

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF GOSHEN

ELKHART COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
08/19/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Angela McKee Adam Scharf	01-01-19 to 12-31-19 01-01-20 to 12-31-20
Mayor	Jeremy P. Stutsman	01-01-19 to 12-31-20
President of the Board of Public Work	Jeremy P. Stutsman	01-01-19 to 12-31-20
President of the Common Council	Brett Weddell	01-01-19 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF GOSHEN, ELKHART COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the City of Goshen (City), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the year ended December 31, 2019.

***Opinion on Regulatory Basis of Accounting***

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


***Other Matters***

*Other Information*

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated July 23, 2020, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

  
Paul D. Joyce, CPA  
State Examiner

July 23, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

CITY OF GOSHEN  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL FUND	\$ 9,647,064	\$ 23,909,458	\$ 20,638,336	\$ 12,918,186
MVH FUND	901,844	2,708,442	2,807,085	803,201
LOCAL ROAD & STREET	443,608	541,953	514,042	471,519
MVH Restricted	-	325,029	-	325,029
AVIATION FUND	196,348	228,489	247,603	177,234
HEALTH INSURANCE FUND	(134,119)	5,851,314	5,450,691	266,504
PARKING LOT	5,360	-	-	5,360
LECE FUND 1	18,109	-	-	18,109
UNSAFE BUILDING FUND	217	12,525	33,281	(20,539)
PARKS AND RECREATION	561,070	2,646,232	2,458,193	749,109
RAINY DAY FUND	2,154,517	-	-	2,154,517
EDIT TAX FUND	3,093,654	2,861,941	2,276,364	3,679,231
LOIT SPECIAL DISTRIBUTION	368,006	-	38,962	329,044
MAJOR MOVE	3,267,305	497,300	-	3,764,605
CCI (CIGARETTE TAX) FUND	-	72,468	-	72,468
CUMULATIVE CAP DEVELOP	489,889	538,111	740,587	287,413
REDEV DISTRICT CAPITAL	10,841	-	-	10,841
CCI FIRE STATION	292,575	370,400	238,358	424,617
CCI STORM SEWER FUND	1,051,842	383,516	37,140	1,398,218
POLICE PENSION FUND	476,123	435,861	431,813	480,171
FIRE PENSION FUND	292,756	482,166	475,586	299,336
COURT FEES	80,376	74,012	82,223	72,165
PUBLIC SAFETY LOIT FUND	1,287,917	2,333,602	1,967,776	1,653,743
PROBATION FUND	165,267	117,110	85,075	197,302
DONATION FUND	1,198,901	104,674	57,698	1,245,877
ECON IMPROVEMENT DISTRICT	89,411	57,185	47,591	99,005
FEDERAL STATE GRANTS	1,280,706	860,576	992,784	1,148,498
PARK GIFT FUND	344,742	273,368	455,785	162,325
BEAUTIFICAT/RESTORATION	3,335	75	-	3,410
RESIDENTIAL LEASE FEES	102,894	47,872	76,628	74,138
LECE2 FUND	13,107	46,349	33,996	25,460
NON-REVERT SR RELINQ	400,000	-	-	400,000
DEBT SERVICE	(113,503)	618,463	428,750	76,210
TIF DEBT SERVICE RESERVE	217,394	-	-	217,394
TIF BOND P & I PYMT FUND	166,146	820,000	824,675	161,471
08 SOUTH GOSHEN - DSR	510,500	2,032	-	512,532
REDEVELOP NON-REVERTING O	450,513	285,484	335,976	400,021
STORM WATER MANAGEMNT	1,750,222	517,533	621,315	1,646,440
CEMETERY CAPITAL IMPROV.	31,832	8,638	-	40,470
GENERAL IMPROVEMENT FUND	124,666	15,704	9,409	130,961
SOUTH EAST E.D. TIF	2,404,347	5,830,918	2,536,528	5,698,737
TIF NORTH US 33	2	8,026	-	8,028
CDBG/HUD FUND	169,519	165,510	202,702	132,327
HUD HOME	19,281	-	-	19,281
CONS RR/US 33/DT TIF	4,181,660	3,211,279	4,034,728	3,358,211
HUD RENTAL REHAB FUND	1,085	-	-	1,085
TIF PLYMOUTH AVENUE	437,653	58,582	1,500	494,735
2015 GOB Proceeds	851,439	-	-	851,439
ELECTRIC UTILITY SALE	2,053,713	43,497	-	2,097,210
CITY COURT CASHBOOK	115,575	664,222	639,833	139,964
OLD PY UTILITY	25,759	-	-	25,759
OAKRIDGE CEMETERY ENDOW.	25,506	658	-	26,164
VIOLETT CEMETERY ENDOWMNT	83,842	1,803	-	85,645
W. GOSHEN CEMETERY ENDOW.	20,128	444	-	20,572
CEMETERY PERMANENT FUND	107,595	8,563	-	116,158
BEAUTIFICATN/RESTORATION	13,085	348	-	13,433
MILLRACE TRUST FUND	50,601	1,071	-	51,672
CITY COURT TRUST FUND	12,561	1	50	12,512
YOUTH COUNCIL FUND	52	-	-	52
SEWER OPERATING FUND	1,085,988	9,667,418	9,479,824	1,273,582
SEWER BOND AND INTEREST	4,119,666	2,702,487	2,612,372	4,209,781
SEWER DEPRECIATION	5,573,433	1,431,621	1,544,978	5,460,076
SEWER CONTRUCTION FUND	629,111	110,648	-	739,759
SEWER CUSTOMER DEPOSIT	316,166	7,554	-	323,720
BLDG. SEWER REPAIR FEE	63,718	60,362	104,970	19,110
WATER OPERATING FUND	752,275	5,510,238	5,366,569	895,944
WATER DEPRECIATION	1,358,151	3,135,873	1,211,163	3,282,861
WATER BOND & INTEREST	2,811,921	1,106,640	2,145,405	1,773,156
WATER CUSTOMER DEPOSIT	300,879	7,672	-	308,551
BLDG - WATER REPAIR FEE	52,972	36,202	59,238	29,936
Totals	\$ 58,879,118	\$ 81,819,519	\$ 72,347,582	\$ 68,351,055

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

CITY OF GOSHEN  
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, 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 GOSHEN  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, emergency medical service fees, park rental fees, swimming pool 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 GOSHEN  
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 GOSHEN  
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 GOSHEN  
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. 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.

*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.

*C. 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.

CITY OF GOSHEN  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 Deficit**

The financial statement contains the Unsafe Building Fund with a deficit in cash as of December 31, 2019. This is a result of an additional appropriation that was spent out of the Unsafe Building Fund. The additional appropriation had been locally approved by the Common Council, but denied by the Indiana Department of Local Government Finance.

**Note 8. Subsequent Events**

The Common Council approved the issuance of the Sewage Works Revenue Bonds of 2020 through the State Revolving Loan Fund in amount of \$25,000,000, to be paid back over 21 years.

The Common Council approved Ordinance 5040 providing for three-fourths paid leave under certain circumstances for non-essential employees.

The Common Council approved a budget funding line for the purposes of responding to the COVID-19 public health emergency in the amount of \$500,000.

The City entered into a lease agreement for police cameras, software, and peripherals for a term of four years and in the amount of \$471,900.

#### OTHER INFORMATION - UNAUDITED

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

	GENERAL FUND	MVH FUND	LOCAL ROAD & STREET	MVH Restricted	AVIATION FUND	HEALTH INSURANCE FUND
Cash and investments - beginning	\$ 9,647,064	\$ 901,844	\$ 443,608	\$ -	\$ 196,348	\$ (134,119)
Receipts:						
Taxes	19,258,398	1,560,987	-	-	-	-
Licenses and permits	440,141	-	-	-	-	-
Intergovernmental receipts	1,417,148	1,110,946	541,953	325,029	-	-
Charges for services	1,172,109	21,013	-	-	213,363	-
Fines and forfeits	108,420	5,109	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,513,242	10,387	-	-	15,126	5,851,314
Total receipts	23,909,458	2,708,442	541,953	325,029	228,489	5,851,314
Disbursements:						
Personal services	14,633,658	1,789,506	-	-	75,235	5,450,691
Supplies	1,307,162	540,119	-	-	2,570	-
Other services and charges	3,730,330	260,871	274,042	-	168,336	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	735,494	200,522	240,000	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	231,692	16,067	-	-	1,462	-
Total disbursements	20,638,336	2,807,085	514,042	-	247,603	5,450,691
Excess (deficiency) of receipts over disbursements	3,271,122	(98,643)	27,911	325,029	(19,114)	400,623
Cash and investments - ending	\$ 12,918,186	\$ 803,201	\$ 471,519	\$ 325,029	\$ 177,234	\$ 266,504

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

	PARKING LOT	LECE FUND 1	UNSAFE BUILDING FUND	PARKS AND RECREATION	RAINY DAY FUND	EDIT TAX FUND
Cash and investments - beginning	\$ 5,360	\$ 18,109	\$ 217	\$ 561,070	\$ 2,154,517	\$ 3,093,654
Receipts:						
Taxes	-	-	-	2,155,843	-	2,338,443
Licenses and permits	-	-	-	85	-	-
Intergovernmental receipts	-	-	-	82,349	-	-
Charges for services	-	-	6,091	315,765	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	6,434	92,190	-	523,498
Total receipts	-	-	12,525	2,646,232	-	2,861,941
Disbursements:						
Personal services	-	-	-	1,414,292	-	-
Supplies	-	-	-	187,615	-	-
Other services and charges	-	-	33,281	566,287	-	1,229,622
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	228,249	-	1,046,742
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	61,750	-	-
Total disbursements	-	-	33,281	2,458,193	-	2,276,364
Excess (deficiency) of receipts over disbursements	-	-	(20,756)	188,039	-	585,577
Cash and investments - ending	\$ 5,360	\$ 18,109	\$ (20,539)	\$ 749,109	\$ 2,154,517	\$ 3,679,231

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

	LOIT SPECIAL DISTRIBUTION	MAJOR MOVE	CCI (CIGARETTE TAX) FUND	CUMULATIVE CAP DEVELOP	REDEV DISTRICT CAPITAL	CCI FIRE STATION
Cash and investments - beginning	\$ 368,006	\$ 3,267,305	\$ -	\$ 489,889	\$ 10,841	\$ 292,575
Receipts:						
Taxes	-	-	-	468,252	-	322,269
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	72,468	69,859	-	48,131
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	497,300	-	-	-	-
Total receipts	-	497,300	72,468	538,111	-	370,400
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	257,951	-	-
Other services and charges	-	-	-	310,239	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	38,962	-	-	172,397	-	238,358
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	38,962	-	-	740,587	-	238,358
Excess (deficiency) of receipts over disbursements	(38,962)	497,300	72,468	(202,476)	-	132,042
Cash and investments - ending	\$ 329,044	\$ 3,764,605	\$ 72,468	\$ 287,413	\$ 10,841	\$ 424,617

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

	CCI STORM SEWER FUND	POLICE PENSION FUND	FIRE PENSION FUND	COURT FEES	PUBLIC SAFETY LOIT FUND	PROBATION FUND
Cash and investments - beginning	\$ 1,051,842	\$ 476,123	\$ 292,756	\$ 80,376	\$ 1,287,917	\$ 165,267
Receipts:						
Taxes	311,558	-	-	-	2,333,602	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	46,536	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	482,166	73,312	-	117,110
Utility fees	-	-	-	-	-	-
Other receipts	25,422	435,861	-	700	-	-
Total receipts	383,516	435,861	482,166	74,012	2,333,602	117,110
Disbursements:						
Personal services	-	398,518	435,903	-	1,218,640	84,772
Supplies	-	-	166	8,056	155,183	-
Other services and charges	37,140	210	105	4,399	32,686	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	483,227	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	33,085	39,412	69,768	78,040	303
Total disbursements	37,140	431,813	475,586	82,223	1,967,776	85,075
Excess (deficiency) of receipts over disbursements	346,376	4,048	6,580	(8,211)	365,826	32,035
Cash and investments - ending	\$ 1,398,218	\$ 480,171	\$ 299,336	\$ 72,165	\$ 1,653,743	\$ 197,302

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

	DONATION FUND	ECON IMPROVEMENT DISTRICT	FEDERAL STATE GRANTS	PARK GIFT FUND	BEAUTIFICAT/ RESTORATION	RESIDENTIAL LEASE FEES
Cash and investments - beginning	\$ 1,198,901	\$ 89,411	\$ 1,280,706	\$ 344,742	\$ 3,335	\$ 102,894
Receipts:						
Taxes	-	54,366	-	-	-	-
Licenses and permits	-	-	-	-	-	47,872
Intergovernmental receipts	-	-	860,576	-	-	-
Charges for services	-	-	-	10,000	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	104,674	2,819	-	263,368	75	-
Total receipts	<u>104,674</u>	<u>57,185</u>	<u>860,576</u>	<u>273,368</u>	<u>75</u>	<u>47,872</u>
Disbursements:						
Personal services	-	-	-	-	-	76,355
Supplies	-	-	-	-	-	-
Other services and charges	57,239	47,591	5,069	455,785	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	459	-	987,715	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	273
Total disbursements	<u>57,698</u>	<u>47,591</u>	<u>992,784</u>	<u>455,785</u>	<u>-</u>	<u>76,628</u>
Excess (deficiency) of receipts over disbursements	<u>46,976</u>	<u>9,594</u>	<u>(132,208)</u>	<u>(182,417)</u>	<u>75</u>	<u>(28,756)</u>
Cash and investments - ending	<u>\$ 1,245,877</u>	<u>\$ 99,005</u>	<u>\$ 1,148,498</u>	<u>\$ 162,325</u>	<u>\$ 3,410</u>	<u>\$ 74,138</u>

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

	LECE2 FUND	NON-REVERT SR RELINQ	DEBT SERVICE	TIF DEBT SERVICE RESERVE	TIF BOND P & I PYMT FUND	08 SOUTH GOSHEN - DSR
Cash and investments - beginning	\$ 13,107	\$ 400,000	\$ (113,503)	\$ 217,394	\$ 166,146	\$ 510,500
Receipts:						
Taxes	-	-	598,809	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,654	-	-	-
Charges for services	31,919	-	-	-	-	-
Fines and forfeits	14,430	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	820,000	2,032
Total receipts	46,349	-	618,463	-	820,000	2,032
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	16,000	-	-	-	-	-
Other services and charges	17,996	-	-	-	7,350	-
Debt service - principal and interest	-	-	420,500	-	817,325	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	8,250	-	-	-
Total disbursements	33,996	-	428,750	-	824,675	-
Excess (deficiency) of receipts over disbursements	12,353	-	189,713	-	(4,675)	2,032
Cash and investments - ending	\$ 25,460	\$ 400,000	\$ 76,210	\$ 217,394	\$ 161,471	\$ 512,532

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

	REDEVELOP NON-REVERTING O	STORM WATER MANAGEMNT	CEMETERY CAPITAL IMPROV.	GENERAL IMPROVEMENT FUND	SOUTH EAST E.D. TIF	TIF NORTH US 33
Cash and investments - beginning	\$ 450,513	\$ 1,750,222	\$ 31,832	\$ 124,666	\$ 2,404,347	\$ 2
Receipts:						
Taxes	-	-	-	-	4,694,723	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	70,599	508,883	8,563	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	214,885	8,650	75	15,704	1,136,195	8,026
Total receipts	285,484	517,533	8,638	15,704	5,830,918	8,026
Disbursements:						
Personal services	294,628	154,538	-	-	-	-
Supplies	1,175	2,511	-	-	-	-
Other services and charges	38,690	461,819	-	-	502,040	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	990	-	9,409	1,214,488	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,483	1,457	-	-	820,000	-
Total disbursements	335,976	621,315	-	9,409	2,536,528	-
Excess (deficiency) of receipts over disbursements	(50,492)	(103,782)	8,638	6,295	3,294,390	8,026
Cash and investments - ending	\$ 400,021	\$ 1,646,440	\$ 40,470	\$ 130,961	\$ 5,698,737	\$ 8,028

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

	CDBG/HUD FUND	HUD HOME	CONS RR/US 33/DT TIF	HUD RENTAL REHAB FUND	TIF PLYMOUTH AVENUE	2015 GOB Proceeds
Cash and investments - beginning	\$ 169,519	\$ 19,281	\$ 4,181,660	\$ 1,085	\$ 437,653	\$ 851,439
Receipts:						
Taxes	-	-	2,956,231	-	58,582	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	77,256	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	88,254	-	255,048	-	-	-
Total receipts	165,510	-	3,211,279	-	58,582	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	202,702	-	541,990	-	1,500	-
Debt service - principal and interest	-	-	713,687	-	-	-
Capital outlay	-	-	2,779,051	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	202,702	-	4,034,728	-	1,500	-
Excess (deficiency) of receipts over disbursements	(37,192)	-	(823,449)	-	57,082	-
Cash and investments - ending	\$ 132,327	\$ 19,281	\$ 3,358,211	\$ 1,085	\$ 494,735	\$ 851,439

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

	ELECTRIC UTILITY SALE	CITY COURT CASHBOOK	OLD PY UTILITY	OAKRIDGE CEMETERY ENDOW.	VIOLETT CEMETERY ENDOWMNT	W. GOSHEN CEMETERY ENDOW.
Cash and investments - beginning	\$ 2,053,713	\$ 115,575	\$ 25,759	\$ 25,506	\$ 83,842	\$ 20,128
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	664,222	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	43,497	-	-	658	1,803	444
Total receipts	43,497	664,222	-	658	1,803	444
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	639,833	-	-	-	-
Total disbursements	-	639,833	-	-	-	-
Excess (deficiency) of receipts over disbursements	43,497	24,389	-	658	1,803	444
Cash and investments - ending	\$ 2,097,210	\$ 139,964	\$ 25,759	\$ 26,164	\$ 85,645	\$ 20,572

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

	CEMETERY PERMANENT FUND	BEAUTIFICATI RESTORATION	MILLRACE TRUST FUND	CITY COURT TRUST FUND	YOUTH COUNCIL FUND	SEWER OPERATING FUND
Cash and investments - beginning	\$ 107,595	\$ 13,085	\$ 50,601	\$ 12,561	\$ 52	\$ 1,085,988
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	8,563	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	9,571,000
Other receipts	-	348	1,071	1	-	96,418
Total receipts	8,563	348	1,071	1	-	9,667,418
Disbursements:						
Personal services	-	-	-	-	-	1,558,302
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	3,902,532
Other disbursements	-	-	-	50	-	4,018,990
Total disbursements	-	-	-	50	-	9,479,824
Excess (deficiency) of receipts over disbursements	8,563	348	1,071	(49)	-	187,594
Cash and investments - ending	\$ 116,158	\$ 13,433	\$ 51,672	\$ 12,512	\$ 52	\$ 1,273,582

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

	SEWER BOND AND INTEREST	SEWER DEPRECIATION	SEWER CONSTRUCTION FUND	SEWER CUSTOMER DEPOSIT	BLDG. SEWER REPAIR FEE	WATER OPERATING FUND
Cash and investments - beginning	\$ 4,119,666	\$ 5,573,433	\$ 629,111	\$ 316,166	\$ 63,718	\$ 752,275
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	30,362	5,116,350
Other receipts	2,702,487	1,431,621	110,648	7,554	30,000	393,888
Total receipts	2,702,487	1,431,621	110,648	7,554	60,362	5,510,238
Disbursements:						
Personal services	-	-	-	-	-	1,170,778
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	28,855
Debt service - principal and interest	635,939	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	74,970	2,000,497
Other disbursements	1,976,433	1,544,978	-	-	30,000	2,166,439
Total disbursements	2,612,372	1,544,978	-	-	104,970	5,366,569
Excess (deficiency) of receipts over disbursements	90,115	(113,357)	110,648	7,554	(44,608)	143,669
Cash and investments - ending	\$ 4,209,781	\$ 5,460,076	\$ 739,759	\$ 323,720	\$ 19,110	\$ 895,944

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

	WATER DEPRECIATION	WATER BOND & INTEREST	WATER CUSTOMER DEPOSIT	BLDG - WATER REPAIR FEE	Totals
Cash and investments - beginning	\$ 1,358,151	\$ 2,811,921	\$ 300,879	\$ 52,972	\$ 58,879,118
Receipts:					
Taxes	-	-	-	-	37,112,063
Licenses and permits	-	-	-	-	488,098
Intergovernmental receipts	-	-	-	-	4,671,905
Charges for services	-	-	-	-	2,366,868
Fines and forfeits	-	-	-	-	1,464,769
Utility fees	-	-	-	36,202	14,753,914
Other receipts	3,135,873	1,106,640	7,672	-	20,961,902
Total receipts	3,135,873	1,106,640	7,672	36,202	81,819,519
Disbursements:					
Personal services	-	-	-	-	28,755,816
Supplies	-	-	-	-	2,478,508
Other services and charges	-	-	-	-	9,016,174
Debt service - principal and interest	-	179,128	-	-	2,766,579
Capital outlay	-	-	-	-	8,376,063
Utility operating expenses	-	-	-	59,238	6,037,237
Other disbursements	1,211,163	1,966,277	-	-	14,917,205
Total disbursements	1,211,163	2,145,405	-	59,238	72,347,582
Excess (deficiency) of receipts over disbursements	1,924,710	(1,038,765)	7,672	(23,036)	9,471,937
Cash and investments - ending	\$ 3,282,861	\$ 1,773,156	\$ 308,551	\$ 29,936	\$ 68,351,055

CITY OF GOSHEN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 176,168	\$ 838,462
Water	70,492	611,505
Governmental activities	64,743	-
Totals	\$ 311,403	\$ 1,449,967

CITY OF GOSHEN  
SCHEDULE OF LEASES AND DEBT  
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
KS StateBank Loan	POLICE CAMERAS AND SOFTWARE	\$ 188,760	01-20-20	12-27-23
REDEV AUTHORITY	ECONOMIC DEVELOPMENT	403,000	06-19-15	01-15-28
US BANCORP	PIERCE PUMPER TRUCK	31,655	03-15-17	03-15-21
US BANCORP	DUMP TRUCKS WITH EQUIPMENT	<u>69,722</u>	03-15-17	03-15-21
Total governmental activities		<u>693,137</u>		
Water:				
US BANCORP	COMBINATION SEWER TRUCK	<u>80,110</u>	03-15-16	03-15-21
Total of annual lease payments		<u>\$ 773,247</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GO BONDS OF 2015 (Infrastructure Improvements)	\$ 825,000	\$ 422,400
General obligation bonds	LR REF BONDS OF 2015 (REF 2008 BONDS - LAND AND R.O.W.)	4,310,000	397,523
General obligation bonds	RED DIST REF BNDS 2015 (REF 2005A 2006B - LAND AND R.O.W.)	<u>2,410,000</u>	<u>413,894</u>
Total governmental activities		<u>7,545,000</u>	<u>1,233,817</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue Bonds of 2009 Series A	25,837,000	2,574,515
Revenue bonds	Sewage Works Revenue Bonds of 2010 Series B	330,000	32,000
Revenue bonds	Sewage Works Revenue Bonds of 2010 Series C	<u>532,000</u>	<u>45,000</u>
Total Wastewater		<u>26,699,000</u>	<u>2,651,515</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bonds of 2005	975,000	480,890
Revenue bonds	Waterworks Revenue Bonds of 2009	1,002,411	51,352
Revenue bonds	Waterworks Revenue Bonds of 2016	<u>5,890,000</u>	<u>408,860</u>
Total Water		<u>7,867,411</u>	<u>941,102</u>
Totals		<u>\$ 42,111,411</u>	<u>\$ 4,826,434</u>

CITY OF GOSHEN  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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
Wastewater:	
Land	\$ 735,914
Buildings	712,234
Improvements other than buildings	39,274,787
Machinery, equipment, and vehicles	49,408,094
Construction in progress	<u>642,745</u>
Total Wastewater	<u>90,773,774</u>
Governmental activities:	
Land	37,728,444
Infrastructure	108,887,773
Buildings	17,200,519
Improvements other than buildings	18,936,029
Machinery, equipment, and vehicles	13,533,663
Construction in progress	7,525,504
Books and other	<u>23,500</u>
Total governmental activities	<u>203,835,432</u>
Water:	
Land	56,950
Buildings	2,522,871
Improvements other than buildings	20,686,822
Machinery, equipment, and vehicles	2,522,307
Construction in progress	<u>9,209,506</u>
Total Water	<u>34,998,456</u>
Total capital assets	<u>\$ 329,607,662</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/>.