

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF AURORA

DEARBORN COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

12/28/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Benjamin Turner	01-01-19 to 12-31-23
Mayor	Donnie Hastings, Jr. Mark Drury	01-01-19 to 12-31-19 01-01-20 to 12-31-23
President of the Board of Public Works	Donnie Hastings, Jr. Mark Drury	01-01-19 to 12-31-19 01-01-20 to 12-31-23
President Pro Tempore of the Common Council	Terry Hahn	01-01-19 to 12-31-23
Superintendent of Utilities	Randolph J. Turner	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF AURORA, DEARBORN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the City of Aurora (City), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the City for the period of January 1, 2019 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2019 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial statements, the City prepares its financial statements 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 statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

December 19, 2023

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

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

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 statements 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.

CITY OF AURORA
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General Fund	\$ 879,692	\$ 2,479,189	\$ 2,199,932	\$ 1,158,949	\$ 2,665,708	\$ 2,843,780	\$ 980,877
Motor Vehicle Highway	68,021	213,239	132,896	148,364	243,385	209,542	182,207
Local Road & Streets	94,230	66,080	27,240	133,070	63,607	34,149	162,528
Motor Vehicle Highway Restricted	-	476,282	476,282	-	838,167	838,167	-
Blight Elimination Program	-	2,147	2,147	-	2,147	2,147	-
ARCC	105,954	127,525	160,881	72,598	161,360	169,317	64,641
LLECE - Local Law	18,099	4,896	6,444	16,551	8,397	1,935	23,013
Unsafe Building	36,055	3,721	50	39,726	2,325	-	42,051
Gaming	4,046,633	1,928,048	1,761,665	4,213,016	1,566,204	2,015,390	3,763,830
Dept. of Parks	83,267	90,389	120,512	53,144	78,768	91,163	40,749
Rainy Day Fund	339,039	-	-	339,039	-	-	339,039
Police-K-9	20	5,990	-	6,010	7,030	7,255	5,785
2016 LOIT Special Distribution	548	-	-	548	-	-	548
Levy Excess Fund	33	-	-	33	-	-	33
Cum. Cap. Development	17,445	25,782	17,149	26,078	26,445	31,911	20,612
River Cities Bike Share Program	18,713	7,007	6,748	18,972	7,253	2,088	24,137
Cum. Fire & Police	1,838	-	-	1,838	-	-	1,838
Cum. Park & Recreation	722	-	-	722	-	-	722
US Bank Escrow-ESG Automatic Meter Reader Project	-	2,219,468	679,022	1,540,446	515	1,416,461	124,500
Gaming Firehouse	436,598	8,183	3,114	441,667	846	5,629	436,884
Cum. Cap. Improvement	125,336	-	-	125,336	4,158	-	129,494
Police Pension - Old	118,812	52,255	52,272	118,795	53,941	52,272	120,464
CARES Act Grant Fund	-	-	-	-	119,620	-	119,620
County Court Fees	32,391	-	-	32,391	-	-	32,391
Park Improvements	1,000	-	-	1,000	-	-	1,000
Conwell Street	5	-	-	5	-	-	5
City Hall Debt Serv Res	121,712	-	-	121,712	-	-	121,712
Alt Trail Project	455	-	-	455	-	-	455
Operation Pullover	-	315	315	-	355	355	-
Record Preservation	31,340	-	-	31,340	-	-	31,340
Police Seizure	1,053	-	-	1,053	-	-	1,053
Misc Designated Donation	45,055	-	-	45,055	-	-	45,055
Grant ARCC DCF	26	-	-	26	-	-	26
Telecomm UCB	37,458	75	-	37,533	24	-	37,557
Payroll - City	25,481	1,078,728	1,077,773	26,436	1,034,699	1,036,957	24,178

CITY OF AURORA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
HRA	126,424	75,036	68,141	133,319	70,511	39,824	164,006
Payroll - Utility	19,636	819,771	826,505	12,902	830,303	829,999	13,206
First Financial Savings Police Pension	96,856	48	-	96,904	48	-	96,952
INPRS Employee Share	-	29,906	29,906	-	28,491	28,491	-
City of Aurora Flood Relief Donation Fund	50,150	-	-	50,150	-	-	50,150
Redevelopment Commission	78,391	24,866	2,375	100,882	61,367	-	162,249
Grant-Misc	385,705	1,622,351	1,214,822	793,234	853,355	961,331	685,258
Sewer Oper and Main	11,166	1,339,017	1,306,273	43,910	1,419,069	1,421,265	41,714
Wastewater Bond & Interest	-	108,658	108,658	-	109,577	109,577	-
Sewer Customer deposit	30,042	7,510	6,608	30,944	7,317	6,527	31,734
EMS Donation	942	4,934	4,855	1,021	5,178	5,323	876
Sewer Construction	-	41,297	41,297	-	6,202	6,202	-
Sewer Bank NY P&I (2005)	34,363	263,004	260,590	36,777	260,446	260,131	37,092
Sewer Bank NY DSR (2005)	378,765	7,937	-	386,702	1,888	109,577	279,013
Water Oper and Main	25,642	963,061	982,184	6,519	940,608	855,255	91,872
Water Depreciation	-	215,095	215,095	-	107,517	107,517	-
Water Customer deposit	27,862	6,718	5,473	29,107	6,482	5,671	29,918
Interest	100	70	-	170	21	-	191
Sales Tax Payable	-	172,259	172,259	-	142,574	142,574	-
Utility Pension Nationwide	497,687	199,966	79,193	618,460	274,803	213,369	679,894
SIEOC	100	15,113	15,113	100	9,159	6,059	3,200
Water Tank DSR requirement	140,532	1,951	40,532	101,951	417	-	102,368
Water Improv Saving USB	59,665	161	-	59,826	23	59,849	-
Gas Oper and Main	432,526	1,897,912	1,868,681	461,757	1,579,270	1,693,800	347,227
Gas Depreciation	-	7,666	7,666	-	20,453	20,453	-
Clearing Account	4,143	4,282,884	4,283,461	3,566	3,935,787	3,934,043	5,310
Cash Drawer	150	-	-	150	-	-	150
Gas Customer deposit	141,567	32,041	28,948	144,660	33,127	26,778	151,009
Sanitation/Trash	40,334	210,702	217,249	33,787	211,489	217,791	27,485
Totals	<u>\$ 9,269,779</u>	<u>\$ 21,139,253</u>	<u>\$ 18,510,326</u>	<u>\$ 11,898,706</u>	<u>\$ 17,800,436</u>	<u>\$ 19,819,924</u>	<u>\$ 9,879,218</u>

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

CITY OF AURORA
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
General Fund	\$ 980,877	\$ 2,566,137	\$ 2,601,388	\$ 945,626	\$ 2,368,382	\$ 2,673,069	\$ 640,939
Motor Vehicle Highway	182,207	271,892	217,000	237,099	151,266	155,730	232,635
Local Road & Streets	162,528	69,261	45,238	186,551	68,793	35,823	219,521
Motor Vehicle Highway Restricted	-	405,738	405,738	-	367,005	367,005	-
Blight Elimination Program	-	2,147	2,147	-	-	-	-
Police-K-9	5,785	15	-	5,800	-	-	5,800
ARCC	64,641	730	1,672	63,699	-	63,698	1
LLECE - Local Law	23,013	5,389	1,637	26,765	6,139	7,581	25,323
Unsafe Building	42,051	1,225	-	43,276	2,878	-	46,154
Gaming	3,763,830	2,081,549	2,190,781	3,654,598	3,825,043	3,554,992	3,924,649
Dept of Parks	40,749	265,531	247,955	58,325	395,091	339,024	114,392
Rainy Day Fund	339,039	-	-	339,039	-	-	339,039
2016 LOIT Special Distribution	548	-	-	548	-	548	-
Opioid Settlement Restricted	-	-	-	-	3,548	-	3,548
Opioid Settlement Unrestricted	-	-	-	-	1,521	-	1,521
Levy Excess Fund	33	-	-	33	-	-	33
Cum. Cap. Development	20,612	29,687	35,000	15,299	21,128	33,060	3,367
River Cities Bike Share Program	24,137	8,189	11,006	21,320	7,274	8,655	19,939
Cum. Cap. Improvement	129,494	-	-	129,494	153,242	21,822	260,914
Cum. Fire & Police	1,838	-	-	1,838	-	-	1,838
Cum. Park & Recreation	722	-	-	722	-	-	722
US Bank Escrow - ESG Automatic Meter Reader	124,500	4	124,503	1	124,003	124,003	1
Gaming Firehouse	436,884	42	3,089	433,837	1	31,321	402,517
Misc Designated Donation	45,055	-	-	45,055	-	-	45,055
INPRS/Employee-Share	-	82,072	82,072	-	39,051	39,051	-
Police Pension - Old	120,464	51,865	52,795	119,534	53,347	63,119	109,762
CARES Act Grant Fund	119,620	-	119,620	-	-	-	-
County Court Fees	32,391	-	-	32,391	-	-	32,391
Park Improvements	1,000	-	-	1,000	-	-	1,000
Conwell Street	5	-	-	5	-	5	-
City Hall Debt Serv Res	121,712	-	-	121,712	-	121,712	-
Alt Trail Project	455	-	-	455	-	455	-
Record Preservation	31,340	-	-	31,340	-	-	31,340
Police Seizure	1,053	-	-	1,053	-	-	1,053
Grant ARCC DCF	26	-	-	26	-	26	-
Telecomm UCB	37,557	16	-	37,573	11	-	37,584

CITY OF AURORA
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Payroll - City	24,178	1,073,029	1,078,185	19,022	1,241,543	1,243,486	17,079
HRA	164,006	8	36,900	127,114	12	47,068	80,058
Payroll - Utility	13,206	806,255	806,011	13,450	766,772	767,419	12,803
Pool Reconstruction Loan Fund	-	-	-	-	1,500,000	1,500,000	-
First Financial Savings Police Pension	96,952	35	42,020	54,967	22	-	54,989
American Rescue Plan Act	-	414,970	-	414,970	418,111	39,228	793,853
City of Aurora Flood Relief Donation Fund	50,150	-	680	49,470	-	-	49,470
City of Aurora Parks Donation Fund	-	105,749	260	105,489	87,739	123,021	70,207
Redevelopment Commission	162,249	90,360	20,327	232,282	60,856	2,015	291,123
Grant-Misc	685,258	912,059	645,284	952,033	1,086,534	580,728	1,457,839
Sewer Oper and Main	41,714	1,505,703	1,338,306	209,111	1,688,603	1,414,877	482,837
Sewer Customer deposit	31,734	9,186	7,283	33,637	7,569	6,478	34,728
EMS Donation	876	4,708	3,892	1,692	4,740	4,578	1,854
Sewer Construction	-	65,380	65,380	-	182,554	182,554	-
Sewer Bank NY P&I (2005)	37,092	260,486	260,540	37,038	261,920	259,789	39,169
Sewer Bank NY DSR (2005)	279,013	19	-	279,032	3,055	-	282,087
Water Oper and Main	91,872	1,044,354	978,364	157,862	1,210,893	1,059,446	309,309
Water Customer deposit	29,918	7,008	5,998	30,928	5,966	5,828	31,066
Interest	191	12	-	203	31	-	234
Sales Tax Payable	-	169,879	169,879	-	188,348	188,348	-
Utility Pension Nationwide	679,894	239,679	103,596	815,977	249,337	261,518	803,796
SIEOC	3,200	13,838	16,938	100	37,068	37,068	100
Water Tank DSR requirement	102,368	205	-	102,573	231	-	102,804
Water Depreciation	-	185,197	185,197	-	108,153	108,153	-
Gas Oper and Main	347,227	1,902,489	1,999,398	250,318	2,415,750	2,489,463	176,605
Clearing Account	5,310	4,564,591	4,565,714	4,187	5,422,279	5,421,510	4,956
Cash Drawer	150	-	-	150	-	-	150
Gas Customer deposit	151,009	39,902	26,646	164,265	34,277	29,333	169,209
Gas Depreciation	-	69,590	69,590	-	90,792	90,792	-
Sanitation/Trash	27,485	213,501	202,410	38,576	234,383	242,010	30,949
Totals	\$ 9,879,218	\$ 19,539,681	\$ 18,770,439	\$ 10,648,460	\$ 24,895,261	\$ 23,745,409	\$ 11,798,312

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

CITY OF AURORA
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the City.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF AURORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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 statements. 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 AURORA
NOTES TO FINANCIAL STATEMENTS
(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 AURORA
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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 Town 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 AURORA
NOTES TO FINANCIAL STATEMENTS
(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. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

CITY OF AURORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

D. Utilities Retirement Plan

The City also contributes to a Utilities Retirement Plan, which is an additional pension plan unique to the City. Information regarding this plan may be obtained from the City.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General Fund	Motor Vehicle Highway	Local Road & Streets	Motor Vehicle Highway Restricted	Blight Elimination Program	ARCC	LLECE - Local Law
Cash and investments - beginning	\$ 879,692	\$ 68,021	\$ 94,230	\$ -	\$ -	\$ 105,954	\$ 18,099
Receipts:							
Taxes	1,947,545	4,976	-	-	-	-	-
Licenses and permits	220	-	-	-	-	-	-
Intergovernmental receipts	135,311	161,736	66,080	-	2,147	-	-
Charges for services	79,191	-	-	-	-	125,996	4,896
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	316,922	46,527	-	476,282	-	1,529	-
Total receipts	2,479,189	213,239	66,080	476,282	2,147	127,525	4,896
Disbursements:							
Personal services	1,153,428	-	-	-	-	88,130	-
Supplies	190,131	-	27,240	-	-	19,274	6,444
Other services and charges	673,458	132,896	-	-	-	48,112	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,080	-	-	476,282	2,147	5,365	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	177,835	-	-	-	-	-	-
Total disbursements	2,199,932	132,896	27,240	476,282	2,147	160,881	6,444
Excess (deficiency) of receipts over (under) disbursements	279,257	80,343	38,840	-	-	(33,356)	(1,548)
Cash and investments - ending	\$ 1,158,949	\$ 148,364	\$ 133,070	\$ -	\$ -	\$ 72,598	\$ 16,551

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

	Unsafe Building	Gaming	Dept. of Parks	Rainy Day Fund	Police-K-9	2016 LOIT Special Distribution	Levy Excess Fund
Cash and investments - beginning	\$ 36,055	\$ 4,046,633	\$ 83,267	\$ 339,039	\$ 20	\$ 548	\$ 33
Receipts:							
Taxes	-	-	55,310	-	-	-	-
Licenses and permits	3,721	-	-	-	-	-	-
Intergovernmental receipts	-	1,511,990	4,984	-	-	-	-
Charges for services	-	217,249	30,095	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	198,809	-	-	5,990	-	-
Total receipts	3,721	1,928,048	90,389	-	5,990	-	-
Disbursements:							
Personal services	-	439,052	28,385	-	-	-	-
Supplies	-	25,093	32,682	-	-	-	-
Other services and charges	50	570,551	58,364	-	-	-	-
Debt service - principal and interest	-	109,592	-	-	-	-	-
Capital outlay	-	495,165	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	122,212	1,081	-	-	-	-
Total disbursements	50	1,761,665	120,512	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	3,671	166,383	(30,123)	-	5,990	-	-
Cash and investments - ending	\$ 39,726	\$ 4,213,016	\$ 53,144	\$ 339,039	\$ 6,010	\$ 548	\$ 33

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

	Cum. Cap. Development	River Cities Bike Share Program	Cum. Fire & Police	Cum. Park & Recreation	US Bank Escrow-ESG Automatic Meter Reader Project	Gaming Firehouse	Cum. Cap. Improvement
Cash and investments - beginning	\$ 17,445	\$ 18,713	\$ 1,838	\$ 722	\$ -	\$ 436,598	\$ 125,336
Receipts:							
Taxes	23,662	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,120	-	-	-	-	-	-
Charges for services	-	-	-	-	2,219,112	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	7,007	-	-	356	8,183	-
Total receipts	25,782	7,007	-	-	2,219,468	8,183	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,748	-	-	679,022	3,114	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	17,149	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	17,149	6,748	-	-	679,022	3,114	-
Excess (deficiency) of receipts over (under) disbursements	8,633	259	-	-	1,540,446	5,069	-
Cash and investments - ending	\$ 26,078	\$ 18,972	\$ 1,838	\$ 722	\$ 1,540,446	\$ 441,667	\$ 125,336

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

	Police Pension - Old	CARES Act Grant Fund	County Court Fees	Park Improvements	Conwell Street	City Hall Debt Serv Res	Alt Trail Project
Cash and investments - beginning	\$ 118,812	\$ -	\$ 32,391	\$ 1,000	\$ 5	\$ 121,712	\$ 455
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	52,255	-	-	-	-	-	-
Total receipts	52,255	-	-	-	-	-	-
Disbursements:							
Personal services	52,272	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	52,272	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(17)	-	-	-	-	-	-
Cash and investments - ending	\$ 118,795	\$ -	\$ 32,391	\$ 1,000	\$ 5	\$ 121,712	\$ 455

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

	Operation Pullover	Record Preservation	Police Seizure	Misc Designated Donation	Grant ARCC DCF	Telecomm UCB	Payroll - City
Cash and investments - beginning	\$ -	\$ 31,340	\$ 1,053	\$ 45,055	\$ 26	\$ 37,458	\$ 25,481
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	315	-	-	-	-	75	1,078,728
Total receipts	315	-	-	-	-	75	1,078,728
Disbursements:							
Personal services	315	-	-	-	-	-	106,523
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	971,250
Total disbursements	315	-	-	-	-	-	1,077,773
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	75	955
Cash and investments - ending	\$ -	\$ 31,340	\$ 1,053	\$ 45,055	\$ 26	\$ 37,533	\$ 26,436

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

	HRA	Payroll - Utility	First Financial Savings Police Pension	INPRS Employee Share	City of Aurora Flood Relief Donation Fund	Redevelopment Commission	Grant-Misc
Cash and investments - beginning	\$ 126,424	\$ 19,636	\$ 96,856	\$ -	\$ 50,150	\$ 78,391	\$ 385,705
Receipts:							
Taxes	-	-	-	-	-	24,866	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	729,584
Charges for services	-	-	-	-	-	-	12,250
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	75,036	819,771	48	29,906	-	-	880,517
Total receipts	75,036	819,771	48	29,906	-	24,866	1,622,351
Disbursements:							
Personal services	-	-	-	-	-	-	2,410
Supplies	-	-	-	-	-	-	41,957
Other services and charges	68,141	-	-	-	-	-	18,718
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,375	794,526
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	826,505	-	29,906	-	-	357,211
Total disbursements	68,141	826,505	-	29,906	-	2,375	1,214,822
Excess (deficiency) of receipts over (under) disbursements	6,895	(6,734)	48	-	-	22,491	407,529
Cash and investments - ending	\$ 133,319	\$ 12,902	\$ 96,904	\$ -	\$ 50,150	\$ 100,882	\$ 793,234

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

	Sewer Oper and Main	Wastewater Bond & Interest	Sewer Customer deposit	EMS Donation	Sewer Construction	Sewer Bank NY P&I (2005)	Sewer Bank NY DSR (2005)
Cash and investments - beginning	\$ 11,166	\$ -	\$ 30,042	\$ 942	\$ -	\$ 34,363	\$ 378,765
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	1,317,486	-	-	-	-	-	-
Penalties	21,477	-	-	-	-	-	-
Other receipts	54	108,658	7,510	4,934	41,297	263,004	7,937
Total receipts	1,339,017	108,658	7,510	4,934	41,297	263,004	7,937
Disbursements:							
Personal services	129,568	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	260,590	-
Capital outlay	-	-	-	-	41,297	-	-
Utility operating expenses	737,315	-	-	-	-	-	-
Other disbursements	439,390	108,658	6,608	4,855	-	-	-
Total disbursements	1,306,273	108,658	6,608	4,855	41,297	260,590	-
Excess (deficiency) of receipts over (under) disbursements	32,744	-	902	79	-	2,414	7,937
Cash and investments - ending	\$ 43,910	\$ -	\$ 30,944	\$ 1,021	\$ -	\$ 36,777	\$ 386,702

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

	Water Oper and Main	Water Depreciation	Water Customer deposit	Interest	Sales Tax Payable	Utility Pension Nationwide
Cash and investments - beginning	\$ 25,642	\$ -	\$ 27,862	\$ 100	\$ -	\$ 497,687
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	927,003	-	-	-	-	-
Penalties	4,228	-	-	-	-	-
Other receipts	31,830	215,095	6,718	70	172,259	199,966
Total receipts	<u>963,061</u>	<u>215,095</u>	<u>6,718</u>	<u>70</u>	<u>172,259</u>	<u>199,966</u>
Disbursements:						
Personal services	220,349	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	215,095	-	-	-	-
Utility operating expenses	509,630	-	-	-	-	-
Other disbursements	252,205	-	5,473	-	172,259	79,193
Total disbursements	<u>982,184</u>	<u>215,095</u>	<u>5,473</u>	<u>-</u>	<u>172,259</u>	<u>79,193</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(19,123)</u>	<u>-</u>	<u>1,245</u>	<u>70</u>	<u>-</u>	<u>120,773</u>
Cash and investments - ending	<u>\$ 6,519</u>	<u>\$ -</u>	<u>\$ 29,107</u>	<u>\$ 170</u>	<u>\$ -</u>	<u>\$ 618,460</u>

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

	SIEOC	Water Tank DSR requirement	Water Improv Saving USB	Gas Oper and Main	Gas Depreciation
Cash and investments - beginning	\$ 100	\$ 140,532	\$ 59,665	\$ 432,526	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Utility fees	-	-	-	1,732,739	-
Penalties	-	-	-	8,202	-
Other receipts	15,113	1,951	161	156,971	7,666
Total receipts	15,113	1,951	161	1,897,912	7,666
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	7,666
Utility operating expenses	-	-	-	1,758,883	-
Other disbursements	15,113	40,532	-	109,798	-
Total disbursements	15,113	40,532	-	1,868,681	7,666
Excess (deficiency) of receipts over (under) disbursements	-	(38,581)	161	29,231	-
Cash and investments - ending	\$ 100	\$ 101,951	\$ 59,826	\$ 461,757	\$ -

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

	Clearing Account	Cash Drawer	Gas Customer deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 4,143	\$ 150	\$ 141,567	\$ 40,334	\$ 9,269,779
Receipts:					
Taxes	-	-	-	-	2,056,359
Licenses and permits	-	-	-	-	3,941
Intergovernmental receipts	-	-	-	-	2,613,952
Charges for services	-	-	-	210,702	2,899,491
Utility fees	-	-	-	-	3,977,228
Penalties	-	-	-	-	33,907
Other receipts	4,282,884	-	32,041	-	9,554,375
Total receipts	4,282,884	-	32,041	210,702	21,139,253
Disbursements:					
Personal services	-	-	-	-	2,220,432
Supplies	-	-	-	-	342,821
Other services and charges	-	-	-	-	2,259,174
Debt service - principal and interest	-	-	-	-	370,182
Capital outlay	-	-	-	-	2,062,147
Utility operating expenses	-	-	-	-	3,005,828
Other disbursements	4,283,461	-	28,948	217,249	8,249,742
Total disbursements	4,283,461	-	28,948	217,249	18,510,326
Excess (deficiency) of receipts over (under) disbursements	(577)	-	3,093	(6,547)	2,628,927
Cash and investments - ending	\$ 3,566	\$ 150	\$ 144,660	\$ 33,787	\$ 11,898,706

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	General Fund	Motor Vehicle Highway	Local Road & Streets	Motor Vehicle Highway Restricted	Blight Elimination Program	ARCC	LLECE - Local Law
Cash and investments - beginning	\$ 1,158,949	\$ 148,364	\$ 133,070	\$ -	\$ -	\$ 72,598	\$ 16,551
Receipts:							
Taxes	1,884,937	91,997	-	-	-	-	-
Licenses and permits	8,104	-	-	-	-	-	-
Intergovernmental receipts	135,603	151,388	63,607	-	2,147	-	-
Charges for services	47,620	-	-	-	-	86,560	8,397
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	589,444	-	-	838,167	-	74,800	-
Total receipts	2,665,708	243,385	63,607	838,167	2,147	161,360	8,397
Disbursements:							
Personal services	1,186,758	-	-	-	-	88,739	-
Supplies	207,422	-	34,149	-	-	18,780	1,935
Other services and charges	743,149	209,542	-	-	-	46,325	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	108,582	-	-	838,167	2,147	15,473	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	597,869	-	-	-	-	-	-
Total disbursements	2,843,780	209,542	34,149	838,167	2,147	169,317	1,935
Excess (deficiency) of receipts over (under) disbursements	(178,072)	33,843	29,458	-	-	(7,957)	6,462
Cash and investments - ending	\$ 980,877	\$ 182,207	\$ 162,528	\$ -	\$ -	\$ 64,641	\$ 23,013

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Unsafe Building	Gaming	Dept. of Parks	Rainy Day Fund	Police-K-9	2016 LOIT Special Distribution	Levy Excess Fund
Cash and investments - beginning	\$ 39,726	\$ 4,213,016	\$ 53,144	\$ 339,039	\$ 6,010	\$ 548	\$ 33
Receipts:							
Taxes	-	-	63,500	-	-	-	-
Licenses and permits	2,275	-	-	-	-	-	-
Intergovernmental receipts	-	1,140,770	4,890	-	-	-	-
Charges for services	-	217,791	10,334	-	-	-	-
Fines and forfeits	50	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	207,643	44	-	7,030	-	-
Total receipts	2,325	1,566,204	78,768	-	7,030	-	-
Disbursements:							
Personal services	-	387,193	25,466	-	-	-	-
Supplies	-	7,264	22,965	-	-	-	-
Other services and charges	-	611,249	39,930	-	-	-	-
Debt service - principal and interest	-	141,368	-	-	-	-	-
Capital outlay	-	739,756	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	128,560	2,802	-	7,255	-	-
Total disbursements	-	2,015,390	91,163	-	7,255	-	-
Excess (deficiency) of receipts over (under) disbursements	2,325	(449,186)	(12,395)	-	(225)	-	-
Cash and investments - ending	\$ 42,051	\$ 3,763,830	\$ 40,749	\$ 339,039	\$ 5,785	\$ 548	\$ 33

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cum. Cap. Development	River Cities Bike Share Program	Cum. Fire & Police	Cum. Park & Recreation	US Bank Escrow-ESG Automatic Meter Reader Project	Gaming Firehouse	Cum. Cap. Improvement
Cash and investments - beginning	\$ 26,078	\$ 18,972	\$ 1,838	\$ 722	\$ 1,540,446	\$ 441,667	\$ 125,336
Receipts:							
Taxes	22,919	-	-	-	-	-	4,158
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,526	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	7,253	-	-	515	846	-
Total receipts	26,445	7,253	-	-	515	846	4,158
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,088	-	-	1,416,461	5,629	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	31,911	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	31,911	2,088	-	-	1,416,461	5,629	-
Excess (deficiency) of receipts over (under) disbursements	(5,466)	5,165	-	-	(1,415,946)	(4,783)	4,158
Cash and investments - ending	\$ 20,612	\$ 24,137	\$ 1,838	\$ 722	\$ 124,500	\$ 436,884	\$ 129,494

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Police Pension - Old	CARES Act Grant Fund	County Court Fees	Park Improvements	Conwell Street	City Hall Debt Serv Res	Alt Trail Project
Cash and investments - beginning	\$ 118,795	\$ -	\$ 32,391	\$ 1,000	\$ 5	\$ 121,712	\$ 455
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	119,620	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	53,941	-	-	-	-	-	-
Total receipts	53,941	119,620	-	-	-	-	-
Disbursements:							
Personal services	52,272	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	52,272	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	1,669	119,620	-	-	-	-	-
Cash and investments - ending	\$ 120,464	\$ 119,620	\$ 32,391	\$ 1,000	\$ 5	\$ 121,712	\$ 455

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Operation Pullover	Record Preservation	Police Seizure	Misc Designated Donation	Grant ARCC DCF	Telecomm UCB	Payroll - City
Cash and investments - beginning	\$ -	\$ 31,340	\$ 1,053	\$ 45,055	\$ 26	\$ 37,533	\$ 26,436
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	355	-	-	-	-	24	1,034,699
Total receipts	355	-	-	-	-	24	1,034,699
Disbursements:							
Personal services	197	-	-	-	-	-	38,714
Supplies	-	-	-	-	-	-	-
Other services and charges	158	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	998,243
Total disbursements	355	-	-	-	-	-	1,036,957
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	24	(2,258)
Cash and investments - ending	\$ -	\$ 31,340	\$ 1,053	\$ 45,055	\$ 26	\$ 37,557	\$ 24,178

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	HRA	Payroll - Utility	First Financial Savings Police Pension	INPRS Employee Share	City of Aurora Flood Relief Donation Fund	Redevelopment Commission	Grant-Misc
Cash and investments - beginning	\$ 133,319	\$ 12,902	\$ 96,904	\$ -	\$ 50,150	\$ 100,882	\$ 793,234
Receipts:							
Taxes	-	-	-	-	-	61,367	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	663,469
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	70,511	830,303	48	28,491	-	-	189,886
Total receipts	70,511	830,303	48	28,491	-	61,367	853,355
Disbursements:							
Personal services	-	-	-	-	-	-	3,846
Supplies	-	-	-	-	-	-	114,745
Other services and charges	39,824	-	-	-	-	-	51,095
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	132,127
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	829,999	-	28,491	-	-	659,518
Total disbursements	39,824	829,999	-	28,491	-	-	961,331
Excess (deficiency) of receipts over (under) disbursements	30,687	304	48	-	-	61,367	(107,976)
Cash and investments - ending	\$ 164,006	\$ 13,206	\$ 96,952	\$ -	\$ 50,150	\$ 162,249	\$ 685,258

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sewer Oper and Main	Wastewater Bond & Interest	Sewer Customer deposit	EMS Donation	Sewer Construction	Sewer Bank NY P&I (2005)	Sewer Bank NY DSR (2005)
Cash and investments - beginning	\$ 43,910	\$ -	\$ 30,944	\$ 1,021	\$ -	\$ 36,777	\$ 386,702
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	1,404,735	-	-	-	-	-	-
Penalties	14,321	-	-	-	-	-	-
Other receipts	13	109,577	7,317	5,178	6,202	260,446	1,888
Total receipts	1,419,069	109,577	7,317	5,178	6,202	260,446	1,888
Disbursements:							
Personal services	187,719	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	260,131	109,577
Capital outlay	-	-	-	-	6,202	-	-
Utility operating expenses	827,396	-	-	-	-	-	-
Other disbursements	406,150	109,577	6,527	5,323	-	-	-
Total disbursements	1,421,265	109,577	6,527	5,323	6,202	260,131	109,577
Excess (deficiency) of receipts over (under) disbursements	(2,196)	-	790	(145)	-	315	(107,689)
Cash and investments - ending	\$ 41,714	\$ -	\$ 31,734	\$ 876	\$ -	\$ 37,092	\$ 279,013

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Water Oper and Main	Water Depreciation	Water Customer deposit	Interest	Sales Tax Payable	Utility Pension Nationwide
Cash and investments - beginning	\$ 6,519	\$ -	\$ 29,107	\$ 170	\$ -	\$ 618,460
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	905,994	-	-	-	-	-
Penalties	2,469	-	-	-	-	-
Other receipts	<u>32,145</u>	<u>107,517</u>	<u>6,482</u>	<u>21</u>	<u>142,574</u>	<u>274,803</u>
Total receipts	<u>940,608</u>	<u>107,517</u>	<u>6,482</u>	<u>21</u>	<u>142,574</u>	<u>274,803</u>
Disbursements:						
Personal services	188,971	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	107,517	-	-	-	-
Utility operating expenses	518,943	-	-	-	-	-
Other disbursements	<u>147,341</u>	<u>-</u>	<u>5,671</u>	<u>-</u>	<u>142,574</u>	<u>213,369</u>
Total disbursements	<u>855,255</u>	<u>107,517</u>	<u>5,671</u>	<u>-</u>	<u>142,574</u>	<u>213,369</u>
Excess (deficiency) of receipts over (under) disbursements	<u>85,353</u>	<u>-</u>	<u>811</u>	<u>21</u>	<u>-</u>	<u>61,434</u>
Cash and investments - ending	<u>\$ 91,872</u>	<u>\$ -</u>	<u>\$ 29,918</u>	<u>\$ 191</u>	<u>\$ -</u>	<u>\$ 679,894</u>

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SIEOC	Water Tank DSR requirement	Water Improv Saving USB	Gas Oper and Main	Gas Depreciation
Cash and investments - beginning	\$ 100	\$ 101,951	\$ 59,826	\$ 461,757	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	1,407,500	-
Penalties	-	-	-	4,105	-
Other receipts	9,159	417	23	167,665	20,453
Total receipts	<u>9,159</u>	<u>417</u>	<u>23</u>	<u>1,579,270</u>	<u>20,453</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	20,453
Utility operating expenses	-	-	-	1,590,775	-
Other disbursements	6,059	-	59,849	103,025	-
Total disbursements	<u>6,059</u>	<u>-</u>	<u>59,849</u>	<u>1,693,800</u>	<u>20,453</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,100</u>	<u>417</u>	<u>(59,826)</u>	<u>(114,530)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,200</u>	<u>\$ 102,368</u>	<u>\$ -</u>	<u>\$ 347,227</u>	<u>\$ -</u>

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Clearing Account	Cash Drawer	Gas Customer deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 3,566	\$ 150	\$ 144,660	\$ 33,787	\$ 11,898,706
Receipts:					
Taxes	-	-	-	-	2,128,878
Licenses and permits	-	-	-	-	10,379
Intergovernmental receipts	-	-	-	-	2,285,020
Charges for services	-	-	-	211,489	582,191
Fines and forfeits	-	-	-	-	50
Utility fees	-	-	-	-	3,718,229
Penalties	-	-	-	-	20,895
Other receipts	3,935,787	-	33,127	-	9,054,794
Total receipts	3,935,787	-	33,127	211,489	17,800,436
Disbursements:					
Personal services	-	-	-	-	2,159,875
Supplies	-	-	-	-	407,260
Other services and charges	-	-	-	-	3,165,450
Debt service - principal and interest	-	-	-	-	511,076
Capital outlay	-	-	-	-	2,002,335
Utility operating expenses	-	-	-	-	2,937,114
Other disbursements	3,934,043	-	26,778	217,791	8,636,814
Total disbursements	3,934,043	-	26,778	217,791	19,819,924
Excess (deficiency) of receipts over (under) disbursements	1,744	-	6,349	(6,302)	(2,019,488)
Cash and investments - ending	\$ 5,310	\$ 150	\$ 151,009	\$ 27,485	\$ 9,879,218

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General Fund	Motor Vehicle Highway	Local Road & Streets	Motor Vehicle Highway Restricted	Blight Elimination Program	Police-K-9	ARCC
Cash and investments - beginning	\$ 980,877	\$ 182,207	\$ 162,528	\$ -	\$ -	\$ 5,785	\$ 64,641
Receipts:							
Taxes	1,164,282	104,172	-	-	-	-	-
Licenses and permits	15,062	-	-	-	-	-	-
Intergovernmental receipts	1,002,532	167,720	69,261	-	2,147	-	-
Charges for services	91,475	-	-	-	-	-	730
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	292,786	-	-	405,738	-	15	-
Total receipts	2,566,137	271,892	69,261	405,738	2,147	15	730
Disbursements:							
Personal services	1,599,610	53,719	-	-	-	-	-
Supplies	202,323	-	45,238	-	-	-	-
Other services and charges	665,782	163,281	-	-	-	-	1,672
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	405,738	2,147	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	133,673	-	-	-	-	-	-
Total disbursements	2,601,388	217,000	45,238	405,738	2,147	-	1,672
Excess (deficiency) of receipts over (under) disbursements	(35,251)	54,892	24,023	-	-	15	(942)
Cash and investments - ending	\$ 945,626	\$ 237,099	\$ 186,551	\$ -	\$ -	\$ 5,800	\$ 63,699

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LLECE - Local Law	Unsafe Building	Gaming	Dept of Parks	Rainy Day Fund	2016 LOIT Special Distribution	Opioid Settlement Restricted
Cash and investments - beginning	\$ 23,013	\$ 42,051	\$ 3,763,830	\$ 40,749	\$ 339,039	\$ 548	\$ -
Receipts:							
Taxes	-	-	-	102,802	-	-	-
Licenses and permits	-	1,225	-	-	-	-	-
Intergovernmental receipts	-	-	1,380,156	6,637	-	-	-
Charges for services	5,389	-	201,966	154,687	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	499,427	1,405	-	-	-
Total receipts	5,389	1,225	2,081,549	265,531	-	-	-
Disbursements:							
Personal services	-	-	21,458	119,296	-	-	-
Supplies	1,092	-	52,390	26,152	-	-	-
Other services and charges	545	-	777,454	97,090	-	-	-
Debt service - principal and interest	-	-	450,349	-	-	-	-
Capital outlay	-	-	404,054	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	485,076	5,417	-	-	-
Total disbursements	1,637	-	2,190,781	247,955	-	-	-
Excess (deficiency) of receipts over (under) disbursements	3,752	1,225	(109,232)	17,576	-	-	-
Cash and investments - ending	\$ 26,765	\$ 43,276	\$ 3,654,598	\$ 58,325	\$ 339,039	\$ 548	\$ -

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Opioid Settlement Unrestricted	Levy Excess Fund	Cum. Cap. Development	River Cities Bike Share Program	Cum. Cap. Improvement	Cum. Fire & Police	Cum. Park & Recreation
Cash and investments - beginning	\$ -	\$ 33	\$ 20,612	\$ 24,137	\$ 129,494	\$ 1,838	\$ 722
Receipts:							
Taxes	-	-	23,759	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,928	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	8,189	-	-	-
Total receipts	-	-	29,687	8,189	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	11,006	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	35,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	35,000	11,006	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(5,313)	(2,817)	-	-	-
Cash and investments - ending	\$ -	\$ 33	\$ 15,299	\$ 21,320	\$ 129,494	\$ 1,838	\$ 722

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	US Bank Escrow -	Gaming Firehouse	Misc Designated Donation	INPRS/Employee-Share	Police Pension -	CARES Act Grant Fund
	ESG Automatic Meter Reader				Old	
Cash and investments - beginning	\$ 124,500	\$ 436,884	\$ 45,055	\$ -	\$ 120,464	\$ 119,620
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	4	42	-	82,072	51,865	-
Total receipts	4	42	-	82,072	51,865	-
Disbursements:						
Personal services	-	-	-	-	52,795	-
Supplies	-	-	-	-	-	-
Other services and charges	124,503	2,994	-	-	-	119,620
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	95	-	82,072	-	-
Total disbursements	124,503	3,089	-	82,072	52,795	119,620
Excess (deficiency) of receipts over (under) disbursements	(124,499)	(3,047)	-	-	(930)	(119,620)
Cash and investments - ending	\$ 1	\$ 433,837	\$ 45,055	\$ -	\$ 119,534	\$ -

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Court Fees	Park Improvements	Conwell Street	City Hall Debt Serv Res	Alt Trail Project	Record Preservation	Police Seizure
Cash and investments - beginning	\$ 32,391	\$ 1,000	\$ 5	\$ 121,712	\$ 455	\$ 31,340	\$ 1,053
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ 32,391	\$ 1,000	\$ 5	\$ 121,712	\$ 455	\$ 31,340	\$ 1,053

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Grant ARCC DCF	Telecomm UCB	Payroll - City	HRA	Payroll - Utility	Pool Reconstruction Loan Fund	First Financial Savings Police Pension
Cash and investments - beginning	\$ 26	\$ 37,557	\$ 24,178	\$ 164,006	\$ 13,206	\$ -	\$ 96,952
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	16	1,073,029	8	806,255	-	35
Total receipts	-	16	1,073,029	8	806,255	-	35
Disbursements:							
Personal services	-	-	40,584	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	36,900	-	-	42,020
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,037,601	-	806,011	-	-
Total disbursements	-	-	1,078,185	36,900	806,011	-	42,020
Excess (deficiency) of receipts over (under) disbursements	-	16	(5,156)	(36,892)	244	-	(41,985)
Cash and investments - ending	\$ 26	\$ 37,573	\$ 19,022	\$ 127,114	\$ 13,450	\$ -	\$ 54,967

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	American Rescue Plan Act	City of Aurora Flood Relief Donation Fund	City of Aurora Parks Donation Fund	Redevelopment Commission	Grant-Misc	Sewer Oper and Main	Sewer Customer deposit
Cash and investments - beginning	\$ -	\$ 50,150	\$ -	\$ 162,249	\$ 685,258	\$ 41,714	\$ 31,734
Receipts:							
Taxes	-	-	-	67,894	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	414,970	-	-	-	635,270	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,482,925	-
Penalties	-	-	-	-	-	22,768	-
Other receipts	-	-	105,749	22,466	276,789	10	9,186
Total receipts	414,970	-	105,749	90,360	912,059	1,505,703	9,186
Disbursements:							
Personal services	-	-	-	-	-	174,075	-
Supplies	-	-	260	-	108,814	-	-
Other services and charges	-	680	-	-	140,613	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	20,327	59,779	-	-
Utility operating expenses	-	-	-	-	-	806,255	-
Other disbursements	-	-	-	-	336,078	357,976	7,283
Total disbursements	-	680	260	20,327	645,284	1,338,306	7,283
Excess (deficiency) of receipts over (under) disbursements	414,970	(680)	105,489	70,033	266,775	167,397	1,903
Cash and investments - ending	\$ 414,970	\$ 49,470	\$ 105,489	\$ 232,282	\$ 952,033	\$ 209,111	\$ 33,637

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	EMS Donation	Sewer Construction	Sewer Bank NY P&I (2005)	Sewer Bank NY DSR (2005)	Water Oper and Main	Water Customer deposit	Interest
Cash and investments - beginning	\$ 876	\$ -	\$ 37,092	\$ 279,013	\$ 91,872	\$ 29,918	\$ 191
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,004,120	-	-
Penalties	-	-	-	-	4,049	-	-
Other receipts	4,708	65,380	260,486	19	36,185	7,008	12
Total receipts	4,708	65,380	260,486	19	1,044,354	7,008	12
Disbursements:							
Personal services	-	-	-	-	185,530	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	260,540	-	-	-	-
Capital outlay	-	65,380	-	-	-	-	-
Utility operating expenses	-	-	-	-	567,509	-	-
Other disbursements	3,892	-	-	-	225,325	5,998	-
Total disbursements	3,892	65,380	260,540	-	978,364	5,998	-
Excess (deficiency) of receipts over (under) disbursements	816	-	(54)	19	65,990	1,010	12
Cash and investments - ending	\$ 1,692	\$ -	\$ 37,038	\$ 279,032	\$ 157,862	\$ 30,928	\$ 203

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sales Tax Payable	Utility Pension Nationwide	SIEOC	Water Tank DSR requirement	Water Depreciation	Gas Oper and Main	Clearing Account
Cash and investments - beginning	\$ -	\$ 679,894	\$ 3,200	\$ 102,368	\$ -	\$ 347,227	\$ 5,310
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,727,389	-
Penalties	-	-	-	-	-	7,346	-
Other receipts	169,879	239,679	13,838	205	185,197	167,754	4,564,591
Total receipts	169,879	239,679	13,838	205	185,197	1,902,489	4,564,591
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	185,197	-	-
Utility operating expenses	-	-	-	-	-	1,833,664	-
Other disbursements	169,879	103,596	16,938	-	-	165,734	4,565,714
Total disbursements	169,879	103,596	16,938	-	185,197	1,999,398	4,565,714
Excess (deficiency) of receipts over (under) disbursements	-	136,083	(3,100)	205	-	(96,909)	(1,123)
Cash and investments - ending	\$ -	\$ 815,977	\$ 100	\$ 102,573	\$ -	\$ 250,318	\$ 4,187

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cash Drawer	Gas Customer deposit	Gas Depreciation	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 150	\$ 151,009	\$ -	\$ 27,485	\$ 9,879,218
Receipts:					
Taxes	-	-	-	-	1,462,909
Licenses and permits	-	-	-	-	16,287
Intergovernmental receipts	-	-	-	-	3,684,621
Charges for services	-	-	-	213,501	667,748
Utility fees	-	-	-	-	4,214,434
Penalties	-	-	-	-	34,163
Other receipts	-	39,902	69,590	-	9,459,519
	-	39,902	69,590	213,501	19,539,681
Total receipts	-	39,902	69,590	213,501	19,539,681
Disbursements:					
Personal services	-	-	-	-	2,247,067
Supplies	-	-	-	-	436,269
Other services and charges	-	-	-	-	2,184,160
Debt service - principal and interest	-	-	-	-	710,889
Capital outlay	-	-	69,590	-	1,247,212
Utility operating expenses	-	-	-	-	3,207,428
Other disbursements	-	26,646	-	202,410	8,737,414
	-	26,646	69,590	202,410	18,770,439
Total disbursements	-	26,646	69,590	202,410	18,770,439
Excess (deficiency) of receipts over (under) disbursements	-	13,256	-	11,091	769,242
Cash and investments - ending	\$ 150	\$ 164,265	\$ -	\$ 38,576	\$ 10,648,460

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

	General Fund	Motor Vehicle Highway	Local Road & Streets	Motor Vehicle Highway Restricted	Blight Elimination Program	Police-K-9	ARCC
Cash and investments - beginning	\$ 945,626	\$ 237,099	\$ 186,551	\$ -	\$ -	\$ 5,800	\$ 63,699
Receipts:							
Taxes	1,288,862	-	-	-	-	-	-
Licenses and permits	16,968	-	-	-	-	-	-
Intergovernmental receipts	966,300	151,266	68,793	-	-	-	-
Charges for services	48,145	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	48,107	-	-	367,005	-	-	-
Total receipts	2,368,382	151,266	68,793	367,005	-	-	-
Disbursements:							
Personal services	1,731,650	-	-	-	-	-	-
Supplies	226,429	-	13,375	-	-	-	-
Other services and charges	708,054	155,730	22,448	-	-	-	1
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,636	-	-	367,005	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	300	-	-	-	-	-	63,697
Total disbursements	2,673,069	155,730	35,823	367,005	-	-	63,698
Excess (deficiency) of receipts over (under) disbursements	(304,687)	(4,464)	32,970	-	-	-	(63,698)
Cash and investments - ending	\$ 640,939	\$ 232,635	\$ 219,521	\$ -	\$ -	\$ 5,800	\$ 1

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

	LLECE - Local Law	Unsafe Building	Gaming	Dept of Parks	Rainy Day Fund	2016 LOIT Special Distribution	Opioid Settlement Restricted
Cash and investments - beginning	\$ 26,765	\$ 43,276	\$ 3,654,598	\$ 58,325	\$ 339,039	\$ 548	\$ -
Receipts:							
Taxes	-	-	-	89,758	-	-	-
Licenses and permits	-	2,300	-	-	-	-	-
Intergovernmental receipts	-	-	1,363,123	9,223	-	-	-
Charges for services	5,284	-	242,010	231,987	-	-	-
Fines and forfeits	855	578	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	2,219,910	64,123	-	-	3,548
Total receipts	6,139	2,878	3,825,043	395,091	-	-	3,548
Disbursements:							
Personal services	-	-	64,977	137,967	-	-	-
Supplies	7,581	-	71,896	18,955	-	-	-
Other services and charges	-	-	471,812	151,682	-	-	-
Debt service - principal and interest	-	-	768,759	-	-	-	-
Capital outlay	-	-	1,506,382	25,410	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	671,166	5,010	-	548	-
Total disbursements	7,581	-	3,554,992	339,024	-	548	-
Excess (deficiency) of receipts over (under) disbursements	(1,442)	2,878	270,051	56,067	-	(548)	3,548
Cash and investments - ending	\$ 25,323	\$ 46,154	\$ 3,924,649	\$ 114,392	\$ 339,039	\$ -	\$ 3,548

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

	Opioid Settlement Unrestricted	Levy Excess Fund	Cum. Cap. Development	River Cities Bike Share Program	Cum. Cap. Improvement	Cum. Fire & Police	Cum. Park & Recreation
Cash and investments - beginning	\$ -	\$ 33	\$ 15,299	\$ 21,320	\$ 129,494	\$ 1,838	\$ 722
Receipts:							
Taxes	-	-	19,159	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,969	-	6,314	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,521	-	-	7,274	146,928	-	-
Total receipts	1,521	-	21,128	7,274	153,242	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	8,655	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	33,060	-	21,822	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	33,060	8,655	21,822	-	-
Excess (deficiency) of receipts over (under) disbursements	1,521	-	(11,932)	(1,381)	131,420	-	-
Cash and investments - ending	\$ 1,521	\$ 33	\$ 3,367	\$ 19,939	\$ 260,914	\$ 1,838	\$ 722

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

	US Bank Escrow -	Gaming Firehouse	Misc Designated Donation	INPRS/Employee-Share	Police Pension - Old	CARES Act Grant Fund
	ESG Automatic Meter Reader					
Cash and investments - beginning	\$ 1	\$ 433,837	\$ 45,055	\$ -	\$ 119,534	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	124,003	1	-	39,051	53,347	-
Total receipts	124,003	1	-	39,051	53,347	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	175	-	-	63,119	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	124,003	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	31,146	-	39,051	-	-
Total disbursements	124,003	31,321	-	39,051	63,119	-
Excess (deficiency) of receipts over (under) disbursements	-	(31,320)	-	-	(9,772)	-
Cash and investments - ending	\$ 1	\$ 402,517	\$ 45,055	\$ -	\$ 109,762	\$ -

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

	County Court Fees	Park Improvements	Conwell Street	City Hall Debt Serv Res	Alt Trail Project	Record Preservation	Police Seizure
Cash and investments - beginning	\$ 32,391	\$ 1,000	\$ 5	\$ 121,712	\$ 455	\$ 31,340	\$ 1,053
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	5	121,712	455	-	-
Total disbursements	-	-	5	121,712	455	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(5)	(121,712)	(455)	-	-
Cash and investments - ending	\$ 32,391	\$ 1,000	\$ -	\$ -	\$ -	\$ 31,340	\$ 1,053

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

	Grant ARCC DCF	Telecomm UCB	Payroll - City	HRA	Payroll - Utility	Pool Reconstruction Loan Fund	First Financial Savings Police Pension
Cash and investments - beginning	\$ 26	\$ 37,573	\$ 19,022	\$ 127,114	\$ 13,450	\$ -	\$ 54,967
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	11	1,241,543	12	766,772	1,500,000	22
Total receipts	-	11	1,241,543	12	766,772	1,500,000	22
Disbursements:							
Personal services	-	-	49,563	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	47,068	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,500,000	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	26	-	1,193,923	-	767,419	-	-
Total disbursements	26	-	1,243,486	47,068	767,419	1,500,000	-
Excess (deficiency) of receipts over (under) disbursements	(26)	11	(1,943)	(47,056)	(647)	-	22
Cash and investments - ending	\$ -	\$ 37,584	\$ 17,079	\$ 80,058	\$ 12,803	\$ -	\$ 54,989

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

	American Rescue Plan Act	City of Aurora Flood Relief Donation Fund	City of Aurora Parks Donation Fund	Redevelopment Commission	Grant-Misc	Sewer Oper and Main	Sewer Customer deposit
Cash and investments - beginning	\$ 414,970	\$ 49,470	\$ 105,489	\$ 232,282	\$ 952,033	\$ 209,111	\$ 33,637
Receipts:							
Taxes	-	-	-	60,856	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	418,111	-	-	-	562,157	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,662,462	-
Penalties	-	-	-	-	-	26,079	-
Other receipts	-	-	87,739	-	524,377	62	7,569
Total receipts	418,111	-	87,739	60,856	1,086,534	1,688,603	7,569
Disbursements:							
Personal services	-	-	-	-	2,319	184,344	-
Supplies	-	-	123,021	-	161,162	-	-
Other services and charges	39,228	-	-	-	7,913	1,156	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,015	134,080	-	-
Utility operating expenses	-	-	-	-	-	752,823	-
Other disbursements	-	-	-	-	275,254	476,554	6,478
Total disbursements	39,228	-	123,021	2,015	580,728	1,414,877	6,478
Excess (deficiency) of receipts over (under) disbursements	378,883	-	(35,282)	58,841	505,806	273,726	1,091
Cash and investments - ending	\$ 793,853	\$ 49,470	\$ 70,207	\$ 291,123	\$ 1,457,839	\$ 482,837	\$ 34,728

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

	EMS Donation	Sewer Construction	Sewer Bank NY P&I (2005)	Sewer Bank NY DSR (2005)	Water Oper and Main	Water Customer deposit	Interest
Cash and investments - beginning	\$ 1,692	\$ -	\$ 37,038	\$ 279,032	\$ 157,862	\$ 30,928	\$ 203
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,160,829	-	-
Penalties	-	-	-	-	4,674	-	-
Other receipts	4,740	182,554	261,920	3,055	45,390	5,966	31
Total receipts	4,740	182,554	261,920	3,055	1,210,893	5,966	31
Disbursements:							
Personal services	-	-	-	-	198,284	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	259,789	-	-	-	-
Capital outlay	-	182,554	-	-	-	-	-
Utility operating expenses	-	-	-	-	704,510	-	-
Other disbursements	4,578	-	-	-	156,652	5,828	-
Total disbursements	4,578	182,554	259,789	-	1,059,446	5,828	-
Excess (deficiency) of receipts over (under) disbursements	162	-	2,131	3,055	151,447	138	31
Cash and investments - ending	\$ 1,854	\$ -	\$ 39,169	\$ 282,087	\$ 309,309	\$ 31,066	\$ 234

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

	Sales Tax Payable	Utility Pension Nationwide	SIEOC	Water Tank DSR requirement	Water Depreciation	Gas Oper and Main	Clearing Account
Cash and investments - beginning	\$ -	\$ 815,977	\$ 100	\$ 102,573	\$ -	\$ 250,318	\$ 4,187
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,106,322	-
Penalties	-	-	-	-	-	9,190	-
Other receipts	188,348	249,337	37,068	231	108,153	300,238	5,422,279
Total receipts	188,348	249,337	37,068	231	108,153	2,415,750	5,422,279
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	108,153	-	-
Utility operating expenses	-	-	-	-	-	2,279,111	-
Other disbursements	188,348	261,518	37,068	-	-	210,352	5,421,510
Total disbursements	188,348	261,518	37,068	-	108,153	2,489,463	5,421,510
Excess (deficiency) of receipts over (under) disbursements	-	(12,181)	-	231	-	(73,713)	769
Cash and investments - ending	\$ -	\$ 803,796	\$ 100	\$ 102,804	\$ -	\$ 176,605	\$ 4,956

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

	Cash Drawer	Gas Customer deposit	Gas Depreciation	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 150	\$ 164,265	\$ -	\$ 38,576	\$ 10,648,460
Receipts:					
Taxes	-	-	-	-	1,458,635
Licenses and permits	-	-	-	-	19,268
Intergovernmental receipts	-	-	-	-	3,547,256
Charges for services	-	-	-	234,383	761,809
Fines and forfeits	-	-	-	-	1,433
Utility fees	-	-	-	-	4,929,613
Penalties	-	-	-	-	39,943
Other receipts	-	34,277	90,792	-	14,137,304
Total receipts	-	34,277	90,792	234,383	24,895,261
Disbursements:					
Personal services	-	-	-	-	2,369,104
Supplies	-	-	-	-	622,419
Other services and charges	-	-	-	-	1,677,041
Debt service - principal and interest	-	-	-	-	1,028,548
Capital outlay	-	-	90,792	-	4,101,912
Utility operating expenses	-	-	-	-	3,736,444
Other disbursements	-	29,333	-	242,010	10,209,941
Total disbursements	-	29,333	90,792	242,010	23,745,409
Excess (deficiency) of receipts over (under) disbursements	-	4,944	-	(7,627)	1,149,852
Cash and investments - ending	\$ 150	\$ 169,209	\$ -	\$ 30,949	\$ 11,798,312

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Governmental activities	\$ 42,138	\$ -
Wastewater Utility	404,741	147,879
Water Utility	243,335	135,164
Gas Utility	240,491	315,059
Trash Utility	<u>-</u>	<u>-</u>
Totals	<u>\$ 930,705</u>	<u>\$ 598,102</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Dearborn County Commissioners	Dearborn County Extension Office	\$ 18,000	01/01/19	12/31/23
Total of annual lease payments		<u>\$ 18,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Notes and Loans Payable	ESG Smart Meter Project	\$ 2,057,979	\$ 118,514
Notes and Loans Payable	Pool Reconstruction - Civista	1,499,926	100,000
Notes and Loans Payable	Pool Reconstruction - Lawrenceburg Bond Bank	1,400,000	100,000
Notes and Loans Payable	Wet Weath Storage Basin	<u>524,551</u>	<u>26,172</u>
Total governmental activities		<u>5,482,456</u>	<u>344,686</u>
Wastewater Utility:			
Revenue bonds	Construct New Lift Station	<u>1,204,000</u>	<u>228,000</u>
Totals		<u>\$ 6,686,456</u>	<u>\$ 572,686</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/>.