

**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, 2019 to December 31, 2019



**FILED**  
09/03/2020



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sharon Meek Catherine M.M. Lane	01-01-19 to 12-31-19 01-01-20 to 12-31-20
Mayor	Joe Yochum	01-01-19 to 12-31-20
President of the Board of Public Works and Safety	Joe Yochum	01-01-19 to 12-31-20
President Pro Tempore of the Common Council	Duane Chattin Tim Salters	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of Utility Service Board	Mike Sievers	01-01-19 to 12-31-20
Vincennes Water General Manager	L. Kirk Bouchie	01-01-19 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, 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 August 6, 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

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
General Fund	\$ 1,065,759	\$ 7,214,428	\$ 6,841,565	\$ 1,438,622
Motor Vehicle Highway	709,883	402,475	608,723	503,635
Local Road & Street	124,998	170,966	110,643	185,321
Park Nonreverting	9,271	71,491	63,111	17,651
Pet Smart Grant	222	-	-	222
Park/Pool Property Taxes	58,694	262,532	270,000	51,226
Unsafe Building Nonrevert	86,639	43,400	51,995	78,044
Park & Recreation	23,184	369,413	379,408	13,189
Fire Hazmat Reimbursement	11,329	-	-	11,329
Rainy Day	1,768,523	-	36,946	1,731,577
Co Econ Dev Income Tax (Cedit)	669,750	1,358,829	1,152,560	876,019
Fire Department	67,341	2,497,991	2,551,157	14,175
Cum Cap Imp - Cig Tax	91,654	42,091	36,537	97,208
Cum Cap Development	525,162	144,324	95,223	574,263
TIF	2,031,717	2,255,152	1,648,485	2,638,384
Police Pension	106,887	245,098	217,808	134,177
Fire Pension	204,739	571,880	565,031	211,588
Weed Ord 13-94	33,239	7,491	17,743	22,987
Riverboat	244,754	109,136	-	353,890
Loit Special Distribution	343,472	-	340,000	3,472
Comm Dev Block oor Grant	-	9,379	9,379	-
MVH Restricted Fund	-	396,473	238,613	157,860
Pay-Knox Co Clerk	-	5,200	5,200	-
Gimbel Corner Donations	114	-	-	114
Bonds Series A-Ptaxes	40,403	327,141	338,000	29,544
Bonds Series B-Ptaxes	31,541	205,386	211,100	25,827
Assist to Firefighter's Grant	21,724	-	21,724	-
Rescue Equip EMW-2017-SS-00003	13,517	-	13,517	-
Stellar Planning Grant	4,057	-	-	4,057
Historic Preservation Grant	19,667	-	19,667	-
Personal Protective Equip. Gra	661	-	-	661
Nr - Fire Rescue Boat	383	-	-	383
Rehab Gregg Park Shelter Grant	-	50,000	50,000	-
Pay-Federal Withhold Pension	-	75,025	75,025	-
PHEAA	-	2,763	2,763	-
Chicago Park IDNR	718	-	-	718
Neighborhood Facilities	11,414	-	-	11,414
Rental Housing	15,073	9,770	15,005	9,838
Donation Mayor Cash Fund	2,761	-	-	2,761
Fire Nr Donations	48,689	8,147	20,176	36,660
City Council Donation	1,447	-	-	1,447
RR Relocation Grant	186,217	-	-	186,217
Restricted Park Donations	67,967	40,522	71,475	37,014
Donations Tree Board Cash	1,439	-	-	1,439
Promotion Of City Donation	1,459	-	-	1,459
Pet Port Donations	35,149	28,137	50,000	13,286
Solid Waste Grant Recycle	18,523	-	-	18,523
Revolving Loan	102,017	320,470	-	422,487
Local Law Enf Cont Ed	11,635	15,142	8,537	18,240
Interest Revolving Loan	62,546	9,131	-	71,677
Riverwalk	217	-	-	217
Riverfront Pavilion Fund	11,495	1,201	313	12,383
Police Dept Donation Fund	9,819	1,758	1,727	9,850
Police Dept Drug Investig	2,418	-	-	2,418
Police Alarm System	3,937	925	4,147	715
Youth Exp Summer (YES)	545	-	-	545
DARE	1,248	4,000	4,213	1,035
Police Breath Test Instr	861	-	-	861
Non-Reverting Police Dept	316	-	-	316
Fed Forfeiture & Seizure	19,828	-	11,680	8,148
K-9 Donations	11,727	1,080	6,770	6,037
Heritage Trail Grant	115,522	-	85,297	30,225
Capital Improvement Bond	1,542	-	-	1,542
TIF 2018 Bond Capital Projects	2,729,655	41,636	2,497,617	273,674
TIF 2018 Bond Property Tax	-	340,338	340,338	-
TIF 2018 Bond Reserve Acct	478,405	10,303	-	488,708
Levee Fund	5,013	-	-	5,013
Downtown Revitalize Plan/Grant	93,880	516,828	580,154	30,554
Community Crossings Grant	-	560,500	560,500	-
Gen Obg Bnd SA 1.6MPolice/Str	439,509	-	235,454	204,055
Gen Obg Bnd SB \$995000 Fire	1,216	-	800	416
Drones Fire Grant	-	37,834	37,834	-
Ropes Life Safety Support Grant	(22,495)	22,495	-	-
UTV 2018 Fire Grant	-	28,090	28,090	-
Fire Prevention FEMA 2018 Grant	(28,220)	106,653	75,130	3,303
Cap Fund Lawn Eqmt Park	2,183	-	-	2,183
Housing Rehab Grant/Sidc-2/14	631	-	-	631

CITY OF VINCENNES  
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
Levee Drainage Grt/ Sidc 6/14	5,718	-	-	5,718
Blight Elimin Prgm-Gnt-2015	65,180	1	21,587	43,594
Recycle Fund	422,234	340,757	421,992	340,999
Cash Change For Depts	400	-	-	400
Cemetery-Charles Free Estate	36,894	-	660	36,234
William H Vollmer Trust	3,446	-	-	3,446
Cemetery Donations	183	-	-	183
Memorial Park Earnings	164,083	17,258	-	181,341
Mausoleum	98,062	6,385	1,185	103,262
Mausoleum Earnings	254,850	9,388	8,074	256,164
Perp Care For J Cannon	41,613	963	390	42,186
Cem Perp Care	595,324	52,683	13,736	634,271
Trust For Geo Mischler	136	-	-	136
Joseph Sutherland Estate	6,866	119	62	6,923
Cemetery Rd Repair & Imp	107,662	6,650	958	113,354
Mem. Pk Cemetery Perp Savings	33,405	16,634	39,483	10,556
Mausoleum P/C Savings	1,537	1,245	45	2,737
Pay-Federal Withholding	(2)	537,159	537,157	-
Pay-FICA	-	117,937	117,937	-
Pay-Medicare	5	78,371	78,376	-
Pay-State Withholding	(8)	205,646	205,638	-
Pay-County Withholding	2	62,063	62,065	-
Pay-Perf Withholding	-	48,113	48,113	-
Pay-Police Pension W/H	-	45,824	45,824	-
Hartbell LLC	-	600	600	-
Pay-Fire Pension W/H	-	46,940	46,940	-
Pay-IN Firefighters Pac	-	572	572	-
Pay-Union Dues	-	10,725	10,725	-
457/Retirement	-	85,888	85,888	-
Pay-Firemens Insurance	1	3,377	3,279	99
Pay-United Fund	-	2,601	2,601	-
Pay-Dental Health	168	52,373	51,553	988
Pay-Reliastar	120	-	-	120
Pay-YMCA	-	3,196	3,196	-
Pay-AFLAC	3,413	49,083	49,005	3,491
Pay-One America Life Insurance	4	2,583	2,581	6
Pay- Donald L Decker K Mo	-	1,307	1,307	-
Pay-Fire Pac	2	636	636	2
Pay-Western Southern	2,168	26,901	24,698	4,371
Pay-Pension Union Dues	-	864	864	-
Pay-Child Support	-	38,017	38,017	-
Pay-Voluntary Perf	-	28,889	28,889	-
Pay-Knox Co Sup Cr II	-	6,500	6,500	-
Pay-Health Insurance	710	181,382	164,584	17,508
Pay-Annual Support Fee	-	385	385	-
Pay-Vsp-Vision	1,512	13,656	13,636	1,532
American Fidelity	1,369	-	-	1,369
Garnishment-Kirchoff & Jewel	-	1,675	1,675	-
Child Care FSA	246	101	-	347
AFLAC FSA/DCA	8,121	31,191	31,454	7,858
Maestro	49	22,028	21,881	196
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	29,771	632,343	1,297,428
FF Payroll Acct Interest	2,845	7,413	3,492	6,766
Storm Water Improvement Fund	27,289	746,450	688,407	85,332
Sewage Utility Operating	607,769	3,576,272	3,927,731	256,310
Sewage Works Gross Revenue	-	6,544,107	6,544,107	-
Sewage Utility Improvement	1,422,941	1,208,373	801,082	1,830,232
Sewer 2015 Bonds	985,371	2,337,832	3,313,355	9,848
2016 Debt Reserve Account	534,888	5,973	-	540,861
2018 Sewer Bonds	898,340	6,862	905,202	-
2018 Sewer Bond Reserve	423,428	4,605	-	428,033
Water Utility Operating	411,534	3,052,996	3,110,510	354,020
Water Utility Meter Deposit	243,009	56,295	48,810	250,494
Water Utility Improvement	1,021,480	917,152	370,910	1,567,722
Water Debt Service Reserve	309,276	6,449	-	315,725
2016 Construction Bond Debt Reserve Fund	698,317	14,562	-	712,879
Water 2003 SRF Loans Pay	84,055	1,488,455	1,484,213	88,297
Water Gross Revenue	15,319	11,506,287	11,497,752	23,854
2018 Water Bonds Project	1,918,328	16,323	1,934,651	-
<b>Totals</b>	<b>\$ 26,125,500</b>	<b>\$ 52,627,867</b>	<b>\$ 58,064,493</b>	<b>\$ 20,688,874</b>

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. Holding Corporation**

The City has entered into a capital lease with City of Vincennes Park and Recreation Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2019 totaled \$270,000.

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#### 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, 2019

	General Fund	Motor Vehicle Highway	Local Road & Street	Park Nonreverting	Pet Smart Grant	Park/Pool Property Taxes
Cash and investments - beginning	\$ 1,065,759	\$ 709,883	\$ 124,998	\$ 9,271	\$ 222	\$ 58,694
Receipts:						
Taxes	5,234,925	-	-	4,522	-	242,257
Licenses and permits	230,832	-	-	-	-	-
Intergovernmental receipts	646,951	396,473	120,564	-	-	20,275
Charges for services	277,845	2,016	-	66,969	-	-
Fines and forfeits	838	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	823,037	3,986	50,402	-	-	-
Total receipts	<u>7,214,428</u>	<u>402,475</u>	<u>170,966</u>	<u>71,491</u>	<u>-</u>	<u>262,532</u>
Disbursements:						
Personal services	4,595,344	525,567	-	27,095	-	-
Supplies	174,277	20,884	-	35,491	-	-
Other services and charges	1,070,816	62,272	110,643	-	-	-
Debt service - principal and interest	-	-	-	-	-	270,000
Capital outlay	3,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	998,128	-	-	525	-	-
Total disbursements	<u>6,841,565</u>	<u>608,723</u>	<u>110,643</u>	<u>63,111</u>	<u>-</u>	<u>270,000</u>
Excess (deficiency) of receipts over disbursements	<u>372,863</u>	<u>(206,248)</u>	<u>60,323</u>	<u>8,380</u>	<u>-</u>	<u>(7,468)</u>
Cash and investments - ending	<u>\$ 1,438,622</u>	<u>\$ 503,635</u>	<u>\$ 185,321</u>	<u>\$ 17,651</u>	<u>\$ 222</u>	<u>\$ 51,226</u>

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

	Unsafe Building Nonrevert	Park & Recreation	Fire Hazmat Reimbursement	Rainy Day	Co Econ Dev Income Tax (Cedit)	Fire Department
Cash and investments - beginning	\$ 86,639	\$ 23,184	\$ 11,329	\$ 1,768,523	\$ 669,750	\$ 67,341
Receipts:						
Taxes	-	177,392	-	-	1,319,455	1,736,462
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	16,813	-	-	-	200,698
Charges for services	-	102,036	-	-	25,250	-
Fines and forfeits	3,400	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	40,000	73,172	-	-	14,124	560,831
Total receipts	43,400	369,413	-	-	1,358,829	2,497,991
Disbursements:						
Personal services	-	224,412	-	-	-	2,397,538
Supplies	-	1,675	-	-	-	84,809
Other services and charges	51,995	152,678	-	-	110,128	68,810
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	36,946	324,432	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	643	-	-	718,000	-
Total disbursements	51,995	379,408	-	36,946	1,152,560	2,551,157
Excess (deficiency) of receipts over disbursements	(8,595)	(9,995)	-	(36,946)	206,269	(53,166)
Cash and investments - ending	\$ 78,044	\$ 13,189	\$ 11,329	\$ 1,731,577	\$ 876,019	\$ 14,175

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

	Cum Cap Imp -	Cum Cap Development	TIF	Police Pension	Fire Pension	Weed Ord 13-94
	Cig Tax					
Cash and investments - beginning	\$ 91,654	\$ 525,162	\$ 2,031,717	\$ 106,887	\$ 204,739	\$ 33,239
Receipts:						
Taxes	-	125,765	1,697,612	1,111	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	42,091	18,559	-	243,987	571,880	46
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,445
Utility fees	-	-	-	-	-	-
Other receipts	-	-	557,540	-	-	-
Total receipts	42,091	144,324	2,255,152	245,098	571,880	7,491
Disbursements:						
Personal services	-	-	15,000	216,589	562,313	-
Supplies	-	95,223	-	-	-	-
Other services and charges	-	-	-	1,219	2,718	17,743
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	36,537	-	1,293,147	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	340,338	-	-	-
Total disbursements	36,537	95,223	1,648,485	217,808	565,031	17,743
Excess (deficiency) of receipts over disbursements	5,554	49,101	606,667	27,290	6,849	(10,252)
Cash and investments - ending	\$ 97,208	\$ 574,263	\$ 2,638,384	\$ 134,177	\$ 211,588	\$ 22,987

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

	Riverboat	Loit Special Distribution	Comm Dev Block oor Grant	MVH Restricted Fund	Pay-Knox Co Clerk	Gimbel Corner Donations
Cash and investments - beginning	\$ 244,754	\$ 343,472	\$ -	\$ -	\$ -	\$ 114
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	109,136	-	9,379	396,473	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	5,200	-
Total receipts	109,136	-	9,379	396,473	5,200	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	15,936	-	-
Other services and charges	-	-	9,379	2,677	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	340,000	-	220,000	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,200	-
Total disbursements	-	340,000	9,379	238,613	5,200	-
Excess (deficiency) of receipts over disbursements	109,136	(340,000)	-	157,860	-	-
Cash and investments - ending	\$ 353,890	\$ 3,472	\$ -	\$ 157,860	\$ -	\$ 114

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

	Bonds Series A-Ptaxes	Bonds Series B-Ptaxes	Assist to Firefighter's Grant	Rescue Equip EMW-2017-SS-00003	Stellar Planning Grant	Historic Preservation Grant
Cash and investments - beginning	\$ 40,403	\$ 31,541	\$ 21,724	\$ 13,517	\$ 4,057	\$ 19,667
Receipts:						
Taxes	298,285	186,077	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	28,856	19,309	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	327,141	205,386	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	338,000	211,100	-	-	-	-
Capital outlay	-	-	-	-	-	19,667
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	21,724	13,517	-	-
Total disbursements	338,000	211,100	21,724	13,517	-	19,667
Excess (deficiency) of receipts over disbursements	(10,859)	(5,714)	(21,724)	(13,517)	-	(19,667)
Cash and investments - ending	\$ 29,544	\$ 25,827	\$ -	\$ -	\$ 4,057	\$ -

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

	Personal Protective Equip. Gra	Nr - Fire Rescue Boat	Rehab Gregg Park Shelter Grant	Pay-Federal Withhold Pension	PHEAA	Chicago Park IDNR
Cash and investments - beginning	\$ 661	\$ 383	\$ -	\$ -	\$ -	\$ 718
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	50,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	75,025	2,763	-
Total receipts	-	-	50,000	75,025	2,763	-
Disbursements:						
Personal services	-	-	-	75,025	2,763	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	50,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	50,000	75,025	2,763	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 661	\$ 383	\$ -	\$ -	\$ -	\$ 718

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

	Neighborhood Facilities	Rental Housing	Donation Mayor Cash Fund	Fire Nr Donations	City Council Donation	RR Relocation Grant
Cash and investments - beginning	\$ 11,414	\$ 15,073	\$ 2,761	\$ 48,689	\$ 1,447	\$ 186,217
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	9,770	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	8,147	-	-
Total receipts	-	9,770	-	8,147	-	-
Disbursements:						
Personal services	-	15,005	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	20,126	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	50	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	15,005	-	20,176	-	-
Excess (deficiency) of receipts over disbursements	-	(5,235)	-	(12,029)	-	-
Cash and investments - ending	\$ 11,414	\$ 9,838	\$ 2,761	\$ 36,660	\$ 1,447	\$ 186,217

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

	Restricted Park Donations	Donations Tree Board Cash	Promotion Of City Donation	Pet Port Donations	Solid Waste Grant Recycle	Revolving Loan
Cash and investments - beginning	\$ 67,967	\$ 1,439	\$ 1,459	\$ 35,149	\$ 18,523	\$ 102,017
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	18,075	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	22,447	-	-	28,137	-	320,470
Total receipts	40,522	-	-	28,137	-	320,470
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	40,759	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	30,716	-	-	50,000	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	71,475	-	-	50,000	-	-
Excess (deficiency) of receipts over disbursements	(30,953)	-	-	(21,863)	-	320,470
Cash and investments - ending	\$ 37,014	\$ 1,439	\$ 1,459	\$ 13,286	\$ 18,523	\$ 422,487

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

	Local Law Enf Cont Ed	Interest Revolving Loan	Riverwalk	Riverfront Pavilion Fund	Police Dept Donation Fund	Police Dept Drug Investig
Cash and investments - beginning	\$ 11,635	\$ 62,546	\$ 217	\$ 11,495	\$ 9,819	\$ 2,418
Receipts:						
Taxes	-	-	-	52	-	-
Licenses and permits	5,255	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	9,165	-	-	1,149	-	-
Fines and forfeits	363	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	359	9,131	-	-	1,758	-
Total receipts	15,142	9,131	-	1,201	1,758	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,537	-	-	313	1,727	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,537	-	-	313	1,727	-
Excess (deficiency) of receipts over disbursements	6,605	9,131	-	888	31	-
Cash and investments - ending	\$ 18,240	\$ 71,677	\$ 217	\$ 12,383	\$ 9,850	\$ 2,418

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

	Police Alarm System	Youth Exp Summer (YES)	DARE	Police Breath Test Instr	Non-Reverting Police Dept	Fed Forfeiture & Seizure
Cash and investments - beginning	\$ 3,937	\$ 545	\$ 1,248	\$ 861	\$ 316	\$ 19,828
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	925	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	4,000	-	-	-
Total receipts	925	-	4,000	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,147	-	4,213	-	-	11,680
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,147	-	4,213	-	-	11,680
Excess (deficiency) of receipts over disbursements	(3,222)	-	(213)	-	-	(11,680)
Cash and investments - ending	\$ 715	\$ 545	\$ 1,035	\$ 861	\$ 316	\$ 8,148

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

	K-9 Donations	Heritage Trail Grant	Capital Improvement Bond	TIF 2018 Bond Capital Projects	TIF 2018 Bond Property Tax	TIF 2018 Bond Reserve Acct
Cash and investments - beginning	\$ 11,727	\$ 115,522	\$ 1,542	\$ 2,729,655	\$ -	\$ 478,405
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,080	-	-	41,636	340,338	10,303
Total receipts	1,080	-	-	41,636	340,338	10,303
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,770	85,297	-	2,497,617	-	-
Debt service - principal and interest	-	-	-	-	340,338	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,770	85,297	-	2,497,617	340,338	-
Excess (deficiency) of receipts over disbursements	(5,690)	(85,297)	-	(2,455,981)	-	10,303
Cash and investments - ending	\$ 6,037	\$ 30,225	\$ 1,542	\$ 273,674	\$ -	\$ 488,708

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

	Levee Fund	Downtown Revitalize Plan/Grant	Community Crossings Grant	Gen Obg Bnd SA 1.6MPolice/Str	Gen Obg Bnd SB \$995000 Fire	Drones Fire Grant
Cash and investments - beginning	\$ 5,013	\$ 93,880	\$ -	\$ 439,509	\$ 1,216	\$ -
Receipts:						
Taxes	-	12,703	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	500,000	-	-	-	37,834
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	4,125	560,500	-	-	-
Total receipts	-	516,828	560,500	-	-	37,834
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	560,500	93,197	800	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	580,154	-	142,257	-	37,834
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	580,154	560,500	235,454	800	37,834
Excess (deficiency) of receipts over disbursements	-	(63,326)	-	(235,454)	(800)	-
Cash and investments - ending	\$ 5,013	\$ 30,554	\$ -	\$ 204,055	\$ 416	\$ -

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

	Ropes Life Safety Support Grant	UTV 2018 Fire Grant	Fire Prevention FEMA 2018 Grant	Cap Fund Lawn Eqmt Park	Housing Rehab Grant/Sidc-2/14	Levee Drainage Grt/ Sidc 6/14
Cash and investments - beginning	\$ (22,495)	\$ -	\$ (28,220)	\$ 2,183	\$ 631	\$ 5,718
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	22,495	28,090	71,410	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	35,243	-	-	-
Total receipts	22,495	28,090	106,653	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	28,090	75,130	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	28,090	75,130	-	-	-
Excess (deficiency) of receipts over disbursements	22,495	-	31,523	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 3,303	\$ 2,183	\$ 631	\$ 5,718

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

	Blight Elimin Prgm-Gnt-2015	Recycle Fund	Cash Change For Depts	Cemetery-Charles Free Estate	William H Vollmer Trust	Cemetery Donations
Cash and investments - beginning	\$ 65,180	\$ 422,234	\$ 400	\$ 36,894	\$ 3,446	\$ 183
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	326,518	-	-	-	-
Fines and forfeits	-	10,057	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1	4,182	-	-	-	-
Total receipts	1	340,757	-	-	-	-
Disbursements:						
Personal services	-	231,884	-	-	-	-
Supplies	-	20,209	-	-	-	-
Other services and charges	21,587	167,243	-	660	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,656	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	21,587	421,992	-	660	-	-
Excess (deficiency) of receipts over disbursements	(21,586)	(81,235)	-	(660)	-	-
Cash and investments - ending	\$ 43,594	\$ 340,999	\$ 400	\$ 36,234	\$ 3,446	\$ 183

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

	Memorial Park Earnings	Mausoleum	Mausoleum Earnings	Perp Care For J Cannon	Cem Perp Care	Trust For Geo Mischler
Cash and investments - beginning	\$ 164,083	\$ 98,062	\$ 254,850	\$ 41,613	\$ 595,324	\$ 136
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,370	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	17,258	2,015	9,388	963	52,683	-
Total receipts	17,258	6,385	9,388	963	52,683	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	8,074	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	1,185	-	390	13,736	-
Total disbursements	-	1,185	8,074	390	13,736	-
Excess (deficiency) of receipts over disbursements	17,258	5,200	1,314	573	38,947	-
Cash and investments - ending	\$ 181,341	\$ 103,262	\$ 256,164	\$ 42,186	\$ 634,271	\$ 136

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

	Joseph Sutherland Estate	Cemetery Rd Repair & Imp	Mem. Pk Cemetery Perp Savings	Mausoleum P/C Savings	Pay-Federal Withholding	Pay-FICA
Cash and investments - beginning	\$ 6,866	\$ 107,662	\$ 33,405	\$ 1,537	\$ (2)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	119	6,650	16,634	1,245	537,159	117,937
Total receipts	119	6,650	16,634	1,245	537,159	117,937
Disbursements:						
Personal services	-	-	-	-	537,157	117,937
Supplies	-	-	-	-	-	-
Other services and charges	62	958	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	39,483	45	-	-
Total disbursements	62	958	39,483	45	537,157	117,937
Excess (deficiency) of receipts over disbursements	57	5,692	(22,849)	1,200	2	-
Cash and investments - ending	\$ 6,923	\$ 113,354	\$ 10,556	\$ 2,737	\$ -	\$ -

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

	Pay-Medicare	Pay-State Withholding	Pay-County Withholding	Pay-Perf Withholding	Pay-Police Pension W/H	Hartbell LLC
Cash and investments - beginning	\$ 5	\$ (8)	\$ 2	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	78,371	205,646	62,063	48,113	45,824	600
Total receipts	78,371	205,646	62,063	48,113	45,824	600
Disbursements:						
Personal services	78,376	205,638	62,065	48,113	45,824	600
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	78,376	205,638	62,065	48,113	45,824	600
Excess (deficiency) of receipts over disbursements	(5)	8	(2)	-	-	-
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, 2019

	Pay-Fire Pension W/H	Pay-IN Firefighters Pac	Pay-Union Dues	457/Retirement	Pay-Firemens Insurance	Pay-United Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	46,940	572	10,725	85,888	3,377	2,601
Total receipts	46,940	572	10,725	85,888	3,377	2,601
Disbursements:						
Personal services	46,940	572	10,725	85,888	3,279	2,601
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	46,940	572	10,725	85,888	3,279	2,601
Excess (deficiency) of receipts over disbursements	-	-	-	-	98	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ -

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

	Pay-Dental Health	Pay-Reliastar	Pay-YMCA	Pay-AFLAC	Pay-One America Life Insurance	Pay- Donald L Decker K Mo
Cash and investments - beginning	\$ 168	\$ 120	\$ -	\$ 3,413	\$ 4	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	52,373	-	3,196	49,083	2,583	1,307
Total receipts	52,373	-	3,196	49,083	2,583	1,307
Disbursements:						
Personal services	51,553	-	3,196	49,005	2,581	1,307
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	51,553	-	3,196	49,005	2,581	1,307
Excess (deficiency) of receipts over disbursements	820	-	-	78	2	-
Cash and investments - ending	\$ 988	\$ 120	\$ -	\$ 3,491	\$ 6	\$ -

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

	Pay-Fire Pac	Pay-Western Southern	Pay-Pension Union Dues	Pay-Child Support	Pay-Voluntary Perf	Pay-Knox Co Sup Crt II
Cash and investments - beginning	\$ 2	\$ 2,168	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	636	26,901	864	38,017	28,889	6,500
Total receipts	636	26,901	864	38,017	28,889	6,500
Disbursements:						
Personal services	636	24,698	864	38,017	28,889	6,500
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	636	24,698	864	38,017	28,889	6,500
Excess (deficiency) of receipts over disbursements	-	2,203	-	-	-	-
Cash and investments - ending	\$ 2	\$ 4,371	\$ -	\$ -	\$ -	\$ -

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

	Pay-Health Insurance	Pay-Annual Support Fee	Pay-Vsp-Vision	American Fidelity	Garnishment-Kirchoff & Jewel
Cash and investments - beginning	\$ 710	\$ -	\$ 1,512	\$ 1,369	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	181,382	385	13,656	-	1,675
Total receipts	181,382	385	13,656	-	1,675
Disbursements:					
Personal services	164,584	385	13,636	-	1,675
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	164,584	385	13,636	-	1,675
Excess (deficiency) of receipts over disbursements	16,798	-	20	-	-
Cash and investments - ending	\$ 17,508	\$ -	\$ 1,532	\$ 1,369	\$ -

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

	Child Care FSA	AFLAC FSA/DCA	Maestro	2014 INDOT Grade Crossing Fund	2013 State DRF Public Assist	Pantheon Business Theater Proj
Cash and investments - beginning	\$ 246	\$ 8,121	\$ 49	\$ 9,174	\$ 1,074	\$ 1,900,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	101	31,191	22,028	-	-	29,771
Total receipts	101	31,191	22,028	-	-	29,771
Disbursements:						
Personal services	-	-	21,881	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	31,454	-	-	-	632,343
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	31,454	21,881	-	-	632,343
Excess (deficiency) of receipts over disbursements	101	(263)	147	-	-	(602,572)
Cash and investments - ending	\$ 347	\$ 7,858	\$ 196	\$ 9,174	\$ 1,074	\$ 1,297,428

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

	FF Payroll Acct Interest	Storm Water Improvement Fund	Sewage Utility Operating	Sewage Works Gross Revenue	Sewage Utility Improvement	Sewer 2015 Bonds
Cash and investments - beginning	\$ 2,845	\$ 27,289	\$ 607,769	\$ -	\$ 1,422,941	\$ 985,371
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	363,432	-	-	-
Other receipts	7,413	746,450	3,212,840	6,544,107	1,208,373	2,337,832
Total receipts	7,413	746,450	3,576,272	6,544,107	1,208,373	2,337,832
Disbursements:						
Personal services	-	-	757,966	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	648	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	3,313,355
Capital outlay	-	-	-	-	801,082	-
Utility operating expenses	-	688,407	3,169,765	-	-	-
Other disbursements	2,844	-	-	6,544,107	-	-
Total disbursements	3,492	688,407	3,927,731	6,544,107	801,082	3,313,355
Excess (deficiency) of receipts over disbursements	3,921	58,043	(351,459)	-	407,291	(975,523)
Cash and investments - ending	\$ 6,766	\$ 85,332	\$ 256,310	\$ -	\$ 1,830,232	\$ 9,848

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

	2016 Debt Reserve Account	2018 Sewer Bonds	2018 Sewer Bond Reserve	Water Utility Operating	Water Utility Meter Deposit	Water Utility Improvement
Cash and investments - beginning	\$ 534,888	\$ 898,340	\$ 423,428	\$ 411,534	\$ 243,009	\$ 1,021,480
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	842,393	51,605	-
Other receipts	5,973	6,862	4,605	2,210,603	4,690	917,152
Total receipts	5,973	6,862	4,605	3,052,996	56,295	917,152
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	905,202	-	-	-	370,910
Utility operating expenses	-	-	-	3,110,510	-	-
Other disbursements	-	-	-	-	48,810	-
Total disbursements	-	905,202	-	3,110,510	48,810	370,910
Excess (deficiency) of receipts over disbursements	5,973	(898,340)	4,605	(57,514)	7,485	546,242
Cash and investments - ending	\$ 540,861	\$ -	\$ 428,033	\$ 354,020	\$ 250,494	\$ 1,567,722

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

	Water Debt Service Reserve	2016 Construction Bond Debt Reserve Fund	Water 2003 SRF Loans Pay	Water Gross Revenue	2018 Water Bonds Project	Totals
Cash and investments - beginning	\$ 309,276	\$ 698,317	\$ 84,055	\$ 15,319	\$ 1,918,328	\$ 26,125,500
Receipts:						
Taxes	-	-	-	-	-	11,036,618
Licenses and permits	-	-	-	-	-	236,087
Intergovernmental receipts	-	-	-	-	-	2,841,490
Charges for services	-	-	-	-	-	1,553,917
Fines and forfeits	-	-	-	-	-	22,103
Utility fees	-	-	-	11,506,287	-	12,763,717
Other receipts	6,449	14,562	1,488,455	-	16,323	24,173,935
Total receipts	6,449	14,562	1,488,455	11,506,287	16,323	52,627,867
Disbursements:						
Personal services	-	-	-	-	-	11,301,623
Supplies	-	-	-	-	-	448,504
Other services and charges	-	-	-	-	-	5,909,790
Debt service - principal and interest	-	-	1,484,213	-	-	5,957,006
Capital outlay	-	-	-	-	1,934,651	7,232,461
Utility operating expenses	-	-	-	21,337	-	6,990,019
Other disbursements	-	-	-	11,476,415	-	20,225,090
Total disbursements	-	-	1,484,213	11,497,752	1,934,651	58,064,493
Excess (deficiency) of receipts over disbursements	6,449	14,562	4,242	8,535	(1,918,328)	(5,436,626)
Cash and investments - ending	\$ 315,725	\$ 712,879	\$ 88,297	\$ 23,854	\$ -	\$ 20,688,874

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ -
Storm Water	-	21,421
Waste Water	-	480,750
Water	-	313,291
	<u>          </u>	<u>          </u>
Totals	<u>\$ -</u>	<u>\$ 815,462</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Adams-Myers, Inc	2 New Holland tractors	\$ 13,575	9/4/2016	9/4/2020
City of Vincennes Park and Recreation Building Corporation	New Pool Mortgage Bonds 2013 Lease Payments	271,000	7/23/2013	12/31/2032
Total governmental activities		<u>284,575</u>		
Total of annual lease payments		<u>\$ 284,575</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Vincennes General Obligation Bonds Series A 2016	\$ 660,000	\$ 334,800
General obligation bonds	Vincennes General Obligation Bonds Series B 2016	405,000	209,100
Revenue bonds	Vincennes Redevelopment Commission Tax Increment Revenue Bonds 2018	4,550,000	342,232
Total governmental activities		<u>5,615,000</u>	<u>886,132</u>
Waste Water:			
Revenue bonds	Refunding Revenue Bonds of 2015	7,495,000	1,969,016
Revenue bonds	Sewage Works Revenue Bonds 2018	4,095,000	253,825
Revenue bonds	Vincennes Municipal Sewage Works Revenue Bonds 2016	5,275,000	105,500
Total Waste Water		<u>16,865,000</u>	<u>2,328,341</u>
Water:			
Revenue bonds	2003 SRF Bonds	1,144,182	307,759
Revenue bonds	Vincennes Waterworks Revenue Bonds 2016	5,885,000	431,400
Revenue bonds	Water Works Revenue Bonds 2018	3,430,000	245,025
Total Water		<u>10,459,182</u>	<u>984,184</u>
Totals		<u>\$ 32,939,182</u>	<u>\$ 4,198,657</u>

CITY OF VINCENNES  
 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
Water:	
Land	\$ 259,093
Infrastructure	23,557,498
Buildings	11,078,134
Machinery, equipment, and vehicles	3,258,013
Construction in progress	<u>578,635</u>
Total Water	<u>38,731,373</u>
Governmental activities:	
Land	603,957
Infrastructure	85,250,000
Buildings	5,362,282
Improvements other than buildings	272,789
Machinery, equipment, and vehicles	<u>8,110,287</u>
Total governmental activities	<u>99,599,315</u>
Storm Water:	
Infrastructure	<u>7,313,755</u>
Waste Water:	
Land	170,785
Infrastructure	18,023,205
Buildings	21,871,978
Improvements other than buildings	6,528,858
Machinery, equipment, and vehicles	13,058,512
Books and other	<u>520,076</u>
Total Waste Water	<u>60,173,414</u>
Total capital assets	<u>\$ 205,817,857</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/>.