

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF AURORA

DEARBORN COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
11/02/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Randolph J. Turner Benjamin Turner	01-01-12 to 12-31-15 01-01-16 to 12-31-19
Mayor	Donnie Hastings, Jr.	01-01-12 to 12-31-19
President of the Board of Public Works	Donnie Hastings, Jr.	01-01-12 to 12-31-17
President Pro Tempore of the Common Council	Donnie Hastings, Jr.	01-01-12 to 12-31-17
President of the Utilities Service Board	John Borgman	01-01-12 to 12-31-17
Superintendent of Utilities	Randolph J. Turner	01-01-12 to 12-31-17



STATE OF INDIANA
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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statements of the City of Aurora (City), for the period of January 1, 2012 to December 31, 2016. The City's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis noted above is a different basis than that used in the prior period.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the City based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the City's financial statements. 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 statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 18, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

CITY OF AURORA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL FUND	\$ 2,631,532	\$ 2,859,423	\$ 3,934,831	\$ 1,556,124	\$ 1,365,507	\$ 1,465,840	\$ 1,455,791
MOTOR VEHICLE HIGHWAY	6,069	250,360	127,697	128,732	235,376	180,741	183,367
LOCAL ROAD & STREETS	17,496	32,143	-	49,639	35,661	32,132	53,168
ARCC	-	186,279	159,322	26,957	183,494	186,036	24,415
LLECE-LOCAL LAW	11,442	18,194	4,754	24,882	10,257	10,762	24,377
UNSAFE BUILDING	5,804	1,670	-	7,474	1,680	-	9,154
GAMING	184,786	1,981,667	1,911,848	254,605	5,323,319	1,963,269	3,614,655
Dept of Parks	13,254	108,588	105,871	15,971	107,667	98,196	25,442
RAINY DAY FUND	2,435	68,526	-	70,961	6,494	-	77,455
CUM. CAP. DEVELOPEMENT	39,314	31,840	17,665	53,489	29,128	-	82,617
CUM. FIRE & POLICE	23,631	-	-	23,631	-	-	23,631
CUM. PARK & RECREATION	1,213	39	-	1,252	972	-	2,224
Sanitation	-	-	-	-	73,554	71,863	1,691
GAMING FIREHOUSE	250,436	2,217,902	275,093	2,193,245	203,909	1,158,560	1,238,594
CUM. CAP. IMPROVEMENT	101,708	-	4,000	97,708	-	-	97,708
POLICE PENSION OLD	114,398	70,702	66,546	118,554	67,773	67,154	119,173
COUNTY COURT FEES	31,991	-	-	31,991	400	-	32,391
SALES TAX	55	803	838	20	700	720	-
GRANTS-MISC	301,067	177,744	376,820	101,991	434,131	306,823	229,299
PARK IMPROVEMENTS	295	96,477	62,500	34,272	-	11,618	22,654
HD-970-020(IHFA)	9,285	288,336	288,336	9,285	23,000	32,285	-
MAINSTREET SCAPE PH II	51,553	-	51,553	-	-	-	-
SR 56 RIVERFRONT DE	42,800	-	42,800	-	-	-	-
CONWELL STREET	-	51,553	-	51,553	-	46,695	4,858
City Hall Debt Serv Res	121,712	-	-	121,712	-	-	121,712
LESKO RFD (DNR MATCH)	53,677	-	53,677	-	-	-	-
ALT TRAIL PROJECT	455	-	-	455	-	-	455
CorpConstruct350KLoan	145,641	-	145,641	-	-	-	-
RECORD PRESERVATION	31,340	-	-	31,340	-	-	31,340
POLICE SEIZURE	1,053	-	-	1,053	-	-	1,053
MicroLoanCorpAcct	24,854	-	24,854	-	-	-	-
Misc Designated Donation	56,541	5,640	22,035	40,146	6,386	2,327	44,205
UTILITY SR350 TANK RETAIN	27,533	-	27,533	-	-	-	-
Grant ARCC DCF	45,683	-	45,683	-	26	-	26
TelecommUCB	41,564	191	1,079	40,676	8,564	6,963	42,277
PAYROLL-CITY	22,605	1,022,107	1,033,247	11,465	1,045,908	1,040,485	16,888
HRA	55,187	23,544	28,491	50,240	48,666	33,087	65,819
PAYROLL UTILITY	6,731	720,164	720,247	6,648	754,194	752,383	8,459
CITY COURT	1	816	713	104	-	104	-
LECE - COURT	14,610	-	14,610	-	-	-	-
GAMING CAPITAL INV	654,343	484,718	-	1,139,061	494,686	1,633,747	-

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, 2012 and 2013
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GAMING CAPITAL RESERVE	780,567	-	-	780,567	-	780,567	-
GAMING-EndowmentGrant	274,205	52,100	-	326,305	-	326,305	-
UCB Gam Firehouse CD	1,057,439	3,687	1,061,126	-	-	-	-
1ST FIN. SAV. POLICE PENS	96,590	49	2	96,637	48	-	96,685
UCB CD 46-006295-0	47,459	-	47,459	-	-	-	-
UCB CD 45006297-6	10,361	-	10,361	-	-	-	-
UCB CD 45006598-7	5,162	-	5,162	-	-	-	-
UCB CD 45-006600-1	5,182	-	5,182	-	-	-	-
UCB CD 45-007405-4	8,184	-	8,184	-	-	-	-
UCB CD 45-117755-2	20,386	-	20,386	-	-	-	-
UCB CD 45-008523-3	10,105	-	10,105	-	-	-	-
City Court 2	359	-	-	359	-	359	-
Inprs/Employee-Share	-	-	-	-	26,974	26,974	-
Wastewater Operating	22,737	1,308,295	1,191,413	139,619	1,278,188	1,171,814	245,993
Wastewater Meter Deposit	27,557	168	168	27,557	-	-	27,557
Wastewater Bond & Interest	-	264,628	187,971	76,657	28,886	105,543	-
Wastewater Construction	-	42,279	42,279	-	-	-	-
Sewer Customer Deposit	-	15,873	8,376	7,497	9,467	8,514	8,450
Bank of New York-Sewer Bond & Interest	161,151	129,985	259,993	31,143	260,484	260,456	31,171
Bank of New York-Sewer Debt Service Reserve	373,723	6	4,021	369,708	8	-	369,716
Water Operating	110,387	865,190	859,773	115,804	884,503	882,055	118,252
Water Meter Deposit	5,790	115	114	5,791	-	-	5,791
Water Depreciation	26,278	-	20,411	5,867	465	6,332	-
Water Bond and Interest	-	122,175	122,175	-	122,088	122,088	-
Water Debt Service Reserve	128,975	-	-	128,975	-	-	128,975
Water Customer Deposit	19,173	8,099	7,250	20,022	7,484	6,840	20,666
SIEOC (2)	3,000	98	19,565	(16,467)	12	-	(16,455)
Sales Tax Payable	(12,012)	188,054	172,974	3,068	186,884	186,884	3,068
Utility Pension	513,517	76,795	22,357	567,955	95,588	28,799	634,744
SIEOC	120	9,726	9,746	100	11,970	11,970	100
Water Bond and Interest	136,155	255	-	136,410	1,699	-	138,109
Gas Operating	(64,874)	2,282,648	2,109,311	108,463	2,439,725	2,458,730	89,458
Gas Meter Deposit	119,911	1,200	1,200	119,911	-	-	119,911
Gas Clearing Account	52,730	4,304,640	4,261,867	95,503	4,572,204	4,658,692	9,015
Gas Cash Change	386	-	-	386	-	-	386
Gas New	167,738	7	167,745	-	-	-	-
Gas Customer Deposit	-	34,588	32,153	2,435	32,350	27,926	6,859
Sanitation/Trash	-	-	-	-	89,197	73,542	15,655
Totals	\$ 9,252,535	\$ 20,410,086	\$ 20,217,113	\$ 9,445,508	\$ 20,509,676	\$ 20,246,180	\$ 9,709,004

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, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
GENERAL FUND	\$ 1,455,791	\$ 1,546,538	\$ 1,577,715	\$ 1,424,614	\$ 3,366,952	\$ 3,331,204	\$ 1,460,362
MOTOR VEHICLE HIGHWAY	183,367	192,689	202,829	173,227	196,380	224,114	145,493
LOCAL ROAD & STREETS	53,168	36,043	29,351	59,860	36,784	35,425	61,219
Blight Elimination Program	-	-	-	-	22,271	22,271	-
ARCC	24,415	164,746	159,377	29,784	166,799	155,430	41,153
LLECE-LOCAL LAW	24,377	11,450	13,019	22,808	6,245	13,139	15,914
UNSAFE BUILDING	9,154	11,713	-	20,867	5,636	12,271	14,232
GAMING	3,614,655	1,997,222	1,581,280	4,030,597	3,552,644	4,137,866	3,445,375
Dept of Parks	25,442	119,094	108,660	35,876	127,506	106,257	57,125
RAINY DAY FUND	77,455	135,110	-	212,565	100,000	119,641	192,924
LEVY EXCESS FUND	-	33	-	33	-	-	33
CUM. CAP. DEVELOPEMENT	82,617	29,984	67,948	44,653	28,112	34,878	37,887
CUM. FIRE & POLICE	23,631	-	-	23,631	-	13,526	10,105
CUM. PARK & RECREATION	2,224	859	-	3,083	-	2,361	722
Sanitation	1,691	127,312	129,003	-	113,225	113,225	-
GAMING FIREHOUSE	1,238,594	3,719	29,672	1,212,641	206,709	156,167	1,263,183
CUM. CAP. IMPROVEMENT	97,708	-	-	97,708	5,056	39,167	63,597
POLICE PENSION OLD	119,173	58,865	61,080	116,958	60,077	61,164	115,871
COUNTY COURT FEES	32,391	-	-	32,391	-	-	32,391
PARK IMPROVEMENTS	22,654	1,000	22,654	1,000	-	-	1,000
HD-970-020(IHFA)	-	209,889	209,889	-	134,917	134,917	-
CONWELL STREET	4,858	-	4,853	5	-	-	5
City Hall Debt Serv Res	121,712	-	-	121,712	-	-	121,712
ALT TRAIL PROJECT	455	-	-	455	-	-	455
OPERATION PULL OVER	-	5,994	5,994	-	6,287	6,287	-
RECORD PRESERVATION	31,340	-	-	31,340	-	-	31,340
POLICE SEIZURE	1,053	-	-	1,053	-	-	1,053
Misc Designated Donation	44,205	1,600	1,600	44,205	2,400	1,800	44,805
Grant ARCC DCF	26	-	-	26	-	-	26
TelecommUCB	42,277	539	5,741	37,075	37	-	37,112
PAYROLL-CITY	16,888	977,104	961,486	32,506	978,977	977,076	34,407
HRA	65,819	20,333	26,227	59,925	21,901	21,618	60,208
PAYROLL UTILITY	8,459	745,994	739,270	15,183	708,033	706,003	17,213
1ST FIN. SAV. POLICE PENS	96,685	48	-	96,733	36	-	96,769

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, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Inprs/Employee-Share	-	24,323	24,323	-	28,176	28,176	-
GRANTS-MISC	229,299	66,736	159,758	136,277	157,888	149,688	144,477
Community Development	-	25,508	-	25,508	125,796	-	151,304
Wastewater Operating	245,993	1,149,575	1,344,010	51,558	1,268,345	1,233,799	86,104
Wastewater Meter Deposit	27,557	-	27,557	-	-	-	-
Wastewater Bond & Interest	-	105,521	105,521	-	106,247	106,247	-
Sewer Customer Deposit	8,450	36,581	9,503	35,528	8,932	7,455	37,005
EMS Donation	-	4,031	3,722	309	5,105	4,878	536
Sewer Construction	-	165,224	165,224	-	41,547	41,547	-
Bank of New York-Sewer Bond & Interest	31,171	260,725	260,791	31,105	260,003	259,995	31,113
Bank of New York-Sewer Debt Service Reserve	369,716	-	-	369,716	1	-	369,717
Water Operating	118,252	934,023	883,741	168,534	881,876	805,161	245,249
Water Meter Deposit	5,791	-	5,791	-	-	-	-
Water Depreciation	-	15,533	15,533	-	75,450	75,450	-
Water Bond and Interest	-	121,725	121,725	-	125,950	125,950	-
Water Debt Service Reserve	128,975	-	128,975	-	-	-	-
Water Customer Deposit	20,666	12,902	7,482	26,086	6,929	5,984	27,031
SIEOC (2)	(16,455)	3,101	-	(13,354)	16,589	2,998	237
Sales Tax Payable	3,068	152,540	155,608	-	179,956	179,956	-
Utility Pension	634,744	61,974	144,318	552,400	44,617	83,484	513,533
SIEOC	100	11,777	11,777	100	-	-	100
Water Bond and Interest	138,109	2,223	9,168	131,164	2,310	-	133,474
Water Improv Saving USB	-	59,225	-	59,225	59	-	59,284
Gas Operating	89,458	2,614,532	2,417,391	286,599	2,369,976	2,114,229	542,346
Gas Meter Deposit	119,911	-	119,911	-	-	-	-
Gas Depreciation	-	6,250	6,250	-	34,055	34,055	-
Gas Clearing Account	9,015	4,714,072	4,711,242	11,845	4,481,902	4,492,604	1,143
Gas Cash Change	386	-	236	150	-	-	150
Gas Customer Deposit	6,859	154,611	31,879	129,591	39,948	47,606	121,933
Sanitation/Trash	15,655	93,381	90,741	18,295	93,192	99,831	11,656
Totals	<u>\$ 9,709,004</u>	<u>\$ 17,193,971</u>	<u>\$ 16,899,825</u>	<u>\$ 10,003,150</u>	<u>\$ 20,201,833</u>	<u>\$ 20,324,900</u>	<u>\$ 9,880,083</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 Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
GENERAL FUND	\$ 1,460,362	\$ 1,687,070	\$ 1,848,621	\$ 1,298,811
MOTOR VEHICLE HIGHWAY	145,493	198,262	261,275	82,480
LOCAL ROAD & STREETS	61,219	36,675	41,000	56,894
Blight Elimination Program	-	21,896	21,896	-
ARCC	41,153	179,332	149,576	70,909
LLECE-LOCAL LAW	15,914	9,507	11,196	14,225
UNSAFE BUILDING	14,232	15,482	-	29,714
GAMING	3,445,375	2,119,934	1,627,458	3,937,851
Dept of Parks	57,125	132,824	104,998	84,951
RAINY DAY FUND	192,924	187,429	-	380,353
2016 LOIT Special Distribution	-	144,148	133,738	10,410
LEVY EXCESS FUND	33	-	-	33
CUM. CAP. DEVELOPEMENT	37,887	27,765	35,000	30,652
CUM. FIRE & POLICE	10,105	13,778	22,045	1,838
CUM. PARK & RECREATION	722	-	-	722
Sanitation	-	128,105	128,105	-
GAMING FIREHOUSE	1,263,183	243	154,503	1,108,923
CUM. CAP. IMPROVEMENT	63,597	9,558	-	73,155
POLICE PENSION OLD	115,871	61,201	61,239	115,833
COUNTY COURT FEES	32,391	-	-	32,391
PARK IMPROVEMENTS	1,000	-	-	1,000
HD-970-020(IHFA)	-	5,194	5,194	-
CONWELL STREET	5	-	-	5
City Hall Debt Serv Res	121,712	-	-	121,712
ALT TRAIL PROJECT	455	-	-	455
OPERATION PULL OVER	-	4,820	4,820	-
RECORD PRESERVATION	31,340	-	-	31,340
POLICE SEIZURE	1,053	-	-	1,053
Misc Designated Donation	44,805	-	-	44,805
Grant ARCC DCF	26	-	-	26
TelecommUCB	37,112	87	-	37,199
PAYROLL-CITY	34,407	987,091	993,135	28,363

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 Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
HRA	60,208	75,027	40,652	94,583
PAYROLL UTILITY	17,213	747,758	752,003	12,968
1ST FIN. SAV. POLICE PENS	96,769	29	-	96,798
Inprs/Employee-Share	-	28,668	28,668	-
Community Development	151,304	16,067	13,974	153,397
GRANTS-MISC	144,477	401,120	324,169	221,428
Wastewater Operating	86,104	1,238,751	1,272,397	52,458
Wastewater Bond & Interest	-	106,622	106,622	-
Sewer Customer Deposit	37,005	7,386	7,482	36,909
EMS Donation	536	4,927	4,863	600
Sewer Construction	-	10,054	10,054	-
Bank of New York-Sewer Bond & Interest	31,113	260,303	260,093	31,323
Bank of New York-Sewer Debt Service Reserve	369,717	578	-	370,295
Water Operating	245,249	821,744	861,201	205,792
Water Depreciation	-	29,957	29,957	-
Water Bond and Interest	-	124,763	124,763	-
Water Customer Deposit	27,031	5,810	5,662	27,179
SIEOC (2)	237	95	-	332
Sales Tax Payable	-	141,505	141,505	-
Utility Pension	513,533	63,939	46,794	530,678
SIEOC	100	3,770	3,770	100
Water Bond and Interest	133,474	2,354	-	135,828
Water Improv Saving USB	59,284	113	-	59,397
Gas Operating	542,346	1,578,574	1,622,470	498,450
Gas Depreciation	-	23,919	23,919	-
Gas Clearing Account	1,143	3,716,568	3,697,136	20,575
Gas Cash Change	150	-	-	150
Gas Customer Deposit	121,933	30,051	29,888	122,096
Sanitation/Trash	11,656	133,309	128,760	16,205
Totals	<u>\$ 9,880,083</u>	<u>\$ 15,544,162</u>	<u>\$ 15,140,601</u>	<u>\$ 10,283,644</u>

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, 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, 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 non-businesses 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: 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.

CITY OF AURORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

CITY OF AURORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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.

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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the

CITY OF AURORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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.

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. The plan also provides for death and disability benefits.

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. (888) 526-1687

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

D. Utilities Retirement Plan

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

Note 7. Cash Balance Deficits

The financial statements contain a fund with deficits in cash as of December 31, 2012, December 31, 2013, and December 31, 2014. This is a result of a disbursement being posted to the wrong fund in January 2012 and not corrected until September 2015.

Note 8. Combined Funds

Funds related to the UCB Loan CDs funds were reported individually in the current financial statements, but were combined into one fund for the prior financial statements.

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OTHER INFORMATION - UNEXAMINED

The City's Annual Financial Reports information can be found on the Gateway 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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREETS	ARCC	LLECE-LOCAL LAW	UNSAFE BUILDING	GAMING	Dept of Parks	RAINY DAY FUND	CUM. CAP. DEVELOPEMENT
Cash and investments - beginning	\$ 2,631,532	\$ 6,069	\$ 17,496	\$ -	\$ 11,442	\$ 5,804	\$ 184,786	\$ 13,254	\$ 2,435	\$ 39,314
Receipts:										
Taxes	928,660	114,794	-	-	-	-	-	78,644	-	30,354
Licenses and permits	15,122	-	-	-	-	1,670	-	-	-	-
Intergovernmental receipts	365,336	108,327	32,143	-	-	-	1,442,981	3,852	-	1,486
Charges for services	71,975	-	-	96,005	4,514	-	-	26,092	-	-
Fines and forfeits	-	-	-	-	180	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	1,478,330	27,239	-	90,274	13,500	-	538,686	-	68,526	-
Total receipts	<u>2,859,423</u>	<u>250,360</u>	<u>32,143</u>	<u>186,279</u>	<u>18,194</u>	<u>1,670</u>	<u>1,981,667</u>	<u>108,588</u>	<u>68,526</u>	<u>31,840</u>
Disbursements:										
Personal services	880,100	58,999	-	95,985	-	-	445,125	23,632	-	-
Supplies	173,492	41,901	-	17,005	885	-	69,089	24,633	-	-
Other services and charges	383,541	26,797	-	44,477	3,250	-	1,129,529	57,396	-	-
Debt service - principal and interest	-	-	-	-	-	-	107,500	-	-	-
Capital outlay	7,142	-	-	1,855	-	-	31,366	-	-	17,665
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,490,556	-	-	-	619	-	129,239	210	-	-
Total disbursements	<u>3,934,831</u>	<u>127,697</u>	<u>-</u>	<u>159,322</u>	<u>4,754</u>	<u>-</u>	<u>1,911,848</u>	<u>105,871</u>	<u>-</u>	<u>17,665</u>
Excess (deficiency) of receipts over disbursements	<u>(1,075,408)</u>	<u>122,663</u>	<u>32,143</u>	<u>26,957</u>	<u>13,440</u>	<u>1,670</u>	<u>69,819</u>	<u>2,717</u>	<u>68,526</u>	<u>14,175</u>
Cash and investments - ending	<u>\$ 1,556,124</u>	<u>\$ 128,732</u>	<u>\$ 49,639</u>	<u>\$ 26,957</u>	<u>\$ 24,882</u>	<u>\$ 7,474</u>	<u>\$ 254,605</u>	<u>\$ 15,971</u>	<u>\$ 70,961</u>	<u>\$ 53,489</u>

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	CUM. FIRE & POLICE	CUM. PARK & RECREATION	Sanitation	GAMING FIREHOUSE	CUM. CAP. IMPROVEMENT	POLICE PENSION OLD	COUNTY COURT FEES	SALES TAX	GRANTS-MISC	PARK IMPROVEMENTS
Cash and investments - beginning	\$ 23,631	\$ 1,213	\$ -	\$ 250,436	\$ 101,708	\$ 114,398	\$ 31,991	\$ 55	\$ 301,067	\$ 295
Receipts:										
Taxes	-	-	-	-	-	-	-	803	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	177,744	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	39	-	2,217,902	-	70,702	-	-	-	96,477
Total receipts	-	39	-	2,217,902	-	70,702	-	803	177,744	96,477
Disbursements:										
Personal services	-	-	-	-	-	66,546	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	344,243	62,500
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	275,093	4,000	-	-	-	32,577	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	838	-	-
Total disbursements	-	-	-	275,093	4,000	66,546	-	838	376,820	62,500
Excess (deficiency) of receipts over disbursements	-	39	-	1,942,809	(4,000)	4,156	-	(35)	(199,076)	33,977
Cash and investments - ending	\$ 23,631	\$ 1,252	\$ -	\$ 2,193,245	\$ 97,708	\$ 118,554	\$ 31,991	\$ 20	\$ 101,991	\$ 34,272

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	HD-970-020(IHFA)	MAINSTREET SCAPE PH II	SR 56 RIVERFRONT DE	CONWELL STREET	City Hall Debt Serv Res	LESKO RFD (DNR MATCH)	ALT TRAIL PROJECT	CorpConstruct350KLoan	RECORD PRESERVATION	POLICE SEIZURE
Cash and investments - beginning	\$ 9,285	\$ 51,553	\$ 42,800	\$ -	\$ 121,712	\$ 53,677	\$ 455	\$ 145,641	\$ 31,340	\$ 1,053
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	288,336	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	51,553	-	-	-	-	-	-
Total receipts	288,336	-	-	51,553	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	288,336	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	51,553	42,800	-	-	53,677	-	145,641	-	-
Total disbursements	288,336	51,553	42,800	-	-	53,677	-	145,641	-	-
Excess (deficiency) of receipts over disbursements	-	(51,553)	(42,800)	51,553	-	(53,677)	-	(145,641)	-	-
Cash and investments - ending	\$ 9,285	\$ -	\$ -	\$ 51,553	\$ 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, 2012
 (Continued)

	MicroLoanCorpAcct	Misc Designated Donation	UTILITY SR350 TANK RETAIN	Grant ARCC DCF	TelecommUCB	PAYROLL-CITY	HRA	PAYROLL UTILITY	CITY COURT	LECE - COURT
Cash and investments - beginning	\$ 24,854	\$ 56,541	\$ 27,533	\$ 45,683	\$ 41,564	\$ 22,605	\$ 55,187	\$ 6,731	\$ 1	\$ 14,610
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	95	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	5,640	-	-	191	1,022,107	23,544	720,164	721	-
Total receipts	-	5,640	-	-	191	1,022,107	23,544	720,164	816	-
Disbursements:										
Personal services	-	-	-	-	-	174,377	-	-	651	-
Supplies	-	-	-	-	-	-	-	-	-	1,110
Other services and charges	-	17,050	-	-	1,079	-	28,491	-	62	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	4,985	-	35,409	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	24,854	-	27,533	10,274	-	858,870	-	720,247	-	13,500
Total disbursements	24,854	22,035	27,533	45,683	1,079	1,033,247	28,491	720,247	713	14,610
Excess (deficiency) of receipts over disbursements	(24,854)	(16,395)	(27,533)	(45,683)	(888)	(11,140)	(4,947)	(83)	103	(14,610)
Cash and investments - ending	\$ -	\$ 40,146	\$ -	\$ -	\$ 40,676	\$ 11,465	\$ 50,240	\$ 6,648	\$ 104	\$ -

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	GAMING CAPITAL INV	GAMING CAPITAL RESERVE	GAMING-EndowmentGrant	UCB Gam Firehouse CD	1ST FIN. SAV. POLICE PENS	UCB CD 46-006295-0	UCB CD 45006297-6	UCB CD 45006598-7	UCB CD 45-006600-1	UCB CD 45-007405-4
Cash and investments - beginning	\$ 654,343	\$ 780,567	\$ 274,205	\$ 1,057,439	\$ 96,590	\$ 47,459	\$ 10,361	\$ 5,162	\$ 5,182	\$ 8,184
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	484,718	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	52,100	3,687	49	-	-	-	-	-
Total receipts	484,718	-	52,100	3,687	49	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,061,126	-	47,459	10,361	5,162	5,182	8,184
Total disbursements	-	-	-	1,061,126	2	47,459	10,361	5,162	5,182	8,184
Excess (deficiency) of receipts over disbursements	484,718	-	52,100	(1,057,439)	47	(47,459)	(10,361)	(5,162)	(5,182)	(8,184)
Cash and investments - ending	\$ 1,139,061	\$ 780,567	\$ 326,305	\$ -	\$ 96,637	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	UCB CD 45-117755-2	UCB CD 45-008523-3	City Court 2	Inprs/Employee-Share	Wastewater Operating	Wastewater Meter Deposit	Wastewater Bond & Interest	Wastewater Construction	Sewer Customer Deposit	Bank of New York-Sewer Bond & Interest
Cash and investments - beginning	\$ 20,386	\$ 10,105	\$ 359	\$ -	\$ 22,737	\$ 27,557	\$ -	\$ -	\$ -	\$ 161,151
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,245,002	-	-	-	-	-
Penalties	-	-	-	-	29,005	-	-	-	-	-
Other receipts	-	-	-	-	34,288	168	264,628	42,279	15,873	129,985
Total receipts	-	-	-	-	1,308,295	168	264,628	42,279	15,873	129,985
Disbursements:										
Personal services	-	-	-	-	157,355	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	10,364	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	105,314	-	-	259,985
Capital outlay	-	-	-	-	-	-	-	42,279	-	-
Utility operating expenses	-	-	-	-	726,739	-	-	-	-	-
Other disbursements	20,386	10,105	-	-	296,955	168	82,657	-	8,376	8
Total disbursements	20,386	10,105	-	-	1,191,413	168	187,971	42,279	8,376	259,993
Excess (deficiency) of receipts over disbursements	(20,386)	(10,105)	-	-	116,882	-	76,657	-	7,497	(130,008)
Cash and investments - ending	\$ -	\$ -	\$ 359	\$ -	\$ 139,619	\$ 27,557	\$ 76,657	\$ -	\$ 7,497	\$ 31,143

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Bank of New York-Sewer Debt Service Reserve	Water Operating	Water Meter Deposit	Water Depreciation	Water Bond and Interest	Water Debt Service Reserve	Water Customer Deposit	SIEOC (2)	Sales Tax Payable	Utility Pension
Cash and investments - beginning	\$ 373,723	\$ 110,387	\$ 5,790	\$ 26,278	\$ -	\$ 128,975	\$ 19,173	\$ 3,000	\$ (12,012)	\$ 513,517
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	812,355	-	-	-	-	-	-	-	-
Penalties	-	5,545	-	-	-	-	-	-	-	-
Other receipts	6	47,290	115	-	122,175	-	8,099	98	188,054	76,795
Total receipts	6	865,190	115	-	122,175	-	8,099	98	188,054	76,795
Disbursements:										
Personal services	-	164,753	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	122,175	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	525,093	-	20,411	-	-	-	-	-	-
Other disbursements	4,021	169,927	114	-	-	-	7,250	19,565	172,974	22,357
Total disbursements	4,021	859,773	114	20,411	122,175	-	7,250	19,565	172,974	22,357
Excess (deficiency) of receipts over disbursements	(4,015)	5,417	1	(20,411)	-	-	849	(19,467)	15,080	54,438
Cash and investments - ending	\$ 369,708	\$ 115,804	\$ 5,791	\$ 5,867	\$ -	\$ 128,975	\$ 20,022	\$ (16,467)	\$ 3,068	\$ 567,955

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	SIEOC	Water Bond and Interest	Gas Operating	Gas Meter Deposit	Gas Clearing Account	Gas Cash Change	Gas New	Gas Customer Deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 120	\$ 136,155	\$ (64,874)	\$ 119,911	\$ 52,730	\$ 386	\$ 167,738	\$ -	\$ -	\$ 9,252,535
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	1,153,255
Licenses and permits	-	-	-	-	-	-	-	-	-	16,792
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	2,904,923
Charges for services	-	-	-	-	-	-	-	-	-	198,586
Fines and forfeits	-	-	-	-	-	-	-	-	-	275
Utility fees	-	-	2,182,861	-	-	-	-	-	-	4,240,218
Penalties	-	-	9,054	-	-	-	-	-	-	43,604
Other receipts	9,726	255	90,733	1,200	4,304,640	-	7	34,588	-	11,852,433
Total receipts	9,726	255	2,282,648	1,200	4,304,640	-	7	34,588	-	20,410,086
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	2,067,523
Supplies	-	-	-	-	-	-	-	-	-	328,115
Other services and charges	-	-	-	-	-	-	-	-	-	2,397,117
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	594,974
Capital outlay	-	-	-	-	-	-	-	-	-	452,371
Utility operating expenses	-	-	2,107,508	-	-	-	-	-	-	3,379,751
Other disbursements	9,746	-	1,803	1,200	4,261,867	-	167,745	32,153	-	10,997,262
Total disbursements	9,746	-	2,109,311	1,200	4,261,867	-	167,745	32,153	-	20,217,113
Excess (deficiency) of receipts over disbursements	(20)	255	173,337	-	42,773	-	(167,738)	2,435	-	192,973
Cash and investments - ending	\$ 100	\$ 136,410	\$ 108,463	\$ 119,911	\$ 95,503	\$ 386	\$ -	\$ 2,435	\$ -	\$ 9,445,508

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREETS	ARCC	LLECE-LOCAL LAW	UNSAFE BUILDING	GAMING	Dept of Parks	RAINY DAY FUND	CUM. CAP. DEVELOPEMENT
Cash and investments - beginning	\$ 1,556,124	\$ 128,732	\$ 49,639	\$ 26,957	\$ 24,882	\$ 7,474	\$ 254,605	\$ 15,971	\$ 70,961	\$ 53,489
Receipts:										
Taxes	903,242	114,119	-	-	-	-	-	78,156	-	26,796
Licenses and permits	15,349	-	-	-	-	1,330	-	-	-	-
Intergovernmental receipts	383,784	121,257	35,661	-	-	-	1,469,318	6,802	-	2,332
Charges for services	58,525	-	-	103,490	9,794	-	-	21,749	-	-
Fines and forfeits	-	-	-	-	-	350	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	4,607	-	-	80,004	463	-	3,854,001	960	6,494	-
Total receipts	<u>1,365,507</u>	<u>235,376</u>	<u>35,661</u>	<u>183,494</u>	<u>10,257</u>	<u>1,680</u>	<u>5,323,319</u>	<u>107,667</u>	<u>6,494</u>	<u>29,128</u>
Disbursements:										
Personal services	869,215	107,971	-	97,418	-	-	419,559	24,676	-	-
Supplies	150,517	38,567	32,132	14,117	3,497	-	16,818	20,955	-	-
Other services and charges	401,659	34,203	-	57,978	7,265	-	785,312	52,565	-	-
Debt service - principal and interest	-	-	-	-	-	-	106,898	-	-	-
Capital outlay	37,955	-	-	16,523	-	-	409,682	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	6,494	-	-	-	-	-	225,000	-	-	-
Total disbursements	<u>1,465,840</u>	<u>180,741</u>	<u>32,132</u>	<u>186,036</u>	<u>10,762</u>	<u>-</u>	<u>1,963,269</u>	<u>98,196</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(100,333)</u>	<u>54,635</u>	<u>3,529</u>	<u>(2,542)</u>	<u>(505)</u>	<u>1,680</u>	<u>3,360,050</u>	<u>9,471</u>	<u>6,494</u>	<u>29,128</u>
Cash and investments - ending	<u>\$ 1,455,791</u>	<u>\$ 183,367</u>	<u>\$ 53,168</u>	<u>\$ 24,415</u>	<u>\$ 24,377</u>	<u>\$ 9,154</u>	<u>\$ 3,614,655</u>	<u>\$ 25,442</u>	<u>\$ 77,455</u>	<u>\$ 82,617</u>

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CUM. FIRE & POLICE	CUM. PARK & RECREATION	Sanitation	GAMING FIREHOUSE	CUM. CAP. IMPROVEMENT	POLICE PENSION OLD	COUNTY COURT FEES	SALES TAX	GRANTS-MISC	PARK IMPROVEMENTS
Cash and investments - beginning	\$ 23,631	\$ 1,252	\$ -	\$ 2,193,245	\$ 97,708	\$ 118,554	\$ 31,991	\$ 20	\$ 101,991	\$ 34,272
Receipts:										
Taxes	-	-	-	-	-	-	-	700	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	434,131	-
Charges for services	-	-	73,554	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	400	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	972	-	203,909	-	67,773	-	-	-	-
Total receipts	-	972	73,554	203,909	-	67,773	400	700	434,131	-
Disbursements:										
Personal services	-	-	-	-	-	67,154	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	71,863	2,584	-	-	-	-	159,326	-
Debt service - principal and interest	-	-	-	152,905	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	147,497	11,618
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,003,071	-	-	-	720	-	-
Total disbursements	-	-	71,863	1,158,560	-	67,154	-	720	306,823	11,618
Excess (deficiency) of receipts over disbursements	-	972	1,691	(954,651)	-	619	400	(20)	127,308	(11,618)
Cash and investments - ending	\$ 23,631	\$ 2,224	\$ 1,691	\$ 1,238,594	\$ 97,708	\$ 119,173	\$ 32,391	\$ -	\$ 229,299	\$ 22,654

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HD-970-020(IHFA)	MAINSTREET SCAPE PH II	SR 56 RIVERFRONT DE	CONWELL STREET	City Hall Debt Serv Res	LESKO RFD (DNR MATCH)	ALT TRAIL PROJECT	CorpConstruct350KLoan	RECORD PRESERVATION	POLICE SEIZURE
Cash and investments - beginning	\$ 9,285	\$ -	\$ -	\$ 51,553	\$ 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	23,000	-	-	-	-	-	-	-	-	-
Total receipts	23,000	-	-	-	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	32,285	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	46,695	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	32,285	-	-	46,695	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(9,285)	-	-	(46,695)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,858	\$ 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, 2013
 (Continued)

	MicroLoanCorpAcct	Misc Designated Donation	UTILITY SR350 TANK RETAIN	Grant ARCC DCF	TelecommUCB	PAYROLL-CITY	HRA	PAYROLL UTILITY	CITY COURT	LECE - COURT
Cash and investments - beginning	\$ -	\$ 40,146	\$ -	\$ -	\$ 40,676	\$ 11,465	\$ 50,240	\$ 6,648	\$ 104	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	6,386	-	-	8,564	1,045,908	48,666	754,194	-	-
Total receipts	-	6,386	-	26	8,564	1,045,908	48,666	754,194	-	-
Disbursements:										
Personal services	-	-	-	-	-	174,767	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	2,298	-	-	6,963	-	33,087	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	29	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	865,718	-	752,383	104	-
Total disbursements	-	2,327	-	-	6,963	1,040,485	33,087	752,383	104	-
Excess (deficiency) of receipts over disbursements	-	4,059	-	26	1,601	5,423	15,579	1,811	(104)	-
Cash and investments - ending	\$ -	\$ 44,205	\$ -	\$ 26	\$ 42,277	\$ 16,888	\$ 65,819	\$ 8,459	\$ -	\$ -

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	GAMING CAPITAL INV	GAMING CAPITAL RESERVE	GAMING-EndowmentGrant	UCB Gam Firehouse CD	1ST FIN. SAV. POLICE PENS	UCB CD 46-006295-0	UCB CD 45006297-6	UCB CD 45006598-7	UCB CD 45-006600-1	UCB CD 45-007405-4
Cash and investments - beginning	\$ 1,139,061	\$ 780,567	\$ 326,305	\$ -	\$ 96,637	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	494,686	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	48	-	-	-	-	-
Total receipts	494,686	-	-	-	48	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,633,747	780,567	326,305	-	-	-	-	-	-	-
Total disbursements	1,633,747	780,567	326,305	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,139,061)	(780,567)	(326,305)	-	48	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 96,685	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	UCB CD 45-117755-2	UCB CD 45-008523-3	City Court 2	Inprs/Employee-Share	Wastewater Operating	Wastewater Meter Deposit	Wastewater Bond & Interest	Wastewater Construction	Sewer Customer Deposit	Bank of New York-Sewer Bond & Interest
Cash and investments - beginning	\$ -	\$ -	\$ 359	\$ -	\$ 139,619	\$ 27,557	\$ 76,657	\$ -	\$ 7,497	\$ 31,143
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,131,470	-	-	-	-	-
Penalties	-	-	-	-	31,211	-	-	-	-	-
Other receipts	-	-	-	26,974	115,507	-	28,886	-	9,467	260,484
Total receipts	-	-	-	26,974	1,278,188	-	28,886	-	9,467	260,484
Disbursements:										
Personal services	-	-	-	-	160,399	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	105,543	-	-	260,456
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	695,482	-	-	-	-	-
Other disbursements	-	-	359	26,974	315,933	-	-	-	8,514	-
Total disbursements	-	-	359	26,974	1,171,814	-	105,543	-	8,514	260,456
Excess (deficiency) of receipts over disbursements	-	-	(359)	-	106,374	-	(76,657)	-	953	28
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 245,993	\$ 27,557	\$ -	\$ -	\$ 8,450	\$ 31,171

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Bank of New York-Sewer Debt Service Reserve	Water Operating	Water Meter Deposit	Water Depreciation	Water Bond and Interest	Water Debt Service Reserve	Water Customer Deposit	SIEOC (2)	Sales Tax Payable	Utility Pension
Cash and investments - beginning	\$ 369,708	\$ 115,804	\$ 5,791	\$ 5,867	\$ -	\$ 128,975	\$ 20,022	\$ (16,467)	\$ 3,068	\$ 567,955
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	785,709	-	-	-	-	-	-	-	-
Penalties	-	5,867	-	-	-	-	-	-	-	-
Other receipts	8	92,927	-	465	122,088	-	7,484	12	186,884	95,588
Total receipts	8	884,503	-	465	122,088	-	7,484	12	186,884	95,588
Disbursements:										
Personal services	-	165,139	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	122,088	-	-	-	-	-
Capital outlay	-	-	-	6,332	-	-	-	-	-	-
Utility operating expenses	-	544,575	-	-	-	-	-	-	-	-
Other disbursements	-	172,341	-	-	-	-	6,840	-	186,884	28,799
Total disbursements	-	882,055	-	6,332	122,088	-	6,840	-	186,884	28,799
Excess (deficiency) of receipts over disbursements	8	2,448	-	(5,867)	-	-	644	12	-	66,789
Cash and investments - ending	\$ 369,716	\$ 118,252	\$ 5,791	\$ -	\$ -	\$ 128,975	\$ 20,666	\$ (16,455)	\$ 3,068	\$ 634,744

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SIEOC	Water Bond and Interest	Gas Operating	Gas Meter Deposit	Gas Clearing Account	Gas Cash Change	Gas New	Gas Customer Deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 100	\$ 136,410	\$ 108,463	\$ 119,911	\$ 95,503	\$ 386	\$ -	\$ 2,435	\$ -	\$ 9,445,508
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	1,123,013
Licenses and permits	-	-	-	-	-	-	-	-	-	16,679
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	2,947,997
Charges for services	-	-	-	-	-	-	-	-	89,197	356,309
Fines and forfeits	-	-	-	-	-	-	-	-	-	750
Utility fees	-	-	2,321,723	-	-	-	-	-	-	4,238,902
Penalties	-	-	12,168	-	-	-	-	-	-	49,246
Other receipts	11,970	1,699	105,834	-	4,572,204	-	-	32,350	-	11,776,780
Total receipts	11,970	1,699	2,439,725	-	4,572,204	-	-	32,350	89,197	20,509,676
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	2,086,298
Supplies	-	-	-	-	-	-	-	-	-	276,603
Other services and charges	-	-	-	-	-	-	-	-	-	1,647,388
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	747,890
Capital outlay	-	-	-	-	-	-	-	-	-	676,331
Utility operating expenses	-	-	2,169,035	-	-	-	-	-	-	3,409,092
Other disbursements	11,970	-	289,695	-	4,658,692	-	-	27,926	73,542	11,402,578
Total disbursements	11,970	-	2,458,730	-	4,658,692	-	-	27,926	73,542	20,246,180
Excess (deficiency) of receipts over disbursements	-	1,699	(19,005)	-	(86,488)	-	-	4,424	15,655	263,496
Cash and investments - ending	\$ 100	\$ 138,109	\$ 89,458	\$ 119,911	\$ 9,015	\$ 386	\$ -	\$ 6,859	\$ 15,655	\$ 9,709,004

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREETS	Blight Elimination Program	ARCC	LLECE-LOCAL LAW	UNSAFE BUILDING	GAMING	Dept of Parks	RAINY DAY FUND	LEVY EXCESS FUND
Cash and investments - beginning	\$ 1,455,791	\$ 183,367	\$ 53,168	\$ -	\$ 24,415	\$ 24,377	\$ 9,154	\$ 3,614,655	\$ 25,442	\$ 77,455	\$ -
Receipts:											
Taxes	1,028,498	51,091	-	-	-	-	238	-	79,667	-	33
Licenses and permits	13,964	-	-	-	-	-	1,805	-	-	-	-
Intergovernmental receipts	424,649	140,147	36,043	-	-	-	-	1,973,814	6,095	-	-
Charges for services	66,668	-	-	-	84,121	11,300	9,670	1,141	28,345	-	-
Fines and forfeits	-	-	-	-	-	150	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	12,759	1,451	-	-	80,625	-	-	22,267	4,987	135,110	-
Total receipts	<u>1,546,538</u>	<u>192,689</u>	<u>36,043</u>	<u>-</u>	<u>164,746</u>	<u>11,450</u>	<u>11,713</u>	<u>1,997,222</u>	<u>119,094</u>	<u>135,110</u>	<u>33</u>
Disbursements:											
Personal services	826,745	137,967	-	-	100,779	-	-	359,632	23,972	-	-
Supplies	163,364	38,377	29,351	-	9,920	13,019	-	23,551	27,471	-	-
Other services and charges	438,434	26,485	-	-	48,678	-	-	915,654	56,168	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	106,148	-	-	-
Capital outlay	13,939	-	-	-	-	-	-	56,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	135,233	-	-	-	-	-	-	120,295	1,049	-	-
Total disbursements	<u>1,577,715</u>	<u>202,829</u>	<u>29,351</u>	<u>-</u>	<u>159,377</u>	<u>13,019</u>	<u>-</u>	<u>1,581,280</u>	<u>108,660</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(31,177)</u>	<u>(10,140)</u>	<u>6,692</u>	<u>-</u>	<u>5,369</u>	<u>(1,569)</u>	<u>11,713</u>	<u>415,942</u>	<u>10,434</u>	<u>135,110</u>	<u>33</u>
Cash and investments - ending	<u>\$ 1,424,614</u>	<u>\$ 173,227</u>	<u>\$ 59,860</u>	<u>\$ -</u>	<u>\$ 29,784</u>	<u>\$ 22,808</u>	<u>\$ 20,867</u>	<u>\$ 4,030,597</u>	<u>\$ 35,876</u>	<u>\$ 212,565</u>	<u>\$ 33</u>

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CUM. CAP. DEVELOPEMENT	CUM. FIRE & POLICE	CUM. PARK & RECREATION	Sanitation	GAMING FIREHOUSE	CUM. CAP. IMPROVEMENT	POLICE PENSION OLD	COUNTY COURT FEES	PARK IMPROVEMENTS	HD-970-020(IHFA)	CONWELL STREET
Cash and investments - beginning	\$ 82,617	\$ 23,631	\$ 2,224	\$ 1,691	\$ 1,238,594	\$ 97,708	\$ 119,173	\$ 32,391	\$ 22,654	\$ -	\$ 4,858
Receipts:											
Taxes	27,834	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,150	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	113,373	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	859	13,939	3,719	-	58,865	-	1,000	209,889	-
Total receipts	29,984	-	859	127,312	3,719	-	58,865	-	1,000	209,889	-
Disbursements:											
Personal services	-	-	-	-	-	-	61,080	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	129,003	3,952	-	-	-	22,654	209,889	4,853
Debt service - principal and interest	-	-	-	-	24,495	-	-	-	-	-	-
Capital outlay	67,948	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,225	-	-	-	-	-	-
Total disbursements	67,948	-	-	129,003	29,672	-	61,080	-	22,654	209,889	4,853
Excess (deficiency) of receipts over disbursements	(37,964)	-	859	(1,691)	(25,953)	-	(2,215)	-	(21,654)	-	(4,853)
Cash and investments - ending	\$ 44,653	\$ 23,631	\$ 3,083	\$ -	\$ 1,212,641	\$ 97,708	\$ 116,958	\$ 32,391	\$ 1,000	\$ -	\$ 5

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	City Hall Debt Serv Res	ALT TRAIL PROJECT	OPERATION PULL OVER	RECORD PRESERVATION	POLICE SEIZURE	Misc Designated Donation	Grant ARCC DCF	TelecommUCB	PAYROLL-CITY	HRA	PAYROLL UTILITY
Cash and investments - beginning	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053	\$ 44,205	\$ 26	\$ 42,277	\$ 16,888	\$ 65,819	\$ 8,459
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	5,994	-	-	1,600	-	539	977,104	20,333	745,994
Total receipts	-	-	5,994	-	-	1,600	-	539	977,104	20,333	745,994
Disbursements:											
Personal services	-	-	5,994	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,600	-	5,741	-	26,227	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	961,486	-	739,270
Total disbursements	-	-	5,994	-	-	1,600	-	5,741	961,486	26,227	739,270
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(5,202)	15,618	(5,894)	6,724
Cash and investments - ending	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053	\$ 44,205	\$ 26	\$ 37,075	\$ 32,506	\$ 59,925	\$ 15,183

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

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	1ST FIN. SAV. POLICE PENS	Inprs/Employee-Share	GRANTS-MISC	Community Development	Wastewater Operating	Wastewater Meter Deposit	Wastewater Bond & Interest	Sewer Customer Deposit	EMS Donation	Sewer Construction	Bank of New York-Sewer Bond & Interest
Cash and investments - beginning	\$ 96,685	\$ -	\$ 229,299	\$ -	\$ 245,993	\$ 27,557	\$ -	\$ 8,450	\$ -	\$ -	\$ 31,171
Receipts:											
Taxes	-	-	-	25,508	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	199	-	-	-	-	-	-	-	-
Charges for services	-	-	24,734	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,098,067	-	-	-	-	-	-
Penalties	-	-	-	-	22,425	-	-	-	-	-	-
Other receipts	48	24,323	41,803	-	29,083	-	105,521	36,581	4,031	165,224	260,725
Total receipts	48	24,323	66,736	25,508	1,149,575	-	105,521	36,581	4,031	165,224	260,725
Disbursements:											
Personal services	-	-	-	-	150,087	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	30,396	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	105,521	-	-	-	260,791
Capital outlay	-	-	129,362	-	-	-	-	-	-	165,224	-
Utility operating expenses	-	-	-	-	714,073	-	-	-	-	-	-
Other disbursements	-	24,323	-	-	479,850	27,557	-	9,503	3,722	-	-
Total disbursements	-	24,323	159,758	-	1,344,010	27,557	105,521	9,503	3,722	165,224	260,791
Excess (deficiency) of receipts over disbursements	48	-	(93,022)	25,508	(194,435)	(27,557)	-	27,078	309	-	(66)
Cash and investments - ending	\$ 96,733	\$ -	\$ 136,277	\$ 25,508	\$ 51,558	\$ -	\$ -	\$ 35,528	\$ 309	\$ -	\$ 31,105

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Bank of New York-Sewer Debt Service Reserve	Water Operating	Water Meter Deposit	Water Depreciation	Water Bond and Interest	Water Debt Service Reserve	Water Customer Deposit	SIEOC (2)	Sales Tax Payable	Utility Pension	SIEOC
Cash and investments - beginning	\$ 369,716	\$ 118,252	\$ 5,791	\$ -	\$ -	\$ 128,975	\$ 20,666	\$ (16,455)	\$ 3,068	\$ 634,744	\$ 100
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	758,496	-	-	-	-	-	-	-	-	-
Penalties	-	4,548	-	-	-	-	-	-	-	-	-
Other receipts	-	170,979	-	15,533	121,725	-	12,902	3,101	152,540	61,974	11,777
Total receipts	-	934,023	-	15,533	121,725	-	12,902	3,101	152,540	61,974	11,777
Disbursements:											
Personal services	-	138,357	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	121,725	-	-	-	-	-	-
Capital outlay	-	-	-	15,533	-	-	-	-	-	-	-
Utility operating expenses	-	569,818	-	-	-	-	-	-	-	-	-
Other disbursements	-	175,566	5,791	-	-	128,975	7,482	-	155,608	144,318	11,777
Total disbursements	-	883,741	5,791	15,533	121,725	128,975	7,482	-	155,608	144,318	11,777
Excess (deficiency) of receipts over disbursements	-	50,282	(5,791)	-	-	(128,975)	5,420	3,101	(3,068)	(82,344)	-
Cash and investments - ending	\$ 369,716	\$ 168,534	\$ -	\$ -	\$ -	\$ -	\$ 26,086	\$ (13,354)	\$ -	\$ 552,400	\$ 100

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Water Bond and Interest	Water Improv Saving USB	Gas Operating	Gas Meter Deposit	Gas Depreciation	Gas Clearing Account	Gas Cash Change	Gas Customer Deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 138,109	\$ -	\$ 89,458	\$ 119,911	\$ -	\$ 9,015	\$ 386	\$ 6,859	\$ 15,655	\$ 9,709,004
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	1,212,869
Licenses and permits	-	-	-	-	-	-	-	-	-	15,769
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	2,583,097
Charges for services	-	-	-	-	-	-	-	-	93,381	432,733
Fines and forfeits	-	-	-	-	-	-	-	-	-	150
Utility fees	-	-	2,482,325	-	-	-	-	-	-	4,338,888
Penalties	-	-	10,681	-	-	-	-	-	-	37,654
Other receipts	2,223	59,225	121,526	-	6,250	4,714,072	-	154,611	-	8,572,811
Total receipts	2,223	59,225	2,614,532	-	6,250	4,714,072	-	154,611	93,381	17,193,971
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	1,804,613
Supplies	-	-	-	-	-	-	-	-	-	305,053
Other services and charges	-	-	-	-	-	-	-	-	-	1,919,734
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	618,680
Capital outlay	-	-	-	-	6,250	-	-	-	-	454,256
Utility operating expenses	-	-	2,413,292	-	-	-	-	-	-	3,697,183
Other disbursements	9,168	-	4,099	119,911	-	4,711,242	236	31,879	90,741	8,100,306
Total disbursements	9,168	-	2,417,391	119,911	6,250	4,711,242	236	31,879	90,741	16,899,825
Excess (deficiency) of receipts over disbursements	(6,945)	59,225	197,141	(119,911)	-	2,830	(236)	122,732	2,640	294,146
Cash and investments - ending	\$ 131,164	\$ 59,225	\$ 286,599	\$ -	\$ -	\$ 11,845	\$ 150	\$ 129,591	\$ 18,295	\$ 10,003,150

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREETS	Blight Elimination Program	ARCC	LLECE-LOCAL LAW	UNSAFE BUILDING	GAMING	Dept of Parks	RAINY DAY FUND	LEVY EXCESS FUND
Cash and investments - beginning	\$ 1,424,614	\$ 173,227	\$ 59,860	\$ -	\$ 29,784	\$ 22,808	\$ 20,867	\$ 4,030,597	\$ 35,876	\$ 212,565	\$ 33
Receipts:											
Taxes	1,043,511	55,853	-	-	-	-	-	-	87,238	-	-
Licenses and permits	13,324	-	-	-	-	-	3,186	-	-	-	-
Intergovernmental receipts	424,657	140,527	36,784	22,271	-	-	-	1,717,898	6,948	-	-
Charges for services	73,854	-	-	-	86,689	6,245	-	-	32,220	-	-
Fines and forfeits	-	-	-	-	-	-	2,450	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,811,606	-	-	-	80,110	-	-	1,834,746	1,100	100,000	-
Total receipts	<u>3,366,952</u>	<u>196,380</u>	<u>36,784</u>	<u>22,271</u>	<u>166,799</u>	<u>6,245</u>	<u>5,636</u>	<u>3,552,644</u>	<u>127,506</u>	<u>100,000</u>	<u>-</u>
Disbursements:											
Personal services	854,174	136,199	-	-	89,362	-	-	381,641	23,972	-	-
Supplies	166,644	52,705	35,425	-	10,276	13,139	-	35,148	25,147	-	-
Other services and charges	460,226	35,210	-	-	55,792	-	12,271	684,198	56,053	119,641	-
Debt service - principal and interest	-	-	-	-	-	-	-	105,398	-	-	-
Capital outlay	-	-	-	22,271	-	-	-	765,320	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,850,160	-	-	-	-	-	-	2,166,161	1,085	-	-
Total disbursements	<u>3,331,204</u>	<u>224,114</u>	<u>35,425</u>	<u>22,271</u>	<u>155,430</u>	<u>13,139</u>	<u>12,271</u>	<u>4,137,866</u>	<u>106,257</u>	<u>119,641</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>35,748</u>	<u>(27,734)</u>	<u>1,359</u>	<u>-</u>	<u>11,369</u>	<u>(6,894)</u>	<u>(6,635)</u>	<u>(585,222)</u>	<u>21,249</u>	<u>(19,641)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,460,362</u>	<u>\$ 145,493</u>	<u>\$ 61,219</u>	<u>\$ -</u>	<u>\$ 41,153</u>	<u>\$ 15,914</u>	<u>\$ 14,232</u>	<u>\$ 3,445,375</u>	<u>\$ 57,125</u>	<u>\$ 192,924</u>	<u>\$ 33</u>

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CUM. CAP. DEVELOPEMENT	CUM. FIRE & POLICE	CUM. PARK & RECREATION	Sanitation	GAMING FIREHOUSE	CUM. CAP. IMPROVEMENT	POLICE PENSION OLD	COUNTY COURT FEES	PARK IMPROVEMENTS	HD-970-020(IHFA)	CONWELL STREET
Cash and investments - beginning	\$ 44,653	\$ 23,631	\$ 3,083	\$ -	\$ 1,212,641	\$ 97,708	\$ 116,958	\$ 32,391	\$ 1,000	\$ -	\$ 5
Receipts:											
Taxes	26,019	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,093	-	-	-	-	5,056	-	-	-	-	-
Charges for services	-	-	-	113,225	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	206,709	-	60,077	-	-	134,917	-
Total receipts	<u>28,112</u>	<u>-</u>	<u>-</u>	<u>113,225</u>	<u>206,709</u>	<u>5,056</u>	<u>60,077</u>	<u>-</u>	<u>-</u>	<u>134,917</u>	<u>-</u>
Disbursements:											
Personal services	-	-	-	-	-	-	61,164	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	4,577	-	113,225	3,727	-	-	-	-	134,917	-
Debt service - principal and interest	-	-	-	-	151,215	-	-	-	-	-	-
Capital outlay	34,878	8,949	2,361	-	-	39,167	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,225	-	-	-	-	-	-
Total disbursements	<u>34,878</u>	<u>13,526</u>	<u>2,361</u>	<u>113,225</u>	<u>156,167</u>	<u>39,167</u>	<u>61,164</u>	<u>-</u>	<u>-</u>	<u>134,917</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(6,766)</u>	<u>(13,526)</u>	<u>(2,361)</u>	<u>-</u>	<u>50,542</u>	<u>(34,111)</u>	<u>(1,087)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 37,887</u>	<u>\$ 10,105</u>	<u>\$ 722</u>	<u>\$ -</u>	<u>\$ 1,263,183</u>	<u>\$ 63,597</u>	<u>\$ 115,871</u>	<u>\$ 32,391</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 5</u>

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	City Hall Debt Serv Res	ALT TRAIL PROJECT	OPERATION PULL OVER	RECORD PRESERVATION	POLICE SEIZURE	Misc Designated Donation	Grant ARCC DCF	TelecommUCB	PAYROLL-CITY	HRA	PAYROLL UTILITY
Cash and investments - beginning	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053	\$ 44,205	\$ 26	\$ 37,075	\$ 32,506	\$ 59,925	\$ 15,183
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	6,287	-	-	2,400	-	37	978,977	21,901	708,033
Total receipts	-	-	6,287	-	-	2,400	-	37	978,977	21,901	708,033
Disbursements:											
Personal services	-	-	6,287	-	-	-	-	-	137,481	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,800	-	-	-	21,618	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	839,595	-	706,003
Total disbursements	-	-	6,287	-	-	1,800	-	-	977,076	21,618	706,003
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	600	-	37	1,901	283	2,030
Cash and investments - ending	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053	\$ 44,805	\$ 26	\$ 37,112	\$ 34,407	\$ 60,208	\$ 17,213

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	1ST FIN. SAV. POLICE PENS	Inprs/Employee-Share	GRANTS-MISC	Community Development	Wastewater Operating	Wastewater Meter Deposit	Wastewater Bond & Interest	Sewer Customer Deposit	EMS Donation	Sewer Construction	Bank of New York-Sewer Bond & Interest
Cash and investments - beginning	\$ 96,733	\$ -	\$ 136,277	\$ 25,508	\$ 51,558	\$ -	\$ -	\$ 35,528	\$ 309	\$ -	\$ 31,105
Receipts:											
Taxes	-	-	-	25,796	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	136,975	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,232,139	-	-	-	-	-	-
Penalties	-	-	-	-	23,514	-	-	-	-	-	-
Other receipts	36	28,176	20,913	100,000	12,692	-	106,247	8,932	5,105	41,547	260,003
Total receipts	36	28,176	157,888	125,796	1,268,345	-	106,247	8,932	5,105	41,547	260,003
Disbursements:											
Personal services	-	-	-	-	144,533	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	51,583	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	259,995
Capital outlay	-	-	98,105	-	-	-	-	-	-	41,547	-
Utility operating expenses	-	-	-	-	681,314	-	-	-	-	-	-
Other disbursements	-	28,176	-	-	407,952	-	106,247	7,455	4,878	-	-
Total disbursements	-	28,176	149,688	-	1,233,799	-	106,247	7,455	4,878	41,547	259,995
Excess (deficiency) of receipts over disbursements	36	-	8,200	125,796	34,546	-	-	1,477	227	-	8
Cash and investments - ending	\$ 96,769	\$ -	\$ 144,477	\$ 151,304	\$ 86,104	\$ -	\$ -	\$ 37,005	\$ 536	\$ -	\$ 31,113

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Bank of New York-Sewer Debt Service Reserve	Water Operating	Water Meter Deposit	Water Depreciation	Water Bond and Interest	Water Debt Service Reserve	Water Customer Deposit	SIEOC (2)	Sales Tax Payable	Utility Pension	SIEOC
Cash and investments - beginning	\$ 369,716	\$ 168,534	\$ -	\$ -	\$ -	\$ -	\$ 26,086	\$ (13,354)	\$ -	\$ 552,400	\$ 100
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	845,294	-	-	-	-	-	-	-	-	-
Penalties	-	4,651	-	-	-	-	-	-	-	-	-
Other receipts	1	31,931	-	75,450	125,950	-	6,929	16,589	179,956	44,617	-
Total receipts	1	881,876	-	75,450	125,950	-	6,929	16,589	179,956	44,617	-
Disbursements:											
Personal services	-	144,338	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	125,950	-	-	-	-	-	-
Capital outlay	-	-	-	75,450	-	-	-	-	-	-	-
Utility operating expenses	-	426,815	-	-	-	-	-	-	-	-	-
Other disbursements	-	234,008	-	-	-	-	5,984	2,998	179,956	83,484	-
Total disbursements	-	805,161	-	75,450	125,950	-	5,984	2,998	179,956	83,484	-
Excess (deficiency) of receipts over disbursements	1	76,715	-	-	-	-	945	13,591	-	(38,867)	-
Cash and investments - ending	\$ 369,717	\$ 245,249	\$ -	\$ -	\$ -	\$ -	\$ 27,031	\$ 237	\$ -	\$ 513,533	\$ 100

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Water Bond and Interest	Water Improv Saving USB	Gas Operating	Gas Meter Deposit	Gas Depreciation	Gas Clearing Account	Gas Cash Change	Gas Customer Deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 131,164	\$ 59,225	\$ 286,599	\$ -	\$ -	\$ 11,845	\$ 150	\$ 129,591	\$ 18,295	\$ 10,003,150
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	1,238,417
Licenses and permits	-	-	-	-	-	-	-	-	-	16,510
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	2,356,234
Charges for services	-	-	-	-	-	-	-	-	93,192	542,400
Fines and forfeits	-	-	-	-	-	-	-	-	-	2,450
Utility fees	-	-	2,235,503	-	-	-	-	-	-	4,312,936
Penalties	-	-	10,090	-	-	-	-	-	-	38,255
Other receipts	2,310	59	124,383	-	34,055	4,481,902	-	39,948	-	11,694,631
Total receipts	2,310	59	2,369,976	-	34,055	4,481,902	-	39,948	93,192	20,201,833
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	1,979,151
Supplies	-	-	-	-	-	-	-	-	-	338,484
Other services and charges	-	-	-	-	-	-	-	-	-	1,754,838
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	642,558
Capital outlay	-	-	-	-	34,055	-	-	-	-	1,122,103
Utility operating expenses	-	-	1,975,162	-	-	-	-	-	-	3,083,291
Other disbursements	-	-	139,067	-	-	4,492,604	-	47,606	99,831	11,404,475
Total disbursements	-	-	2,114,229	-	34,055	4,492,604	-	47,606	99,831	20,324,900
Excess (deficiency) of receipts over disbursements	2,310	59	255,747	-	-	(10,702)	-	(7,658)	(6,639)	(123,067)
Cash and investments - ending	\$ 133,474	\$ 59,284	\$ 542,346	\$ -	\$ -	\$ 1,143	\$ 150	\$ 121,933	\$ 11,656	\$ 9,880,083

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREETS	Blight Elimination Program	ARCC	LLECE-LOCAL LAW	UNSAFE BUILDING	GAMING	Dept of Parks	RAINY DAY FUND	2016 LOIT Special Distribution
Cash and investments - beginning	\$ 1,460,362	\$ 145,493	\$ 61,219	\$ -	\$ 41,153	\$ 15,914	\$ 14,232	\$ 3,445,375	\$ 57,125	\$ 192,924	\$ -
Receipts:											
Taxes	1,070,705	58,751	-	-	-	-	-	-	92,129	-	-
Licenses and permits	13,752	-	-	-	-	-	3,211	-	-	-	-
Intergovernmental receipts	438,500	139,511	36,675	21,896	-	-	-	1,815,489	7,625	-	144,148
Charges for services	67,609	-	-	-	99,332	7,968	-	-	33,070	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	96,504	-	-	-	80,000	1,539	12,271	304,445	-	187,429	-
Total receipts	1,687,070	198,262	36,675	21,896	179,332	9,507	15,482	2,119,934	132,824	187,429	144,148
Disbursements:											
Personal services	905,999	139,550	-	-	67,814	-	-	465,012	24,147	-	-
Supplies	149,141	56,241	41,000	-	16,408	11,196	-	41,067	23,884	-	-
Other services and charges	599,438	65,484	-	-	63,658	-	-	586,718	55,638	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	103,898	-	-	-
Capital outlay	6,574	-	-	21,896	1,696	-	-	214,044	-	-	133,738
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	187,469	-	-	-	-	-	-	216,719	1,329	-	-
Total disbursements	1,848,621	261,275	41,000	21,896	149,576	11,196	-	1,627,458	104,998	-	133,738
Excess (deficiency) of receipts over disbursements	(161,551)	(63,013)	(4,325)	-	29,756	(1,689)	15,482	492,476	27,826	187,429	10,410
Cash and investments - ending	\$ 1,298,811	\$ 82,480	\$ 56,894	\$ -	\$ 70,909	\$ 14,225	\$ 29,714	\$ 3,937,851	\$ 84,951	\$ 380,353	\$ 10,410

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	LEVY EXCESS FUND	CUM. CAP. DEVELOPEMENT	CUM. FIRE & POLICE	CUM. PARK & RECREATION	Sanitation	GAMING FIREHOUSE	CUM. CAP. IMPROVEMENT	POLICE PENSION OLD	COUNTY COURT FEES	PARK IMPROVEMENTS	HD-970-020(IHFA)
Cash and investments - beginning	\$ 33	\$ 37,887	\$ 10,105	\$ 722	\$ -	\$ 1,263,183	\$ 63,597	\$ 115,871	\$ 32,391	\$ 1,000	\$ -
Receipts:											
Taxes	-	25,618	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,147	-	-	-	-	9,558	-	-	-	-
Charges for services	-	-	-	-	128,105	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	13,778	-	-	243	-	61,201	-	-	5,194
Total receipts	-	27,765	13,778	-	128,105	243	9,558	61,201	-	-	5,194
Disbursements:											
Personal services	-	-	-	-	-	-	-	61,239	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	128,105	5,070	-	-	-	-	5,194
Debt service - principal and interest	-	-	-	-	-	146,665	-	-	-	-	-
Capital outlay	-	35,000	22,045	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,768	-	-	-	-	-
Total disbursements	-	35,000	22,045	-	128,105	154,503	-	61,239	-	-	5,194
Excess (deficiency) of receipts over disbursements	-	(7,235)	(8,267)	-	-	(154,260)	9,558	(38)	-	-	-
Cash and investments - ending	\$ 33	\$ 30,652	\$ 1,838	\$ 722	\$ -	\$ 1,108,923	\$ 73,155	\$ 115,833	\$ 32,391	\$ 1,000	\$ -

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	CONWELL STREET	City Hall Debt Serv Res	ALT TRAIL PROJECT	OPERATION PULL OVER	RECORD PRESERVATION	POLICE SEIZURE	Misc Designated Donation	Grant ARCC DCF	TelecommUCB	PAYROLL-CITY
Cash and investments - beginning	\$ 5	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053	\$ 44,805	\$ 26	\$ 37,112	\$ 34,407
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	4,820	-	-	-	-	87	987,091
Total receipts	-	-	-	4,820	-	-	-	-	87	987,091
Disbursements:										
Personal services	-	-	-	3,281	-	-	-	-	-	140,681
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,539	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	852,454
Total disbursements	-	-	-	4,820	-	-	-	-	-	993,135
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	87	(6,044)
Cash and investments - ending	\$ 5	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053	\$ 44,805	\$ 26	\$ 37,199	\$ 28,363

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	HRA	PAYROLL UTILITY	1ST FIN. SAV. POLICE PENS	Inprs/Employee-Share	Community Development	GRANTS-MISC	Wastewater Operating	Wastewater Bond & Interest	Sewer Customer Deposit	EMS Donation
Cash and investments - beginning	\$ 60,208	\$ 17,213	\$ 96,769	\$ -	\$ 151,304	\$ 144,477	\$ 86,104	\$ -	\$ 37,005	\$ 536
Receipts:										
Taxes	-	-	-	-	7,067	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	98,526	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,200,743	-	-	-
Penalties	-	-	-	-	-	-	23,575	-	-	-
Other receipts	75,027	747,758	29	28,668	9,000	302,594	14,433	106,622	7,386	4,927
Total receipts	75,027	747,758	29	28,668	16,067	401,120	1,238,751	106,622	7,386	4,927
Disbursements:										
Personal services	-	-	-	-	-	2,050	154,854	-	-	-
Supplies	-	-	-	-	-	3,187	-	-	-	-
Other services and charges	40,652	-	-	-	-	2,480	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,974	316,452	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	713,479	-	-	-
Other disbursements	-	752,003	-	28,668	-	-	404,064	106,622	7,482	4,863
Total disbursements	40,652	752,003	-	28,668	13,974	324,169	1,272,397	106,622	7,482	4,863
Excess (deficiency) of receipts over disbursements	34,375	(4,245)	29	-	2,093	76,951	(33,646)	-	(96)	64
Cash and investments - ending	\$ 94,583	\$ 12,968	\$ 96,798	\$ -	\$ 153,397	\$ 221,428	\$ 52,458	\$ -	\$ 36,909	\$ 600

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sewer Construction	Bank of New York-Sewer Bond & Interest	Bank of New York-Sewer Debt Service Reserve	Water Operating	Water Depreciation	Water Bond and Interest	Water Customer Deposit	SIEOC (2)	Sales Tax Payable	Utility Pension
Cash and investments - beginning	\$ -	\$ 31,113	\$ 369,717	\$ 245,249	\$ -	\$ -	\$ 27,031	\$ 237	\$ -	\$ 513,533
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	783,729	-	-	-	-	-	-
Penalties	-	-	-	4,268	-	-	-	-	-	-
Other receipts	10,054	260,303	578	33,747	29,957	124,763	5,810	95	141,505	63,939
Total receipts	10,054	260,303	578	821,744	29,957	124,763	5,810	95	141,505	63,939
Disbursements:										
Personal services	-	-	-	182,103	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	260,093	-	-	-	124,763	-	-	-	-
Capital outlay	10,054	-	-	-	29,957	-	-	-	-	-
Utility operating expenses	-	-	-	489,205	-	-	-	-	-	-
Other disbursements	-	-	-	189,893	-	-	5,662	-	141,505	46,794
Total disbursements	10,054	260,093	-	861,201	29,957	124,763	5,662	-	141,505	46,794
Excess (deficiency) of receipts over disbursements	-	210	578	(39,457)	-	-	148	95	-	17,145
Cash and investments - ending	\$ -	\$ 31,323	\$ 370,295	\$ 205,792	\$ -	\$ -	\$ 27,179	\$ 332	\$ -	\$ 530,678

CITY OF AURORA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	SIEOC	Water Bond and Interest	Water Improv Saving USB	Gas Operating	Gas Depreciation	Gas Clearing Account	Gas Cash Change	Gas Customer Deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 100	\$ 133,474	\$ 59,284	\$ 542,346	\$ -	\$ 1,143	\$ 150	\$ 121,933	\$ 11,656	\$ 9,880,083
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	1,254,270
Licenses and permits	-	-	-	-	-	-	-	-	-	16,963
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	2,714,075
Charges for services	-	-	-	-	-	-	-	-	133,309	469,393
Utility fees	-	-	-	1,475,064	-	-	-	-	-	3,459,536
Penalties	-	-	-	7,234	-	-	-	-	-	35,077
Other receipts	3,770	2,354	113	96,276	23,919	3,716,568	-	30,051	-	7,594,848
Total receipts	3,770	2,354	113	1,578,574	23,919	3,716,568	-	30,051	133,309	15,544,162
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	2,146,730
Supplies	-	-	-	-	-	-	-	-	-	342,124
Other services and charges	-	-	-	-	-	-	-	-	-	1,553,976
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	635,419
Capital outlay	-	-	-	-	23,919	-	-	-	-	829,349
Utility operating expenses	-	-	-	1,515,061	-	-	-	-	-	2,717,745
Other disbursements	3,770	-	-	107,409	-	3,697,136	-	29,888	128,760	6,915,258
Total disbursements	3,770	-	-	1,622,470	23,919	3,697,136	-	29,888	128,760	15,140,601
Excess (deficiency) of receipts over disbursements	-	2,354	113	(43,896)	-	19,432	-	163	4,549	403,561
Cash and investments - ending	\$ 100	\$ 135,828	\$ 59,397	\$ 498,450	\$ -	\$ 20,575	\$ 150	\$ 122,096	\$ 16,205	\$ 10,283,644

CITY OF AURORA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater Utility	\$ -	\$ 109,084
Water Utility	-	68,689
Gas Utility	-	130,834
Trash Utility	-	13,204
Governmental activities	277,970	-
Totals	\$ 277,970	\$ 321,811

CITY OF AURORA
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Dearborn County Commissioners	Dearborn County Extension Office	\$ 18,000	9/15/2015	12/31/2018
Total of annual lease payments		<u>\$ 18,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Firehouse	\$ 770,000	\$ 146,290
General obligation bonds	City Hall	<u>519,749</u>	<u>105,197</u>
Total governmental activities		<u>1,289,749</u>	<u>251,487</u>
Wastewater Utility:			
Revenue bonds	Refund Revenue Bonds of 2005	373,000	107,682
Revenue bonds	Construct New Lift Station	<u>2,455,000</u>	<u>260,058</u>
Total Wastewater Utility		<u>2,828,000</u>	<u>367,740</u>
Water Utility:			
Revenue bonds	Revenue Bonds of 1996	<u>120,000</u>	<u>123,300</u>
Totals		<u>\$ 4,237,749</u>	<u>\$ 742,527</u>

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CITY OF AURORA
SCHEDULE OF CAPITAL ASSETS
December 31, 2016

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:	
Infrastructure	\$ 1,325,863
Buildings	11,127,882
Improvements other than buildings	73,239
Machinery, equipment, and vehicles	3,590,425
Books and other	1,442,687
Total governmental activities	17,560,096
Wastewater Utility:	
Land	9,800
Buildings	98,594
Improvements other than buildings	3,229,931
Machinery, equipment, and vehicles	486,770
Construction in progress	4,326,592
Total Wastewater Utility	8,151,687
Water Utility:	
Buildings	269,918
Improvements other than buildings	4,793,167
Machinery, equipment, and vehicles	253,738
Construction in progress	7,821
Books and other	16,609
Total Water Utility	5,341,253
Gas Utility:	
Land	500
Infrastructure	1,414,286
Buildings	101,543
Improvements other than buildings	128,653
Machinery, equipment, and vehicles	173,944
Construction in progress	564
Books and other	2,305
Total Gas Utility	1,821,795
Total capital assets	\$ 32,874,831

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/>.