-	-	250	-
Total disbursements	13,844	40,000	61	20,310	-	517,314	3,536	-
Excess (deficiency) of receipts over disbursements	(13,844)	-	(61)	-	3,035	41,183	814	4,440
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 7,766	\$ 596,149	\$ 25,058	\$ 136,156

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

	WASTEWATER CASH OPERATING	WASTEWATER CAPACITY	ELECTRIC CASH OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC WORKING FUND	UTILITY PAYMENT CLEARING	BROADBAND CASH OPERATING	Totals
Cash and investments - beginning	\$ 539,661	\$ 133,089	\$ 2,302,087	\$ 158,429	\$ 1,200	\$ 252	\$ 27,965	\$ 12,942,586
Receipts:								
Taxes	-	-	-	-	-	-	-	398,130
Licenses and permits	-	-	-	-	-	-	-	6,975
Intergovernmental receipts	-	-	-	-	-	-	-	4,591,819
Charges for services	-	-	-	-	-	-	108,476	423,615
Fines and forfeits	-	-	-	-	-	-	-	1,802
Utility fees	682,107	4,573	4,574,799	21,175	-	43,313	-	5,857,450
Penalties	4,433	-	15,955	-	-	-	1,571	23,302
Other receipts	3,284	-	285,479	-	-	-	278	5,723,362
Total receipts	<u>689,824</u>	<u>4,573</u>	<u>4,876,233</u>	<u>21,175</u>	<u>-</u>	<u>43,313</u>	<u>110,325</u>	<u>17,026,455</u>
Disbursements:								
Personal services	246,588	-	-	-	-	-	4,053	2,318,537
Supplies	-	-	-	-	-	-	12,066	210,854
Other services and charges	14,000	-	-	-	-	-	46,955	1,356,364
Capital outlay	-	-	-	-	-	-	-	457,607
Utility operating expenses	331,351	-	4,352,542	-	-	-	-	4,991,738
Other disbursements	-	-	498,423	18,576	-	43,256	7,254	7,215,033
Total disbursements	<u>591,939</u>	<u>-</u>	<u>4,850,965</u>	<u>18,576</u>	<u>-</u>	<u>43,256</u>	<u>70,328</u>	<u>16,550,133</u>
Excess (deficiency) of receipts over disbursements	<u>97,885</u>	<u>4,573</u>	<u>25,268</u>	<u>2,599</u>	<u>-</u>	<u>57</u>	<u>39,997</u>	<u>476,322</u>
Cash and investments - ending	<u>\$ 637,546</u>	<u>\$ 137,662</u>	<u>\$ 2,327,355</u>	<u>\$ 161,028</u>	<u>\$ 1,200</u>	<u>\$ 309</u>	<u>\$ 67,962</u>	<u>\$ 13,418,908</u>

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

	BLIGHT ELIMINATION PROGRAM GRANT	BIGGEST LOSER PROGRAM	SPUD POLE GRANT RSRF	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	CRIMINAL INVESTIGATION	ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ 15,501	\$ -	\$ -	\$ 439,649	\$ 608,059	\$ 62,252	\$ 1,610	\$ 302,582
Receipts:								
Taxes	-	-	-	357,163	-	-	-	-
Licenses and permits	-	-	-	4,912	-	-	-	-
Intergovernmental receipts	-	-	-	555,148	95,953	9,809	-	-
Charges for services	-	-	-	62,928	-	-	-	-
Fines and forfeits	-	-	-	75	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	25	5,870	5,000	1,398,865	5,786	-	2,060	67,779
Total receipts	25	5,870	5,000	2,379,091	101,739	9,809	2,060	67,779
Disbursements:								
Personal services	-	-	-	1,174,121	270,354	-	-	-
Supplies	-	-	-	81,966	44,620	-	-	-
Other services and charges	-	-	-	620,713	29,369	-	1,506	134,948
Capital outlay	-	-	-	13,525	109	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1	4,107	-	5,803	-	-	-	-
Total disbursements	1	4,107	-	1,896,128	344,452	-	1,506	134,948
Excess (deficiency) of receipts over disbursements	24	1,763	5,000	482,963	(242,713)	9,809	554	(67,169)
Cash and investments - ending	\$ 15,525	\$ 1,763	\$ 5,000	\$ 922,612	\$ 365,346	\$ 72,061	\$ 2,164	\$ 235,413

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TRASH & GARBAGE PICKUP	COMPREHENSIVE PLAN UPDATE GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION	RAINY DAY FUND	CUM CAP IMP -	CUM CAP DEVELOPMENT
							CIG TAX	
Cash and investments - beginning	\$ 41,777	\$ -	\$ 2,699	\$ 903,354	\$ 94,565	\$ 98,344	\$ 4,041	\$ 322,456
Receipts:								
Taxes	-	-	-	-	-	-	-	52,037
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	24,000	-	2,258,266	-	-	5,787	3,579
Charges for services	97,517	-	-	2,610	113,538	-	-	-
Fines and forfeits	-	-	1,327	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	408,723	78,545	-	-	-
Total receipts	97,517	24,000	1,327	2,669,599	192,083	-	5,787	55,616
Disbursements:								
Personal services	-	-	-	252,829	103,582	-	-	-
Supplies	-	-	-	23,687	14,696	-	-	-
Other services and charges	85,232	-	1,015	144,092	71,666	-	-	-
Capital outlay	-	-	-	118,107	9,259	-	-	134,576
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	24,000	-	2,181,981	-	-	-	-
Total disbursements	85,232	24,000	1,015	2,720,696	199,203	-	-	134,576
Excess (deficiency) of receipts over disbursements	12,285	-	312	(51,097)	(7,120)	-	5,787	(78,960)
Cash and investments - ending	\$ 54,062	\$ -	\$ 3,011	\$ 852,257	\$ 87,445	\$ 98,344	\$ 9,828	\$ 243,496

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	REVEVELOPMENT GENERAL	REVENUE SHARING FUND	PAYROLL-UTILITIES	INSURANCE-HRA UTILITIES	DONATION FUND	COMMUNITY DEVELOPMENT FUND	REBUILD AMERICA REDEV	REDEVELOPMENT RLF FUND
Cash and investments - beginning	\$ 221,009	\$ 31,744	\$ 19,563	\$ 27,605	\$ 637	\$ 4,920,000	\$ 16,788	\$ 783,950
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,113,876	-	-	-	-	-	-
Charges for services	400	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	238
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	77,509	-	827,394	13,218	400	-	1,299	93,146
Total receipts	77,909	1,113,876	827,394	13,218	400	-	1,299	93,384
Disbursements:								
Personal services	4,180	-	828,189	-	-	-	-	4,521
Supplies	304	-	-	-	-	-	-	8
Other services and charges	35,373	27,802	-	-	883	600,000	-	87,749
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	986,757	-	9,641	-	-	-	-
Total disbursements	39,857	1,014,559	828,189	9,641	883	600,000	-	92,278
Excess (deficiency) of receipts over disbursements	38,052	99,317	(795)	3,577	(483)	(600,000)	1,299	1,106
Cash and investments - ending	\$ 259,061	\$ 131,061	\$ 18,768	\$ 31,182	\$ 154	\$ 4,320,000	\$ 18,087	\$ 785,056

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	EDUCATION CENTER FUND	VORTEX RETAINAGE	MAIN ST GRANTS	POLICE GRANTS	POLICY UPDATE GRANT	REDEVELOPMENT GRANT RSRF SR COMMUNITY
Cash and investments - beginning	\$ 1,251	\$ 1,240	\$ 121,841	\$ -	\$ 3,568	\$ -	\$ 1,000	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,875	510	-	-	16,479	1,481	-	2,879
Total receipts	3,875	510	-	-	16,479	1,481	-	2,879
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,000	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,325	610	19,312	-	11,452	1,481	-	2,879
Total disbursements	3,325	610	19,312	-	11,452	1,481	1,000	2,879
Excess (deficiency) of receipts over disbursements	550	(100)	(19,312)	-	5,027	-	(1,000)	-
Cash and investments - ending	\$ 1,801	\$ 1,140	\$ 102,529	\$ -	\$ 8,595	\$ -	\$ -	\$ -

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	BANNER GRANT	JOB DESCRIPTION GRANT	ADA DOOR GRANT	CLERK TREASURER OFFICE GRANTS	POOL GRANTS	NAVY BEAN FUND	PARK GRANTS	JAVA BEAN REGIONAL ART PROGRAM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,240	\$ 544	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,610	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	8,000	1,500	2,500	6,516	5,300	94,045	5,749	-
Total receipts	8,000	1,500	2,500	6,516	5,300	97,655	5,749	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8,000	1,500	2,500	6,516	5,300	57,787	2,810	-
Total disbursements	8,000	1,500	2,500	6,516	5,300	57,787	2,810	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	39,868	2,939	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,108	\$ 3,483	\$ -

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	OCCF MURAL	BICENTENNIAL FUND	PAYROLL	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H
Cash and investments - beginning	\$ 100	\$ 169,144	\$ 1,101	\$ -	\$ -	\$ -	\$ 3,955	\$ 1,089
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	839	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	2,394	838,379	144,638	99,381	36,293	41,562	11,849
Total receipts	-	3,233	838,379	144,638	99,381	36,293	41,562	11,849
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	17,148	838,379	144,638	99,381	36,293	42,129	11,964
Total disbursements	-	17,148	838,379	144,638	99,381	36,293	42,129	11,964
Excess (deficiency) of receipts over disbursements	-	(13,915)	-	-	-	-	(567)	(115)
Cash and investments - ending	\$ 100	\$ 155,229	\$ 1,101	\$ -	\$ -	\$ -	\$ 3,388	\$ 974

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	PAYROLL-CIVIL PERF	POLICE PERF	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ 856	\$ -	\$ 1,401	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	15,669	20,024	5,047	23,550	58,076	14,197	3,536	2,924
Total receipts	15,669	20,024	5,047	23,550	58,076	14,197	3,536	2,924
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,669	20,024	5,047	23,800	58,076	14,197	3,536	2,924
Total disbursements	15,669	20,024	5,047	23,800	58,076	14,197	3,536	2,924
Excess (deficiency) of receipts over disbursements	-	-	-	(250)	-	-	-	-
Cash and investments - ending	\$ -	\$ 856	\$ -	\$ 1,151	\$ -	\$ -	\$ -	\$ -

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	LIBERTY NATIONAL--CANCER	PAY-TEACHERS CREDIT UNION	PAY-KEMBA CREDIT UNION INC.	CITY HRA	LIBERTY NATIONAL ACCIDENT	RISING SUN MEDICAL CENTER	BACKPACK FOOD PROGRAM	MAYORS ROUNDABLE/PR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 31,571	\$ -	\$ 17,250	\$ 10,381	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,179	3,840	1,760	21,195	62	-	-	-
Total receipts	1,179	3,840	1,760	21,195	62	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,179	3,840	1,760	20,126	62	-	4,203	-
Total disbursements	1,179	3,840	1,760	20,126	62	-	4,203	-
Excess (deficiency) of receipts over disbursements	-	-	-	1,069	-	-	(4,203)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 32,640	\$ -	\$ 17,250	\$ 6,178	\$ -

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SEDAM RETAINAGE REVENUES	STREET DEPT GRANTS	ARTS FESTIVAL	2012 HOUSING REHAB GRANT	IMPA LED GRAND FUNDS	WATER CASH OPERATING	WATER CUSTOMER DEPOSIT	WATER CAPACITY FEES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,766	\$ 596,149	\$ 25,058	\$ 136,156
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	523,938	3,950	1,853
Penalties	-	-	-	-	-	1,526	-	-
Other receipts	-	-	-	-	2,903	35,217	-	-
Total receipts	-	-	-	-	2,903	560,681	3,950	1,853
Disbursements:								
Personal services	-	-	-	-	-	166,669	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,539	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	303,841	5,314	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	481,049	5,314	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,903	79,632	(1,364)	1,853
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 10,669	\$ 675,781	\$ 23,694	\$ 138,009

CITY OF RISING SUN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	WASTEWATER CASH OPERATING	WASTEWATER CAPACITY	ELECTRIC CASH OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC WORKING FUND	UTILITY PAYMENT CLEARING	BROADBAND CASH OPERATING	Totals
Cash and investments - beginning	\$ 637,546	\$ 137,662	\$ 2,327,355	\$ 161,028	\$ 1,200	\$ 309	\$ 67,962	\$ 13,418,908
Receipts:								
Taxes	-	-	-	-	-	-	-	409,200
Licenses and permits	-	-	-	-	-	-	-	8,522
Intergovernmental receipts	-	-	-	-	-	-	-	4,066,418
Charges for services	-	-	-	-	-	-	95,850	373,682
Fines and forfeits	-	-	-	-	-	-	-	1,640
Utility fees	680,882	1,962	4,696,750	21,275	-	61,574	-	5,992,184
Penalties	5,215	-	16,661	-	-	-	1,387	24,789
Other receipts	3,594	-	294,003	-	-	-	466	4,816,191
Total receipts	<u>689,691</u>	<u>1,962</u>	<u>5,007,414</u>	<u>21,275</u>	<u>-</u>	<u>61,574</u>	<u>97,703</u>	<u>15,692,626</u>
Disbursements:								
Personal services	239,364	-	-	-	-	-	-	3,043,809
Supplies	-	-	-	-	-	-	2,948	168,229
Other services and charges	10,000	-	-	-	-	-	67,424	1,929,311
Capital outlay	-	-	-	-	-	-	-	275,576
Utility operating expenses	416,233	-	4,010,959	-	-	-	-	4,736,347
Other disbursements	-	-	868,991	25,955	-	60,638	-	5,655,721
Total disbursements	<u>665,597</u>	<u>-</u>	<u>4,879,950</u>	<u>25,955</u>	<u>-</u>	<u>60,638</u>	<u>70,372</u>	<u>15,808,993</u>
Excess (deficiency) of receipts over disbursements	<u>24,094</u>	<u>1,962</u>	<u>127,464</u>	<u>(4,680)</u>	<u>-</u>	<u>936</u>	<u>27,331</u>	<u>(116,367)</u>
Cash and investments - ending	<u>\$ 661,640</u>	<u>\$ 139,624</u>	<u>\$ 2,454,819</u>	<u>\$ 156,348</u>	<u>\$ 1,200</u>	<u>\$ 1,245</u>	<u>\$ 95,293</u>	<u>\$ 13,302,541</u>

CITY OF RISING SUN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2015

Government or Enterprise	Accounts Payable	Accounts Receivable
Water	\$ 2,305	\$ 5,593
Wastewater	-	6,622
Electric	-	451,769
Broadband	<u>2,028</u>	<u>637</u>
Totals	<u>\$ 4,333</u>	<u>\$ 464,621</u>

CITY OF RISING SUN
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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	\$ 2,602,677
Infrastructure	7,551,934
Buildings	4,273,483
Improvements other than buildings	7,358,373
Machinery, equipment, and vehicles	1,813,552
Construction in progress	2,111,509
 Total governmental activities	 25,711,528
 Water:	
Land	88,000
Buildings	698,367
Machinery, equipment, and vehicles	151,848
 Total Water	 938,215
 Wastewater:	
Buildings	8,305,737
Improvements other than buildings	35,300
Machinery, equipment, and vehicles	384,700
 Total Wastewater	 8,725,737
 Electric:	
Buildings	408,671
Improvements other than buildings	374,017
Machinery, equipment, and vehicles	492,970
 Total Electric	 1,275,658
 Broadband:	
Improvements other than buildings	50,784
Machinery, equipment, and vehicles	41,211
 Total Broadband	 91,995
 Total capital assets	 \$ 36,743,133

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/>.