

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF AUSTIN

SCOTT COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
12/06/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Dillo Bush	01-01-12 to 12-31-15
	Christopher T. Fugate	01-01-16 to 12-31-19
Mayor	Douglas Campbell	01-01-12 to 12-31-15
	Dillo Bush	01-01-16 to 01-31-19
President of the Board of Public Works and Safety	Douglas Campbell	01-01-12 to 12-31-15
	Dillo Bush	01-01-16 to 12-13-17
President Pro Tempore of the Common Council	Roger Hawkins	01-01-11 to 12-31-12
	James Kallembach	01-01-13 to 12-31-13
	Nathan Campbell	01-01-14 to 12-31-14
	James Kallembach	01-01-15 to 12-31-15
	Don Campbell	01-01-16 to 12-31-16
	Brandon White	01-01-17 to 12-31-17
Superintendent of Wastewater Utility	Howard Watts	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF AUSTIN, SCOTT COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Austin (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.

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, and Schedule of Leases and Debt, 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

December 4, 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.

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CITY OF AUSTIN
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	\$ 32,141	\$ 943,836	\$ 796,523	\$ 179,454	\$ 880,330	\$ 823,363	\$ 236,421
Motor Vehicle Highway	1,093	184,123	162,272	22,944	123,972	146,039	877
Local Road And Street	7,247	23,129	29,412	964	22,483	28,545	(5,098)
Sanitation	11,073	190,768	223,241	(21,400)	251,494	208,929	21,165
Good Works Indiana	1,000	16,462	16,462	1,000	-	-	1,000
Law Enforcement Continuing Ed	7,921	4,149	1,389	10,681	4,102	7,243	7,540
Park And Recreation	3,874	12,576	11,207	5,243	1,800	5,955	1,088
Rainy Day	28,279	-	-	28,279	-	25,393	2,886
Tif District #1	564,882	473,472	598,743	439,611	602,357	412,558	629,410
Cumulative Capl Imprv Cigarette Tax	28,535	11,391	-	39,926	11,530	45,000	6,456
Cumulative Capital Development	693	17,251	12,274	5,670	27,404	14,000	19,074
TIF BOND & INTEREST	51,792	-	-	51,792	-	-	51,792
Police Pension Fund	93	80,598	98,098	(17,407)	143,871	101,344	25,120
Crossing Guard	4,562	9,050	5,705	7,907	8,900	15,381	1,426
TIF Debt Service	261,210	60,000	-	321,210	-	-	321,210
Donations	1,428	6,095	6,773	750	8,983	8,706	1,027
Operation Pullover/Taser Grants	-	2,342	2,342	-	443	443	-
State Grant #2	816	-	-	816	-	-	816
Land Acquisition Fund	103,850	-	101,255	2,595	121,225	121,225	2,595
Planning Grant	3,400	-	-	3,400	-	-	3,400
Police Activity	1,585	3,876	158	5,303	1	2,665	2,639
Christie Fund (Manaugh Park)	86,800	87,058	98,012	75,846	113	642	75,317
Manaugh Park	548	800	1,073	275	1,050	606	719
Tax Money In Lieu Of Annexation	7	42,400	42,407	-	42,408	35,193	7,215
Rental Income	10,646	10,800	334	21,112	-	19,978	1,134
Payroll Fund	1,622	923,882	923,343	2,161	904,455	903,996	2,620
Sewer Project	-	-	-	-	127,050	7,095	119,955
Sewer Cash Operating	77,421	1,668,703	1,388,034	358,090	1,558,508	1,531,374	385,224
Thoroughfare Bond (Sinking)	198,927	299,100	298,629	199,398	299,760	297,383	201,775
Utility Improvement Fund	32,690	92,810	82,318	43,182	74,982	90,310	27,854
Debt Reserve	221,655	14,532	-	236,187	14,532	-	250,719
Totals	\$ 1,745,790	\$ 5,179,203	\$ 4,900,004	\$ 2,024,989	\$ 5,231,753	\$ 4,853,366	\$ 2,403,376

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

CITY OF AUSTIN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 236,421	\$ 766,660	\$ 808,756	\$ 194,325	\$ 905,007	\$ 820,005	\$ 279,327
Motor Vehicle Highway	877	154,603	96,653	58,827	153,882	171,985	40,724
Local Road And Street	(5,098)	35,663	23,947	6,618	37,123	27,502	16,239
Sanitation	21,165	251,424	246,118	26,471	240,545	205,549	61,467
Good Works Indiana	1,000	-	-	1,000	-	-	1,000
Law Enforcement Continuing Ed	7,540	4,049	5,012	6,577	21,812	13,296	15,093
Park And Recreation	1,088	8,800	9,116	772	8,800	8,470	1,102
Rainy Day	2,886	-	-	2,886	3,400	3,400	2,886
Levy Excess Fund	-	5	-	5	-	-	5
Tif District #1	629,410	456,745	597,141	489,014	598,488	477,733	609,769
Cumulative Capl Imprv Cigarette Tax	6,456	11,361	-	17,817	10,788	25,000	3,605
Cumulative Capital Development	19,074	24,308	24,749	18,633	25,031	8,808	34,856
TIF BOND & INTEREST	51,792	20,000	-	71,792	-	-	71,792
Police Pension Fund	25,120	87,149	51,511	60,758	20,527	46,557	34,728
Crossing Guard	1,426	8,300	4,425	5,301	8,975	8,083	6,193
TIF Debt Service	321,210	-	-	321,210	-	-	321,210
Donations	1,027	6,189	6,189	1,027	12,418	9,440	4,005
State Grant #2	816	-	-	816	-	-	816
Land Acquisition Fund	2,595	-	-	2,595	-	2,595	-
Planning Grant	3,400	-	-	3,400	-	-	3,400
Police Activity	2,639	5,831	200	8,270	8,687	2,889	14,068
Christie Fund (Manaugh Park)	75,317	105	11,882	63,540	103	1,381	62,262
Manaugh Park	719	525	1,529	(285)	675	571	(181)
Tax Money In Lieu Of Annexation	7,215	42,405	39,702	9,918	42,400	39,094	13,224
Rental Income	1,134	-	-	1,134	-	-	1,134
Payroll Fund	2,620	863,649	864,093	2,176	909,041	909,561	1,656
Sewer Project	119,955	344,007	299,504	164,458	333,593	498,051	-
Sewer Cash Operating	385,224	1,637,786	1,652,552	370,458	1,614,144	1,673,187	311,415
Thoroughfare Bond (Sinking)	201,775	299,375	298,008	203,142	302,260	297,481	207,921
Utility Improvement Fund	27,854	30,000	-	57,854	27,500	15,297	70,057
Debt Reserve	250,719	14,532	-	265,251	14,532	-	279,783
Totals	\$ 2,403,376	\$ 5,073,471	\$ 5,041,087	\$ 2,435,760	\$ 5,299,731	\$ 5,265,935	\$ 2,469,556

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

CITY OF AUSTIN
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	\$ 279,327	\$ 877,635	\$ 799,721	\$ 357,241
Motor Vehicle Highway	40,724	151,270	174,332	17,662
Local Road And Street	16,239	23,119	30,110	9,248
Sanitation	61,467	222,777	231,366	52,878
Park And Recreation	1,102	11,258	8,024	4,336
Rainy Day	2,886	159,984	159,642	3,228
Cumulative Capl Imprv Cigarette Tax	3,605	10,947	-	14,552
Cumulative Capital Development	34,856	24,956	43,446	16,366
TIF BOND & INTEREST	71,792	-	-	71,792
TIF	609,769	733,023	1,143,804	198,988
Police Pension Fund	34,728	63,016	47,028	50,716
POLICE ACTIVITY FUND	14,068	592	1,616	13,044
DONATIONS	4,005	21,981	12,776	13,210
LOCAL LAW ENFORCEMENT	15,093	4,893	13,251	6,735
GRANT	816	-	-	816
PLANNING GRANT/STRM WAT	3,400	-	-	3,400
GOOD WORKS INDIANA	1,000	-	-	1,000
CROSSING GUARD	6,193	9,125	10,807	4,511
MANAUGH PARK	(181)	1,450	535	734
TIF DEBT SERVICE	321,210	60,000	-	381,210
CHRISTIE ESTATE/MANAUGH	62,262	86	7,770	54,578
PILOA	13,224	42,400	22,408	33,216
AUSTIN RENTAL PROPERTY	1,134	-	-	1,134
CASH CHANGE FUND	-	100	100	-
LEVY EXCESS FUND	5	-	-	5
USDA POLICE CRUISER GRANT	-	62,324	62,324	-
COMMUNITY CROSSINGS GRANT	-	300,000	-	300,000
BLIGHT ELIMINATION GRANT	-	93,500	72,900	20,600
PAYROLL FUND-NET WAGES	1,656	956,765	951,601	6,820
CASH OPERATING	311,415	1,602,235	1,564,905	348,745
SINKING	207,921	260,252	467,945	228
IMPROVEMENT- SEWER	70,057	5,000	-	75,057
DEBT RESERVE	279,783	92,661	94,700	277,744
Totals	<u>\$ 2,469,556</u>	<u>\$ 5,791,349</u>	<u>\$ 5,921,111</u>	<u>\$ 2,339,794</u>

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

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the City.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, 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 AUSTIN
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.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 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

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. 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.

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.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of expenditures exceeding revenues.

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

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Good Works Indiana	Law Enforcement Continuing Ed	Park And Recreation
Cash and investments - beginning	\$ 32,141	\$ 1,093	\$ 7,247	\$ 11,073	\$ 1,000	\$ 7,921	\$ 3,874
Receipts:							
Taxes	357,904	56,502	-	-	-	-	6,278
Licenses and permits	32,749	-	-	-	-	2,160	-
Intergovernmental receipts	257,860	118,390	23,129	-	16,462	-	308
Charges for services	-	-	-	20,560	-	209	-
Fines and forfeits	19,420	-	-	-	-	200	-
Utility fees	-	-	-	-	-	-	-
Other receipts	275,903	9,231	-	170,208	-	1,580	5,990
Total receipts	943,836	184,123	23,129	190,768	16,462	4,149	12,576
Disbursements:							
Personal services	523,504	134,468	29,412	130,569	6,300	-	-
Supplies	54,509	13,649	-	19,647	9,662	1,389	2,845
Other services and charges	213,353	13,590	-	73,025	500	-	8,362
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	810	565	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,347	-	-	-	-	-	-
Total disbursements	796,523	162,272	29,412	223,241	16,462	1,389	11,207
Excess (deficiency) of receipts over disbursements	147,313	21,851	(6,283)	(32,473)	-	2,760	1,369
Cash and investments - ending	\$ 179,454	\$ 22,944	\$ 964	\$ (21,400)	\$ 1,000	\$ 10,681	\$ 5,243

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

	Rainy Day	Tif District #1	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	TIF BOND & INTEREST	Police Pension Fund	Crossing Guard
Cash and investments - beginning	\$ 28,279	\$ 564,882	\$ 28,535	\$ 693	\$ 51,792	\$ 93	\$ 4,562
Receipts:							
Taxes	-	469,727	-	16,445	-	27,001	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,391	806	-	1,324	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	3,745	-	-	-	52,273	9,050
Total receipts	-	473,472	11,391	17,251	-	80,598	9,050
Disbursements:							
Personal services	-	-	-	-	-	98,395	3,923
Supplies	-	-	-	-	-	-	1,782
Other services and charges	-	-	-	-	-	(297)	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	450,305	-	12,274	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	148,438	-	-	-	-	-
Total disbursements	-	598,743	-	12,274	-	98,098	5,705
Excess (deficiency) of receipts over disbursements	-	(125,271)	11,391	4,977	-	(17,500)	3,345
Cash and investments - ending	\$ 28,279	\$ 439,611	\$ 39,926	\$ 5,670	\$ 51,792	\$ (17,407)	\$ 7,907

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

	TIF Debt Service	Donations	Operation Pullover/Taser Grants	State Grant #2	Land Acquisition Fund	Planning Grant	Police Activity
Cash and investments - beginning	\$ 261,210	\$ 1,428	\$ -	\$ 816	\$ 103,850	\$ 3,400	\$ 1,585
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,342	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	60,000	6,095	-	-	-	-	3,876
Total receipts	60,000	6,095	2,342	-	-	-	3,876
Disbursements:							
Personal services	-	-	2,342	-	-	-	-
Supplies	-	-	-	-	-	-	158
Other services and charges	-	45	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	6,728	-	-	101,255	-	-
Total disbursements	-	6,773	2,342	-	101,255	-	158
Excess (deficiency) of receipts over disbursements	60,000	(678)	-	-	(101,255)	-	3,718
Cash and investments - ending	\$ 321,210	\$ 750	\$ -	\$ 816	\$ 2,595	\$ 3,400	\$ 5,303

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

	Christie Fund (Manauh Park)	Manauh Park	Tax Money In Lieu Of Annexation	Rental Income	Payroll Fund	Sewer Project	Sewer Cash Operating
Cash and investments - beginning	\$ 86,800	\$ 548	\$ 7	\$ 10,646	\$ 1,622	\$ -	\$ 77,421
Receipts:							
Taxes	-	-	42,400	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	800	-	10,800	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,472,151
Other receipts	87,058	-	-	-	923,882	-	196,552
Total receipts	87,058	800	42,400	10,800	923,882	-	1,668,703
Disbursements:							
Personal services	-	-	-	-	923,343	-	250,725
Supplies	-	756	-	-	-	-	-
Other services and charges	98,012	317	-	334	-	-	4,039
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	42,407	-	-	-	35,482
Utility operating expenses	-	-	-	-	-	-	549,690
Other disbursements	-	-	-	-	-	-	548,098
Total disbursements	98,012	1,073	42,407	334	923,343	-	1,388,034
Excess (deficiency) of receipts over disbursements	(10,954)	(273)	(7)	10,466	539	-	280,669
Cash and investments - ending	\$ 75,846	\$ 275	\$ -	\$ 21,112	\$ 2,161	\$ -	\$ 358,090

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

	Thoroughfare Bond (Sinking)	Utility Improvement Fund	Debt Reserve	Totals
Cash and investments - beginning	\$ 198,927	\$ 32,690	\$ 221,655	\$ 1,745,790
Receipts:				
Taxes	-	-	-	976,257
Licenses and permits	-	-	-	34,909
Intergovernmental receipts	-	-	-	432,012
Charges for services	-	-	-	32,369
Fines and forfeits	-	-	-	19,620
Utility fees	-	-	-	1,472,151
Other receipts	299,100	92,810	14,532	2,211,885
Total receipts	<u>299,100</u>	<u>92,810</u>	<u>14,532</u>	<u>5,179,203</u>
Disbursements:				
Personal services	-	-	-	2,102,981
Supplies	-	-	-	104,397
Other services and charges	-	-	-	411,280
Debt service - principal and interest	298,629	-	-	298,629
Capital outlay	-	32,318	-	574,161
Utility operating expenses	-	-	-	549,690
Other disbursements	-	50,000	-	858,866
Total disbursements	<u>298,629</u>	<u>82,318</u>	<u>-</u>	<u>4,900,004</u>
Excess (deficiency) of receipts over disbursements	<u>471</u>	<u>10,492</u>	<u>14,532</u>	<u>279,199</u>
Cash and investments - ending	<u>\$ 199,398</u>	<u>\$ 43,182</u>	<u>\$ 236,187</u>	<u>\$ 2,024,989</u>

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

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Good Works Indiana	Law Enforcement Continuing Ed	Park And Recreation
Cash and investments - beginning	\$ 179,454	\$ 22,944	\$ 964	\$ (21,400)	\$ 1,000	\$ 10,681	\$ 5,243
Receipts:							
Taxes	314,733	-	-	30,187	-	-	-
Licenses and permits	32,512	-	-	-	-	1,175	-
Intergovernmental receipts	258,351	123,612	22,483	2,818	-	-	-
Charges for services	-	-	-	187,115	-	-	1,800
Fines and forfeits	28,185	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	246,549	360	-	31,374	-	2,927	-
Total receipts	<u>880,330</u>	<u>123,972</u>	<u>22,483</u>	<u>251,494</u>	<u>-</u>	<u>4,102</u>	<u>1,800</u>
Disbursements:							
Personal services	500,727	119,339	-	96,154	-	-	-
Supplies	119,105	12,154	-	12,254	-	7,243	278
Other services and charges	88,145	13,400	28,545	63,532	-	-	5,661
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,703	1,146	-	36,989	-	-	16
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	113,683	-	-	-	-	-	-
Total disbursements	<u>823,363</u>	<u>146,039</u>	<u>28,545</u>	<u>208,929</u>	<u>-</u>	<u>7,243</u>	<u>5,955</u>
Excess (deficiency) of receipts over disbursements	<u>56,967</u>	<u>(22,067)</u>	<u>(6,062)</u>	<u>42,565</u>	<u>-</u>	<u>(3,141)</u>	<u>(4,155)</u>
Cash and investments - ending	<u>\$ 236,421</u>	<u>\$ 877</u>	<u>\$ (5,098)</u>	<u>\$ 21,165</u>	<u>\$ 1,000</u>	<u>\$ 7,540</u>	<u>\$ 1,088</u>

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

	Rainy Day	Tif District #1	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	TIF BOND & INTEREST	Police Pension Fund	Crossing Guard
Cash and investments - beginning	\$ 28,279	\$ 439,611	\$ 39,926	\$ 5,670	\$ 51,792	\$ (17,407)	\$ 7,907
Receipts:							
Taxes	-	529,722	-	25,064	-	84,736	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,530	2,340	-	7,910	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	72,635	-	-	-	51,225	8,900
Total receipts	-	602,357	11,530	27,404	-	143,871	8,900
Disbursements:							
Personal services	-	-	-	-	-	-	5,124
Supplies	-	-	-	-	-	-	10,136
Other services and charges	15,393	-	-	-	-	101,344	121
Debt service - principal and interest	-	125,594	-	14,000	-	-	-
Capital outlay	-	226,964	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	10,000	60,000	45,000	-	-	-	-
Total disbursements	25,393	412,558	45,000	14,000	-	101,344	15,381
Excess (deficiency) of receipts over disbursements	(25,393)	189,799	(33,470)	13,404	-	42,527	(6,481)
Cash and investments - ending	\$ 2,886	\$ 629,410	\$ 6,456	\$ 19,074	\$ 51,792	\$ 25,120	\$ 1,426

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

	TIF Debt Service	Donations	Operation Pullover/Taser Grants	State Grant #2	Land Acquisition Fund	Planning Grant	Police Activity
Cash and investments - beginning	\$ 321,210	\$ 750	\$ -	\$ 816	\$ 2,595	\$ 3,400	\$ 5,303
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	443	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	8,983	-	-	121,225	-	1
Total receipts	-	8,983	443	-	121,225	-	1
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	443	-	101,225	-	2,665
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	8,706	-	-	20,000	-	-
Total disbursements	-	8,706	443	-	121,225	-	2,665
Excess (deficiency) of receipts over disbursements	-	277	-	-	-	-	(2,664)
Cash and investments - ending	\$ 321,210	\$ 1,027	\$ -	\$ 816	\$ 2,595	\$ 3,400	\$ 2,639

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

	Christie Fund (Manauh Park)	Manauh Park	Tax Money In Lieu Of Annexation	Rental Income	Payroll Fund	Sewer Project	Sewer Cash Operating
Cash and investments - beginning	\$ 75,846	\$ 275	\$ -	\$ 21,112	\$ 2,161	\$ -	\$ 358,090
Receipts:							
Taxes	-	-	42,408	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	113	1,050	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,382,488
Other receipts	-	-	-	-	904,455	127,050	176,020
Total receipts	<u>113</u>	<u>1,050</u>	<u>42,408</u>	<u>-</u>	<u>904,455</u>	<u>127,050</u>	<u>1,558,508</u>
Disbursements:							
Personal services	-	-	-	-	903,996	-	280,151
Supplies	-	-	-	-	-	-	-
Other services and charges	-	606	-	19,978	-	-	54,404
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	642	-	35,193	-	-	7,095	25,915
Utility operating expenses	-	-	-	-	-	-	466,563
Other disbursements	-	-	-	-	-	-	704,341
Total disbursements	<u>642</u>	<u>606</u>	<u>35,193</u>	<u>19,978</u>	<u>903,996</u>	<u>7,095</u>	<u>1,531,374</u>
Excess (deficiency) of receipts over disbursements	<u>(529)</u>	<u>444</u>	<u>7,215</u>	<u>(19,978)</u>	<u>459</u>	<u>119,955</u>	<u>27,134</u>
Cash and investments - ending	<u>\$ 75,317</u>	<u>\$ 719</u>	<u>\$ 7,215</u>	<u>\$ 1,134</u>	<u>\$ 2,620</u>	<u>\$ 119,955</u>	<u>\$ 385,224</u>

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

	Thoroughfare Bond (Sinking)	Utility Improvement Fund	Debt Reserve	Totals
Cash and investments - beginning	\$ 199,398	\$ 43,182	\$ 236,187	\$ 2,024,989
Receipts:				
Taxes	-	-	-	1,026,850
Licenses and permits	-	-	-	33,687
Intergovernmental receipts	-	-	-	429,487
Charges for services	-	-	-	190,078
Fines and forfeits	-	-	-	28,185
Utility fees	-	-	-	1,382,488
Other receipts	299,760	74,982	14,532	2,140,978
Total receipts	<u>299,760</u>	<u>74,982</u>	<u>14,532</u>	<u>5,231,753</u>
Disbursements:				
Personal services	-	-	-	1,905,491
Supplies	-	-	-	161,170
Other services and charges	-	-	-	495,462
Debt service - principal and interest	297,383	-	-	436,977
Capital outlay	-	90,310	-	425,973
Utility operating expenses	-	-	-	466,563
Other disbursements	-	-	-	961,730
Total disbursements	<u>297,383</u>	<u>90,310</u>	<u>-</u>	<u>4,853,366</u>
Excess (deficiency) of receipts over disbursements	<u>2,377</u>	<u>(15,328)</u>	<u>14,532</u>	<u>378,387</u>
Cash and investments - ending	<u>\$ 201,775</u>	<u>\$ 27,854</u>	<u>\$ 250,719</u>	<u>\$ 2,403,376</u>

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

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Good Works Indiana	Law Enforcement Continuing Ed	Park And Recreation
Cash and investments - beginning	\$ 236,421	\$ 877	\$ (5,098)	\$ 21,165	\$ 1,000	\$ 7,540	\$ 1,088
Receipts:							
Taxes	319,940	-	-	29,554	-	-	-
Licenses and permits	32,558	-	-	-	-	520	-
Intergovernmental receipts	262,252	152,279	35,663	1,428	-	-	-
Charges for services	-	-	-	220,432	-	-	8,800
Fines and forfeits	26,744	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	125,166	2,324	-	10	-	3,529	-
Total receipts	<u>766,660</u>	<u>154,603</u>	<u>35,663</u>	<u>251,424</u>	<u>-</u>	<u>4,049</u>	<u>8,800</u>
Disbursements:							
Personal services	524,872	59,095	-	123,075	-	-	-
Supplies	65,300	11,272	-	10,938	-	-	3,270
Other services and charges	132,675	19,108	23,947	79,841	-	5,012	5,846
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	50,312	3,844	-	6,184	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	35,597	3,334	-	26,080	-	-	-
Total disbursements	<u>808,756</u>	<u>96,653</u>	<u>23,947</u>	<u>246,118</u>	<u>-</u>	<u>5,012</u>	<u>9,116</u>
Excess (deficiency) of receipts over disbursements	<u>(42,096)</u>	<u>57,950</u>	<u>11,716</u>	<u>5,306</u>	<u>-</u>	<u>(963)</u>	<u>(316)</u>
Cash and investments - ending	<u>\$ 194,325</u>	<u>\$ 58,827</u>	<u>\$ 6,618</u>	<u>\$ 26,471</u>	<u>\$ 1,000</u>	<u>\$ 6,577</u>	<u>\$ 772</u>

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

	Rainy Day	Levy Excess Fund	Tif District #1	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	TIF BOND & INTEREST	Police Pension Fund
Cash and investments - beginning	\$ 2,886	\$ -	\$ 629,410	\$ 6,456	\$ 19,074	\$ 51,792	\$ 25,120
Receipts:							
Taxes	-	-	321,684	-	23,188	-	83,133
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,361	1,120	-	4,016
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	5	135,061	-	-	20,000	-
Total receipts	-	5	456,745	11,361	24,308	20,000	87,149
Disbursements:							
Personal services	-	-	-	-	-	-	51,511
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	155,910	-	-	-	-
Capital outlay	-	-	321,231	-	24,749	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	120,000	-	-	-	-
Total disbursements	-	-	597,141	-	24,749	-	51,511
Excess (deficiency) of receipts over disbursements	-	5	(140,396)	11,361	(441)	20,000	35,638
Cash and investments - ending	\$ 2,886	\$ 5	\$ 489,014	\$ 17,817	\$ 18,633	\$ 71,792	\$ 60,758

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

	Crossing Guard	TIF Debt Service	Donations	State Grant #2	Land Acquisition Fund	Planning Grant	Police Activity
Cash and investments - beginning	\$ 1,426	\$ 321,210	\$ 1,027	\$ 816	\$ 2,595	\$ 3,400	\$ 2,639
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	8,300	-	6,189	-	-	-	5,831
Total receipts	8,300	-	6,189	-	-	-	5,831
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	4,386	-	-	-	-	-	-
Other services and charges	39	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	6,189	-	-	-	200
Total disbursements	4,425	-	6,189	-	-	-	200
Excess (deficiency) of receipts over disbursements	3,875	-	-	-	-	-	5,631
Cash and investments - ending	\$ 5,301	\$ 321,210	\$ 1,027	\$ 816	\$ 2,595	\$ 3,400	\$ 8,270

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

	Christie Fund (Manauh Park)	Manauh Park	Tax Money In Lieu Of Annexation	Rental Income	Payroll Fund	Sewer Project	Sewer Cash Operating
Cash and investments - beginning	\$ 75,317	\$ 719	\$ 7,215	\$ 1,134	\$ 2,620	\$ 119,955	\$ 385,224
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	105	525	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,432,053
Other receipts	-	-	42,405	-	863,649	344,007	205,733
Total receipts	<u>105</u>	<u>525</u>	<u>42,405</u>	<u>-</u>	<u>863,649</u>	<u>344,007</u>	<u>1,637,786</u>
Disbursements:							
Personal services	-	-	-	-	-	-	257,487
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,529	-	-	-	-	47,325
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	11,882	-	39,702	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	688,509
Other disbursements	-	-	-	-	864,093	299,504	659,231
Total disbursements	<u>11,882</u>	<u>1,529</u>	<u>39,702</u>	<u>-</u>	<u>864,093</u>	<u>299,504</u>	<u>1,652,552</u>
Excess (deficiency) of receipts over disbursements	<u>(11,777)</u>	<u>(1,004)</u>	<u>2,703</u>	<u>-</u>	<u>(444)</u>	<u>44,503</u>	<u>(14,766)</u>
Cash and investments - ending	<u>\$ 63,540</u>	<u>\$ (285)</u>	<u>\$ 9,918</u>	<u>\$ 1,134</u>	<u>\$ 2,176</u>	<u>\$ 164,458</u>	<u>\$ 370,458</u>

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

	Thoroughfare Bond (Sinking)	Utility Improvement Fund	Debt Reserve	Totals
Cash and investments - beginning	\$ 201,775	\$ 27,854	\$ 250,719	\$ 2,403,376
Receipts:				
Taxes	-	-	-	777,499
Licenses and permits	-	-	-	33,078
Intergovernmental receipts	-	-	-	468,119
Charges for services	-	-	-	229,862
Fines and forfeits	-	-	-	26,744
Utility fees	-	-	-	1,432,053
Other receipts	299,375	30,000	14,532	2,106,116
Total receipts	<u>299,375</u>	<u>30,000</u>	<u>14,532</u>	<u>5,073,471</u>
Disbursements:				
Personal services	-	-	-	1,016,040
Supplies	-	-	-	95,166
Other services and charges	-	-	-	315,322
Debt service - principal and interest	298,008	-	-	453,918
Capital outlay	-	-	-	457,904
Utility operating expenses	-	-	-	688,509
Other disbursements	-	-	-	2,014,228
Total disbursements	<u>298,008</u>	<u>-</u>	<u>-</u>	<u>5,041,087</u>
Excess (deficiency) of receipts over disbursements	<u>1,367</u>	<u>30,000</u>	<u>14,532</u>	<u>32,384</u>
Cash and investments - ending	<u>\$ 203,142</u>	<u>\$ 57,854</u>	<u>\$ 265,251</u>	<u>\$ 2,435,760</u>

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

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Good Works Indiana	Law Enforcement Continuing Ed	Park And Recreation
Cash and investments - beginning	\$ 194,325	\$ 58,827	\$ 6,618	\$ 26,471	\$ 1,000	\$ 6,577	\$ 772
Receipts:							
Taxes	407,318	-	-	15,738	-	-	-
Licenses and permits	32,191	-	-	-	-	2,160	-
Intergovernmental receipts	306,304	152,106	23,123	1,468	-	-	-
Charges for services	-	-	-	218,159	-	2,000	1,800
Fines and forfeits	11,752	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	147,442	1,776	14,000	5,180	-	17,652	7,000
Total receipts	905,007	153,882	37,123	240,545	-	21,812	8,800
Disbursements:							
Personal services	522,379	129,614	-	110,051	-	-	-
Supplies	44,104	17,496	27,502	14,463	-	13,296	952
Other services and charges	252,199	24,875	-	81,035	-	-	6,770
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,323	-	-	-	-	-	748
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	820,005	171,985	27,502	205,549	-	13,296	8,470
Excess (deficiency) of receipts over disbursements	85,002	(18,103)	9,621	34,996	-	8,516	330
Cash and investments - ending	\$ 279,327	\$ 40,724	\$ 16,239	\$ 61,467	\$ 1,000	\$ 15,093	\$ 1,102

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

	Rainy Day	Levy Excess Fund	Tif District #1	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	TIF BOND & INTEREST	Police Pension Fund
Cash and investments - beginning	\$ 2,886	\$ 5	\$ 489,014	\$ 17,817	\$ 18,633	\$ 71,792	\$ 60,758
Receipts:							
Taxes	-	-	525,301	-	22,896	-	18,721
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,788	2,135	-	1,746
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,400	-	73,187	-	-	-	60
Total receipts	3,400	-	598,488	10,788	25,031	-	20,527
Disbursements:							
Personal services	-	-	-	-	-	-	46,557
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	155,142	-	8,808	-	-
Capital outlay	-	-	262,546	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,400	-	60,045	25,000	-	-	-
Total disbursements	3,400	-	477,733	25,000	8,808	-	46,557
Excess (deficiency) of receipts over disbursements	-	-	120,755	(14,212)	16,223	-	(26,030)
Cash and investments - ending	\$ 2,886	\$ 5	\$ 609,769	\$ 3,605	\$ 34,856	\$ 71,792	\$ 34,728

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

	Crossing Guard	TIF Debt Service	Donations	State Grant #2	Land Acquisition Fund	Planning Grant	Police Activity
Cash and investments - beginning	\$ 5,301	\$ 321,210	\$ 1,027	\$ 816	\$ 2,595	\$ 3,400	\$ 8,270
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	8,975	-	12,418	-	-	-	8,687
Total receipts	8,975	-	12,418	-	-	-	8,687
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	8,083	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	9,440	-	2,595	-	2,889
Total disbursements	8,083	-	9,440	-	2,595	-	2,889
Excess (deficiency) of receipts over disbursements	892	-	2,978	-	(2,595)	-	5,798
Cash and investments - ending	\$ 6,193	\$ 321,210	\$ 4,005	\$ 816	\$ -	\$ 3,400	\$ 14,068

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

	Christie Fund (Manauh Park)	Manauh Park	Tax Money In Lieu Of Annexation	Rental Income	Payroll Fund	Sewer Project	Sewer Cash Operating
Cash and investments - beginning	\$ 63,540	\$ (285)	\$ 9,918	\$ 1,134	\$ 2,176	\$ 164,458	\$ 370,458
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	103	675	42,400	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	1,613,234
Other receipts	-	-	-	-	909,041	333,593	910
Total receipts	<u>103</u>	<u>675</u>	<u>42,400</u>	<u>-</u>	<u>909,041</u>	<u>333,593</u>	<u>1,614,144</u>
Disbursements:							
Personal services	-	-	-	-	-	-	263,425
Supplies	-	-	-	-	-	-	-
Other services and charges	-	571	-	-	-	-	17,198
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,381	-	-	-	-	-	11,902
Utility operating expenses	-	-	-	-	-	-	748,291
Other disbursements	-	-	39,094	-	909,561	498,051	632,371
Total disbursements	<u>1,381</u>	<u>571</u>	<u>39,094</u>	<u>-</u>	<u>909,561</u>	<u>498,051</u>	<u>1,673,187</u>
Excess (deficiency) of receipts over disbursements	<u>(1,278)</u>	<u>104</u>	<u>3,306</u>	<u>-</u>	<u>(520)</u>	<u>(164,458)</u>	<u>(59,043)</u>
Cash and investments - ending	<u>\$ 62,262</u>	<u>\$ (181)</u>	<u>\$ 13,224</u>	<u>\$ 1,134</u>	<u>\$ 1,656</u>	<u>\$ -</u>	<u>\$ 311,415</u>

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

	Thoroughfare Bond (Sinking)	Utility Improvement Fund	Debt Reserve	Totals
Cash and investments - beginning	\$ 203,142	\$ 57,854	\$ 265,251	\$ 2,435,760
Receipts:				
Taxes	-	-	-	989,974
Licenses and permits	-	-	-	34,351
Intergovernmental receipts	-	-	-	497,670
Charges for services	-	-	-	265,137
Fines and forfeits	-	-	-	11,752
Utility fees	-	-	-	1,613,234
Other receipts	302,260	27,500	14,532	1,887,613
Total receipts	<u>302,260</u>	<u>27,500</u>	<u>14,532</u>	<u>5,299,731</u>
Disbursements:				
Personal services	-	-	-	1,072,026
Supplies	-	-	-	125,896
Other services and charges	-	-	-	382,648
Debt service - principal and interest	297,481	-	-	461,431
Capital outlay	-	15,297	-	293,197
Utility operating expenses	-	-	-	748,291
Other disbursements	-	-	-	2,182,446
Total disbursements	<u>297,481</u>	<u>15,297</u>	<u>-</u>	<u>5,265,935</u>
Excess (deficiency) of receipts over disbursements	<u>4,779</u>	<u>12,203</u>	<u>14,532</u>	<u>33,796</u>
Cash and investments - ending	<u>\$ 207,921</u>	<u>\$ 70,057</u>	<u>\$ 279,783</u>	<u>\$ 2,469,556</u>

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

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Park And Recreation	Rainy Day	Cumulative Capl Imprv Cigarette Tax
Cash and investments - beginning	\$ 279,327	\$ 40,724	\$ 16,239	\$ 61,467	\$ 1,102	\$ 2,886	\$ 3,605
Receipts:							
Taxes	398,449	-	-	10,213	-	-	-
Licenses and permits	33,475	-	-	-	-	-	-
Intergovernmental receipts	305,996	150,461	23,119	990	-	-	10,947
Charges for services	-	704	-	202,663	1,550	-	-
Fines and forfeits	18,783	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	120,932	105	-	8,911	9,708	159,984	-
Total receipts	877,635	151,270	23,119	222,777	11,258	159,984	10,947
Disbursements:							
Personal services	520,271	132,536	-	142,377	-	-	-
Supplies	51,694	15,494	-	8,787	-	7,042	-
Other services and charges	197,351	23,534	30,110	78,202	8,024	152,600	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	30,305	2,768	-	2,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	100	-	-	-	-	-	-
Total disbursements	799,721	174,332	30,110	231,366	8,024	159,642	-
Excess (deficiency) of receipts over disbursements	77,914	(23,062)	(6,991)	(8,589)	3,234	342	10,947
Cash and investments - ending	\$ 357,241	\$ 17,662	\$ 9,248	\$ 52,878	\$ 4,336	\$ 3,228	\$ 14,552

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

	Cumulative Capital Development	TIF BOND & INTEREST	TIF	Police Pension Fund	POLICE ACTIVITY FUND	DONATIONS	LOCAL LAW ENFORCEMENT
Cash and investments - beginning	\$ 34,856	\$ 71,792	\$ 609,769	\$ 34,728	\$ 14,068	\$ 4,005	\$ 15,093
Receipts:							
Taxes	22,752	-	588,402	57,450	-	-	-
Licenses and permits	-	-	-	-	-	-	2,600
Intergovernmental receipts	2,204	-	-	5,566	-	-	-
Charges for services	-	-	-	-	-	-	1,633
Fines and forfeits	-	-	-	-	592	-	650
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	144,621	-	-	21,981	10
Total receipts	<u>24,956</u>	<u>-</u>	<u>733,023</u>	<u>63,016</u>	<u>592</u>	<u>21,981</u>	<u>4,893</u>
Disbursements:							
Personal services	-	-	-	47,028	-	-	-
Supplies	-	-	-	-	1,616	-	13,251
Other services and charges	-	-	58,180	-	-	2,662	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	43,446	-	1,005,672	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	79,952	-	-	10,114	-
Total disbursements	<u>43,446</u>	<u>-</u>	<u>1,143,804</u>	<u>47,028</u>	<u>1,616</u>	<u>12,776</u>	<u>13,251</u>
Excess (deficiency) of receipts over disbursements	<u>(18,490)</u>	<u>-</u>	<u>(410,781)</u>	<u>15,988</u>	<u>(1,024)</u>	<u>9,205</u>	<u>(8,358)</u>
Cash and investments - ending	<u>\$ 16,366</u>	<u>\$ 71,792</u>	<u>\$ 198,988</u>	<u>\$ 50,716</u>	<u>\$ 13,044</u>	<u>\$ 13,210</u>	<u>\$ 6,735</u>

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

	GRANT	PLANNING GRANT/STRM WAT	GOOD WORKS INDIANA	CROSSING GUARD	MANAUGH PARK	TIF DEBT SERVICE	CHRISTIE ESTATE/MANAUGH
Cash and investments - beginning	\$ 816	\$ 3,400	\$ 1,000	\$ 6,193	\$ (181)	\$ 321,210	\$ 62,262
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	9,125	1,450	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	60,000	86
Total receipts	-	-	-	9,125	1,450	60,000	86
Disbursements:							
Personal services	-	-	-	3,000	-	-	-
Supplies	-	-	-	7,807	-	-	-
Other services and charges	-	-	-	-	535	-	7,770
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	10,807	535	-	7,770
Excess (deficiency) of receipts over disbursements	-	-	-	(1,682)	915	60,000	(7,684)
Cash and investments - ending	\$ 816	\$ 3,400	\$ 1,000	\$ 4,511	\$ 734	\$ 381,210	\$ 54,578

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

	PILOA	AUSTIN RENTAL PROPERTY	CASH CHANGE FUND	LEVY EXCESS FUND	USDA POLICE CRUISER GRANT	COMMUNITY CROSSINGS GRANT	BLIGHT ELIMINATION GRANT
Cash and investments - beginning	\$ 13,224	\$ 1,134	\$ -	\$ 5	\$ -	\$ -	\$ -
Receipts:							
Taxes	42,400	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	45,024	150,000	60,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	100	-	17,300	150,000	33,500
Total receipts	<u>42,400</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>62,324</u>	<u>300,000</u>	<u>93,500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	579	-	-	-	-	-	72,900
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	21,829	-	-	-	62,324	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	100	-	-	-	-
Total disbursements	<u>22,408</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>62,324</u>	<u>-</u>	<u>72,900</u>
Excess (deficiency) of receipts over disbursements	<u>19,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>20,600</u>
Cash and investments - ending	<u>\$ 33,216</u>	<u>\$ 1,134</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 20,600</u>

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

	PAYROLL FUND-NET WAGES	CASH OPERATING	SINKING	IMPROVEMENT- SEWER	DEBT RESERVE	Totals
Cash and investments - beginning	\$ 1,656	\$ 311,415	\$ 207,921	\$ 70,057	\$ 279,783	\$ 2,469,556
Receipts:						
Taxes	-	-	-	-	-	1,119,666
Licenses and permits	-	-	-	-	-	36,075
Intergovernmental receipts	-	-	-	-	-	754,307
Charges for services	-	-	-	-	-	217,125
Fines and forfeits	-	-	-	-	-	20,025
Utility fees	-	1,435,376	-	-	-	1,435,376
Other receipts	956,765	166,859	260,252	5,000	92,661	2,208,775
Total receipts	956,765	1,602,235	260,252	5,000	92,661	5,791,349
Disbursements:						
Personal services	-	290,401	-	-	-	1,135,613
Supplies	-	-	-	-	-	105,691
Other services and charges	-	59,305	-	-	-	691,752
Debt service - principal and interest	-	-	467,945	-	-	467,945
Capital outlay	-	29,965	-	-	-	1,198,309
Utility operating expenses	-	221,884	-	-	-	221,884
Other disbursements	951,601	963,350	-	-	94,700	2,099,917
Total disbursements	951,601	1,564,905	467,945	-	94,700	5,921,111
Excess (deficiency) of receipts over disbursements	5,164	37,330	(207,693)	5,000	(2,039)	(129,762)
Cash and investments - ending	\$ 6,820	\$ 348,745	\$ 228	\$ 75,057	\$ 277,744	\$ 2,339,794

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 2,098	\$ 55,470
Governmental activities	<u>22,250</u>	<u>19,132</u>
Totals	<u>\$ 24,348</u>	<u>\$ 74,602</u>

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Revenue bonds	Pepsi Watertower	\$ 515,000	\$ 165,156
Notes and loans payable	2014 Dodge Charger	8,720	9,016
Notes and loans payable	2014 Dodge Charger Police Car #8116	4,439	4,539
Notes and loans payable	Austin Redev. project 2015 contract no. 1	1,164,064	121,082
Notes and loans payable	Austin Redev. project 2015 contract no. 2	48,480	3,598
Notes and loans payable	2013 Chevrolet Silverado Truck	15,506	8,116
Notes and loans payable	2016 Chevrolet Silverado 3500	<u>37,573</u>	<u>10,372</u>
Total governmental activities		<u>1,793,782</u>	<u>321,879</u>
Wastewater:			
Revenue bonds	Sewage Refunding Revenue Bonds	5,110,000	301,875
Notes and loans payable	2015 Chevrolet Silverado 3500 4WD	<u>49,998</u>	<u>13,633</u>
Total Wastewater		<u>5,159,998</u>	<u>315,508</u>
Totals		<u>\$ 6,953,780</u>	<u>\$ 637,387</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.