

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF VINCENNES

KNOX COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
08/08/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Catherine M.M. Lane	01-01-22 to 12-31-23
Mayor	Joe Yochum	01-01-22 to 12-31-23
President of the Board of Public Works and Safety	Joe Yochum	01-01-22 to 12-31-23
President Pro Tempore of the Common Council	Tim Salters	01-01-22 to 12-31-23
President of the Utility Services Board	Ryan Clark	01-01-22 to 12-31-23
Water Utility General Manager	L. Kirk Bouchie	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF VINCENNES, KNOX COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Vincennes (City), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the City, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial statement, the City 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 27, 2023

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

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

The City's Annual Financial Report 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 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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

CITY OF VINCENNES
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General Fund	\$ 1,989,216	\$ 8,622,168	\$ 8,473,885	\$ 2,137,499
Motor Vehicle Highway	297,156	405,257	679,302	23,111
Local Road & Street	302,415	130,780	41,957	391,238
MVH Restricted	590,964	332,968	99,994	823,938
Park Nonreverting	34,104	65,652	62,650	37,106
Pet Smart Grant	222	-	2,057	(1,835)
Park/Pool Property Taxes	66,120	323,831	276,000	113,951
Unsafe Building Nonrevert	61,367	-	4,686	56,681
Park & Recreation	-	515,022	515,022	-
Fire Hazmat Reimbursement	11,329	-	-	11,329
Rainy Day	1,753,977	-	-	1,753,977
Co Econ Dev Income Tax (Cedit)	1,588,339	1,814,223	2,289,621	1,112,941
Fire Department	-	2,700,565	2,700,565	-
Cum Cap Imp - Cig Tax	90,142	30,417	39,741	80,818
Cum Cap Development	683,156	129,784	178,281	634,659
TIF	3,966,498	2,620,858	3,676,863	2,910,493
American Fidelity-Flex	101	-	-	101
Police Pension	108,808	212,224	242,570	78,462
Fire Pension	171,824	502,416	553,277	120,963
Weed Ord 13-94	31,532	14,828	25,847	20,513
Riverboat	243,034	94,370	-	337,404
Loit Special Distribution	3,472	-	-	3,472
COSSAP LEAD Stipend	-	10,000	3,175	6,825
Fire Training Infrastructure	-	29,750	-	29,750
2022 IPEP Safety Grant	-	1,280	1,280	-
Pay- Federal WH Pension	-	56,651	56,651	-
Pay- FICA	-	143,602	138,517	5,085
Pay- Medicare	-	86,885	90,704	(3,819)
Pay-Hart Bell	-	90	90	-
Pay-IN Firefighters Pac	-	442	459	(17)
Pay- Union Dues	-	10,113	10,030	83
Pay- United Way Fund	-	460	460	-
Pay- YMCA	-	225	225	-
Pay- Pension Union Dues	-	540	630	(90)
Pay- Child Support	-	24,951	24,856	95
Pay- Voluntary PERF	-	33,617	33,616	1
Pay- Knox Co Sup Cr II	-	1,437	1,437	-
Pay- Knox Co Clerk	-	85	85	-
Pay- Annual Support Fee	-	220	220	-
Pay- FOP	-	4,022	3,393	629
Pay- In. Legal Defense Fund	-	164	137	27
Pay- Kahn Dees Donovan & Kahn	-	2,501	2,501	-
Payroll Bounce Back	-	913	913	-
Coronavirus State and Local Fi	1,903,488	1,917,898	-	3,821,386
Vincennes TRY	11,466	17,708	26,147	3,027
COVID Relief Grant	(17,000)	71,229	71,229	(17,000)
State Administered CDBG Progra	(34,750)	198,806	164,056	-
Gen Obg Bnd 2021B	336,307	82	121,066	215,323
Gen Obg Bond, 2021B Pymt	-	261,265	243,213	18,052
Gen Obg Bnd 2021A	1,067,660	128	530,567	537,221
Gen Obg Bond, 2021A Pymt	-	545,629	497,299	48,330
Federal Overtime Reimbursement	(8,180)	5,610	261	(2,831)
2021 IPEP Safety Grant	5,800	-	-	5,800
Pantheon Education and Entrere	35,234	337,881	493,714	(120,599)
Police Station Restore Gnt #2	4,196	-	-	4,196
Gimbel Corner Donations	114	-	-	114
Stellar Planning Grant	4,057	-	-	4,057
Personal Protective Equip. Gra	661	-	-	661
Nr - Fire Rescue Boat	383	-	-	383
Chicago Park Idnr	718	-	-	718
Neighborhood Facilities	11,414	-	-	11,414
Rental Housing	-	10,850	10,419	431
Donation Mayor Cash Fund	2,761	-	-	2,761
Fire Nr Donations	23,147	13,076	913	35,310
City Council Donation	1,447	-	-	1,447
Rr Relocation Grant	186,217	-	-	186,217

CITY OF VINCENNES
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Restricted Park Donations	31,263	12,881	13,777	30,367
Donations Tree Board Cash	1,939	1,600	-	3,539
Promotion Of City Donatio	1,459	-	-	1,459
Pet Port Donations	16,531	2,675	-	19,206
Solid Waste Grant Recycle	18,523	-	-	18,523
Revolving Loan	365,711	8,136	-	373,847
Local Law Enf Cont Ed	44,910	29,730	20,071	54,569
Interest Revolving Loan	74,684	14,598	-	89,282
Riverwalk	217	-	-	217
Riverfront Pavilion Fund	15,228	1,714	281	16,661
Police Dept Donation Fund	4,819	61,585	62,151	4,253
Police Dept Drug Investig	2,418	-	-	2,418
Police Alarm System	2,840	525	-	3,365
Youth Exp Summer (Yes)	545	-	-	545
DARE	352	4,000	4,142	210
Police Breath Test Instr	861	-	-	861
Non-Reverting Police Dept	316	-	-	316
Fed Forfeiture & Seizure	3,998	-	-	3,998
K-9 Donations	23,146	1,590	2,146	22,590
Heritage Trail Grant	15,249	-	-	15,249
Capital Improvement Bond	1,589	-	-	1,589
TIF 2018 Bond Capital Projects	-	-	-	-
TIF 2018 Bond property tax	-	171,218	171,218	-
TIF 2018 Bond Reserve Acct	488,809	-	-	488,809
Levee Fund	5,013	-	-	5,013
Downtown Revitalize Plan/Grant	30,554	-	-	30,554
Community Crossings Grant	(215,399)	335,760	445,128	(324,767)
Gen Obg Bnd SA 1.6MPolice/Str	88,845	-	800	88,045
Gen Obg Bnd SB \$995000 Fire	4,112	-	-	4,112
Fire PRevention FEMA 2018 gran	3,303	-	-	3,303
Cap Fund Lawn Eqmt Park	2,183	-	-	2,183
Housing Rehab Grant/Sidc-2/14	15,031	23,683	29,337	9,377
Levee Drainage Grt/ Sidc 6/14	5,718	-	-	5,718
Blight Elimin Prgm-Gnt-2015	65,159	-	-	65,159
Recycle Fund	227,773	381,150	518,792	90,131
Cash Change For Depts	400	-	-	400
Cemetery-Charles Free Estate	35,000	-	875	34,125
William H Vollmer Trust	3,446	-	-	3,446
Cemetery Donations	293	200	-	493
Memorial Park Earnings	166,835	125,992	147,849	144,978
Mausoleum	122,943	16,388	2,681	136,650
Mausoleum Earnings	256,531	6,059	4,433	258,157
Perp Care For J Cannon	42,498	305	147	42,656
Cem Perp Care	649,475	45,257	-	694,732
Trust For Geo Mischler	136	-	-	136
Joseph Sutherland Estate	7,132	81	87	7,126
Cemetery Rd Repair & Imp	86,411	6,700	-	93,111
Mem. Pk Cemetery Perp Savings	31,194	17,274	41,000	7,468
Mausoleum P/C Savings	3,536	2,775	-	6,311
Pay-Federal Withholding	1	529,133	528,633	501
Pay-State Withholding	(10)	217,673	217,707	(44)
Pay-County Withholding	3	87,453	87,453	3
Pay-Perf Withholding	815	57,618	58,037	396
Pay-Police Pension W/H	1,280	47,894	49,695	(521)
Pay-Fire Pension W/H	1,319	51,496	53,579	(764)
457/Retirement	53	141,014	141,014	53
Pay-Firemens Insurance	123	4,609	4,417	315
Pay-Dental Health	(20)	49,739	49,794	(75)
Pay-Reliastar	120	-	-	120
Pay-AFLAC	19,935	38,621	42,061	16,495
Pay-One America Life Insurance	(28)	2,717	2,750	(61)
Pay-Fire Pac	2	433	416	19
Pay-Western Southern	2,292	43,491	43,004	2,779
Pay-Health Insurance	8,037	183,281	177,259	14,059
Pay-Garnishment IL State CS	-	51	146	(95)
Pay-Vsp-Vision	3,890	14,806	16,779	1,917

CITY OF VINCENNES
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
American Fidelity	1,474	-	-	1,474
Child Care FSA	347	-	-	347
AFLAC FSA/DCA	7,858	-	-	7,858
Maestro	4,959	16,827	10,841	10,945
2014 Indot Grade Crossing Fund	9,174	-	-	9,174
2013 State DRF Public Assist	1,074	-	-	1,074
Pantheon Business Theater Proj	253,245	34,781	76,229	211,797
F F Payroll Acct interest	6,766	-	-	6,766
Water Gross Revenue	26,271	11,826,449	11,821,619	31,101
Water Utility Operating	250,247	3,400,289	3,337,015	313,521
Water Util Improvement	1,469,631	549,810	553,021	1,466,420
Water Util Meter Deposit	265,231	61,282	42,584	283,929
Water Debt Svc Reserve	317,293	3,479	-	320,772
2016 Construction Bond Debt Reserve	716,419	7,856	-	724,275
2021 Waterworks Revenue Bonds	7,219,361	36,765	834,920	6,421,206
Water 2003 Srf Loans Pay	89,145	1,227,059	1,209,333	106,871
Sewage Utility Operating	332,746	4,187,876	3,844,937	675,685
Sewer Works Gross Revenue	-	6,764,898	6,764,898	-
Sewage Util Improvement	1,372,086	453,621	517,279	1,308,428
2018 Sewer Bond Reserve	431,113	2,175	-	433,288
Sewer 2015 Bonds	17,031	2,339,047	2,323,888	32,190
2016 Construction Bond Debt Reserve	544,840	2,707	-	547,547
Stormwater Imp Fund	131,372	697,589	494,025	334,936
Totals	<u>\$ 31,787,940</u>	<u>\$ 56,657,888</u>	<u>\$ 57,158,829</u>	<u>\$ 31,286,999</u>

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

CITY OF VINCENNES
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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

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

Utility fees. Amounts received from charges for current services.

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 City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

CITY OF VINCENNES
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 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 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 Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

CITY OF VINCENNES
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.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF VINCENNES
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 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, providing retirement, disability, and survivor benefits.

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.

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

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of disbursements exceeding receipts during the year 2022.

Note 8. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

CITY OF VINCENNES
NOTES TO FINANCIAL STATEMENT
(Continued)

Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
Mausoleum	\$ 124,809	\$ (1,866)	\$ 122,943
Mausoleum Earnings	261,907	(5,376)	256,531
Perp Care For J Cannon	43,392	(894)	42,498
Cem Perp Care	647,397	2,078	649,475
Joseph Sutherland Estate	7,243	(111)	7,132

Note 9. Holding Corporation

The City has entered into a capital lease with the City of Vincennes Park & Recreation Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2022 totaled \$276,000.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General Fund	Motor Vehicle Highway	Local Road & Street	MVH Restricted	Park Nonreverting
Cash and investments - beginning	\$ 1,989,216	\$ 297,156	\$ 302,415	\$ 590,964	\$ 34,104
Receipts:					
Taxes	3,707,457	405,257	130,780	332,968	-
Licenses and permits	195,536	-	-	-	-
Intergovernmental receipts	2,896,376	-	-	-	-
Charges for services	561,177	-	-	-	65,652
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,261,622	-	-	-	-
Total receipts	<u>8,622,168</u>	<u>405,257</u>	<u>130,780</u>	<u>332,968</u>	<u>65,652</u>
Disbursements:					
Personal services	6,922,792	-	-	-	-
Supplies	287,838	-	-	-	-
Other services and charges	1,188,918	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	74,337	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	679,302	41,957	99,994	62,650
Total disbursements	<u>8,473,885</u>	<u>679,302</u>	<u>41,957</u>	<u>99,994</u>	<u>62,650</u>
Excess (deficiency) of receipts over disbursements	<u>148,283</u>	<u>(274,045)</u>	<u>88,823</u>	<u>232,974</u>	<u>3,002</u>
Cash and investments - ending	<u>\$ 2,137,499</u>	<u>\$ 23,111</u>	<u>\$ 391,238</u>	<u>\$ 823,938</u>	<u>\$ 37,106</u>

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

	Pet Smart Grant	Park/Pool Property Taxes	Unsafe Building Nonrevert	Park & Recreation	Fire Hazmat Reimbursement
Cash and investments - beginning	\$ 222	\$ 66,120	\$ 61,367	\$ -	\$ 11,329
Receipts:					
Taxes	-	323,831	-	515,022	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	323,831	-	515,022	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,057	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	276,000	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	4,686	515,022	-
Total disbursements	2,057	276,000	4,686	515,022	-
Excess (deficiency) of receipts over disbursements	(2,057)	47,831	(4,686)	-	-
Cash and investments - ending	\$ (1,835)	\$ 113,951	\$ 56,681	\$ -	\$ 11,329

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

	Rainy Day	Co Econ Dev Income Tax (Credit)	Fire Department	Cum Cap Imp - Cig Tax	Cum Cap Development
Cash and investments - beginning	\$ 1,753,977	\$ 1,588,339	\$ -	\$ 90,142	\$ 683,156
Receipts:					
Taxes	-	-	2,700,565	-	129,784
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,814,223	-	30,417	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,814,223	2,700,565	30,417	129,784
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	2,289,621	2,700,565	39,741	178,281
Total disbursements	-	2,289,621	2,700,565	39,741	178,281
Excess (deficiency) of receipts over disbursements	-	(475,398)	-	(9,324)	(48,497)
Cash and investments - ending	\$ 1,753,977	\$ 1,112,941	\$ -	\$ 80,818	\$ 634,659

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

	TIF	American Fidelity-Flex	Police Pension	Fire Pension	Weed Ord 13-94
Cash and investments - beginning	\$ 3,966,498	\$ 101	\$ 108,808	\$ 171,824	\$ 31,532
Receipts:					
Taxes	2,620,858	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	14,828
Utility fees	-	-	-	-	-
Other receipts	-	-	212,224	502,416	-
Total receipts	<u>2,620,858</u>	<u>-</u>	<u>212,224</u>	<u>502,416</u>	<u>14,828</u>
Disbursements:					
Personal services	-	-	242,570	553,277	-
Supplies	-	-	-	-	25,847
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	3,676,863	-	-	-	-
Total disbursements	<u>3,676,863</u>	<u>-</u>	<u>242,570</u>	<u>553,277</u>	<u>25,847</u>
Excess (deficiency) of receipts over disbursements	<u>(1,056,005)</u>	<u>-</u>	<u>(30,346)</u>	<u>(50,861)</u>	<u>(11,019)</u>
Cash and investments - ending	<u>\$ 2,910,493</u>	<u>\$ 101</u>	<u>\$ 78,462</u>	<u>\$ 120,963</u>	<u>\$ 20,513</u>

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

	Riverboat	Loit Special Distribution	COSSAP LEAD Stipend	Fire Training Infrastructure	2022 IPEP Safety Grant
Cash and investments - beginning	\$ 243,034	\$ 3,472	\$ -	\$ -	\$ -
Receipts:					
Taxes	94,370	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,000	29,750	1,280
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>94,370</u>	<u>-</u>	<u>10,000</u>	<u>29,750</u>	<u>1,280</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	3,175	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,280
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>3,175</u>	<u>-</u>	<u>1,280</u>
Excess (deficiency) of receipts over disbursements	<u>94,370</u>	<u>-</u>	<u>6,825</u>	<u>29,750</u>	<u>-</u>
Cash and investments - ending	<u>\$ 337,404</u>	<u>\$ 3,472</u>	<u>\$ 6,825</u>	<u>\$ 29,750</u>	<u>\$ -</u>

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

	Pay- Federal WH Pension	Pay- FICA	Pay- Medicare	Pay-Hart Bell	Pay-IN Firefighters Pac
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	90	-
Utility fees	-	-	-	-	-
Other receipts	56,651	143,602	86,885	-	442
Total receipts	56,651	143,602	86,885	90	442
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	56,651	138,517	90,704	90	459
Total disbursements	56,651	138,517	90,704	90	459
Excess (deficiency) of receipts over disbursements	-	5,085	(3,819)	-	(17)
Cash and investments - ending	\$ -	\$ 5,085	\$ (3,819)	\$ -	\$ (17)

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

	Pay- Union Dues	Pay- United Way Fund	Pay- YMCA	Pay- Pension Union Dues	Pay- Child Support
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	10,113	460	225	540	24,951
Total receipts	10,113	460	225	540	24,951
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	10,030	460	225	630	24,856
Total disbursements	10,030	460	225	630	24,856
Excess (deficiency) of receipts over disbursements	83	-	-	(90)	95
Cash and investments - ending	\$ 83	\$ -	\$ -	\$ (90)	\$ 95

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

	Pay- Voluntary PERF	Pay- Knox Co Sup Crt II	Pay- Knox Co Clerk	Pay- Annual Support Fee	Pay- FOP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	33,617	1,437	85	220	4,022
Total receipts	33,617	1,437	85	220	4,022
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	33,616	1,437	85	220	3,393
Total disbursements	33,616	1,437	85	220	3,393
Excess (deficiency) of receipts over disbursements	1	-	-	-	629
Cash and investments - ending	\$ 1	\$ -	\$ -	\$ -	\$ 629

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

	Pay- In. Legal Defense Fund	Pay- Kahn Dees Donovan & Kahn	Payroll Bounce Back	Coronavirus State and Local Fi	Vincennes TRY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,903,488	\$ 11,466
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,917,898	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	164	2,501	913	-	17,708
Total receipts	164	2,501	913	1,917,898	17,708
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	137	2,501	913	-	26,147
Total disbursements	137	2,501	913	-	26,147
Excess (deficiency) of receipts over disbursements	27	-	-	1,917,898	(8,439)
Cash and investments - ending	\$ 27	\$ -	\$ -	\$ 3,821,386	\$ 3,027

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

	COVID Relief Grant	State Administered CDBG Progra	Gen Obg Bnd 2021B	Gen Obg Bond, 2021B Pymt	Gen Obg Bnd 2021A
Cash and investments - beginning	\$ (17,000)	\$ (34,750)	\$ 336,307	\$ -	\$ 1,067,660
Receipts:					
Taxes	-	-	-	261,265	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	71,229	198,806	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	82	-	128
Total receipts	71,229	198,806	82	261,265	128
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	164,056	-	-	-
Debt service - principal and interest	-	-	121,066	243,213	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	71,229	-	-	-	530,567
Total disbursements	71,229	164,056	121,066	243,213	530,567
Excess (deficiency) of receipts over disbursements	-	34,750	(120,984)	18,052	(530,439)
Cash and investments - ending	\$ (17,000)	\$ -	\$ 215,323	\$ 18,052	\$ 537,221

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

	Gen Obg Bond, 2021A Pymt	Federal Overtime Reimbursement	2021 IPEP Safety Grant	Pantheon Education and Entrene	Police Station Restore Gnt #2
Cash and investments - beginning	\$ -	\$ (8,180)	\$ 5,800	\$ 35,234	\$ 4,196
Receipts:					
Taxes	545,629	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,610	-	337,881	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>545,629</u>	<u>5,610</u>	<u>-</u>	<u>337,881</u>	<u>-</u>
Disbursements:					
Personal services	-	261	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	497,299	-	-	-	-
Capital outlay	-	-	-	493,714	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>497,299</u>	<u>261</u>	<u>-</u>	<u>493,714</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>48,330</u>	<u>5,349</u>	<u>-</u>	<u>(155,833)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 48,330</u>	<u>\$ (2,831)</u>	<u>\$ 5,800</u>	<u>\$ (120,599)</u>	<u>\$ 4,196</u>

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

	Gimbel Corner Donations	Stellar Planning Grant	Personal Protective Equip. Gra	Nr - Fire Rescue Boat	Chicago Park Idnr
Cash and investments - beginning	\$ 114	\$ 4,057	\$ 661	\$ 383	\$ 718
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	\$ 114	\$ 4,057	\$ 661	\$ 383	\$ 718

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

	Neighborhood Facilities	Rental Housing	Donation Mayor Cash Fund	Fire Nr Donations	City Council Donation
Cash and investments - beginning	\$ 11,414	\$ -	\$ 2,761	\$ 23,147	\$ 1,447
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	10,850	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	13,076	-
Total receipts	-	10,850	-	13,076	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	913	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	10,419	-	-	-
Total disbursements	-	10,419	-	913	-
Excess (deficiency) of receipts over disbursements	-	431	-	12,163	-
Cash and investments - ending	\$ 11,414	\$ 431	\$ 2,761	\$ 35,310	\$ 1,447

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

	Rr Relocation Grant	Restricted Park Donations	Donations Tree Board Cash	Promotion Of City Donatio	Pet Port Donations
Cash and investments - beginning	\$ 186,217	\$ 31,263	\$ 1,939	\$ 1,459	\$ 16,531
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	12,881	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	1,600	-	2,675
Total receipts	-	12,881	1,600	-	2,675
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	13,777	-	-	-
Total disbursements	-	13,777	-	-	-
Excess (deficiency) of receipts over disbursements	-	(896)	1,600	-	2,675
Cash and investments - ending	\$ 186,217	\$ 30,367	\$ 3,539	\$ 1,459	\$ 19,206

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

	Solid Waste Grant Recycle	Revolving Loan	Local Law Enf Cont Ed	Interest Revolving Loan	Riverwalk
Cash and investments - beginning	\$ 18,523	\$ 365,711	\$ 44,910	\$ 74,684	\$ 217
Receipts:					
Taxes	-	-	29,730	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	14,598	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	8,136	-	-	-
Total receipts	-	8,136	29,730	14,598	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	20,071	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	20,071	-	-
Excess (deficiency) of receipts over disbursements	-	8,136	9,659	14,598	-
Cash and investments - ending	<u>\$ 18,523</u>	<u>\$ 373,847</u>	<u>\$ 54,569</u>	<u>\$ 89,282</u>	<u>\$ 217</u>

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

	Riverfront Pavilion Fund	Police Dept Donation Fund	Police Dept Drug Investig	Police Alarm System	Youth Exp Summer (Yes)
Cash and investments - beginning	\$ 15,228	\$ 4,819	\$ 2,418	\$ 2,840	\$ 545
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,714	61,585	-	525	-
Total receipts	1,714	61,585	-	525	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	281	62,151	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	281	62,151	-	-	-
Excess (deficiency) of receipts over disbursements	1,433	(566)	-	525	-
Cash and investments - ending	\$ 16,661	\$ 4,253	\$ 2,418	\$ 3,365	\$ 545

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

	DARE	Police Breath Test Instr	Non-Reverting Police Dept	Fed Forfeiture & Seizure	K-9 Donations
Cash and investments - beginning	\$ 352	\$ 861	\$ 316	\$ 3,998	\$ 23,146
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	4,000	-	-	-	1,590
Total receipts	4,000	-	-	-	1,590
Disbursements:					
Personal services	-	-	-	-	-
Supplies	4,142	-	-	-	2,146
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,142	-	-	-	2,146
Excess (deficiency) of receipts over disbursements	(142)	-	-	-	(556)
Cash and investments - ending	\$ 210	\$ 861	\$ 316	\$ 3,998	\$ 22,590

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

	Heritage Trail Grant	Capital Improvement Bond	TIF 2018 Bond Capital Projects	TIF 2018 Bond property tax	TIF 2018 Bond Reserve Acct
Cash and investments - beginning	\$ 15,249	\$ 1,589	\$ -	\$ -	\$ 488,809
Receipts:					
Taxes	-	-	-	171,218	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,218</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	171,218	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,218</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,249</u>	<u>\$ 1,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 488,809</u>

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

	Levee Fund	Downtown Revitalize Plan/Grant	Community Crossings Grant	Gen Obg Bnd SA 1.6MPolice/Str	Gen Obg Bnd SB \$995000 Fire
Cash and investments - beginning	\$ 5,013	\$ 30,554	\$ (215,399)	\$ 88,845	\$ 4,112
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	335,760	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	335,760	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	800	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	445,128	-	-
Total disbursements	-	-	445,128	800	-
Excess (deficiency) of receipts over disbursements	-	-	(109,368)	(800)	-
Cash and investments - ending	\$ 5,013	\$ 30,554	\$ (324,767)	\$ 88,045	\$ 4,112

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

	Fire PREvention FEMA 2018 gran	Cap Fund Lawn Eqmt Park	Housing Rehab Grant/Sidc-2/14	Levee Drainage Grt/ Sidc 6/14	Blight Elimin Prgm-Gnt-2015
Cash and investments - beginning	\$ 3,303	\$ 2,183	\$ 15,031	\$ 5,718	\$ 65,159
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	23,683	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	23,683	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	29,337	-	-
Total disbursements	-	-	29,337	-	-
Excess (deficiency) of receipts over disbursements	-	-	(5,654)	-	-
Cash and investments - ending	\$ 3,303	\$ 2,183	\$ 9,377	\$ 5,718	\$ 65,159

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

	Recycle Fund	Cash Change For Depts	Cemetery-Charles Free Estate	William H Vollmer Trust	Cemetery Donations
Cash and investments - beginning	\$ 227,773	\$ 400	\$ 35,000	\$ 3,446	\$ 293
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	381,150	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	200
Total receipts	<u>381,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	875	-	-
Other services and charges	518,792	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>518,792</u>	<u>-</u>	<u>875</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(137,642)</u>	<u>-</u>	<u>(875)</u>	<u>-</u>	<u>200</u>
Cash and investments - ending	<u>\$ 90,131</u>	<u>\$ 400</u>	<u>\$ 34,125</u>	<u>\$ 3,446</u>	<u>\$ 493</u>

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

	Memorial Park Earnings	Mausoleum	Mausoleum Earnings	Perp Care For J Cannon	Cem Perp Care
Cash and investments - beginning	\$ 166,835	\$ 122,943	\$ 256,531	\$ 42,498	\$ 649,475
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	125,992	16,388	6,059	305	45,257
Total receipts	125,992	16,388	6,059	305	45,257
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	147,849	2,681	4,433	147	-
Total disbursements	147,849	2,681	4,433	147	-
Excess (deficiency) of receipts over disbursements	(21,857)	13,707	1,626	158	45,257
Cash and investments - ending	\$ 144,978	\$ 136,650	\$ 258,157	\$ 42,656	\$ 694,732

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

	Trust For Geo Mischler	Joseph Sutherland Estate	Cemetery Rd Repair & Imp	Mem. Pk Cemetery Perp Savings	Mausoleum P/C Savings
Cash and investments - beginning	\$ 136	\$ 7,132	\$ 86,411	\$ 31,194	\$ 3,536
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	81	6,700	17,274	2,775
Total receipts	-	81	6,700	17,274	2,775
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	87	-	41,000	-
Total disbursements	-	87	-	41,000	-
Excess (deficiency) of receipts over disbursements	-	(6)	6,700	(23,726)	2,775
Cash and investments - ending	\$ 136	\$ 7,126	\$ 93,111	\$ 7,468	\$ 6,311

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

	Pay-Federal Withholding	Pay-State Withholding	Pay-County Withholding	Pay-Perf Withholding	Pay-Police Pension W/H
Cash and investments - beginning	\$ 1	\$ (10)	\$ 3	\$ 815	\$ 1,280
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	529,133	217,673	87,453	57,618	47,894
Total receipts	529,133	217,673	87,453	57,618	47,894
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	528,633	217,707	87,453	58,037	49,695
Total disbursements	528,633	217,707	87,453	58,037	49,695
Excess (deficiency) of receipts over disbursements	500	(34)	-	(419)	(1,801)
Cash and investments - ending	\$ 501	\$ (44)	\$ 3	\$ 396	\$ (521)

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

	Pay-Fire Pension W/H	457/Retirement	Pay-Firemens Insurance	Pay-Dental Health	Pay-Reliastar
Cash and investments - beginning	\$ 1,319	\$ 53	\$ 123	\$ (20)	\$ 120
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	51,496	141,014	4,609	49,739	-
Total receipts	51,496	141,014	4,609	49,739	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	53,579	141,014	4,417	49,794	-
Total disbursements	53,579	141,014	4,417	49,794	-
Excess (deficiency) of receipts over disbursements	(2,083)	-	192	(55)	-
Cash and investments - ending	\$ (764)	\$ 53	\$ 315	\$ (75)	\$ 120

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

	Pay-AFLAC	Pay-One America Life Insurance	Pay-Fire Pac	Pay-Western Southern	Pay-Health Insurance
Cash and investments - beginning	\$ 19,935	\$ (28)	\$ 2	\$ 2,292	\$ 8,037
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	38,621	2,717	433	43,491	183,281
Total receipts	38,621	2,717	433	43,491	183,281
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	42,061	2,750	416	43,004	177,259
Total disbursements	42,061	2,750	416	43,004	177,259
Excess (deficiency) of receipts over disbursements	(3,440)	(33)	17	487	6,022
Cash and investments - ending	\$ 16,495	\$ (61)	\$ 19	\$ 2,779	\$ 14,059

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

	Pay-Garnishment IL State CS	Pay-Vsp-Vision	American Fidelity	Child Care FSA	AFLAC FSA/DCA
Cash and investments - beginning	\$ -	\$ 3,890	\$ 1,474	\$ 347	\$ 7,858
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	51	14,806	-	-	-
Total receipts	51	14,806	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	146	16,779	-	-	-
Total disbursements	146	16,779	-	-	-
Excess (deficiency) of receipts over disbursements	(95)	(1,973)	-	-	-
Cash and investments - ending	\$ (95)	\$ 1,917	\$ 1,474	\$ 347	\$ 7,858

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

	Maestro	2014 Indot Grade Crossing Fund	2013 State DRF Public Assist	Pantheon Business Theater Proj	F F Payroll Acct interest
Cash and investments - beginning	\$ 4,959	\$ 9,174	\$ 1,074	\$ 253,245	\$ 6,766
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,781	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	16,827	-	-	-	-
Total receipts	16,827	-	-	34,781	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	76,229	-
Utility operating expenses	-	-	-	-	-
Other disbursements	10,841	-	-	-	-
Total disbursements	10,841	-	-	76,229	-
Excess (deficiency) of receipts over disbursements	5,986	-	-	(41,448)	-
Cash and investments - ending	\$ 10,945	\$ 9,174	\$ 1,074	\$ 211,797	\$ 6,766

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

	Water Gross Revenue	Water Utility Operating	Water Utl Improvement	Water Utl Meter Deposit
Cash and investments - beginning	\$ 26,271	\$ 250,247	\$ 1,469,631	\$ 265,231
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	11,826,449	3,400,289	549,810	61,282
Other receipts	-	-	-	-
Total receipts	<u>11,826,449</u>	<u>3,400,289</u>	<u>549,810</u>	<u>61,282</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	11,821,619	3,337,015	553,021	42,584
Other disbursements	-	-	-	-
Total disbursements	<u>11,821,619</u>	<u>3,337,015</u>	<u>553,021</u>	<u>42,584</u>
Excess (deficiency) of receipts over disbursements	<u>4,830</u>	<u>63,274</u>	<u>(3,211)</u>	<u>18,698</u>
Cash and investments - ending	<u>\$ 31,101</u>	<u>\$ 313,521</u>	<u>\$ 1,466,420</u>	<u>\$ 283,929</u>

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

	Water Debt Svc Reserve	2016 Construction Bond Debt Reserve	2021 Waterworks Revenue Bonds	Water 2003 Srf Loans Pay
Cash and investments - beginning	\$ 317,293	\$ 716,419	\$ 7,219,361	\$ 89,145
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	36,765	1,227,059
Other receipts	3,479	7,856	-	-
Total receipts	<u>3,479</u>	<u>7,856</u>	<u>36,765</u>	<u>1,227,059</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	1,209,333
Capital outlay	-	-	834,920	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>834,920</u>	<u>1,209,333</u>
Excess (deficiency) of receipts over disbursements	<u>3,479</u>	<u>7,856</u>	<u>(798,155)</u>	<u>17,726</u>
Cash and investments - ending	<u>\$ 320,772</u>	<u>\$ 724,275</u>	<u>\$ 6,421,206</u>	<u>\$ 106,871</u>

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

	Sewage Utility Operating	Sewer Works Gross Revenue	Sewage Utl Improvement	2018 Sewer Bond Reserve
Cash and investments - beginning	\$ 332,746	\$ -	\$ 1,372,086	\$ 431,113
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	4,187,876	6,764,898	453,621	2,175
Other receipts	-	-	-	-
Total receipts	<u>4,187,876</u>	<u>6,764,898</u>	<u>453,621</u>	<u>2,175</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	3,844,937	6,764,898	-	-
Other disbursements	-	-	517,279	-
Total disbursements	<u>3,844,937</u>	<u>6,764,898</u>	<u>517,279</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>342,939</u>	<u>-</u>	<u>(63,658)</u>	<u>2,175</u>
Cash and investments - ending	<u>\$ 675,685</u>	<u>\$ -</u>	<u>\$ 1,308,428</u>	<u>\$ 433,288</u>

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

	Sewer 2015 Bonds	2016 Construction Bond Debt Reserve	Stormwater Imp Fund	Totals
Cash and investments - beginning	\$ 17,031	\$ 544,840	\$ 131,372	\$ 31,787,940
Receipts:				
Taxes	-	-	-	11,968,734
Licenses and permits	-	-	-	206,386
Intergovernmental receipts	-	-	-	7,707,694
Charges for services	-	-	-	1,035,458
Fines and forfeits	-	-	-	14,918
Utility fees	2,339,047	2,707	697,589	31,549,567
Other receipts	-	-	-	4,175,131
Total receipts	<u>2,339,047</u>	<u>2,707</u>	<u>697,589</u>	<u>56,657,888</u>
Disbursements:				
Personal services	-	-	-	7,718,900
Supplies	-	-	-	409,496
Other services and charges	-	-	-	1,872,566
Debt service - principal and interest	-	-	-	2,346,911
Capital outlay	-	-	-	1,480,480
Utility operating expenses	2,323,888	-	-	28,687,962
Other disbursements	-	-	494,025	14,642,514
Total disbursements	<u>2,323,888</u>	<u>-</u>	<u>494,025</u>	<u>57,158,829</u>
Excess (deficiency) of receipts over disbursements	<u>15,159</u>	<u>2,707</u>	<u>203,564</u>	<u>(500,941)</u>
Cash and investments - ending	<u>\$ 32,190</u>	<u>\$ 547,547</u>	<u>\$ 334,936</u>	<u>\$ 31,286,999</u>

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OTHER INFORMATION

CITY OF VINCENNES
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ -
Water Department	-	276,483
Sewer Department	-	497,157
Stormwater	<u>-</u>	<u>12,570</u>
Totals	<u>\$ -</u>	<u>\$ 786,210</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: City of Vincennes Park & Recreation Building	New Pool Mortgage Bonds 2013 Lease Payments	\$ 281,000	7/23/2013	12/31/2032
Total of annual lease payments		<u>\$ 281,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds Series 2021A	\$ 1,000,000	\$ 495,000
General obligation bonds	General Obligation Bonds Series 2021 B	975,000	235,000
Revenue bonds	Vincennes Redevelopment Commission Tax Increment Revenue Bonds 2018	<u>3,945,000</u>	<u>560,000</u>
Total governmental activities		<u>5,920,000</u>	<u>1,290,000</u>
Water Department:			
General obligation bonds	2003 SRF	300,023	300,023
General obligation bonds	2016 Construction Bonds	5,015,000	300,000
General obligation bonds	2018 Bonds	3,020,000	145,000
General obligation bonds	2021 Bonds	<u>7,230,000</u>	<u>20,000</u>
Total Water Department		<u>15,565,023</u>	<u>765,023</u>
Sewer Department:			
General obligation bonds	2015 Bonds	1,935,000	1,935,000
General obligation bonds	2016 Construction Bonds	5,275,000	-
General obligation bonds	2018 Bonds	<u>3,675,000</u>	<u>145,000</u>
Total Sewer Department		<u>10,885,000</u>	<u>2,080,000</u>
Totals		<u>\$ 32,370,023</u>	<u>\$ 4,135,023</u>

CITY OF VINCENNES
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 603,957
Infrastructure	85,250,000
Buildings	5,362,282
Improvements other than buildings	277,789
Machinery, equipment, and vehicles	<u>8,750,449</u>
Total governmental activities	<u>100,244,477</u>
Water Department:	
Land	302,313
Infrastructure	25,936,810
Buildings	11,115,959
Machinery, equipment, and vehicles	3,653,021
Construction in progress	<u>578,635</u>
Total Water Department	<u>41,586,738</u>
Sewer Department:	
Land	171,285
Infrastructure	18,122,750
Buildings	22,370,086
Improvements other than buildings	6,637,750
Machinery, equipment, and vehicles	13,909,892
Books and other	<u>644,190</u>
Total Sewer Department	<u>61,855,953</u>
Stormwater :	
Infrastructure	<u>11,488,068</u>
Total capital assets	<u>\$ 215,175,236</u>

OTHER REPORTS

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