

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF SEYMOUR

JACKSON COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED
11/06/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-9
Notes to Financial Statement	10-16
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	19-58
Schedule of Payables and Receivables	59
Schedule of Leases and Debt	60
Schedule of Capital Assets.....	61
Other Reports.....	62

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Fred D. Lewis	01-01-18 to 12-31-19
	Darrin Boas	01-01-20 to 12-31-20
Mayor	Craig Luedeman	01-01-18 to 12-31-19
	Matthew Nicholson	01-01-20 to 12-31-20
President of the Board of Public Works and Safety	Craig Luedeman	01-01-18 to 12-31-19
	Matthew Nicholson	01-01-20 to 12-31-20
President Pro Tempore of the Common Council	James W. Rebber	01-01-18 to 12-31-19
	Dave Earley	01-01-20 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF SEYMOUR, JACKSON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statements of the City of Seymour (City), which comprise the financial position and results of operations for the period of January 1, 2018 to 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 the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's 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 period of January 1, 2018 to 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 period of January 1, 2018 to 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 Schedules 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

September 22, 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 SEYMOUR
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL FUND	\$ 1,940,761	\$ 16,315,894	\$ 15,272,176	\$ 2,984,479	\$ 15,779,827	\$ 15,136,181	\$ 3,628,125
MVH	579,888	1,084,304	989,477	674,715	1,122,673	1,134,551	662,837
LOCAL ROAD AND STREET	262,781	152,499	110,000	305,280	156,900	137,306	324,874
MVH Restricted	-	-	-	-	344,789	60,641	284,148
THOROUGHFARE	598	-	-	598	-	-	598
PARK & REC. ACTIVITY N.R.	63,974	32,553	14,208	82,319	32,887	48,173	67,033
ECONOMIC DEVELOPMENT	15,404	-	-	15,404	-	-	15,404
PLANNING DEPT CREDIT CARDS	-	150	125	25	-	25	-
LANDFILL COST NON-REVERT.	307,832	328,647	449,077	187,402	268,759	230,985	225,176
LAW ENFORCEMENT TRAINING	25,718	65,146	76,824	14,040	40,617	44,714	9,943
PARK & RECREATION FUND	3,229	1,712,286	1,606,522	108,993	1,635,467	1,616,701	127,759
RAINY DAY FUND	6,190	-	-	6,190	-	-	6,190
LOIT - PUBLIC SAFETY	274,710	1,123,468	979,735	418,443	1,133,095	909,823	641,715
FIRE DEPT-HAZARDOUS WASTE	9,523	-	296	9,227	-	779	8,448
POLICE SEIZURE FUND	4,162	29,539	33,149	552	37,909	36,719	1,742
CITY OF SEYMOUR BUSHMAN PROJECT	-	283,095	263,342	19,753	288,339	200,000	108,092
CERTIFIED TECHNOLOGY PARK 2012	2,788,893	2,725	2,372,163	419,455	-	-	419,455
CUMULATIVE CAPITAL DEV.	111,648	388,508	262,236	237,920	394,099	306,488	325,531
TIF BURKART DR./1-65 ALLO	2,268,237	3,473,401	3,119,391	2,622,247	8,625,303	6,381,062	4,866,488
RDC BOND & INTEREST 2011	100,526	1,195,705	1,295,705	526	1,226,391	1,226,441	476
CUMULATIVE FIRE EQUIPMENT	198,108	20,839	16,066	202,881	22,045	15,724	209,202
SIDEWALK FUND	10,789	-	-	10,789	-	-	10,789
EDIT TAX FUND	56,654	833,493	850,000	40,147	1,000,326	982,692	57,781
CUMULATIVE CAPITAL IMPR.	21,146	40,915	40,483	21,578	39,989	35,000	26,567
2018 TIF BAN CAPITAL FUND	-	3,500,081	67,050	3,433,031	10,395	2,358,497	1,084,929
POLICE PENSION	215,881	468,745	469,440	215,186	480,124	481,497	213,813
FIRE PENSION	261,104	526,452	497,367	290,189	470,214	487,566	272,837
ELECTRICAL LICENSING	15,030	2,990	4,365	13,655	2,410	2,165	13,900
POLICE DEPT. PETTY CASH	150	-	-	150	-	-	150
DEPT. OF PUBLIC WORKS PETTY CASH	100	-	-	100	-	-	100
REDEVELOPMENT DISTRICT 2019 BOND CAPITAL	-	-	-	-	2,000,001	1,545,703	454,298
RDC DEBT RESERVE 2011	166,317	216	-	166,533	210	5	166,738
BONDS & INT. 2005 & 2010	417,594	1,437,764	1,403,500	451,858	1,412,701	1,412,715	451,844
RECYCLING FUND	33,170	33,461	47,557	19,074	30,843	22,867	27,050
POLICE DEPT CONCESSION FUND	362	1,038	745	655	1,003	1,316	342
FIRE DEPT. EDUCATIONAL N.R	31,508	25,957	17,500	39,965	7,865	11,817	36,013
2016 -A GENERAL OBLIGATION BOND	1,025,490	2,914	1,028,388	16	-	16	-
2016-B GENERAL OBLIGATION BOND	304,952	6,768	120,062	191,658	588	95,618	96,628
CITY HALL CONCESSION FUND	601	-	-	601	-	-	601
DEPT.OF PUBLIC WORKS FACILITY CONCESSION	10,863	1,964	6,790	6,037	1,154	3,058	4,133
TRAILS DEVELOPMENT FUND	29,361	7,798	11,463	25,696	2,650	3,176	25,170
SKATE PARK FUND	4,006	2,775	683	6,098	4,221	521	9,798
GRANT HOLDING FUND	110,610	690,047	601,584	199,073	1,269,787	999,487	469,373
REGION XI	46,601	9,955	8,228	48,328	7,905	23,414	32,819

CITY OF SEYMOUR
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
SEYMOUR COMMUNITY CENTER	4,780	7,784	8,355	4,209	12,103	8,280	8,032
PARK & REC. LEAGUE N.R.	50,034	45,606	20,787	74,853	71,704	48,670	97,887
PARK & REC.PETTY CASH	500	-	-	500	-	-	500
PARK & RECREATION ONLINE	165	26,460	26,370	255	34,379	34,332	302
D.A.R.E. POLICE FUND	501	1,722	1,012	1,211	3,332	1,952	2,591
POLICE DEPT ONLINE	-	1,255	1,141	114	4,712	4,456	370
PAYROLL FUND	-	-	-	-	-	-	-
JACKSON CO CO-OP CREDIT UNION	-	56,176	56,176	-	121,887	121,887	-
AFA LIFE INSURANCE	46	26,158	26,092	112	26,361	26,292	181
AFA LONG-TERM DISABILITY	248	32,692	32,249	691	39,825	38,455	2,061
AFA ACCIDENT/CANCER	(346)	18,857	19,314	(803)	26,973	28,100	(1,930)
US BANK	-	29,243	29,243	-	30,170	30,170	-
DD TRUEBLOOD COLLEGE FUND	-	702	702	-	637	637	-
Evansville Teachers Federal Credit Union	-	-	-	-	1,575	1,575	-
GARNISHMENT 28	(137)	3,699	3,562	-	3,562	3,562	-
German American Bank	-	41,688	41,688	-	54,161	54,161	-
Premiere Credit of North America	-	2,424	2,204	220	3,306	3,526	-
AFA/Flex Plan	-	8,304	7,673	631	19,186	20,497	(680)
First Harrison Bank	-	-	-	-	1,500	1,500	-
Discover Bank	-	-	-	-	6,222	6,222	-
GARNISHMENT 30	-	-	-	-	9,325	9,325	-
ABF Federal Credit Union	-	-	-	-	600	600	-
PAYROLL-FEDERAL W/H	(1,962)	989,781	989,781	(1,962)	1,009,386	1,007,449	(25)
PAYROLL-FICA	21	262,402	262,400	23	272,614	272,614	23
PAYROLL-MEDICARE	3	132,032	132,032	3	137,600	137,600	3
PAYROLL-STATE W/H	26,627	324,743	305,549	45,821	336,562	370,799	11,584
PAYROLL-COUNTY W/H	15,253	183,392	169,766	28,879	191,358	204,103	16,134
PAYROLL-PERF	332	21,341	20,433	1,240	17,728	17,728	1,240
Stockyards Bank & Trust	-	27,915	27,915	-	31,578	31,578	-
VSP VISION INSURANCE	(20,957)	30,801	32,374	(22,530)	38,402	33,420	(17,548)
PAYROLL-INDIANA POLICE	5,957	146,231	146,159	6,029	150,379	150,885	5,523
Texas Life Insurance	23	4,249	4,256	16	8,750	7,946	820
PBA	1,190	-	1,190	-	-	-	-
PAYROLL-IND.FIRE PENSION	4,778	135,443	135,181	5,040	144,909	139,193	10,756
CHASE BANK	-	43,542	43,542	-	44,215	44,215	-
WOODFOREST NATIONAL BANK	-	57,301	57,301	-	45,680	45,680	-
Beacon Credit Union	-	-	-	-	14,088	14,088	-
GARNISHMENT 4	-	5,110	5,110	-	5,200	5,200	-
GARNISHMENT 5	-	-	-	-	80	80	-
GARNISHMENT 6	(5,011)	6,934	6,934	(5,011)	11,975	6,964	-
Business & Industrial Federal Credit Union	-	27,562	27,562	-	27,265	27,265	-
GARNISHMENTS	161	-	-	161	-	-	161
PAYROLL-FILING FEES	-	418	418	-	524	524	-
PAYROLL-UNITED FUND	-	3,613	3,613	-	3,259	3,259	-

CITY OF SEYMOUR
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18			Cash and Investments 12-31-18			Cash and Investments 12-31-19
	Receipts	Disbursements		Receipts	Disbursements		
PAYROLL-CHRISTMAS CLUB	-	105,327	105,327	-	98,685	98,685	-
SCOTT COUNTY TAX	295	2,514	2,249	560	1,920	2,226	254
SIHO	3,613	544,827	546,059	2,381	575,536	576,047	1,870
PAYROLL-SAVINGS PLAN	-	150,217	150,217	-	121,281	121,281	-
PAYROLL-POLICE DUES	-	8,273	8,273	-	9,216	9,216	-
PAYROLL-FIRE DUES	-	9,550	9,550	-	9,830	9,830	-
PAYROLL-NATIONWIDE RET SO	-	43,816	43,816	-	42,660	42,660	-
PAYROLL-FRANKLIN LIFE	700	2,400	1,200	1,900	2,400	900	3,400
PAYROLL-AFLAC	786	1,740	1,811	715	633	617	731
JENNINGS COUNTY TAX	769	9,961	9,199	1,531	10,681	11,324	888
CITY SHARE FICA	(14)	328,836	323,787	5,035	336,371	341,406	-
CITY SH MEDICARE	-	65,598	70,645	(5,047)	78,887	73,842	(2)
CITY SHARE PERF	1,512	1,487,823	1,487,976	1,359	1,505,444	1,521,987	(15,184)
CITY SHARE UNEMPLOYMENT	173	15,158	15,150	181	11,075	11,098	158
NET PAYROLL	(8,474)	1,473,025	1,473,992	(9,441)	1,554,181	1,544,103	637
U S Bank/ Connersville	-	41,503	41,503	-	40,591	40,591	-
WASHINGTON COUNTY TAX	53	749	616	186	787	917	56
Purdue Employees Federal Credit Union	-	40,769	40,769	-	39,591	39,591	-
GARNISHMENT 7	-	4,096	4,096	-	4,096	4,096	-
GARNISHMENT 8	-	5,980	5,980	-	5,980	5,980	-
GARNISHMENT 9	-	2,600	2,600	-	2,600	2,600	-
JACKSON COUNTY BANK	-	1,837,769	1,837,769	-	1,832,492	1,832,492	-
NATIONAL CITY BANK	(8,798)	602,137	593,339	-	643,657	643,657	-
IBT/Old National Bank	-	397,463	397,463	-	446,003	446,003	-
CENTRA CREDIT UNION	8,798	1,233,897	1,242,695	-	1,158,131	1,158,131	-
IRWIN UNION BANK	-	362,250	362,250	-	495,560	495,560	-
PNC Bank/Florida	-	15,506	15,506	-	16,012	16,012	-
WELLS FARGO BANK	-	15,395	15,395	-	12,068	12,068	-
GARNISHMENT 10	-	-	-	-	2,660	2,660	-
Rivervalley Financial Bank	-	20,252	20,252	-	21,166	21,166	-
Reimb. charges incurred by employee	49	-	-	49	-	-	49
Meta Bank	-	33,136	33,136	-	23,381	23,381	-
OLD NATIONAL BANK	-	17,475	17,475	-	18,035	18,035	-
GARNISHMENT 31	-	2,040	2,040	-	5,680	5,680	-
Delta Dental	389	129,991	131,914	(1,534)	133,436	131,543	359
GARNISHMENT 14	(221)	9,607	9,386	-	9,387	9,387	-
AMSOUTH BANK OF FLORIDA D	-	18,142	18,142	-	18,722	18,722	-
GARNISHMENT 32	-	204	204	-	4,884	4,884	-
Capital One Direct Deposit	-	34,798	34,798	-	29,075	29,075	-
GARNISHMENT 33	-	648	648	-	1,000	1,000	-
PEOPLES BANK	-	437,623	437,623	-	503,365	503,365	-
Ameritas Life Ins Corp. (DENTAL)	(3,264)	1,045	-	(2,219)	884	-	(1,335)
DIRECT DEPOSIT-ELI LILLY	-	42,293	42,293	-	40,576	40,576	-
NATIONAL CITY BANK/SOUTHE	-	60,172	60,172	-	42,318	42,318	-

CITY OF SEYMOUR
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
BANK OF AMERICA	-	27,941	27,941	-	28,923	28,923	-
DD/Bancorp/PayPal	25	1,300	1,300	25	1,440	1,465	-
DD CENTRA CREDIT SAVINGS	-	18,044	18,044	-	21,003	21,003	-
GARNISHMENT 18	74	6,500	6,500	74	6,500	6,574	-
MARION COUNTY TAX	296	1,219	1,116	399	1,255	1,341	313
REIMBURSE OVERPAYMENTS	-	-	-	-	187	143	44
AUL LOAN PAYBACK	-	30,210	30,362	(152)	24,288	24,136	-
BARTHOLOMEW COUNTY TAX	281	2,063	1,818	526	1,891	2,101	316
GARNISHMENT 20	-	6,500	6,500	-	6,500	6,500	-
DD STATE BANK OF MEDORA	(9,456)	74,676	65,220	-	81,223	81,223	-
Indiana Members Credit Union/Bar-Cons Credit Union	-	16,658	16,658	-	17,168	17,168	-
AUL DEFERRED COMP	(2)	153,150	153,148	-	176,260	176,162	98
AFLAC LIFE INSURANCE	(16)	667	613	38	610	550	98
Brown County Tax	80	1,101	1,013	168	1,150	1,230	88
AFLAC/CAIC	1,310	8,103	8,401	1,012	6,671	5,770	1,913
Chime/Bancorp Bank	-	-	-	-	11,355	11,355	-
GARNISHMENT 34	-	2,240	2,240	-	1,120	1,120	-
Main Source Bank/First Financial	9,457	272,566	282,023	-	275,340	275,340	-
Jefferson County Tax	9	128	117	20	127	137	10
First Savings Bank	-	1,804	1,804	-	1,039	1,039	-
GARNISHMENT 35	-	1,405	1,405	-	-	-	-
GARNISHMENT 36	-	5,624	5,624	-	7,316	7,316	-
DIR DEP-CHASE BANK GREENFIELD	-	1,485	1,485	-	5,685	5,685	-
IU CREDIT UNION	-	10,630	10,630	-	2,975	2,975	-
USAA BANK	-	50,719	50,719	-	43,357	43,357	-
SUPPORTING HEROS INC	-	3,440	3,440	-	4,183	4,183	-
Monroe County	41	139	180	-	-	-	-
SMSU OPERATING	3,260,067	9,634,328	10,048,095	2,846,300	8,834,285	8,898,851	2,781,734
SMSU ON-LINE PAYMENTS	59,425	876,809	875,650	60,584	974,893	954,242	81,235
SMSU IMPROVEMENT	70,651	-	-	70,651	-	-	70,651
SRF BOND & INTEREST	195,546	325,931	324,505	196,972	326,114	324,168	198,918
SMSU PETTY CASH	150	-	-	150	-	-	150
2013 REFUNDING BOND (SRF)	14,050	1,567,458	1,567,303	14,205	1,567,788	1,568,124	13,869
2015 SEWAGE WORKS CONSTRUCTION ACCT.	9,801,740	18,689	4,039,258	5,781,171	4,329	5,785,500	-
2015 BOND & INTEREST	374	409,971	409,971	374	409,721	409,721	374
SMSU 2017 BOND & INTEREST (CLARIFIER)	-	99,232	99,231	1	99,232	99,231	2
SRF DEBT RESERVE	2,450,662	56,207	-	2,506,869	69,285	-	2,576,154
S.M.S.U. -STORMWATER UTILITY	603,082	1,166,377	1,508,318	261,141	1,123,083	892,619	491,605
SIHO INSURANCE ACCOUNT	451,599	4,476,513	4,191,942	736,170	4,171,169	4,418,543	488,796
Totals	\$ 28,712,488	\$ 65,454,104	\$ 68,063,670	\$ 26,102,922	\$ 69,032,960	\$ 72,910,739	\$ 22,225,143

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

CITY OF SEYMOUR
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 SEYMOUR
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 SEYMOUR
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 SEYMOUR
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 SEYMOUR
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 SEYMOUR
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. Cash deficits consisted of payroll withholding funds which have not been reconciled as of December 31, 2019, to determine the cause of the negative fund balances.

CITY OF SEYMOUR
 NOTES TO FINANCIAL STATEMENT
 (Continued)

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:

Fund	Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
	\$	-	SIHO Insurance Account \$ 451,599	\$ 451,599

Note 9. Holding Corporation

The City has entered into a capital lease with the City of Seymour Facilities 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 years 2018 and 2019 totaled \$427,000 and \$426,000, respectively.

Note 10. Other Postemployment Benefits

The City provides health insurance benefits to eligible police and fire retirees and their spouses. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports 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 Reports 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.

(This page intentionally left blank.)

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

	GENERAL FUND	MVH	LOCAL ROAD AND STREET	MVH Restricted	THOROUGHFARE	PARK & REC. ACTIVITY N.R.	ECONOMIC DEVELOPMENT	PLANNING DEPT CREDIT CARDS	LANDFILL COST NON-REVERT.
Cash and investments - beginning	\$ 1,940,761	\$ 579,888	\$ 262,781	\$ -	\$ 598	\$ 63,974	\$ 15,404	\$ -	\$ 307,832
Receipts:									
Taxes	11,496,003	243,502	-	-	-	-	-	-	-
Licenses and permits	150,550	-	-	-	-	-	-	-	-
Intergovernmental receipts	926,673	834,054	152,499	-	-	-	-	-	-
Charges for services	56,837	-	-	-	-	18,733	-	-	280,855
Fines and forfeits	9,689	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,676,142	6,748	-	-	-	13,820	-	150	47,792
Total receipts	<u>16,315,894</u>	<u>1,084,304</u>	<u>152,499</u>	<u>-</u>	<u>-</u>	<u>32,553</u>	<u>-</u>	<u>150</u>	<u>328,647</u>
Disbursements:									
Personal services	10,423,826	707,792	-	-	-	-	-	-	-
Supplies	248,370	155,559	-	-	-	-	-	-	-
Other services and charges	1,423,358	37,406	110,000	-	-	2,380	-	125	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	48,435	19,873	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,128,187	68,847	-	-	-	11,828	-	-	449,077
Total disbursements	<u>15,272,176</u>	<u>989,477</u>	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>14,208</u>	<u>-</u>	<u>125</u>	<u>449,077</u>
Excess (deficiency) of receipts over disbursements	<u>1,043,718</u>	<u>94,827</u>	<u>42,499</u>	<u>-</u>	<u>-</u>	<u>18,345</u>	<u>-</u>	<u>25</u>	<u>(120,430)</u>
Cash and investments - ending	<u>\$ 2,984,479</u>	<u>\$ 674,715</u>	<u>\$ 305,280</u>	<u>\$ -</u>	<u>\$ 598</u>	<u>\$ 82,319</u>	<u>\$ 15,404</u>	<u>\$ 25</u>	<u>\$ 187,402</u>

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

	LAW ENFORCEMENT TRAINING	PARK & RECREATION FUND	RAINY DAY FUND	LOIT - PUBLIC SAFETY	FIRE DEPT-HAZARDOUS WASTE	POLICE SEIZURE FUND	CITY OF SEYMOUR BUSHMAN PROJECT	CERTIFIED TECHNOLOGY PARK 2012	CUMULATIVE CAPITAL DEV.
Cash and investments - beginning	\$ 25,718	\$ 3,229	\$ 6,190	\$ 274,710	\$ 9,523	\$ 4,162	\$ -	\$ 2,788,893	\$ 111,648
Receipts:									
Taxes	-	904,858	-	-	-	-	283,095	-	362,555
Licenses and permits	7,940	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	64,773	-	1,120,118	-	-	-	-	25,953
Charges for services	6,355	68,630	-	-	-	-	-	-	-
Fines and forfeits	100	-	-	-	-	6,306	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	50,751	674,025	-	3,350	-	23,233	-	2,725	-
Total receipts	65,146	1,712,286	-	1,123,468	-	29,539	283,095	2,725	388,508
Disbursements:									
Personal services	-	590,363	-	-	-	-	-	-	-
Supplies	-	109,044	-	221,737	296	-	-	-	54,011
Other services and charges	34,287	129,049	-	343,868	-	-	-	-	101,500
Debt service - principal and interest	-	-	-	-	-	-	-	2,372,163	-
Capital outlay	-	-	-	410,527	-	-	-	-	106,725
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	42,537	778,066	-	3,603	-	33,149	263,342	-	-
Total disbursements	76,824	1,606,522	-	979,735	296	33,149	263,342	2,372,163	262,236
Excess (deficiency) of receipts over disbursements	(11,678)	105,764	-	143,733	(296)	(3,610)	19,753	(2,369,438)	126,272
Cash and investments - ending	\$ 14,040	\$ 108,993	\$ 6,190	\$ 418,443	\$ 9,227	\$ 552	\$ 19,753	\$ 419,455	\$ 237,920

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

	TIF BURKART DR./1-65 ALLO	RDC BOND & INTEREST 2011	CUMULATIVE FIRE EQUIPMENT	SIDEWALK FUND	EDIT TAX FUND	CUMULATIVE CAPITAL IMPR.	2018 TIF BAN CAPITAL FUND	POLICE PENSION	FIRE PENSION	ELECTRICAL LICENSING
Cash and investments - beginning	\$ 2,268,237	\$ 100,526	\$ 198,108	\$ 10,789	\$ 56,654	\$ 21,146	\$ -	\$ 215,881	\$ 261,104	\$ 15,030
Receipts:										
Taxes	3,473,401	-	19,453	-	833,493	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	2,990
Intergovernmental receipts	-	-	1,386	-	-	40,915	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,195,705	-	-	-	-	3,500,081	468,745	526,452	-
Total receipts	<u>3,473,401</u>	<u>1,195,705</u>	<u>20,839</u>	<u>-</u>	<u>833,493</u>	<u>40,915</u>	<u>3,500,081</u>	<u>468,745</u>	<u>526,452</u>	<u>2,990</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	469,190	497,217	-
Supplies	-	-	16,066	-	-	-	-	-	-	-
Other services and charges	329,647	-	-	-	850,000	40,483	67,050	250	150	-
Debt service - principal and interest	-	1,295,605	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,789,744	100	-	-	-	-	-	-	-	4,365
Total disbursements	<u>3,119,391</u>	<u>1,295,705</u>	<u>16,066</u>	<u>-</u>	<u>850,000</u>	<u>40,483</u>	<u>67,050</u>	<u>469,440</u>	<u>497,367</u>	<u>4,365</u>
Excess (deficiency) of receipts over disbursements	<u>354,010</u>	<u>(100,000)</u>	<u>4,773</u>	<u>-</u>	<u>(16,507)</u>	<u>432</u>	<u>3,433,031</u>	<u>(695)</u>	<u>29,085</u>	<u>(1,375)</u>
Cash and investments - ending	<u>\$ 2,622,247</u>	<u>\$ 526</u>	<u>\$ 202,881</u>	<u>\$ 10,789</u>	<u>\$ 40,147</u>	<u>\$ 21,578</u>	<u>\$ 3,433,031</u>	<u>\$ 215,186</u>	<u>\$ 290,189</u>	<u>\$ 13,655</u>

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

	POLICE DEPT. PETTY CASH	DEPT. OF PUBLIC WORKS PETTY CASH	REDEVELOPMENT DISTRICT 2019 BOND CAPITAL	RDC DEBT RESERVE 2011	BONDS & INT. 2005 & 2010	RECYCLING FUND	POLICE DEPT CONCESSION FUND	FIRE DEPT. EDUCATIONAL N.R	2016 -A GENERAL OBLIGATION BOND
Cash and investments - beginning	\$ 150	\$ 100	\$ -	\$ 166,317	\$ 417,594	\$ 33,170	\$ 362	\$ 31,508	\$ 1,025,490
Receipts:									
Taxes	-	-	-	-	1,351,595	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	85,361	-	-	-	-
Charges for services	-	-	-	-	-	7,460	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	216	808	26,001	1,038	25,957	2,914
Total receipts	-	-	-	216	1,437,764	33,461	1,038	25,957	2,914
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	47,557	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	1,403,400	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	1,028,388
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	100	-	745	17,500	-
Total disbursements	-	-	-	-	1,403,500	47,557	745	17,500	1,028,388
Excess (deficiency) of receipts over disbursements	-	-	-	216	34,264	(14,096)	293	8,457	(1,025,474)
Cash and investments - ending	\$ 150	\$ 100	\$ -	\$ 166,533	\$ 451,858	\$ 19,074	\$ 655	\$ 39,965	\$ 16

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

	2016-B GENERAL OBLIGATION BOND	CITY HALL CONCESSION FUND	DEPT.OF PUBLIC WORKS FACILITY CONCESSION	TRAILS DEVELOPMENT FUND	SKATE PARK FUND	GRANT HOLDING FUND	REGION XI	SEYMOUR COMMUNITY CENTER	PARK & REC. LEAGUE N.R.	PARK & REC.PETTY CASH
Cash and investments - beginning	\$ 304,952	\$ 601	\$ 10,863	\$ 29,361	\$ 4,006	\$ 110,610	\$ 46,601	\$ 4,780	\$ 50,034	\$ 500
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	686,047	-	-	-	-
Charges for services	-	-	-	-	-	-	-	6,400	36,058	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	6,768	-	1,964	7,798	2,775	4,000	9,955	1,384	9,548	-
Total receipts	6,768	-	1,964	7,798	2,775	690,047	9,955	7,784	45,606	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	573	-	2,827	-
Other services and charges	-	-	-	-	683	-	32	-	4,958	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	120,062	-	-	-	-	-	2,875	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,790	11,463	-	601,584	4,748	8,355	13,002	-
Total disbursements	120,062	-	6,790	11,463	683	601,584	8,228	8,355	20,787	-
Excess (deficiency) of receipts over disbursements	(113,294)	-	(4,826)	(3,665)	2,092	88,463	1,727	(571)	24,819	-
Cash and investments - ending	\$ 191,658	\$ 601	\$ 6,037	\$ 25,696	\$ 6,098	\$ 199,073	\$ 48,328	\$ 4,209	\$ 74,853	\$ 500

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

	PARK & RECREATION ONLINE	D.A.R.E. POLICE FUND	POLICE DEPT ONLINE	PAYROLL FUND	JACKSON CO CO-OP CREDIT UNION	AFA LIFE INSURANCE	AFA LONG-TERM DISABILITY	AFA ACCIDENT/CANCER	US BANK
Cash and investments - beginning	\$ 165	\$ 501	\$ -	\$ -	\$ -	\$ 46	\$ 248	\$ (346)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	26,460	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	1,722	1,255	-	56,176	26,158	32,692	18,857	29,243
Total receipts	26,460	1,722	1,255	-	56,176	26,158	32,692	18,857	29,243
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	88	-	1,141	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	26,282	1,012	-	-	56,176	26,092	32,249	19,314	29,243
Total disbursements	26,370	1,012	1,141	-	56,176	26,092	32,249	19,314	29,243
Excess (deficiency) of receipts over disbursements	90	710	114	-	-	66	443	(457)	-
Cash and investments - ending	\$ 255	\$ 1,211	\$ 114	\$ -	\$ -	\$ 112	\$ 691	\$ (803)	\$ -

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

	DD TRUEBLOOD COLLEGE FUND	Evansville Teachers Federal Credit Union	GARNISHMENT 28	German American Bank	Premiere Credit of North America	AFA/Flex Plan	First Harrison Bank	Discover Bank	GARNISHMENT 30
Cash and investments - beginning	\$ -	\$ -	\$ (137)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	702	-	3,699	41,688	2,424	8,304	-	-	-
Total receipts	702	-	3,699	41,688	2,424	8,304	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	702	-	3,562	41,688	2,204	7,673	-	-	-
Total disbursements	702	-	3,562	41,688	2,204	7,673	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	137	-	220	631	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ 631	\$ -	\$ -	\$ -

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

	ABF Federal Credit Union	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-PERF	Stockyards Bank & Trust
Cash and investments - beginning	\$ -	\$ (1,962)	\$ 21	\$ 3	\$ 26,627	\$ 15,253	\$ 332	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	989,781	262,402	132,032	324,743	183,392	21,341	27,915
Total receipts	-	989,781	262,402	132,032	324,743	183,392	21,341	27,915
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	989,781	262,400	132,032	305,549	169,766	20,433	27,915
Total disbursements	-	989,781	262,400	132,032	305,549	169,766	20,433	27,915
Excess (deficiency) of receipts over disbursements	-	-	2	-	19,194	13,626	908	-
Cash and investments - ending	\$ -	\$ (1,962)	\$ 23	\$ 3	\$ 45,821	\$ 28,879	\$ 1,240	\$ -

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

	VSP VISION INSURANCE	PAYROLL-INDIANA POLICE	Texas Life Insurance	PBA	PAYROLL-IND.FIRE PENSION	CHASE BANK	WOODFOREST NATIONAL BANK	Beacon Credit Union	GARNISHMENT 4
Cash and investments - beginning	\$ (20,957)	\$ 5,957	\$ 23	\$ 1,190	\$ 4,778	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	30,801	146,231	4,249	-	135,443	43,542	57,301	-	5,110
Total receipts	30,801	146,231	4,249	-	135,443	43,542	57,301	-	5,110
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	32,374	146,159	4,256	1,190	135,181	43,542	57,301	-	5,110
Total disbursements	32,374	146,159	4,256	1,190	135,181	43,542	57,301	-	5,110
Excess (deficiency) of receipts over disbursements	(1,573)	72	(7)	(1,190)	262	-	-	-	-
Cash and investments - ending	\$ (22,530)	\$ 6,029	\$ 16	\$ -	\$ 5,040	\$ -	\$ -	\$ -	\$ -

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

	GARNISHMENT 5	GARNISHMENT 6	Business & Industrial Federal Credit Union	GARNISHMENTS	PAYROLL-FILING FEES	PAYROLL-UNITED FUND	PAYROLL-CHRISTMAS CLUB	SCOTT COUNTY TAX
Cash and investments - beginning	\$ -	\$ (5,011)	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ 295
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	6,934	27,562	-	418	3,613	105,327	2,514
Total receipts	-	6,934	27,562	-	418	3,613	105,327	2,514
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	6,934	27,562	-	418	3,613	105,327	2,249
Total disbursements	-	6,934	27,562	-	418	3,613	105,327	2,249
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	265
Cash and investments - ending	\$ -	\$ (5,011)	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ 560

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

	SIHO	PAYROLL-SAVINGS PLAN	PAYROLL-POLICE DUES	PAYROLL-FIRE DUES	PAYROLL-NATIONWIDE RET SO	PAYROLL-FRANKLIN LIFE	PAYROLL-AFLAC	JENNINGS COUNTY TAX
Cash and investments - beginning	\$ 3,613	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 786	\$ 769
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	544,827	150,217	8,273	9,550	43,816	2,400	1,740	9,961
Total receipts	544,827	150,217	8,273	9,550	43,816	2,400	1,740	9,961
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	546,059	150,217	8,273	9,550	43,816	1,200	1,811	9,199
Total disbursements	546,059	150,217	8,273	9,550	43,816	1,200	1,811	9,199
Excess (deficiency) of receipts over disbursements	(1,232)	-	-	-	-	1,200	(71)	762
Cash and investments - ending	\$ 2,381	\$ -	\$ -	\$ -	\$ -	\$ 1,900	\$ 715	\$ 1,531

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

	CITY SHARE FICA	CITY SH MEDICARE	CITY SHARE PERF	CITY SHARE UNEMPLOYMENT	NET PAYROLL	U S Bank/ Connersville	WASHINGTON COUNTY TAX	Purdue Employees Federal Credit Union	GARNISHMENT 7
Cash and investments - beginning	\$ (14)	\$ -	\$ 1,512	\$ 173	\$ (8,474)	\$ -	\$ 53	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	328,836	65,598	1,487,823	15,158	1,473,025	41,503	749	40,769	4,096
Total receipts	<u>328,836</u>	<u>65,598</u>	<u>1,487,823</u>	<u>15,158</u>	<u>1,473,025</u>	<u>41,503</u>	<u>749</u>	<u>40,769</u>	<u>4,096</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	323,787	70,645	1,487,976	15,150	1,473,992	41,503	616	40,769	4,096
Total disbursements	<u>323,787</u>	<u>70,645</u>	<u>1,487,976</u>	<u>15,150</u>	<u>1,473,992</u>	<u>41,503</u>	<u>616</u>	<u>40,769</u>	<u>4,096</u>
Excess (deficiency) of receipts over disbursements	5,049	(5,047)	(153)	8	(967)	-	133	-	-
Cash and investments - ending	<u>\$ 5,035</u>	<u>\$ (5,047)</u>	<u>\$ 1,359</u>	<u>\$ 181</u>	<u>\$ (9,441)</u>	<u>\$ -</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ -</u>

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

	GARNISHMENT 8	GARNISHMENT 9	JACKSON COUNTY BANK	NATIONAL CITY BANK	IBT/Old National Bank	CENTRA CREDIT UNION	IRWIN UNION BANK	PNC Bank/Florida	WELLS FARGO BANK
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (8,798)	\$ -	\$ 8,798	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,980	2,600	1,837,769	602,137	397,463	1,233,897	362,250	15,506	15,395
Total receipts	5,980	2,600	1,837,769	602,137	397,463	1,233,897	362,250	15,506	15,395
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	5,980	2,600	1,837,769	593,339	397,463	1,242,695	362,250	15,506	15,395
Total disbursements	5,980	2,600	1,837,769	593,339	397,463	1,242,695	362,250	15,506	15,395
Excess (deficiency) of receipts over disbursements	-	-	-	8,798	-	(8,798)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	GARNISHMENT 10	Rivervalley Financial Bank	Reimb. charges incurred by employee	Meta Bank	OLD NATIONAL BANK	GARNISHMENT 31	Delta Dental	GARNISHMENT 14	AMSOUTH BANK OF FLORIDA D
Cash and investments - beginning	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ 389	\$ (221)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	20,252	-	33,136	17,475	2,040	129,991	9,607	18,142
Total receipts	-	20,252	-	33,136	17,475	2,040	129,991	9,607	18,142
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	20,252	-	33,136	17,475	2,040	131,914	9,386	18,142
Total disbursements	-	20,252	-	33,136	17,475	2,040	131,914	9,386	18,142
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(1,923)	221	-
Cash and investments - ending	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ (1,534)	\$ -	\$ -

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

	GARNISHMENT 32	Capital One Direct Deposit	GARNISHMENT 33	PEOPLES BANK	Ameritas Life Ins Corp. (DENTAL)	DIRECT DEPOSIT-ELI LILLY	NATIONAL CITY BANK/SOUTHE	BANK OF AMERICA	DD/Bancorp/PayPal
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (3,264)	\$ -	\$ -	\$ -	\$ 25
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	204	34,798	648	437,623	1,045	42,293	60,172	27,941	1,300
Total receipts	204	34,798	648	437,623	1,045	42,293	60,172	27,941	1,300
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	204	34,798	648	437,623	-	42,293	60,172	27,941	1,300
Total disbursements	204	34,798	648	437,623	-	42,293	60,172	27,941	1,300
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,045	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (2,219)	\$ -	\$ -	\$ -	\$ 25

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

	DD CENTRA CREDIT SAVINGS	GARNISHMENT 18	MARION COUNTY TAX	REIMBURSE OVERPAYMENTS	AUL LOAN PAYBACK	BARTHOLOMEW COUNTY TAX	GARNISHMENT 20	DD STATE BANK OF MEDORA	Indiana Members Credit Union/Bar-Cons Credit Union
Cash and investments - beginning	\$ -	\$ 74	\$ 296	\$ -	\$ -	\$ 281	\$ -	\$ (9,456)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	18,044	6,500	1,219	-	30,210	2,063	6,500	74,676	16,658
Total receipts	18,044	6,500	1,219	-	30,210	2,063	6,500	74,676	16,658
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	18,044	6,500	1,116	-	30,362	1,818	6,500	65,220	16,658
Total disbursements	18,044	6,500	1,116	-	30,362	1,818	6,500	65,220	16,658
Excess (deficiency) of receipts over disbursements	-	-	103	-	(152)	245	-	9,456	-
Cash and investments - ending	\$ -	\$ 74	\$ 399	\$ -	\$ (152)	\$ 526	\$ -	\$ -	\$ -

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

	AUL DEFERRED COMP	AFLAC LIFE INSURANCE	Brown County Tax	AFLAC/CAIC	Chime/Bancorp Bank	GARNISHMENT 34	Main Source Bank/First Financial	Jefferson County Tax	First Savings Bank
Cash and investments - beginning	\$ (2)	\$ (16)	\$ 80	\$ 1,310	\$ -	\$ -	\$ 9,457	\$ 9	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	153,150	667	1,101	8,103	-	2,240	272,566	128	1,804
Total receipts	153,150	667	1,101	8,103	-	2,240	272,566	128	1,804
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	153,148	613	1,013	8,401	-	2,240	282,023	117	1,804
Total disbursements	153,148	613	1,013	8,401	-	2,240	282,023	117	1,804
Excess (deficiency) of receipts over disbursements	2	54	88	(298)	-	-	(9,457)	11	-
Cash and investments - ending	\$ -	\$ 38	\$ 168	\$ 1,012	\$ -	\$ -	\$ -	\$ 20	\$ -

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

	GARNISHMENT 35	GARNISHMENT 36	DIR DEP-CHASE BANK GREENFIELD	IU CREDIT UNION	USAA BANK	SUPPORTING HEROS INC	Monroe County	SMSU OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41	\$ 3,260,067
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	7,315,837
Other receipts	1,405	5,624	1,485	10,630	50,719	3,440	139	2,318,491
Total receipts	<u>1,405</u>	<u>5,624</u>	<u>1,485</u>	<u>10,630</u>	<u>50,719</u>	<u>3,440</u>	<u>139</u>	<u>9,634,328</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	773,644
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	429,523
Debt service - principal and interest	-	-	-	-	-	-	-	1,908,872
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	2,645,833
Other disbursements	1,405	5,624	1,485	10,630	50,719	3,440	180	4,290,223
Total disbursements	<u>1,405</u>	<u>5,624</u>	<u>1,485</u>	<u>10,630</u>	<u>50,719</u>	<u>3,440</u>	<u>180</u>	<u>10,048,095</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(41)	(413,767)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,846,300</u>

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

	SMSU ON-LINE PAYMENTS	SMSU IMPROVEMENT	SRF BOND & INTEREST	SMSU PETTY CASH	2013 REFUNDING BOND (SRF)	2015 SEWAGE WORKS CONSTRUCTION ACCT.	2015 BOND & INTEREST
Cash and investments - beginning	\$ 59,425	\$ 70,651	\$ 195,546	\$ 150	\$ 14,050	\$ 9,801,740	\$ 374
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	876,809	-	325,931	-	1,567,458	18,689	409,971
Total receipts	876,809	-	325,931	-	1,567,458	18,689	409,971
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	324,505	-	1,567,253	-	409,971
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	4,039,258	-
Other disbursements	875,650	-	-	-	50	-	-
Total disbursements	875,650	-	324,505	-	1,567,303	4,039,258	409,971
Excess (deficiency) of receipts over disbursements	1,159	-	1,426	-	155	(4,020,569)	-
Cash and investments - ending	\$ 60,584	\$ 70,651	\$ 196,972	\$ 150	\$ 14,205	\$ 5,781,171	\$ 374

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

	SMSU 2017 BOND & INTEREST (CLARIFIER)	SRF DEBT RESERVE	S.M.S.U. -STORMWATER UTILITY	SIHO INSURANCE ACCOUNT	Totals
Cash and investments - beginning	\$ -	\$ 2,450,662	\$ 603,082	\$ 451,599	\$ 28,712,488
Receipts:					
Taxes	-	-	-	-	18,967,955
Licenses and permits	-	-	-	-	161,480
Intergovernmental receipts	-	-	-	-	3,937,779
Charges for services	-	-	-	-	507,788
Fines and forfeits	-	-	-	-	16,095
Utility fees	-	-	1,165,641	-	8,481,478
Other receipts	99,232	56,207	736	4,476,513	33,381,529
Total receipts	99,232	56,207	1,166,377	4,476,513	65,454,104
Disbursements:					
Personal services	-	-	384,913	-	13,846,945
Supplies	-	-	-	-	856,040
Other services and charges	-	-	425,325	-	4,331,303
Debt service - principal and interest	99,231	-	-	-	9,381,000
Capital outlay	-	-	-	-	1,736,885
Utility operating expenses	-	-	438,782	-	7,123,873
Other disbursements	-	-	259,298	4,191,942	30,787,624
Total disbursements	99,231	-	1,508,318	4,191,942	68,063,670
Excess (deficiency) of receipts over disbursements	1	56,207	(341,941)	284,571	(2,609,566)
Cash and investments - ending	\$ 1	\$ 2,506,869	\$ 261,141	\$ 736,170	\$ 26,102,922

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

	GENERAL FUND	MVH	LOCAL ROAD AND STREET	MVH Restricted	THOROUGHFARE	PARK & REC. ACTIVITY N.R.	ECONOMIC DEVELOPMENT	PLANNING DEPT CREDIT CARDS	LANDFILL COST NON-REVERT.
Cash and investments - beginning	\$ 2,984,479	\$ 674,715	\$ 305,280	\$ -	\$ 598	\$ 82,319	\$ 15,404	\$ 25	\$ 187,402
Receipts:									
Taxes	11,608,671	353,851	-	-	-	-	-	-	-
Licenses and permits	116,100	-	-	-	-	-	-	-	-
Intergovernmental receipts	922,049	745,655	156,900	344,789	-	-	-	-	-
Charges for services	56,180	-	-	-	-	18,527	-	-	266,957
Fines and forfeits	9,108	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,067,719	23,167	-	-	-	14,360	-	-	1,802
Total receipts	<u>15,779,827</u>	<u>1,122,673</u>	<u>156,900</u>	<u>344,789</u>	<u>-</u>	<u>32,887</u>	<u>-</u>	<u>-</u>	<u>268,759</u>
Disbursements:									
Personal services	10,897,332	687,038	-	-	-	-	-	-	-
Supplies	334,590	25,985	-	17,732	-	-	-	-	-
Other services and charges	1,476,468	43,843	137,306	42,909	-	2,520	-	25	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	42,561	46,573	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,385,230	331,112	-	-	-	45,653	-	-	230,985
Total disbursements	<u>15,136,181</u>	<u>1,134,551</u>	<u>137,306</u>	<u>60,641</u>	<u>-</u>	<u>48,173</u>	<u>-</u>	<u>25</u>	<u>230,985</u>
Excess (deficiency) of receipts over disbursements	<u>643,646</u>	<u>(11,878)</u>	<u>19,594</u>	<u>284,148</u>	<u>-</u>	<u>(15,286)</u>	<u>-</u>	<u>(25)</u>	<u>37,774</u>
Cash and investments - ending	<u>\$ 3,628,125</u>	<u>\$ 662,837</u>	<u>\$ 324,874</u>	<u>\$ 284,148</u>	<u>\$ 598</u>	<u>\$ 67,033</u>	<u>\$ 15,404</u>	<u>\$ -</u>	<u>\$ 225,176</u>

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

	LAW ENFORCEMENT TRAINING	PARK & RECREATION FUND	RAINY DAY FUND	LOIT - PUBLIC SAFETY	FIRE DEPT-HAZARDOUS WASTE	POLICE SEIZURE FUND	CITY OF SEYMOUR BUSHMAN PROJECT	CERTIFIED TECHNOLOGY PARK 2012	CUMULATIVE CAPITAL DEV.
Cash and investments - beginning	\$ 14,040	\$ 108,993	\$ 6,190	\$ 418,443	\$ 9,227	\$ 552	\$ 19,753	\$ 419,455	\$ 237,920
Receipts:									
Taxes	-	900,237	-	-	-	-	288,339	-	363,727
Licenses and permits	8,205	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	64,570	-	1,122,109	-	-	-	-	26,110
Charges for services	7,790	74,483	-	-	-	-	-	-	-
Fines and forfeits	1,186	-	-	-	-	25,946	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	23,436	596,177	-	10,986	-	11,963	-	-	4,262
Total receipts	40,617	1,635,467	-	1,133,095	-	37,909	288,339	-	394,099
Disbursements:									
Personal services	-	638,905	-	-	-	-	-	-	-
Supplies	-	122,673	-	198,766	779	-	-	-	61,228
Other services and charges	25,792	153,697	-	389,431	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	318,518	-	-	-	-	245,260
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	18,922	701,426	-	3,108	-	36,719	200,000	-	-
Total disbursements	44,714	1,616,701	-	909,823	779	36,719	200,000	-	306,488
Excess (deficiency) of receipts over disbursements	(4,097)	18,766	-	223,272	(779)	1,190	88,339	-	87,611
Cash and investments - ending	\$ 9,943	\$ 127,759	\$ 6,190	\$ 641,715	\$ 8,448	\$ 1,742	\$ 108,092	\$ 419,455	\$ 325,531

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

	TIF BURKART DR./1-65 ALLO	RDC BOND & INTEREST 2011	CUMULATIVE FIRE EQUIPMENT	SIDEWALK FUND	EDIT TAX FUND	CUMULATIVE CAPITAL IMPR.	2018 TIF BAN CAPITAL FUND	POLICE PENSION	FIRE PENSION	ELECTRICAL LICENSING
Cash and investments - beginning	\$ 2,622,247	\$ 526	\$ 202,881	\$ 10,789	\$ 40,147	\$ 21,578	\$ 3,433,031	\$ 215,186	\$ 290,189	\$ 13,655
Receipts:										
Taxes	8,625,303	-	20,575	-	1,000,326	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	2,410
Intergovernmental receipts	-	-	1,470	-	-	39,989	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,226,391	-	-	-	-	10,395	480,124	470,214	-
Total receipts	8,625,303	1,226,391	22,045	-	1,000,326	39,989	10,395	480,124	470,214	2,410
Disbursements:										
Personal services	-	-	-	-	-	-	-	481,497	487,416	-
Supplies	-	-	15,724	-	-	-	-	-	-	-
Other services and charges	328,000	-	-	-	982,692	35,000	1,650,904	-	150	-
Debt service - principal and interest	-	1,226,341	-	-	-	-	-	-	-	-
Capital outlay	1,344,087	-	-	-	-	-	707,593	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,708,975	100	-	-	-	-	-	-	-	2,165
Total disbursements	6,381,062	1,226,441	15,724	-	982,692	35,000	2,358,497	481,497	487,566	2,165
Excess (deficiency) of receipts over disbursements	2,244,241	(50)	6,321	-	17,634	4,989	(2,348,102)	(1,373)	(17,352)	245
Cash and investments - ending	\$ 4,866,488	\$ 476	\$ 209,202	\$ 10,789	\$ 57,781	\$ 26,567	\$ 1,084,929	\$ 213,813	\$ 272,837	\$ 13,900

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

	POLICE DEPT. PETTY CASH	DEPT. OF PUBLIC WORKS PETTY CASH	REDEVELOPMENT DISTRICT 2019 BOND CAPITAL	RDC DEBT RESERVE 2011	BONDS & INT. 2005 & 2010	RECYCLING FUND	POLICE DEPT CONCESSION FUND	FIRE DEPT. EDUCATIONAL N.R	2016 -A GENERAL OBLIGATION BOND
Cash and investments - beginning	\$ 150	\$ 100	\$ -	\$ 166,533	\$ 451,858	\$ 19,074	\$ 655	\$ 39,965	\$ 16
Receipts:									
Taxes	-	-	-	-	1,330,075	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	80,488	-	-	-	-
Charges for services	-	-	-	-	-	7,540	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,000,001	210	2,138	23,303	1,003	7,865	-
Total receipts	-	-	2,000,001	210	1,412,701	30,843	1,003	7,865	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	22,867	-	-	-
Other services and charges	-	-	88,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	1,411,365	-	-	-	-
Capital outlay	-	-	1,457,703	-	-	-	-	-	16
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	5	1,350	-	1,316	11,817	-
Total disbursements	-	-	1,545,703	5	1,412,715	22,867	1,316	11,817	16
Excess (deficiency) of receipts over disbursements	-	-	454,298	205	(14)	7,976	(313)	(3,952)	(16)
Cash and investments - ending	\$ 150	\$ 100	\$ 454,298	\$ 166,738	\$ 451,844	\$ 27,050	\$ 342	\$ 36,013	\$ -

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

	2016-B GENERAL OBLIGATION BOND	CITY HALL CONCESSION FUND	DEPT.OF PUBLIC WORKS FACILITY CONCESSION	TRAILS DEVELOPMENT FUND	SKATE PARK FUND	GRANT HOLDING FUND	REGION XI	SEYMOUR COMMUNITY CENTER	PARK & REC. LEAGUE N.R.
Cash and investments - beginning	\$ 191,658	\$ 601	\$ 6,037	\$ 25,696	\$ 6,098	\$ 199,073	\$ 48,328	\$ 4,209	\$ 74,853
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,263,287	-	-	-
Charges for services	-	-	-	-	-	-	-	6,456	63,097
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	588	-	1,154	2,650	4,221	6,500	7,905	5,647	8,607
Total receipts	588	-	1,154	2,650	4,221	1,269,787	7,905	12,103	71,704
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	2,729
Other services and charges	-	-	-	-	521	-	-	-	3,807
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	95,618	-	-	-	-	-	23,414	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,058	3,176	-	999,487	-	8,280	42,134
Total disbursements	95,618	-	3,058	3,176	521	999,487	23,414	8,280	48,670
Excess (deficiency) of receipts over disbursements	(95,030)	-	(1,904)	(526)	3,700	270,300	(15,509)	3,823	23,034
Cash and investments - ending	\$ 96,628	\$ 601	\$ 4,133	\$ 25,170	\$ 9,798	\$ 469,373	\$ 32,819	\$ 8,032	\$ 97,887

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

	PARK & REC.PETTY CASH	PARK & RECREATION ONLINE	D.A.R.E. POLICE FUND	POLICE DEPT ONLINE	PAYROLL FUND	JACKSON CO CO-OP CREDIT UNION	AFA LIFE INSURANCE	AFA LONG-TERM DISABILITY	AFA ACCIDENT/CANCER
Cash and investments - beginning	\$ 500	\$ 255	\$ 1,211	\$ 114	\$ -	\$ -	\$ 112	\$ 691	\$ (803)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	34,379	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,332	4,712	-	121,887	26,361	39,825	26,973
Total receipts	-	34,379	3,332	4,712	-	121,887	26,361	39,825	26,973
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	2,845	-	4,456	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	31,487	1,952	-	-	121,887	26,292	38,455	28,100
Total disbursements	-	34,332	1,952	4,456	-	121,887	26,292	38,455	28,100
Excess (deficiency) of receipts over disbursements	-	47	1,380	256	-	-	69	1,370	(1,127)
Cash and investments - ending	\$ 500	\$ 302	\$ 2,591	\$ 370	\$ -	\$ -	\$ 181	\$ 2,061	\$ (1,930)

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

	US BANK	DD TRUEBLOOD COLLEGE FUND	Evansville Teachers Federal Credit Union	GARNISHMENT 28	German American Bank	Premiere Credit of North America	AFA/Flex Plan	First Harrison Bank	Discover Bank
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ 631	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	30,170	637	1,575	3,562	54,161	3,306	19,186	1,500	6,222
Total receipts	30,170	637	1,575	3,562	54,161	3,306	19,186	1,500	6,222
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	30,170	637	1,575	3,562	54,161	3,526	20,497	1,500	6,222
Total disbursements	30,170	637	1,575	3,562	54,161	3,526	20,497	1,500	6,222
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(220)	(1,311)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (680)	\$ -	\$ -

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

	GARNISHMENT 30	ABF Federal Credit Union	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-PERF
Cash and investments - beginning	\$ -	\$ -	\$ (1,962)	\$ 23	\$ 3	\$ 45,821	\$ 28,879	\$ 1,240
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	9,325	600	1,009,386	272,614	137,600	336,562	191,358	17,728
Total receipts	9,325	600	1,009,386	272,614	137,600	336,562	191,358	17,728
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,325	600	1,007,449	272,614	137,600	370,799	204,103	17,728
Total disbursements	9,325	600	1,007,449	272,614	137,600	370,799	204,103	17,728
Excess (deficiency) of receipts over disbursements	-	-	1,937	-	-	(34,237)	(12,745)	-
Cash and investments - ending	\$ -	\$ -	\$ (25)	\$ 23	\$ 3	\$ 11,584	\$ 16,134	\$ 1,240

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

	Stockyards Bank & Trust	VSP VISION INSURANCE	PAYROLL-INDIANA POLICE	Texas Life Insurance	PBA	PAYROLL-IND.FIRE PENSION	CHASE BANK	WOODFOREST NATIONAL BANK	Beacon Credit Union
Cash and investments - beginning	\$ -	\$ (22,530)	\$ 6,029	\$ 16	\$ -	\$ 5,040	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	31,578	38,402	150,379	8,750	-	144,909	44,215	45,680	14,088
Total receipts	31,578	38,402	150,379	8,750	-	144,909	44,215	45,680	14,088
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	31,578	33,420	150,885	7,946	-	139,193	44,215	45,680	14,088
Total disbursements	31,578	33,420	150,885	7,946	-	139,193	44,215	45,680	14,088
Excess (deficiency) of receipts over disbursements	-	4,982	(506)	804	-	5,716	-	-	-
Cash and investments - ending	\$ -	\$ (17,548)	\$ 5,523	\$ 820	\$ -	\$ 10,756	\$ -	\$ -	\$ -

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

	GARNISHMENT 4	GARNISHMENT 5	GARNISHMENT 6	Business & Industrial Federal Credit Union	GARNISHMENTS	PAYROLL-FILING FEES	PAYROLL-UNITED FUND	PAYROLL-CHRISTMAS CLUB
Cash and investments - beginning	\$ -	\$ -	\$ (5,011)	\$ -	\$ 161	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5,200	80	11,975	27,265	-	524	3,259	98,685
Total receipts	5,200	80	11,975	27,265	-	524	3,259	98,685
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,200	80	6,964	27,265	-	524	3,259	98,685
Total disbursements	5,200	80	6,964	27,265	-	524	3,259	98,685
Excess (deficiency) of receipts over disbursements	-	-	5,011	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 161	\$ -	\$ -	\$ -

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

	SCOTT COUNTY TAX	SIHO	PAYROLL-SAVINGS PLAN	PAYROLL-POLICE DUES	PAYROLL-FIRE DUES	PAYROLL-NATIONWIDE RET SO	PAYROLL-FRANKLIN LIFE	PAYROLL-AFLAC
Cash and investments - beginning	\$ 560	\$ 2,381	\$ -	\$ -	\$ -	\$ -	\$ 1,900	\$ 715
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,920	575,536	121,281	9,216	9,830	42,660	2,400	633
Total receipts	<u>1,920</u>	<u>575,536</u>	<u>121,281</u>	<u>9,216</u>	<u>9,830</u>	<u>42,660</u>	<u>2,400</u>	<u>633</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,226	576,047	121,281	9,216	9,830	42,660	900	617
Total disbursements	<u>2,226</u>	<u>576,047</u>	<u>121,281</u>	<u>9,216</u>	<u>9,830</u>	<u>42,660</u>	<u>900</u>	<u>617</u>
Excess (deficiency) of receipts over disbursements	<u>(306)</u>	<u>(511)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>16</u>
Cash and investments - ending	<u>\$ 254</u>	<u>\$ 1,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,400</u>	<u>\$ 731</u>

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

	JENNINGS COUNTY TAX	CITY SHARE FICA	CITY SH MEDICARE	CITY SHARE PERF	CITY SHARE UNEMPLOYMENT	NET PAYROLL	U S Bank/ Connersville	WASHINGTON COUNTY TAX	Purdue Employees Federal Credit Union
Cash and investments - beginning	\$ 1,531	\$ 5,035	\$ (5,047)	\$ 1,359	\$ 181	\$ (9,441)	\$ -	\$ 186	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	10,681	336,371	78,887	1,505,444	11,075	1,554,181	40,591	787	39,591
Total receipts	10,681	336,371	78,887	1,505,444	11,075	1,554,181	40,591	787	39,591
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	11,324	341,406	73,842	1,521,987	11,098	1,544,103	40,591	917	39,591
Total disbursements	11,324	341,406	73,842	1,521,987	11,098	1,544,103	40,591	917	39,591
Excess (deficiency) of receipts over disbursements	(643)	(5,035)	5,045	(16,543)	(23)	10,078	-	(130)	-
Cash and investments - ending	\$ 888	\$ -	\$ (2)	\$ (15,184)	\$ 158	\$ 637	\$ -	\$ 56	\$ -

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

	GARNISHMENT 7	GARNISHMENT 8	GARNISHMENT 9	JACKSON COUNTY BANK	NATIONAL CITY BANK	IBT/Old National Bank	CENTRA CREDIT UNION	IRWIN UNION BANK	PNC Bank/Florida
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,096	5,980	2,600	1,832,492	643,657	446,003	1,158,131	495,560	16,012
Total receipts	<u>4,096</u>	<u>5,980</u>	<u>2,600</u>	<u>1,832,492</u>	<u>643,657</u>	<u>446,003</u>	<u>1,158,131</u>	<u>495,560</u>	<u>16,012</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,096	5,980	2,600	1,832,492	643,657	446,003	1,158,131	495,560	16,012
Total disbursements	<u>4,096</u>	<u>5,980</u>	<u>2,600</u>	<u>1,832,492</u>	<u>643,657</u>	<u>446,003</u>	<u>1,158,131</u>	<u>495,560</u>	<u>16,012</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	WELLS FARGO BANK	GARNISHMENT 10	Rivervalley Financial Bank	Reimb. charges incurred by employee	Meta Bank	OLD NATIONAL BANK	GARNISHMENT 31	Delta Dental	GARNISHMENT 14
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ (1,534)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	12,068	2,660	21,166	-	23,381	18,035	5,680	133,436	9,387
Total receipts	12,068	2,660	21,166	-	23,381	18,035	5,680	133,436	9,387
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	12,068	2,660	21,166	-	23,381	18,035	5,680	131,543	9,387
Total disbursements	12,068	2,660	21,166	-	23,381	18,035	5,680	131,543	9,387
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	1,893	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ 359	\$ -

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

	AMSOUTH BANK OF FLORIDA D	GARNISHMENT 32	Capital One Direct Deposit	GARNISHMENT 33	PEOPLES BANK	Ameritas Life Ins Corp. (DENTAL)	DIRECT DEPOSIT-ELI LILLY	NATIONAL CITY BANK/SOUTHE	BANK OF AMERICA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,219)	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	18,722	4,884	29,075	1,000	503,365	884	40,576	42,318	28,923
Total receipts	18,722	4,884	29,075	1,000	503,365	884	40,576	42,318	28,923
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	18,722	4,884	29,075	1,000	503,365	-	40,576	42,318	28,923
Total disbursements	18,722	4,884	29,075	1,000	503,365	-	40,576	42,318	28,923
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	884	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,335)	\$ -	\$ -	\$ -

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

	DD/Bancorp/PayPal	DD CENTRA CREDIT SAVINGS	GARNISHMENT 18	MARION COUNTY TAX	REIMBURSE OVERPAYMENTS	AUL LOAN PAYBACK	BARTHOLOMEW COUNTY TAX	GARNISHMENT 20	DD STATE BANK OF MEDORA
Cash and investments - beginning	\$ 25	\$ -	\$ 74	\$ 399	\$ -	\$ (152)	\$ 526	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,440	21,003	6,500	1,255	187	24,288	1,891	6,500	81,223
Total receipts	1,440	21,003	6,500	1,255	187	24,288	1,891	6,500	81,223
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,465	21,003	6,574	1,341	143	24,136	2,101	6,500	81,223
Total disbursements	1,465	21,003	6,574	1,341	143	24,136	2,101	6,500	81,223
Excess (deficiency) of receipts over disbursements	(25)	-	(74)	(86)	44	152	(210)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 313	\$ 44	\$ -	\$ 316	\$ -	\$ -

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

	Indiana Members Credit Union/Bar-Cons Credit Union	AUL DEFERRED COMP	AFLAC LIFE INSURANCE	Brown County Tax	AFLAC/CAIC	Chime/Bancorp Bank	GARNISHMENT 34	Main Source Bank/First Financial	Jefferson County Tax	First Savings Bank
Cash and investments - beginning	\$ -	\$ -	\$ 38	\$ 168	\$ 1,012	\$ -	\$ -	\$ -	\$ 20	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	17,168	176,260	610	1,150	6,671	11,355	1,120	275,340	127	1,039
Total receipts	17,168	176,260	610	1,150	6,671	11,355	1,120	275,340	127	1,039
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	17,168	176,162	550	1,230	5,770	11,355	1,120	275,340	137	1,039
Total disbursements	17,168	176,162	550	1,230	5,770	11,355	1,120	275,340	137	1,039
Excess (deficiency) of receipts over disbursements	-	98	60	(80)	901	-	-	-	(10)	-
Cash and investments - ending	\$ -	\$ 98	\$ 98	\$ 88	\$ 1,913	\$ -	\$ -	\$ -	\$ 10	\$ -

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

	GARNISHMENT 35	GARNISHMENT 36	DIR DEP-CHASE BANK GREENFIELD	IU CREDIT UNION	USAA BANK	SUPPORTING HEROS INC	Monroe County
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	7,316	5,685	2,975	43,357	4,183	-
Total receipts	-	7,316	5,685	2,975	43,357	4,183	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	7,316	5,685	2,975	43,357	4,183	-
Total disbursements	-	7,316	5,685	2,975	43,357	4,183	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	SMSU OPERATING	SMSU ON-LINE PAYMENTS	SMSU IMPROVEMENT	SRF BOND & INTEREST	SMSU PETTY CASH	2013 REFUNDING BOND (SRF)	2015 SEWAGE WORKS CONSTRUCTION ACCT.
Cash and investments - beginning	\$ 2,846,300	\$ 60,584	\$ 70,651	\$ 196,972	\$ 150	\$ 14,205	\$ 5,781,171
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	7,415,013	-	-	-	-	-	-
Other receipts	1,419,272	974,893	-	326,114	-	1,567,788	4,329
Total receipts	8,834,285	974,893	-	326,114	-	1,567,788	4,329
Disbursements:							
Personal services	811,226	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	439,793	-	-	-	-	-	-
Debt service - principal and interest	341,078	-	-	324,168	-	1,568,099	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	1,832,371	-	-	-	-	-	5,785,500
Other disbursements	5,474,383	954,242	-	-	-	25	-
Total disbursements	8,898,851	954,242	-	324,168	-	1,568,124	5,785,500
Excess (deficiency) of receipts over disbursements	(64,566)	20,651	-	1,946	-	(336)	(5,781,171)
Cash and investments - ending	\$ 2,781,734	\$ 81,235	\$ 70,651	\$ 198,918	\$ 150	\$ 13,869	\$ -

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

	2015 BOND & INTEREST	SMSU 2017 BOND & INTEREST (CLARIFIER)	SRF DEBT RESERVE	S.M.S.U. -STORMWATER UTILITY	SIHO INSURANCE ACCOUNT	Totals
Cash and investments - beginning	\$ 374	\$ 1	\$ 2,506,869	\$ 261,141	\$ 736,170	\$ 26,102,922
Receipts:						
Taxes	-	-	-	-	-	24,491,104
Licenses and permits	-	-	-	-	-	126,715
Intergovernmental receipts	-	-	-	-	-	4,767,416
Charges for services	-	-	-	-	-	535,409
Fines and forfeits	-	-	-	-	-	36,240
Utility fees	-	-	-	1,114,349	-	8,529,362
Other receipts	409,721	99,232	69,285	8,734	4,171,169	30,546,714
Total receipts	409,721	99,232	69,285	1,123,083	4,171,169	69,032,960
Disbursements:						
Personal services	-	-	-	332,836	-	14,336,250
Supplies	-	-	-	-	-	803,073
Other services and charges	-	-	-	204,990	-	6,013,149
Debt service - principal and interest	409,721	99,231	-	-	-	5,380,003
Capital outlay	-	-	-	-	-	4,281,343
Utility operating expenses	-	-	-	298,085	-	7,915,956
Other disbursements	-	-	-	56,708	4,418,543	34,180,965
Total disbursements	409,721	99,231	-	892,619	4,418,543	72,910,739
Excess (deficiency) of receipts over disbursements	-	1	69,285	230,464	(247,374)	(3,877,779)
Cash and investments - ending	\$ 374	\$ 2	\$ 2,576,154	\$ 491,605	\$ 488,796	\$ 22,225,143

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

<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Governmental activities	\$ 537,903	\$ -
Smsu Operating	79,956	356,973
Smsu Stormwater Utility	<u>5,719</u>	<u>68,680</u>
Totals	<u>\$ 623,578</u>	<u>\$ 425,653</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bushman Estataes	Residential Development	\$ 200,000	9/15/2013	2/1/2031
City of Seymour	Fire Truck Lease	70,000	1/8/2016	1/1/2023
Seymour Municipal Facilities Corp Refunding	Law Enforcement Building - Refinance	429,000	8/12/2016	6/30/2021
Seymour Redevelopment Authority	Public Works Facility	327,000	6/14/2012	1/15/2022
Seymour Redevelopment District	Downtown Park	<u>398,275</u>	6/15/2017	7/15/2027
Total governmental activities		<u>1,424,275</u>		
Total of annual lease payments		<u>\$ 1,424,275</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds (A) 2016	\$ 1,015,000	\$ 520,785
General obligation bonds	General Obligation Bonds (B) 2016	505,000	258,080
General obligation bonds	General Obligation Revenue Bonds of 2010	650,000	207,725
Revenue bonds	Park Bonds 2017	2,709,931	398,275
Revenue bonds	TIF Bonds 2011	170,000	199,738
Revenue bonds	TIF Bonds 2013	-	-
Revenue bonds	TIF Bonds 2018	3,500,000	106,400
Revenue bonds	TIF Bonds 2019	1,980,000	119,111
Revenue bonds	TIF Lease Rental Bonds 2019	<u>4,800,040</u>	<u>316,445</u>
Total governmental activities		<u>15,329,971</u>	<u>2,126,559</u>
Smsu Operating:			
Revenue bonds	Sewage Refunding Bonds 2013	3,052,000	1,567,929
Revenue bonds	Sewage Works Revenue Bonds 2017	3,000,000	99,232
Revenue bonds	SRF Refunding Bonds 2011	9,305,000	323,663
Revenue bonds	SRF Refunding Bonds 2015	<u>13,445,000</u>	<u>409,596</u>
Total Smsu Operating		<u>28,802,000</u>	<u>2,400,420</u>
Totals		<u>\$ 44,131,971</u>	<u>\$ 4,526,979</u>

CITY OF SEYMOUR
 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
Governmental activities:	
Land	\$ 632,950
Infrastructure	396,760
Buildings	9,872,588
Improvements other than buildings	2,329,751
Machinery, equipment, and vehicles	<u>10,510,501</u>
Total governmental activities	<u>23,742,550</u>
Smsu Operating:	
Land	112,575
Infrastructure	5,682,348
Buildings	22,549,601
Improvements other than buildings	58,221
Machinery, equipment, and vehicles	<u>3,537,718</u>
Total Smsu Operating	<u>31,940,463</u>
Total capital assets	<u><u>\$ 55,683,013</u></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/>.