

**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, 2018 to December 31, 2018



**FILED**  
09/02/2020



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sharon Meek Catherine M. M. Lane	01-01-18 to 12-31-19 01-01-20 to 12-31-20
Mayor	Joe Yochum	01-01-18 to 12-31-20
President of the Board of Public Works and Safety	Joe Yochum	01-01-18 to 12-31-20
President Pro Tempore of the Common Council	Scott Brown Duane Chattin Tim Salters	01-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of Utility Service Board	Mike Sievers	01-01-18 to 12-31-20
Water General Manager	L. Kirk Bouchie	01-01-18 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statement of the City of Vincennes (City), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

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

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

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2018.


***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, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

August 6, 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 VINCENNES  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
General Fund	\$ 1,028,467	\$ 10,333,683	\$ 10,296,391	\$ 1,065,759
Motor Vehicle Highway	682,476	866,686	839,279	709,883
Local Road & Street	84,994	121,427	81,423	124,998
Park Nonreverting	970	65,598	57,297	9,271
Pet Smart Grant	67,870	-	67,648	222
Park/Pool Property Taxes	30,660	296,034	268,000	58,694
Unsafe Building Nonrevert	57,585	80,000	50,946	86,639
Park & Recreation	58,108	318,854	353,778	23,184
Fire Hazmat Reimbursement	11,329	-	-	11,329
Rainy Day	2,634,135	28,595	894,207	1,768,523
Co Econ Dev Income Tax (Cedit)	501,939	1,691,891	1,524,080	669,750
Fire Department	69,485	2,483,614	2,485,758	67,341
Cum Cap Imp - Cig Tax	146,474	43,066	97,886	91,654
Cum Cap Development	543,919	146,837	165,594	525,162
TIF	1,213,035	2,105,721	1,287,039	2,031,717
Police Pension	1,180	380,894	275,187	106,887
Fire Pension	211,624	555,321	562,206	204,739
Weed Ord 13-94	49,785	12,135	28,681	33,239
Riverboat	244,618	109,136	109,000	244,754
Loit Special Distribution	343,472	-	-	343,472
American Fidelity-Flex	101	-	-	101
Sieur de Vincennes Statute	-	2,170	2,170	-
Gimbel Corner Donations	5,781	-	5,667	114
Bonds Series A-Ptaxes	50,128	329,625	339,350	40,403
Bonds Series B-Ptaxes	34,139	212,502	215,100	31,541
Assist to Firefighter's Grant	14,680	13,063	6,019	21,724
Rescue Equip EMW-2017-SS-00003	(20,667)	47,229	13,045	13,517
Stellar Planning Grant	981	20,019	16,943	4,057
Historic Preservation Grant	-	71,750	52,083	19,667
Personal Protective Equip. Gra	(1,801)	4,321	1,859	661
Nr - Fire Rescue Boat	595	-	212	383
Pay-Federal Withhold Pension	-	78,450	78,450	-
PHEAA	-	2,302	2,302	-
Chicago Park Idnr	718	-	-	718
Neighborhood Facilities	11,414	-	-	11,414
Rental Housing	5,094	35,355	25,376	15,073
Donation Mayor Cash Fund	2,761	-	-	2,761
Fire Nr Donations	46,385	9,204	6,900	48,689
City Council Donation	1,447	-	-	1,447
Rr Relocation Grant	186,217	-	-	186,217
Restricted Park Donations	53,966	28,768	14,767	67,967
Donations Tree Board Cash	1,439	-	-	1,439
Promotion Of City Donatio	1,459	-	-	1,459
Pet Port Donations	35,155	220	226	35,149
Solid Waste Grant Recycle	18,347	176	-	18,523
Revolving Loan	49,165	62,852	10,000	102,017
Local Law Enf Cont Ed	8,577	32,510	29,452	11,635
Interest Revolving Loan	49,741	12,805	-	62,546
Riverwalk	217	-	-	217
Riverfront Pavilion Fund	10,145	2,100	750	11,495
Police Dept Donation Fund	11,770	1,647	3,598	9,819
Police Dept Drug Investigation	2,418	-	-	2,418
Police Alarm System	3,087	850	-	3,937
Youth Exp Summer (Yes)	545	-	-	545
DARE	4,000	4,500	7,252	1,248
Police Breath Test Instr	861	-	-	861
Non-Reverting Police Dept	316	-	-	316
Fed Forfeiture & Seizure	5,841	16,561	2,574	19,828
K-9 Donations	15,900	84	4,257	11,727
Heritage Trail Grant	115,522	-	-	115,522
Capital Improvement Bond	1,542	-	-	1,542
TIF 2018 Bond Capital Projects	-	4,768,990	2,039,335	2,729,655
TIF 2018 Bond property tax	-	173,077	173,077	-
TIF 2018 Bond Reserve Acct	-	478,405	-	478,405
Levee Fund	5,013	-	-	5,013
Downtown Revitalize Plan/Grant	23,998	133,616	63,734	93,880
Community Crossings Grant	-	418,380	418,380	-
Gen Obg Bnd SA 1.6MPolice/Str	462,248	-	22,739	439,509
Gen Obg Bnd SB \$995000 Fire	16,413	-	15,197	1,216
Ropes Life Safety Support Gran	-	-	22,495	(22,495)
Fire PRevention FEMA 2018 gran	-	-	28,220	(28,220)
Cap Fund Lawn Eqmt Park	2,183	-	-	2,183
Urban Enterprise Zone	-	25,914	25,914	-
Housing Rehab Grant/Sidc-2/14	631	-	-	631
Levee Drainage Grt/ Sidc 6/14	5,718	-	-	5,718
Blight Elimin Prgm-Gnt-2015	10,380	338,123	283,323	65,180
Recycle Fund	344,267	324,239	246,272	422,234

CITY OF VINCENNES  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments		Disbursements	Cash and Investments	
	01-01-18	Receipts		12-31-18	
Cash Change For Depts	400	-	-	400	
Cemetery-Charles Free Estate	37,468	-	574	36,894	
William H Vollmer Trust	3,446	-	-	3,446	
Cemetery Donations	183	-	-	183	
Memorial Park Earnings	156,613	10,664	3,194	164,083	
Mausoleum.	89,521	9,109	568	98,062	
Mausoleum Earnings	249,644	6,777	1,571	254,850	
Perp Care For J Cannon	41,421	579	387	41,613	
Cem Perp Care	595,523	8,646	8,845	595,324	
Trust For Geo Mischler	136	-	-	136	
Joseph Sutherland Estate	6,849	71	54	6,866	
Cemetery Rd Repair & Imp	101,112	6,550	-	107,662	
Mem. Pk Cemetery Perp Savings	15,072	21,231	2,898	33,405	
Mausoleum P/C Savings	940	597	-	1,537	
Pay-Federal Withholding	48	517,600	517,650	(2)	
Pay-FICA	-	112,989	112,989	-	
Pay-Medicare	5	75,708	75,708	5	
Pay-State Withholding	(8)	202,937	202,937	(8)	
Pay-County Withholding	2	61,162	61,162	2	
Pay-Perf Withholding	-	46,346	46,346	-	
Pay-Police Pension W/H	-	43,849	43,849	-	
Hartbell LLC	-	235	235	-	
Pay-Fire Pension W/H	-	45,232	45,232	-	
Pay-IN Firefighters Pac	-	574	574	-	
Pay-Union Dues	-	9,438	9,438	-	
457/Retirement	-	78,881	78,881	-	
Pay-Firemens Insurance	-	3,181	3,180	1	
Pay-United Fund	-	2,093	2,093	-	
Pay-Dental Health	226	44,613	44,671	168	
Pay-Reliastar	120	-	-	120	
Pay-YMCA	-	3,909	3,909	-	
Pay-AFLAC	103	51,210	47,900	3,413	
Pay- Amer United Life Ins	-	441	437	4	
Pay-Fire Pac	-	620	618	2	
Pay-Western Southern	(16)	23,781	21,597	2,168	
Pay-Pension Union Dues	-	864	864	-	
Pay-Child Support	-	34,383	34,383	-	
Pay-Voluntary Perf	-	24,523	24,523	-	
Pay-Knox Co Sup Crt II	-	5,100	5,100	-	
Pay-Health Insurance	21	183,949	183,260	710	
Pay-Annual Support Fee	-	220	220	-	
Garnishment-IL State CS	-	203	203	-	
Pay-Vsp-Vision	232	12,659	11,379	1,512	
American Fidelity-Flex	1,268	-	-	1,268	
Garnishment-Kirchoff & Jewel	-	890	890	-	
Child Care FSA	(281)	3,776	3,249	246	
AFLAC FSA/DCA	705	32,875	25,459	8,121	
Maestro	9	18,279	18,239	49	
2014 Indot Grade Crossing Fund	9,174	-	-	9,174	
2013 State DRF Public Assist	1,074	-	-	1,074	
Pantheon Business Theater Proj	-	1,900,000	-	1,900,000	
G-Bleecker Brodey & Andrews	-	2,878	2,878	-	
First Financial Payroll Acct	-	2,845	-	2,845	
Storm Water Improvement Fund	59,349	696,027	728,087	27,289	
Sewage Utility Operating	122,533	4,349,761	3,864,525	607,769	
Sewage Works Gross Revenue	-	6,458,947	6,458,947	-	
Sewage Utility Improvement	1,183,364	2,167,695	1,928,118	1,422,941	
Sewer 2015 Bonds	2,654	2,104,013	1,121,296	985,371	
2016 Construction Account	208,533	439,417	647,950	-	
2016 Debt Reserve Account	530,695	4,193	-	534,888	
2018 Sewer Bonds	-	4,181,073	3,282,733	898,340	
2018 Sewer Bond Reserve	-	423,428	-	423,428	
Water Utility Operating	89,547	3,913,541	3,591,554	411,534	
Water Utility Meter Deposit	232,790	61,117	50,898	243,009	
Water Utility Improvement	1,393,892	560,096	932,508	1,021,480	
Water Debt Service Reserve	310,262	5,161	6,147	309,276	
2016 Construction Bond Fund	1,350,324	33,527	1,383,851	-	
2016 Construction Bond Debt Reserve Fund	442,761	263,720	8,164	698,317	
Water 2003 SRF Loans Pay	63,540	812,420	791,905	84,055	
Water Gross Revenue	11,433	11,444,756	11,440,870	15,319	
2018 Water Bonds Project	-	3,538,927	1,620,599	1,918,328	
Totals	\$ 16,893,649	\$ 72,359,585	\$ 63,127,734	\$ 26,125,500	

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, 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 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: 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 the City not receiving reimbursements for two reimbursable grants by December 31, 2018, and two payroll withholding funds not receiving payroll transfers by December 31, 2018.

**Note 8. Restatements**

For the year ended December 31, 2018, 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, 2017	Prior Period Adjustment	Balance as of January 1, 2018
General Fund	\$ 1,024,193	\$ 4,274	\$ 1,028,467
Rainy Day	2,624,115	10,020	2,634,135
Stellar Planning Grant	11,001	(10,020)	981
Pay-Net Salaries	(1,205)	1,205	-
Pay-Police Pension W/H	(96)	96	-
Pay-Union Dues	(762)	762	-

**Note 9. Holding Corporation**

The City has entered into a capital lease with City of Vincennes Park & Recreation Building (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 2018 totaled \$268,000.

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Park Nonreverting	Pet Smart Grant	Park/Pool Property Taxes
Cash and investments - beginning	\$ 1,028,467	\$ 682,476	\$ 84,994	\$ 970	\$ 67,870	\$ 30,660
Receipts:						
Taxes	5,004,218	-	-	1,520	-	274,521
Licenses and permits	151,255	-	-	-	-	-
Intergovernmental receipts	617,277	859,565	121,427	-	-	21,513
Charges for services	415,824	45	-	63,205	-	-
Fines and forfeits	3,928	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	4,141,181	7,076	-	873	-	-
Total receipts	<u>10,333,683</u>	<u>866,686</u>	<u>121,427</u>	<u>65,598</u>	<u>-</u>	<u>296,034</u>
Disbursements:						
Personal services	4,865,876	622,555	-	21,736	-	-
Supplies	181,890	111,033	-	35,561	-	-
Other services and charges	949,924	105,691	81,423	-	-	-
Debt service - principal and interest	-	-	-	-	-	268,000
Capital outlay	39,669	-	-	-	67,648	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	4,259,032	-	-	-	-	-
Total disbursements	<u>10,296,391</u>	<u>839,279</u>	<u>81,423</u>	<u>57,297</u>	<u>67,648</u>	<u>268,000</u>
Excess (deficiency) of receipts over disbursements	<u>37,292</u>	<u>27,407</u>	<u>40,004</u>	<u>8,301</u>	<u>(67,648)</u>	<u>28,034</u>
Cash and investments - ending	<u>\$ 1,065,759</u>	<u>\$ 709,883</u>	<u>\$ 124,998</u>	<u>\$ 9,271</u>	<u>\$ 222</u>	<u>\$ 58,694</u>

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

	Unsafe Building Nonrevert	Park & Recreation	Fire Hazmat Reimbursement	Rainy Day	Co Econ Dev Income Tax (Credit)	Fire Department
Cash and investments - beginning	\$ 57,585	\$ 58,108	\$ 11,329	\$ 2,634,135	\$ 501,939	\$ 69,485
Receipts:						
Taxes	-	196,410	-	-	1,362,536	1,746,410
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	26,693	-	-	-	195,253
Charges for services	-	95,541	-	-	-	-
Fines and forfeits	-	-	-	-	-	141
Utility fees	-	-	-	-	-	-
Other receipts	80,000	210	-	28,595	329,355	541,810
Total receipts	80,000	318,854	-	28,595	1,691,891	2,483,614
Disbursements:						
Personal services	-	214,413	-	-	-	2,325,195
Supplies	-	2,544	-	-	-	94,660
Other services and charges	10,946	136,202	-	256,207	123,796	65,903
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	647,784	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	40,000	619	-	638,000	752,500	-
Total disbursements	50,946	353,778	-	894,207	1,524,080	2,485,758
Excess (deficiency) of receipts over disbursements	29,054	(34,924)	-	(865,612)	167,811	(2,144)
Cash and investments - ending	\$ 86,639	\$ 23,184	\$ 11,329	\$ 1,768,523	\$ 669,750	\$ 67,341

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

	Cum Cap Imp - Cig Tax	Cum Cap Development	TIF	Police Pension	Fire Pension	Weed Ord 13-94
Cash and investments - beginning	\$ 146,474	\$ 543,919	\$ 1,213,035	\$ 1,180	\$ 211,624	\$ 49,785
Receipts:						
Taxes	-	129,256	1,665,665	22,586	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	43,066	17,581	-	358,308	555,321	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	12,135
Utility fees	-	-	-	-	-	-
Other receipts	-	-	440,056	-	-	-
Total receipts	43,066	146,837	2,105,721	380,894	555,321	12,135
Disbursements:						
Personal services	-	-	15,000	257,753	549,197	-
Supplies	-	-	10,000	-	-	-
Other services and charges	-	2,181	-	5,434	11,990	28,681
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	53,886	163,413	756,462	-	1,019	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	44,000	-	505,577	12,000	-	-
Total disbursements	97,886	165,594	1,287,039	275,187	562,206	28,681
Excess (deficiency) of receipts over disbursements	(54,820)	(18,757)	818,682	105,707	(6,885)	(16,546)
Cash and investments - ending	\$ 91,654	\$ 525,162	\$ 2,031,717	\$ 106,887	\$ 204,739	\$ 33,239

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

	Riverboat	Loit Special Distribution	American Fidelity-Flex	Sieur deVincennes Statute	Gimbel Corner Donations	Bonds Series A-Ptaxes
Cash and investments - beginning	\$ 244,618	\$ 343,472	\$ 101	\$ -	\$ 5,781	\$ 50,128
Receipts:						
Taxes	-	-	-	-	-	302,365
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	109,136	-	-	-	-	27,260
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	2,170	-	-
Total receipts	109,136	-	-	2,170	-	329,625
Disbursements:						
Personal services	109,000	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,170	5,667	-
Debt service - principal and interest	-	-	-	-	-	339,350
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	109,000	-	-	2,170	5,667	339,350
Excess (deficiency) of receipts over disbursements	136	-	-	-	(5,667)	(9,725)
Cash and investments - ending	\$ 244,754	\$ 343,472	\$ 101	\$ -	\$ 114	\$ 40,403

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

	Bonds Series B-Ptaxes	Assist to Firefighter's Grant	Rescue Equip EMW-2017-SS-00003	Stellar Planning Grant	Historic Preservation Grant	Personal Protective Equip. Gra
Cash and investments - beginning	\$ 34,139	\$ 14,680	\$ (20,667)	\$ 981	\$ -	\$ (1,801)
Receipts:						
Taxes	193,958	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,544	-	-	-	-	4,321
Charges for services	-	13,063	47,229	10,000	47,250	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	10,019	24,500	-
Total receipts	<u>212,502</u>	<u>13,063</u>	<u>47,229</u>	<u>20,019</u>	<u>71,750</u>	<u>4,321</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,859
Other services and charges	-	615	13,045	-	23,833	-
Debt service - principal and interest	215,100	-	-	-	-	-
Capital outlay	-	5,404	-	5,943	28,250	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	11,000	-	-
Total disbursements	<u>215,100</u>	<u>6,019</u>	<u>13,045</u>	<u>16,943</u>	<u>52,083</u>	<u>1,859</u>
Excess (deficiency) of receipts over disbursements	<u>(2,598)</u>	<u>7,044</u>	<u>34,184</u>	<u>3,076</u>	<u>19,667</u>	<u>2,462</u>
Cash and investments - ending	<u>\$ 31,541</u>	<u>\$ 21,724</u>	<u>\$ 13,517</u>	<u>\$ 4,057</u>	<u>\$ 19,667</u>	<u>\$ 661</u>

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

	Nr -					
	Fire Rescue Boat	Pay-Federal Withhold Pension	PHEAA	Chicago Park Idnr	Neighborhood Facilities	Rental Housing
Cash and investments - beginning	\$ 595	\$ -	\$ -	\$ 718	\$ 11,414	\$ 5,094
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	14,855
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	78,450	2,302	-	-	20,500
Total receipts	-	78,450	2,302	-	-	35,355
Disbursements:						
Personal services	-	78,450	2,302	-	-	24,953
Supplies	212	-	-	-	-	-
Other services and charges	-	-	-	-	-	423
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	212	78,450	2,302	-	-	25,376
Excess (deficiency) of receipts over disbursements	(212)	-	-	-	-	9,979
Cash and investments - ending	\$ 383	\$ -	\$ -	\$ 718	\$ 11,414	\$ 15,073

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

	Donation Mayor Cash Fund	Fire Nr Donations	City Council Donation	Rr Relocation Grant	Restricted Park Donations	Donations Tree Board Cash
Cash and investments - beginning	\$ 2,761	\$ 46,385	\$ 1,447	\$ 186,217	\$ 53,966	\$ 1,439
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	17,712	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	9,204	-	-	11,056	-
Total receipts	-	9,204	-	-	28,768	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	6,900	-	-	14,767	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	6,900	-	-	14,767	-
Excess (deficiency) of receipts over disbursements	-	2,304	-	-	14,001	-
Cash and investments - ending	\$ 2,761	\$ 48,689	\$ 1,447	\$ 186,217	\$ 67,967	\$ 1,439

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

	Promotion Of City Donatio	Pet Port Donations	Solid Waste Grant Recycle	Revolving Loan	Local Law Enf Cont Ed	Interest Revolving Loan
Cash and investments - beginning	\$ 1,459	\$ 35,155	\$ 18,347	\$ 49,165	\$ 8,577	\$ 49,741
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	6,598	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	176	-	25,912	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	220	-	62,852	-	12,805
Total receipts	-	220	176	62,852	32,510	12,805
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	226	-	-	29,452	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	10,000	-	-
Total disbursements	-	226	-	10,000	29,452	-
Excess (deficiency) of receipts over disbursements	-	(6)	176	52,852	3,058	12,805
Cash and investments - ending	\$ 1,459	\$ 35,149	\$ 18,523	\$ 102,017	\$ 11,635	\$ 62,546

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

	Riverwalk	Riverfront Pavilion Fund	Police Dept Donation Fund	Police Dept Drug Investigation	Police Alarm System	Youth Exp Summer (Yes)
Cash and investments - beginning	\$ 217	\$ 10,145	\$ 11,770	\$ 2,418	\$ 3,087	\$ 545
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,100	-	-	850	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	1,647	-	-	-
Total receipts	-	2,100	1,647	-	850	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	750	3,598	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	750	3,598	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,350	(1,951)	-	850	-
Cash and investments - ending	\$ 217	\$ 11,495	\$ 9,819	\$ 2,418	\$ 3,937	\$ 545

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

	DARE	Police Breath Test Instr	Non-Reverting Police Dept	Fed Forfeiture & Seizure	K-9 Donations	Heritage Trail Grant
Cash and investments - beginning	\$ 4,000	\$ 861	\$ 316	\$ 5,841	\$ 15,900	\$ 115,522
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	16,561	-	-
Utility fees	-	-	-	-	-	-
Other receipts	4,500	-	-	-	84	-
Total receipts	4,500	-	-	16,561	84	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,252	-	-	2,574	4,257	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,252	-	-	2,574	4,257	-
Excess (deficiency) of receipts over disbursements	(2,752)	-	-	13,987	(4,173)	-
Cash and investments - ending	\$ 1,248	\$ 861	\$ 316	\$ 19,828	\$ 11,727	\$ 115,522

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

	Capital Improvement Bond	TIF 2018 Bond Capital Projects	TIF 2018 Bond property tax	TIF 2018 Bond Reserve Acct	Levee Fund	Downtown Revitalize Plan/Grant
Cash and investments - beginning	\$ 1,542	\$ -	\$ -	\$ -	\$ 5,013	\$ 23,998
Receipts:						
Taxes	-	-	-	-	-	21,500
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	4,768,990	173,077	478,405	-	112,116
Total receipts	-	4,768,990	173,077	478,405	-	133,616
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,039,335	-	-	-	-
Debt service - principal and interest	-	-	173,077	-	-	-
Capital outlay	-	-	-	-	-	63,734
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,039,335	173,077	-	-	63,734
Excess (deficiency) of receipts over disbursements	-	2,729,655	-	478,405	-	69,882
Cash and investments - ending	\$ 1,542	\$ 2,729,655	\$ -	\$ 478,405	\$ 5,013	\$ 93,880

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

	Community Crossings Grant	Gen Obg Bnd SA 1.6MPolice/Str	Gen Obg Bnd SB \$995000 Fire	Ropes Life Safety Support Gran	Fire PRevention FEMA 2018 gran	Cap Fund Lawn Eqmt Park
Cash and investments - beginning	\$ -	\$ 462,248	\$ 16,413	\$ -	\$ -	\$ 2,183
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	418,380	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	418,380	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	22,495	-	-
Other services and charges	418,380	22,739	800	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	14,397	-	28,220	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	418,380	22,739	15,197	22,495	28,220	-
Excess (deficiency) of receipts over disbursements	-	(22,739)	(15,197)	(22,495)	(28,220)	-
Cash and investments - ending	\$ -	\$ 439,509	\$ 1,216	\$ (22,495)	\$ (28,220)	\$ 2,183

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

	Urban Enterprise Zone	Housing Rehab Grant/Sidc-2/14	Levee Drainage Grt/ Sidc 6/14	Blight Elimin Prgm-Gnt-2015	Recycle Fund	Cash Change For Depts
Cash and investments - beginning	\$ -	\$ 631	\$ 5,718	\$ 10,380	\$ 344,267	\$ 400
Receipts:						
Taxes	25,914	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	43,310	-	-
Charges for services	-	-	-	16,825	308,766	-
Fines and forfeits	-	-	-	-	14,718	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	277,988	755	-
Total receipts	25,914	-	-	338,123	324,239	-
Disbursements:						
Personal services	-	-	-	-	78,814	-
Supplies	-	-	-	-	24,723	-
Other services and charges	25,914	-	-	83,323	142,210	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	525	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	200,000	-	-
Total disbursements	25,914	-	-	283,323	246,272	-
Excess (deficiency) of receipts over disbursements	-	-	-	54,800	77,967	-
Cash and investments - ending	\$ -	\$ 631	\$ 5,718	\$ 65,180	\$ 422,234	\$ 400

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

	Cemetery-Charles Free Estate	William H Vollmer Trust	Cemetery Donations	Memorial Park Earnings	Mausoleum.	Mausoleum Earnings
Cash and investments - beginning	\$ 37,468	\$ 3,446	\$ 183	\$ 156,613	\$ 89,521	\$ 249,644
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	7,897	900
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	10,664	1,212	5,877
Total receipts	-	-	-	10,664	9,109	6,777
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	574	-	-	3,194	-	1,571
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	568	-
Total disbursements	574	-	-	3,194	568	1,571
Excess (deficiency) of receipts over disbursements	(574)	-	-	7,470	8,541	5,206
Cash and investments - ending	\$ 36,894	\$ 3,446	\$ 183	\$ 164,083	\$ 98,062	\$ 254,850

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

	Perp Care For J Cannon	Cem Perp Care	Trust For Geo Mischler	Joseph Sutherland Estate	Cemetery Rd Repair & Imp	Mem. Pk Cemetery Perp Savings
Cash and investments - beginning	\$ 41,421	\$ 595,523	\$ 136	\$ 6,849	\$ 101,112	\$ 15,072
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,898
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	579	8,646	-	71	6,550	18,333
Total receipts	579	8,646	-	71	6,550	21,231
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	387	-	-	54	-	2,898
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	8,845	-	-	-	-
Total disbursements	387	8,845	-	54	-	2,898
Excess (deficiency) of receipts over disbursements	192	(199)	-	17	6,550	18,333
Cash and investments - ending	\$ 41,613	\$ 595,324	\$ 136	\$ 6,866	\$ 107,662	\$ 33,405

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

	Mausoleum P/C Savings	Pay-Federal Withholding	Pay-FICA	Pay-Medicare	Pay-State Withholding	Pay-County Withholding
Cash and investments - beginning	\$ 940	\$ 48	\$ -	\$ 5	\$ (8)	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	597	517,600	112,989	75,708	202,937	61,162
Total receipts	597	517,600	112,989	75,708	202,937	61,162
Disbursements:						
Personal services	-	517,650	112,989	75,708	202,937	61,162
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	517,650	112,989	75,708	202,937	61,162
Excess (deficiency) of receipts over disbursements	597	(50)	-	-	-	-
Cash and investments - ending	\$ 1,537	\$ (2)	\$ -	\$ 5	\$ (8)	\$ 2

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

	Pay-Perf Withholding	Pay-Police Pension W/H	Hartbell LLC	Pay-Fire Pension W/H	Pay-IN Firefighters Pac	Pay-Union Dues
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	46,346	43,849	235	45,232	574	9,438
Total receipts	46,346	43,849	235	45,232	574	9,438
Disbursements:						
Personal services	46,346	43,849	235	45,232	574	9,438
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	46,346	43,849	235	45,232	574	9,438
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>457/Retirement</u>	<u>Pay-Firemens Insurance</u>	<u>Pay-United Fund</u>	<u>Pay-Dental Health</u>	<u>Pay-Reliastar</u>	<u>Pay-YMCA</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 226	\$ 120	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	78,881	3,181	2,093	44,613	-	3,909
Total receipts	<u>78,881</u>	<u>3,181</u>	<u>2,093</u>	<u>44,613</u>	<u>-</u>	<u>3,909</u>
Disbursements:						
Personal services	78,881	3,180	2,093	44,671	-	3,909
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>78,881</u>	<u>3,180</u>	<u>2,093</u>	<u>44,671</u>	<u>-</u>	<u>3,909</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1</u>	<u>-</u>	<u>(58)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 168</u>	<u>\$ 120</u>	<u>\$ -</u>

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

	Pay-AFLAC	Pay-Amer United Life Ins	Pay-Fire Pac	Pay-Western Southern	Pay-Pension Union Dues	Pay-Child Support
Cash and investments - beginning	\$ 103	\$ -	\$ -	\$ (16)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	51,210	441	620	23,781	864	34,383
Total receipts	51,210	441	620	23,781	864	34,383
Disbursements:						
Personal services	47,900	437	618	21,597	864	34,383
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	47,900	437	618	21,597	864	34,383
Excess (deficiency) of receipts over disbursements	3,310	4	2	2,184	-	-
Cash and investments - ending	\$ 3,413	\$ 4	\$ 2	\$ 2,168	\$ -	\$ -

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

	Pay-Voluntary Perf	Pay-Knox Co Sup Crt II	Pay-Health Insurance	Pay-Annual Support Fee	Garnishment-IL State CS	Pay-Vsp-Vision
Cash and investments - beginning	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ 232
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	24,523	5,100	183,949	220	203	12,659
Total receipts	24,523	5,100	183,949	220	203	12,659
Disbursements:						
Personal services	24,523	5,100	183,260	220	203	11,379
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	24,523	5,100	183,260	220	203	11,379
Excess (deficiency) of receipts over disbursements	-	-	689	-	-	1,280
Cash and investments - ending	\$ -	\$ -	\$ 710	\$ -	\$ -	\$ 1,512

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

	American Fidelity-Flex	Garnishment-Kirchoff & Jewel	Child Care FSA	AFLAC FSA/DCA	Maestro	2014 Indot Grade Crossing Fund
Cash and investments - beginning	\$ 1,268	\$ -	\$ (281)	\$ 705	\$ 9	\$ 9,174
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	890	3,776	32,875	18,279	-
Total receipts	-	890	3,776	32,875	18,279	-
Disbursements:						
Personal services	-	890	295	1,003	18,239	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,954	24,456	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	890	3,249	25,459	18,239	-
Excess (deficiency) of receipts over disbursements	-	-	527	7,416	40	-
Cash and investments - ending	\$ 1,268	\$ -	\$ 246	\$ 8,121	\$ 49	\$ 9,174

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

	2013 State DRF Public Assist	Pantheon Business Theater Proj	G-Bleecker Brodey & Andrews	First Financial Payroll Acct	Storm Water Improvement Fund	Sewage Utility Operating
Cash and investments - beginning	\$ 1,074	\$ -	\$ -	\$ -	\$ 59,349	\$ 122,533
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	4,239,847
Other receipts	-	1,900,000	2,878	2,845	696,027	109,914
Total receipts	-	1,900,000	2,878	2,845	696,027	4,349,761
Disbursements:						
Personal services	-	-	2,878	-	-	732,406
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	600,156	-
Utility operating expenses	-	-	-	-	127,931	8,529
Other disbursements	-	-	-	-	-	3,123,590
Total disbursements	-	-	2,878	-	728,087	3,864,525
Excess (deficiency) of receipts over disbursements	-	1,900,000	-	2,845	(32,060)	485,236
Cash and investments - ending	\$ 1,074	\$ 1,900,000	\$ -	\$ 2,845	\$ 27,289	\$ 607,769

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

	Sewage Works Gross Revenue	Sewage Utility Improvement	Sewer 2015 Bonds	2016 Construction Account	2016 Debt Reserve Account	2018 Sewer Bonds
Cash and investments - beginning	\$ -	\$ 1,183,364	\$ 2,654	\$ 208,533	\$ 530,695	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	6,458,947	2,160,692	2,103,102	439,417	-	-
Other receipts	-	7,003	911	-	4,193	4,181,073
Total receipts	6,458,947	2,167,695	2,104,013	439,417	4,193	4,181,073
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	1,121,296	-	-	-
Capital outlay	-	558,847	-	647,950	-	3,282,733
Utility operating expenses	-	-	-	-	-	-
Other disbursements	6,458,947	1,369,271	-	-	-	-
Total disbursements	6,458,947	1,928,118	1,121,296	647,950	-	3,282,733
Excess (deficiency) of receipts over disbursements	-	239,577	982,717	(208,533)	4,193	898,340
Cash and investments - ending	\$ -	\$ 1,422,941	\$ 985,371	\$ -	\$ 534,888	\$ 898,340

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

	2018 Sewer Bond Reserve	Water Utility Operating	Water Utility Meter Deposit	Water Utility Improvement	Water Debt Service Reserve	2016 Construction Bond Fund
Cash and investments - beginning	\$ -	\$ 89,547	\$ 232,790	\$ 1,393,892	\$ 310,262	\$ 1,350,324
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	3,912,062	58,811	549,096	-	33,527
Other receipts	423,428	1,479	2,306	11,000	5,161	-
Total receipts	423,428	3,913,541	61,117	560,096	5,161	33,527
Disbursements:						
Personal services	-	894,220	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	50,898	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,470	-	928,642	-	1,383,851
Utility operating expenses	-	2,694,897	-	3,866	6,147	-
Other disbursements	-	967	-	-	-	-
Total disbursements	-	3,591,554	50,898	932,508	6,147	1,383,851
Excess (deficiency) of receipts over disbursements	423,428	321,987	10,219	(372,412)	(986)	(1,350,324)
Cash and investments - ending	\$ 423,428	\$ 411,534	\$ 243,009	\$ 1,021,480	\$ 309,276	\$ -

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

	2016 Construction Bond Debt Reserve Fund	Water 2003 SRF Loans Pay	Water Gross Revenue	2018 Water Bonds Project	Totals
Cash and investments - beginning	\$ 442,761	\$ 63,540	\$ 11,433	\$ -	\$ 16,893,649
Receipts:					
Taxes	-	-	-	-	10,946,859
Licenses and permits	-	-	-	-	157,853
Intergovernmental receipts	-	-	-	-	3,436,955
Charges for services	-	-	-	-	1,091,048
Fines and forfeits	-	-	-	-	47,483
Utility fees	-	-	11,444,737	-	31,400,238
Other receipts	263,720	812,420	19	3,538,927	25,279,149
Total receipts	263,720	812,420	11,444,756	3,538,927	72,359,585
Disbursements:					
Personal services	-	-	-	-	12,394,513
Supplies	-	-	-	-	484,977
Other services and charges	-	-	-	-	4,713,594
Debt service - principal and interest	-	791,905	-	-	2,908,728
Capital outlay	-	-	-	1,620,599	10,900,602
Utility operating expenses	-	-	-	-	2,841,370
Other disbursements	8,164	-	11,440,870	-	28,883,950
Total disbursements	8,164	791,905	11,440,870	1,620,599	63,127,734
Excess (deficiency) of receipts over disbursements	255,556	20,515	3,886	1,918,328	9,231,851
Cash and investments - ending	\$ 698,317	\$ 84,055	\$ 15,319	\$ 1,918,328	\$ 26,125,500

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 98,496	\$ -
Storm Water	-	32,298
Waste Water	-	536,499
Water	-	393,790
	\$ 98,496	\$ 962,587
Totals	\$ 98,496	\$ 962,587

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Adams-Myers Inc	2 New Holland tractors	\$ 13,496	9/4/2016	9/4/2020
Caterpillar Financial Services Corp	2014 Caterpillar Wheel Loader	6,397	6/26/2014	6/26/2019
City of Vincennes Park & Recreation Building	New Pool Mortgage Bonds 2013 Lease Payments	264,150	7/23/2013	12/31/2032
Edgar County Bank	2014 Case 580SN 4X4 Backhoe	<u>11,088</u>	8/1/2014	8/1/2019
Total governmental activities		<u>295,131</u>		
Total of annual lease payments		<u>\$ 295,131</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Vincennes General Obligation Bonds Series A 2016	\$ 980,000	\$ 338,000
General obligation bonds	Vincennes General Obligation Bonds Series B 2016	605,000	211,100
Revenue bonds	Vincennes Redevelopment Commission Tax Increment Revenue Bonds 2018	<u>4,730,000</u>	<u>344,023</u>
Total governmental activities		<u>6,315,000</u>	<u>893,123</u>
Waste Water:			
Revenue bonds	Refunding Revenue Bonds of 2015	9,275,000	1,969,016
Revenue bonds	Sewage Works Revenue Bonds 2018	4,225,000	128,375
Revenue bonds	Vincennes Municipal Sewage Works Revenue Bonds 2016	<u>5,275,000</u>	<u>105,500</u>
Total Waste Water		<u>18,775,000</u>	<u>2,202,891</u>
Water:			
Revenue bonds	2003 SRF Bonds	1,407,644	307,758
Revenue bonds	Vincennes Waterworks Revenue Bonds 2016	6,165,000	432,000
Revenue bonds	Water Works Revenue Bonds 2018	<u>3,560,000</u>	<u>248,925</u>
Total Water		<u>11,132,644</u>	<u>988,683</u>
Totals		<u>\$ 36,222,644</u>	<u>\$ 4,084,697</u>

CITY OF VINCENNES  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2018

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

	Ending Balance
Water:	
Land	\$ 259,093
Infrastructure	21,768,088
Buildings	6,695,029
Machinery, equipment, and vehicles	3,079,691
Construction in progress	<u>4,734,338</u>
Total Water	<u>36,536,239</u>
Governmental activities:	
Land	555,071
Infrastructure	85,250,000
Buildings	4,814,334
Improvements other than buildings	326,623
Machinery, equipment, and vehicles	<u>7,106,725</u>
Total governmental activities	<u>98,052,753</u>
Storm Water:	
Infrastructure	6,726,419
Improvements other than buildings	<u>14,640</u>
Total Storm Water	<u>6,741,059</u>
Waste Water:	
Land	170,785
Infrastructure	17,666,740
Buildings	21,852,532
Improvements other than buildings	6,364,025
Machinery, equipment, and vehicles	8,898,767
Construction in progress	3,363,124
Books and other	<u>520,076</u>
Total Waste Water	<u>58,836,049</u>
Total capital assets	<u>\$ 200,166,100</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/>.