

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF AUBURN

DEKALB COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
09/21/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Patricia M. Miller	01-01-12 to 12-31-19
Mayor	Norman E. Yoder	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Norman E. Yoder	01-01-15 to 12-31-18
President Pro Tempore of the Common Council	James Finchum Kevin Webb Matthew Kruse Mike Watson	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18
Superintendent of Water Utility	Randy Harvey	01-01-15 to 12-31-18
Superintendent of Wastewater Utility	David Lochner	01-01-15 to 12-31-18
Superintendent of Electric Utility	Stuart Tuttle Christopher Schweitzer	01-01-15 to 08-25-17 08-26-17 to 12-31-18
Superintendent of Essential Services Utility	Christopher Schweitzer	01-01-15 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF AUBURN, DEKALB COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Auburn (City), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2015 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2015 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 12, 2018

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 AUBURN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
General Fund	\$ 2,392,466	\$ 4,828,096	\$ 3,876,709	\$ 3,343,853	\$ 4,871,866	\$ 4,434,233	\$ 3,781,486		
Motor Vehicle Highway	703,861	1,867,703	1,711,678	859,886	1,977,714	1,652,189	1,185,411		
Local Road And Street	173,291	63,846	103,313	133,824	64,476	64,353	133,947		
Fire Living Quarters	2,520	828	153	3,195	894	708	3,381		
Park Nonreverting	133,665	24,517	22,598	135,584	28,654	25,332	138,906		
CR60 Airport Sewer-DeKalb Treas	1,135	-	1,135	-	-	-	-		
Law Enforcement Continuing Ed	70,700	17,322	5,467	82,555	20,663	10,562	92,656		
Riverboat	-	-	-	-	115,186	-	115,186		
Parks And Recreation	284,054	675,055	567,585	391,524	680,609	643,595	428,538		
Rainy Day	1,853,477	-	-	1,853,477	300,413	-	2,153,890		
LOIT Special Distribution	-	-	-	-	1,018,156	132	1,018,024		
Federal Seizure Fund	-	9,096	-	9,096	14,712	9,794	14,014		
TIF	3,851,167	1,036,482	2,834,768	2,052,881	809,561	1,161,780	1,700,662		
Drug Enforcement Aid	10,000	-	-	10,000	-	-	10,000		
CCD	3,371,140	269,344	232,875	3,407,609	290,870	160,910	3,537,569		
Maumee River Basin Acq Project	4,590	-	-	4,590	7,607	6,509	5,688		
General Improvement	41,859	-	-	41,859	-	-	41,859		
CCI	357,986	32,250	13,256	376,980	32,640	84,125	325,495		
CEDIT	2,507,942	601,781	152,264	2,957,459	564,909	69,705	3,452,663		
Self Funding Fund	1,533,755	1,416,896	1,474,215	1,476,436	1,356,232	1,274,473	1,558,195		
Police Pension	129,953	65,257	67,043	128,167	68,428	68,338	128,257		
LOIT	-	597,743	243,515	354,228	552,028	229,209	677,047		
Carr Field Renovations	150	-	-	150	-	-	150		
Fire Territory Fund	1,438,413	2,312,021	2,053,890	1,696,544	2,428,080	2,081,002	2,043,622		
Cumulative Fire Equipment Fund	448,466	292,664	359,627	381,503	292,909	15,099	659,313		
CEDIT Bond & Interest Fund	1	-	-	1	-	-	1		
Cobra Administration	-	3,429	2,743	686	15,315	12,499	3,502		
Contributions To City	230,084	149,482	324,245	55,321	215,115	72,565	197,871		
Multi County Drug Task Force	65,101	62,312	49,763	77,650	49,193	5,442	121,401		
Fire Emergency Cleanup	4,737	315	20	5,032	292	-	5,324		
Local Law Enforcement Bl Grant	162	-	-	162	-	-	162		
Drug Enforcement Grant	44,637	31,589	44,934	31,292	396	31,688	-		
Police Dept Local Grants	3,527	-	3,527	-	1,000	-	1,000		
DUI Grant Fund	-	7,945	7,945	-	8,976	8,976	-		
ISTEA/ACD Museum Grant	3,755	-	-	3,755	-	-	3,755		

CITY OF AUBURN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Industrial Sewer Revenue	3,544	-	-	3,544	-	-	3,544
CEDIT DSR Fund	287,650	-	-	287,650	-	-	287,650
Rieke Park Construction	292	-	-	292	-	226	66
Payroll	1,916	9,278,934	9,272,899	7,951	9,785,914	9,791,782	2,083
Electric Operating & Maintenance	2,567,629	36,680,699	36,195,586	3,052,742	38,589,925	37,072,479	4,570,188
Electric Depreciation	255,762	604,906	370,971	489,697	600,000	830,652	259,045
Electric Meter Deposit	192,014	126,599	80,923	237,690	112,703	97,889	252,504
Electric Construction	300,914	52,852	-	353,766	-	-	353,766
Electric Cash Reserve	81,313	169,998	170,000	81,311	169,998	170,000	81,309
CC Convenience Fees	1,713	21,895	17,003	6,605	17,894	18,695	5,804
Wastewater Operating & Maintenance	401,860	4,744,648	4,924,696	221,812	4,841,839	4,902,168	161,483
Wastewater Bond & Interest	677,483	1,347,658	1,352,560	672,581	1,352,617	1,347,589	677,609
Wastewater Depreciation	2,651,775	540,372	26,295	3,165,852	703,921	892,230	2,977,543
Wastewater Meter Deposit	58,482	28,215	20,300	66,397	30,555	23,330	73,622
Wastewater Replacement	1,233,811	72,000	-	1,305,811	72,000	-	1,377,811
Wastewater Cash Reserve	20,692	282,996	283,000	20,688	282,996	283,000	20,684
Wastewater Debt Service Reserve	1,352,288	-	-	1,352,288	1,979	-	1,354,267
Water Operating & Maintenance	103,125	2,364,686	2,343,742	124,069	2,422,179	2,383,312	162,936
Water Bond & Interest	-	292,524	292,509	15	292,524	292,515	24
Water Depreciation	1,023,107	-	154,605	868,502	-	242,880	625,622
Water Meter Deposit	52,440	19,966	13,940	58,466	22,325	18,520	62,271
Water Cash Reserve	-	139,000	139,000	-	139,000	139,000	-
Water Debt Service Reserve	199,670	-	-	199,670	-	-	199,670
AES Operating & Maintenance	1,253,199	3,681,096	2,906,835	2,027,460	4,058,431	3,137,873	2,948,018
AES Depreciation	200,684	610,088	536,200	274,572	608,048	581,250	301,370
AES Deposits	-	-	-	-	14	14	-
Totals	<u>\$ 32,583,957</u>	<u>\$ 75,425,105</u>	<u>\$ 73,254,332</u>	<u>\$ 34,754,730</u>	<u>\$ 79,891,756</u>	<u>\$ 74,348,622</u>	<u>\$ 40,297,864</u>

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

CITY OF AUBURN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General Fund	\$ 3,781,486	\$ 4,894,526	\$ 3,946,219	\$ 4,729,793
Motor Vehicle Highway	1,185,411	1,988,165	1,875,621	1,297,955
Local Road And Street	133,947	82,801	33,218	183,530
Fire Living Quarters	3,381	774	408	3,747
Park Nonreverting	138,906	30,236	35,584	133,558
Law Enforcement Continuing Ed	92,656	18,631	16,521	94,766
Riverboat	115,186	75,479	-	190,665
Parks And Recreation	428,538	671,482	649,493	450,527
Rainy Day	2,153,890	891	-	2,154,781
LOIT Special Distribution	1,018,024	196	600,000	418,220
Federal Seizure Fund	14,014	-	5,999	8,015
TIF	1,700,662	1,032,712	284,181	2,449,193
Drug Enforcement Aid	10,000	-	-	10,000
CCD	3,537,569	287,527	190,016	3,635,080
Maumee River Basin Acq Project	5,688	5,000	8,928	1,760
General Improvement	41,859	-	-	41,859
CCI	325,495	31,091	30,194	326,392
CEDIT	3,452,663	580,145	60,685	3,972,123
Self Funding Fund	1,558,195	1,338,565	861,545	2,035,215
Police Pension	128,257	69,216	70,312	127,161
LOIT	677,047	604,115	324,212	956,950
Carr Field Renovations	150	-	-	150
Fire Territory Fund	2,043,622	2,431,852	2,186,428	2,289,046
Cumulative Fire Equipment Fund	659,313	188,914	-	848,227
CEDIT Bond & Interest Fund	1	-	-	1
Cobra Administration	3,502	26,357	26,475	3,384
LRB Matching Grant Fund	-	1,200,000	836,153	363,847
SR8 Business Park-G&B Agg Sewer	-	786	-	786
SR8 Business Park-G&B Agg Water	-	549	-	549
Contributions To City	197,871	161,561	224,523	134,909
Multi County Drug Task Force	121,401	64	1,106	120,359
Fire Emergency Cleanup	5,324	3,314	1,040	7,598
Local Law Enforcement BI Grant	162	-	-	162
Police Dept Local Grants	1,000	-	-	1,000
DUI Grant Fund	-	11,824	11,824	-
ISTEA/ACD Museum Grant	3,755	-	-	3,755

CITY OF AUBURN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Industrial Sewer Revenue	3,544	-	-	3,544
CEDIT DSR Fund	287,650	-	-	287,650
Rieke Park Construction	66	-	-	66
Payroll	2,083	9,838,853	9,838,399	2,537
Electric Operating & Maintenance	4,570,188	41,012,102	37,990,045	7,592,245
Electric Depreciation	259,045	1,055,138	1,109,262	204,921
Electric Meter Deposit	252,504	115,458	92,048	275,914
Electric Construction	353,766	-	-	353,766
Electric Cash Reserve	81,309	170,000	170,000	81,309
CC Convenience Fees	5,804	24,396	27,983	2,217
Wastewater Operating & Maintenance	161,483	4,886,225	4,749,834	297,874
Wastewater Bond & Interest	677,609	1,215,271	1,276,657	616,223
Wastewater Depreciation	2,977,543	595,055	188,633	3,383,965
Wastewater Meter Deposit	73,622	27,625	22,550	78,697
Wastewater Replacement	1,377,811	72,000	-	1,449,811
Wastewater Cash Reserve	20,684	283,000	283,000	20,684
Wastewater Debt Service Reserve	1,354,267	9,553	754	1,363,066
Water Construction	-	23	23	-
Water Operating & Maintenance	162,936	2,342,680	2,452,596	53,020
Water Bond & Interest	24	292,492	292,516	-
Water Depreciation	625,622	-	204,014	421,608
Water Meter Deposit	62,271	19,175	16,910	64,536
Water Cash Reserve	-	139,000	139,000	-
Water Debt Service Reserve	199,670	-	-	199,670
AES Operating & Maintenance	2,948,018	4,684,725	3,115,620	4,517,123
AES Depreciation	301,370	193,014	477,776	16,608
AES Deposits	-	10	10	-
Totals	<u>\$ 40,297,864</u>	<u>\$ 82,712,568</u>	<u>\$ 74,728,315</u>	<u>\$ 48,282,117</u>

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

CITY OF AUBURN
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, essential services, 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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF AUBURN
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.

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 AUBURN
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 AUBURN
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 AUBURN
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. 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.

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.

CITY OF AUBURN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Subsequent Events

On June 5, 2018, the Common Council adopted Ordinance 2018-10 establishing a 43.75 percent rate increase for the City of Auburn Water Utility, effected immediately upon passage. Also, in 2018 the City is working to issue \$3,330,000 in Water Revenue Bonds.

Note 8. Other Postemployment Benefits

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

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OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

CITY OF AUBURN
 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 And Street	Fire Living Quarters	Park Nonreverting	CR60 Airport Sewer-DeKalb Treas	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 2,392,466	\$ 703,861	\$ 173,291	\$ 2,520	\$ 133,665	\$ 1,135	\$ 70,700
Receipts:							
Taxes	1,236,577	1,314,421	-	-	-	-	-
Licenses and permits	114,831	-	-	-	-	-	8,070
Intergovernmental receipts	2,617,518	541,924	63,846	-	-	-	-
Charges for services	669,939	1,836	-	828	12,100	-	4,135
Fines and forfeits	-	-	-	-	-	-	4,623
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	189,231	9,522	-	-	12,417	-	494
Total receipts	4,828,096	1,867,703	63,846	828	24,517	-	17,322
Disbursements:							
Personal services	2,015,780	689,039	-	-	-	-	-
Supplies	135,819	268,232	-	-	14,726	-	-
Other services and charges	1,405,751	666,133	103,313	-	7,872	-	5,172
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	155,633	81,505	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	163,726	6,769	-	153	-	1,135	295
Total disbursements	3,876,709	1,711,678	103,313	153	22,598	1,135	5,467
Excess (deficiency) of receipts over disbursements	951,387	156,025	(39,467)	675	1,919	(1,135)	11,855
Cash and investments - ending	\$ 3,343,853	\$ 859,886	\$ 133,824	\$ 3,195	\$ 135,584	\$ -	\$ 82,555

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

	Riverboat	Parks And Recreation	Rainy Day	LOIT Special Distribution	Federal Seizure Fund	TIF	Drug Enforcement Aid
Cash and investments - beginning	\$ -	\$ 284,054	\$ 1,853,477	\$ -	\$ -	\$ 3,851,167	\$ 10,000
Receipts:							
Taxes	-	566,723	-	-	-	1,001,565	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	39,656	-	-	-	12,568	-
Charges for services	-	62,806	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	5,870	-	-	9,096	22,349	-
Total receipts	-	675,055	-	-	9,096	1,036,482	-
Disbursements:							
Personal services	-	341,012	-	-	-	-	-
Supplies	-	61,091	-	-	-	-	-
Other services and charges	-	144,141	-	-	-	9,537	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	16,579	-	-	-	2,825,231	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	4,762	-	-	-	-	-
Total disbursements	-	567,585	-	-	-	2,834,768	-
Excess (deficiency) of receipts over disbursements	-	107,470	-	-	9,096	(1,798,286)	-
Cash and investments - ending	\$ -	\$ 391,524	\$ 1,853,477	\$ -	\$ 9,096	\$ 2,052,881	\$ 10,000

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

	CCD	Maumee River Basin Acq Project	General Improvement	CCI	CEDIT	Self Funding Fund	Police Pension
Cash and investments - beginning	\$ 3,371,140	\$ 4,590	\$ 41,859	\$ 357,986	\$ 2,507,942	\$ 1,533,755	\$ 129,953
Receipts:							
Taxes	247,910	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	18,952	-	-	31,977	599,711	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,482	-	-	273	2,070	1,416,896	65,257
Total receipts	269,344	-	-	32,250	601,781	1,416,896	65,257
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	39,547	-	67,043
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	231,270	-	-	13,256	66,585	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,605	-	-	-	46,132	1,474,215	-
Total disbursements	232,875	-	-	13,256	152,264	1,474,215	67,043
Excess (deficiency) of receipts over disbursements	36,469	-	-	18,994	449,517	(57,319)	(1,786)
Cash and investments - ending	\$ 3,407,609	\$ 4,590	\$ 41,859	\$ 376,980	\$ 2,957,459	\$ 1,476,436	\$ 128,167

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

	LOIT	Carr Field Renovations	Fire Territory Fund	Cumulative Fire Equipment Fund	CEDIT Bond & Interest Fund	Cobra Administration	Contributions To City
Cash and investments - beginning	\$ -	\$ 150	\$ 1,438,413	\$ 448,466	\$ 1	\$ -	\$ 230,084
Receipts:							
Taxes	-	-	2,141,463	179,624	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	597,589	-	153,295	12,858	-	-	-
Charges for services	-	-	-	-	-	3,429	9,700
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	154	-	17,263	100,182	-	-	139,782
Total receipts	597,743	-	2,312,021	292,664	-	3,429	149,482
Disbursements:							
Personal services	-	-	1,612,095	-	-	-	-
Supplies	-	-	58,267	-	-	-	-
Other services and charges	-	-	97,749	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	197,547	-	178,828	359,627	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	45,968	-	106,951	-	-	2,743	324,245
Total disbursements	243,515	-	2,053,890	359,627	-	2,743	324,245
Excess (deficiency) of receipts over disbursements	354,228	-	258,131	(66,963)	-	686	(174,763)
Cash and investments - ending	\$ 354,228	\$ 150	\$ 1,696,544	\$ 381,503	\$ 1	\$ 686	\$ 55,321

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

	Multi County Drug Task Force	Fire Emergency Cleanup	Local Law Enforcement BI Grant	Drug Enforcement Grant	Police Dept Local Grants	DUI Grant Fund	ISTEA/ACD Museum Grant
Cash and investments - beginning	\$ 65,101	\$ 4,737	\$ 162	\$ 44,637	\$ 3,527	\$ -	\$ 3,755
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	31,589	-	7,945	-
Charges for services	-	315	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	62,312	-	-	-	-	-	-
Total receipts	62,312	315	-	31,589	-	7,945	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	49,763	20	-	44,934	3,527	7,945	-
Total disbursements	49,763	20	-	44,934	3,527	7,945	-
Excess (deficiency) of receipts over disbursements	12,549	295	-	(13,345)	(3,527)	-	-
Cash and investments - ending	\$ 77,650	\$ 5,032	\$ 162	\$ 31,292	\$ -	\$ -	\$ 3,755

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

	Industrial Sewer Revenue	CEDIT DSR Fund	Rieke Park Construction	Payroll	Electric Operating & Maintenance	Electric Depreciation	Electric Meter Deposit
Cash and investments - beginning	\$ 3,544	\$ 287,650	\$ 292	\$ 1,916	\$ 2,567,629	\$ 255,762	\$ 192,014
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	35,021,228	-	-
Penalties	-	-	-	-	67,955	-	-
Other receipts	-	-	-	9,278,934	1,591,516	604,906	126,599
Total receipts	-	-	-	9,278,934	36,680,699	604,906	126,599
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	34,688,082	370,971	-
Other disbursements	-	-	-	9,272,899	1,507,504	-	80,923
Total disbursements	-	-	-	9,272,899	36,195,586	370,971	80,923
Excess (deficiency) of receipts over disbursements	-	-	-	6,035	485,113	233,935	45,676
Cash and investments - ending	\$ 3,544	\$ 287,650	\$ 292	\$ 7,951	\$ 3,052,742	\$ 489,697	\$ 237,690

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

	Electric Construction	Electric Cash Reserve	CC Convenience Fees	Wastewater Operating & Maintenance	Wastewater Bond & Interest	Wastewater Depreciation	Wastewater Meter Deposit
Cash and investments - beginning	\$ 300,914	\$ 81,313	\$ 1,713	\$ 401,860	\$ 677,483	\$ 2,651,775	\$ 58,482
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	52,852	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	4,608,710	-	168,972	-
Penalties	-	-	-	64,951	-	-	-
Other receipts	-	169,998	21,895	70,987	1,347,658	371,400	28,215
Total receipts	52,852	169,998	21,895	4,744,648	1,347,658	540,372	28,215
Disbursements:							
Personal services	-	-	-	1,032,142	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	73,962	-	-	-
Debt service - principal and interest	-	-	-	-	1,352,556	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	170,000	17,003	1,728,261	-	-	-
Other disbursements	-	-	-	2,090,331	4	26,295	20,300
Total disbursements	-	170,000	17,003	4,924,696	1,352,560	26,295	20,300
Excess (deficiency) of receipts over disbursements	52,852	(2)	4,892	(180,048)	(4,902)	514,077	7,915
Cash and investments - ending	\$ 353,766	\$ 81,311	\$ 6,605	\$ 221,812	\$ 672,581	\$ 3,165,852	\$ 66,397

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

	Wastewater Replacement	Wastewater Cash Reserve	Wastewater Debt Service Reserve	Water Operating & Maintenance	Water Bond & Interest	Water Depreciation	Water Meter Deposit
Cash and investments - beginning	\$ 1,233,811	\$ 20,692	\$ 1,352,288	\$ 103,125	\$ -	\$ 1,023,107	\$ 52,440
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	2,133,099	-	-	-
Penalties	-	-	-	11,488	-	-	-
Other receipts	72,000	282,996	-	220,099	292,524	-	19,966
Total receipts	72,000	282,996	-	2,364,686	292,524	-	19,966
Disbursements:							
Personal services	-	-	-	708,570	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	41,915	-	-	-
Debt service - principal and interest	-	-	-	-	292,509	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,012,748	-	-	-
Other disbursements	-	283,000	-	580,509	-	154,605	13,940
Total disbursements	-	283,000	-	2,343,742	292,509	154,605	13,940
Excess (deficiency) of receipts over disbursements	72,000	(4)	-	20,944	15	(154,605)	6,026
Cash and investments - ending	\$ 1,305,811	\$ 20,688	\$ 1,352,288	\$ 124,069	\$ 15	\$ 868,502	\$ 58,466

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

	Water Cash Reserve	Water Debt Service Reserve	AES Operating & Maintenance	AES Depreciation	AES Deposits	Totals
Cash and investments - beginning	\$ -	\$ 199,670	\$ 1,253,199	\$ 200,684	\$ -	\$ 32,583,957
Receipts:						
Taxes	-	-	-	-	-	6,688,283
Licenses and permits	-	-	-	-	-	122,901
Intergovernmental receipts	-	-	-	-	-	4,782,280
Charges for services	-	-	3,633,599	-	-	4,398,687
Fines and forfeits	-	-	-	-	-	4,623
Utility fees	-	-	-	-	-	41,932,009
Penalties	-	-	46,125	-	-	190,519
Other receipts	139,000	-	1,372	610,088	-	17,305,803
Total receipts	139,000	-	3,681,096	610,088	-	75,425,105
Disbursements:						
Personal services	-	-	420,057	-	-	6,818,695
Supplies	-	-	179,486	-	-	717,621
Other services and charges	-	-	182,405	-	-	2,844,540
Debt service - principal and interest	-	-	-	142,341	-	1,787,406
Capital outlay	-	-	-	-	-	4,126,061
Utility operating expenses	-	-	-	-	-	37,987,065
Other disbursements	139,000	-	2,124,887	393,859	-	18,972,944
Total disbursements	139,000	-	2,906,835	536,200	-	73,254,332
Excess (deficiency) of receipts over disbursements	-	-	774,261	73,888	-	2,170,773
Cash and investments - ending	\$ -	\$ 199,670	\$ 2,027,460	\$ 274,572	\$ -	\$ 34,754,730

CITY OF AUBURN
 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 And Street	Fire Living Quarters	Park Nonreverting	CR60 Airport Sewer-DeKalb Treas	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 3,343,853	\$ 859,886	\$ 133,824	\$ 3,195	\$ 135,584	\$ -	\$ 82,555
Receipts:							
Taxes	1,228,973	1,384,583	-	-	-	-	-
Licenses and permits	137,849	-	-	-	-	-	9,935
Intergovernmental receipts	2,488,245	557,954	64,476	-	-	-	-
Charges for services	729,614	1,836	-	894	16,895	-	5,662
Fines and forfeits	18,236	-	-	-	-	-	4,076
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	268,949	33,341	-	-	11,759	-	990
Total receipts	4,871,866	1,977,714	64,476	894	28,654	-	20,663
Disbursements:							
Personal services	2,082,176	709,060	-	-	-	-	-
Supplies	90,341	189,223	-	-	14,802	-	1,960
Other services and charges	1,778,389	606,556	64,353	-	10,500	-	8,132
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	186,719	121,933	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	296,608	25,417	-	708	30	-	470
Total disbursements	4,434,233	1,652,189	64,353	708	25,332	-	10,562
Excess (deficiency) of receipts over disbursements	437,633	325,525	123	186	3,322	-	10,101
Cash and investments - ending	\$ 3,781,486	\$ 1,185,411	\$ 133,947	\$ 3,381	\$ 138,906	\$ -	\$ 92,656

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

	Riverboat	Parks And Recreation	Rainy Day	LOIT Special Distribution	Federal Seizure Fund	TIF	Drug Enforcement Aid
Cash and investments - beginning	\$ -	\$ 391,524	\$ 1,853,477	\$ -	\$ 9,096	\$ 2,052,881	\$ 10,000
Receipts:							
Taxes	-	559,693	-	-	-	792,963	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	75,415	45,540	-	1,017,738	-	-	-
Charges for services	-	62,499	-	-	14,014	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	39,771	12,877	300,413	418	698	16,598	-
Total receipts	115,186	680,609	300,413	1,018,156	14,712	809,561	-
Disbursements:							
Personal services	-	340,717	-	-	-	-	-
Supplies	-	77,427	-	-	-	-	-
Other services and charges	-	125,474	-	-	-	14,076	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	88,695	-	-	-	1,145,652	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	11,282	-	132	9,794	2,052	-
Total disbursements	-	643,595	-	132	9,794	1,161,780	-
Excess (deficiency) of receipts over disbursements	115,186	37,014	300,413	1,018,024	4,918	(352,219)	-
Cash and investments - ending	\$ 115,186	\$ 428,538	\$ 2,153,890	\$ 1,018,024	\$ 14,014	\$ 1,700,662	\$ 10,000

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

	CCD	Maumee River Basin Acq Project	General Improvement	CCI	CEDIT	Self Funding Fund	Police Pension
Cash and investments - beginning	\$ 3,407,609	\$ 4,590	\$ 41,859	\$ 376,980	\$ 2,957,459	\$ 1,476,436	\$ 128,167
Receipts:							
Taxes	244,992	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	41,010	7,607	-	32,448	563,173	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	4,868	-	-	192	1,736	1,356,232	68,428
Total receipts	290,870	7,607	-	32,640	564,909	1,356,232	68,428
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	51,585	-	68,338
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	160,910	-	-	84,125	18,120	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	6,509	-	-	-	1,274,473	-
Total disbursements	160,910	6,509	-	84,125	69,705	1,274,473	68,338
Excess (deficiency) of receipts over disbursements	129,960	1,098	-	(51,485)	495,204	81,759	90
Cash and investments - ending	\$ 3,537,569	\$ 5,688	\$ 41,859	\$ 325,495	\$ 3,452,663	\$ 1,558,195	\$ 128,257

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

	LOIT	Carr Field Renovations	Fire Territory Fund	Cumulative Fire Equipment Fund	CEDIT Bond & Interest Fund	Cobra Administration	Contributions To City
Cash and investments - beginning	\$ 354,228	\$ 150	\$ 1,696,544	\$ 381,503	\$ 1	\$ 686	\$ 55,321
Receipts:							
Taxes	-	-	2,175,090	177,693	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	551,754	-	183,230	14,969	-	-	-
Charges for services	-	-	-	-	-	-	9,558
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	274	-	69,760	100,247	-	15,315	205,557
Total receipts	552,028	-	2,428,080	292,909	-	15,315	215,115
Disbursements:							
Personal services	-	-	1,695,403	-	-	-	-
Supplies	-	-	46,528	-	-	-	-
Other services and charges	-	-	110,347	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	217,359	-	64,792	15,099	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	11,850	-	163,932	-	-	12,499	72,565
Total disbursements	229,209	-	2,081,002	15,099	-	12,499	72,565
Excess (deficiency) of receipts over disbursements	322,819	-	347,078	277,810	-	2,816	142,550
Cash and investments - ending	\$ 677,047	\$ 150	\$ 2,043,622	\$ 659,313	\$ 1	\$ 3,502	\$ 197,871

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

	Multi County Drug Task Force	Fire Emergency Cleanup	Local Law Enforcement BI Grant	Drug Enforcement Grant	Police Dept Local Grants	DUI Grant Fund	ISTEA/ACD Museum Grant
Cash and investments - beginning	\$ 77,650	\$ 5,032	\$ 162	\$ 31,292	\$ -	\$ -	\$ 3,755
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	396	-	8,976	-
Charges for services	-	292	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	49,193	-	-	-	1,000	-	-
Total receipts	49,193	292	-	396	1,000	8,976	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,442	-	-	31,688	-	8,976	-
Total disbursements	5,442	-	-	31,688	-	8,976	-
Excess (deficiency) of receipts over disbursements	43,751	292	-	(31,292)	1,000	-	-
Cash and investments - ending	\$ 121,401	\$ 5,324	\$ 162	\$ -	\$ 1,000	\$ -	\$ 3,755

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

	Industrial Sewer Revenue	CEDIT DSR Fund	Rieke Park Construction	Payroll	Electric Operating & Maintenance	Electric Depreciation	Electric Meter Deposit
Cash and investments - beginning	\$ 3,544	\$ 287,650	\$ 292	\$ 7,951	\$ 3,052,742	\$ 489,697	\$ 237,690
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	37,680,466	-	-
Penalties	-	-	-	-	68,334	-	-
Other receipts	-	-	-	9,785,914	841,125	600,000	112,703
Total receipts	-	-	-	9,785,914	38,589,925	600,000	112,703
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	36,112,290	-	-
Other disbursements	-	-	226	9,791,782	960,189	830,652	97,889
Total disbursements	-	-	226	9,791,782	37,072,479	830,652	97,889
Excess (deficiency) of receipts over disbursements	-	-	(226)	(5,868)	1,517,446	(230,652)	14,814
Cash and investments - ending	\$ 3,544	\$ 287,650	\$ 66	\$ 2,083	\$ 4,570,188	\$ 259,045	\$ 252,504

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

	Electric Construction	Electric Cash Reserve	CC Convenience Fees	Wastewater Operating & Maintenance	Wastewater Bond & Interest	Wastewater Depreciation	Wastewater Meter Deposit
Cash and investments - beginning	\$ 353,766	\$ 81,311	\$ 6,605	\$ 221,812	\$ 672,581	\$ 3,165,852	\$ 66,397
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	17,894	4,477,026	-	332,521	-
Penalties	-	-	-	62,289	-	-	-
Other receipts	-	169,998	-	302,524	1,352,617	371,400	30,555
Total receipts	-	169,998	17,894	4,841,839	1,352,617	703,921	30,555
Disbursements:							
Personal services	-	-	-	1,021,416	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	72,285	-	-	-
Debt service - principal and interest	-	-	-	-	362,277	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	18,695	1,332,052	-	-	-
Other disbursements	-	170,000	-	2,476,415	985,312	892,230	23,330
Total disbursements	-	170,000	18,695	4,902,168	1,347,589	892,230	23,330
Excess (deficiency) of receipts over disbursements	-	(2)	(801)	(60,329)	5,028	(188,309)	7,225
Cash and investments - ending	\$ 353,766	\$ 81,309	\$ 5,804	\$ 161,483	\$ 677,609	\$ 2,977,543	\$ 73,622

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

	Wastewater Replacement	Wastewater Cash Reserve	Wastewater Debt Service Reserve	Water Operating & Maintenance	Water Bond & Interest	Water Depreciation	Water Meter Deposit
Cash and investments - beginning	\$ 1,305,811	\$ 20,688	\$ 1,352,288	\$ 124,069	\$ 15	\$ 868,502	\$ 58,466
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	2,137,852	-	-	-
Penalties	-	-	-	11,125	-	-	-
Other receipts	72,000	282,996	1,979	273,202	292,524	-	22,325
Total receipts	72,000	282,996	1,979	2,422,179	292,524	-	22,325
Disbursements:							
Personal services	-	-	-	701,634	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	41,132	-	-	-
Debt service - principal and interest	-	-	-	-	292,515	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,209,022	-	-	-
Other disbursements	-	283,000	-	431,524	-	242,880	18,520
Total disbursements	-	283,000	-	2,383,312	292,515	242,880	18,520
Excess (deficiency) of receipts over disbursements	72,000	(4)	1,979	38,867	9	(242,880)	3,805
Cash and investments - ending	\$ 1,377,811	\$ 20,684	\$ 1,354,267	\$ 162,936	\$ 24	\$ 625,622	\$ 62,271

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

	Water Cash Reserve	Water Debt Service Reserve	AES Operating & Maintenance	AES Depreciation	AES Deposits	Totals
Cash and investments - beginning	\$ -	\$ 199,670	\$ 2,027,460	\$ 274,572	\$ -	\$ 34,754,730
Receipts:						
Taxes	-	-	-	-	-	6,563,987
Licenses and permits	-	-	-	-	-	147,784
Intergovernmental receipts	-	-	-	-	-	5,652,931
Charges for services	-	-	4,005,006	-	-	4,846,270
Fines and forfeits	-	-	-	-	-	22,312
Utility fees	-	-	-	-	-	44,645,759
Penalties	-	-	51,972	-	-	193,720
Other receipts	139,000	-	1,453	608,048	14	17,818,993
Total receipts	139,000	-	4,058,431	608,048	14	79,891,756
Disbursements:						
Personal services	-	-	479,531	-	-	7,029,937
Supplies	-	-	504,456	-	-	924,737
Other services and charges	-	-	1,371,154	-	-	4,322,321
Debt service - principal and interest	-	-	-	283,048	-	937,840
Capital outlay	-	-	-	-	-	2,103,404
Utility operating expenses	-	-	-	-	-	38,672,059
Other disbursements	139,000	-	782,732	298,202	14	20,358,324
Total disbursements	139,000	-	3,137,873	581,250	14	74,348,622
Excess (deficiency) of receipts over disbursements	-	-	920,558	26,798	-	5,543,134
Cash and investments - ending	\$ -	\$ 199,670	\$ 2,948,018	\$ 301,370	\$ -	\$ 40,297,864

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General Fund	Motor Vehicle Highway	Local Road And Street	Fire Living Quarters	Park Nonreverting	Law Enforcement Continuing Ed	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 3,781,486	\$ 1,185,411	\$ 133,947	\$ 3,381	\$ 138,906	\$ 92,656	\$ 115,186	\$ 428,538
Receipts:								
Taxes	3,188,788	1,374,204	-	-	-	-	-	558,353
Licenses and permits	140,449	-	-	-	-	5,730	-	-
Intergovernmental receipts	739,025	588,792	82,801	-	-	-	75,417	43,353
Charges for services	791,060	20,074	-	774	14,077	6,658	-	61,693
Fines and forfeits	14,163	-	-	-	-	4,236	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	21,041	5,095	-	-	16,159	2,007	62	8,083
Total receipts	<u>4,894,526</u>	<u>1,988,165</u>	<u>82,801</u>	<u>774</u>	<u>30,236</u>	<u>18,631</u>	<u>75,479</u>	<u>671,482</u>
Disbursements:								
Personal services	2,094,399	720,599	-	-	-	-	-	389,252
Supplies	125,331	200,420	-	-	19,744	1,531	-	77,045
Other services and charges	1,523,205	863,419	33,218	-	15,840	13,835	-	124,638
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	198,521	87,668	-	-	-	1,155	-	56,329
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,763	3,515	-	408	-	-	-	2,229
Total disbursements	<u>3,946,219</u>	<u>1,875,621</u>	<u>33,218</u>	<u>408</u>	<u>35,584</u>	<u>16,521</u>	<u>-</u>	<u>649,493</u>
Excess (deficiency) of receipts over disbursements	<u>948,307</u>	<u>112,544</u>	<u>49,583</u>	<u>366</u>	<u>(5,348)</u>	<u>2,110</u>	<u>75,479</u>	<u>21,989</u>
Cash and investments - ending	\$ <u>4,729,793</u>	\$ <u>1,297,955</u>	\$ <u>183,530</u>	\$ <u>3,747</u>	\$ <u>133,558</u>	\$ <u>94,766</u>	\$ <u>190,665</u>	\$ <u>450,527</u>

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Rainy Day	LOIT Special Distribution	Federal Seizure Fund	TIF	Drug Enforcement Aid	CCD	Maumee River Basin Acq Project
Cash and investments - beginning	\$ 2,153,890	\$ 1,018,024	\$ 14,014	\$ 1,700,662	\$ 10,000	\$ 3,537,569	\$ 5,688
Receipts:							
Taxes	-	-	-	1,022,689	-	240,050	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	18,639	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	891	196	-	10,023	-	28,838	5,000
Total receipts	891	196	-	1,032,712	-	287,527	5,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	375	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	283,806	-	165,326	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	600,000	5,999	-	-	24,690	8,928
Total disbursements	-	600,000	5,999	284,181	-	190,016	8,928
Excess (deficiency) of receipts over disbursements	891	(599,804)	(5,999)	748,531	-	97,511	(3,928)
Cash and investments - ending	\$ 2,154,781	\$ 418,220	\$ 8,015	\$ 2,449,193	\$ 10,000	\$ 3,635,080	\$ 1,760

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General Improvement	CCI	CEDIT	Self Funding Fund	Police Pension	LOIT	Carr Field Renovations
Cash and investments - beginning	\$ 41,859	\$ 325,495	\$ 3,452,663	\$ 1,558,195	\$ 128,257	\$ 677,047	\$ 150
Receipts:							
Taxes	-	-	578,597	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,961	-	-	-	600,472	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	130	1,548	1,338,565	69,216	3,643	-
Total receipts	-	31,091	580,145	1,338,565	69,216	604,115	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	46,513	-	70,312	113,459	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	30,194	14,172	-	-	210,072	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	861,545	-	681	-
Total disbursements	-	30,194	60,685	861,545	70,312	324,212	-
Excess (deficiency) of receipts over disbursements	-	897	519,460	477,020	(1,096)	279,903	-
Cash and investments - ending	\$ 41,859	\$ 326,392	\$ 3,972,123	\$ 2,035,215	\$ 127,161	\$ 956,950	\$ 150

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Fire Territory Fund	Cumulative Fire Equipment Fund	CEDIT Bond & Interest Fund	Cobra Administration	LRB Matching Grant Fund	SR8 Business Park-G&B Agg Sewer	SR8 Business Park-G&B Agg Water
Cash and investments - beginning	\$ 2,043,622	\$ 659,313	\$ 1	\$ 3,502	\$ -	\$ -	\$ -
Receipts:							
Taxes	2,221,409	174,543	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	207,294	14,072	-	-	600,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,149	299	-	26,357	600,000	786	549
Total receipts	2,431,852	188,914	-	26,357	1,200,000	786	549
Disbursements:							
Personal services	1,778,458	-	-	-	-	-	-
Supplies	64,867	-	-	-	-	-	-
Other services and charges	161,194	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	143,323	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	38,586	-	-	26,475	836,153	-	-
Total disbursements	2,186,428	-	-	26,475	836,153	-	-
Excess (deficiency) of receipts over disbursements	245,424	188,914	-	(118)	363,847	786	549
Cash and investments - ending	\$ 2,289,046	\$ 848,227	\$ 1	\$ 3,384	\$ 363,847	\$ 786	\$ 549

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Contributions To City	Multi County Drug Task Force	Fire Emergency Cleanup	Local Law Enforcement BI Grant	Police Dept Local Grants	DUI Grant Fund	ISTEA/ACD Museum Grant
Cash and investments - beginning	\$ 197,871	\$ 121,401	\$ 5,324	\$ 162	\$ 1,000	\$ -	\$ 3,755
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	31,765	-	-	-	-	11,824	-
Charges for services	9,600	-	3,314	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	120,196	64	-	-	-	-	-
Total receipts	161,561	64	3,314	-	-	11,824	-
Disbursements:							
Personal services	-	-	-	-	-	7	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	224,523	1,106	1,040	-	-	11,817	-
Total disbursements	224,523	1,106	1,040	-	-	11,824	-
Excess (deficiency) of receipts over disbursements	(62,962)	(1,042)	2,274	-	-	-	-
Cash and investments - ending	\$ 134,909	\$ 120,359	\$ 7,598	\$ 162	\$ 1,000	\$ -	\$ 3,755

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Industrial Sewer Revenue	CEDIT DSR Fund	Rieke Park Construction	Payroll	Electric Operating & Maintenance	Electric Depreciation	Electric Meter Deposit
Cash and investments - beginning	\$ 3,544	\$ 287,650	\$ 66	\$ 2,083	\$ 4,570,188	\$ 259,045	\$ 252,504
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	38,353,703	-	-
Penalties	-	-	-	-	84,938	-	-
Other receipts	-	-	-	9,838,853	2,573,461	1,055,138	115,458
Total receipts	-	-	-	9,838,853	41,012,102	1,055,138	115,458
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	36,770,045	-	-
Other disbursements	-	-	-	9,838,399	1,220,000	1,109,262	92,048
Total disbursements	-	-	-	9,838,399	37,990,045	1,109,262	92,048
Excess (deficiency) of receipts over disbursements	-	-	-	454	3,022,057	(54,124)	23,410
Cash and investments - ending	\$ 3,544	\$ 287,650	\$ 66	\$ 2,537	\$ 7,592,245	\$ 204,921	\$ 275,914

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Electric Construction	Electric Cash Reserve	CC Convenience Fees	Wastewater Operating & Maintenance	Wastewater Bond & Interest	Wastewater Depreciation	Wastewater Meter Deposit
Cash and investments - beginning	\$ 353,766	\$ 81,309	\$ 5,804	\$ 161,483	\$ 677,609	\$ 2,977,543	\$ 73,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	24,396	4,760,999	-	222,108	-
Penalties	-	-	-	69,275	-	-	-
Other receipts	-	170,000	-	55,951	1,215,271	372,947	27,625
Total receipts	-	170,000	24,396	4,886,225	1,215,271	595,055	27,625
Disbursements:							
Personal services	-	-	-	1,031,193	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	71,020	-	-	-
Debt service - principal and interest	-	-	-	-	333,450	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,044,555	-	-	-
Other disbursements	-	170,000	27,983	2,603,066	943,207	188,633	22,550
Total disbursements	-	170,000	27,983	4,749,834	1,276,657	188,633	22,550
Excess (deficiency) of receipts over disbursements	-	-	(3,587)	136,391	(61,386)	406,422	5,075
Cash and investments - ending	\$ 353,766	\$ 81,309	\$ 2,217	\$ 297,874	\$ 616,223	\$ 3,383,965	\$ 78,697

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Wastewater Replacement	Wastewater Cash Reserve	Wastewater Debt Service Reserve	Water Construction	Water Operating & Maintenance	Water Bond & Interest	Water Depreciation
Cash and investments - beginning	\$ 1,377,811	\$ 20,684	\$ 1,354,267	\$ -	\$ 162,936	\$ 24	\$ 625,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	2,179,515	-	-
Penalties	-	-	-	-	12,058	-	-
Other receipts	72,000	283,000	9,553	23	151,107	292,492	-
Total receipts	72,000	283,000	9,553	23	2,342,680	292,492	-
Disbursements:							
Personal services	-	-	-	-	705,331	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	36,977	-	-
Debt service - principal and interest	-	-	-	-	-	292,516	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	835,209	-	-
Other disbursements	-	283,000	754	23	875,079	-	204,014
Total disbursements	-	283,000	754	23	2,452,596	292,516	204,014
Excess (deficiency) of receipts over disbursements	72,000	-	8,799	-	(109,916)	(24)	(204,014)
Cash and investments - ending	\$ 1,449,811	\$ 20,684	\$ 1,363,066	\$ -	\$ 53,020	\$ -	\$ 421,608

CITY OF AUBURN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Water Meter Deposit	Water Cash Reserve	Water Debt Service Reserve	AES Operating & Maintenance	AES Depreciation	AES Deposits	Totals
Cash and investments - beginning	\$ 62,271	\$ -	\$ 199,670	\$ 2,948,018	\$ 301,370	\$ -	\$ 40,297,864
Receipts:							
Taxes	-	-	-	-	-	-	9,358,633
Licenses and permits	-	-	-	-	-	-	146,179
Intergovernmental receipts	-	-	-	-	-	-	3,044,415
Charges for services	-	-	-	45,269	-	-	952,519
Fines and forfeits	-	-	-	-	-	-	18,399
Utility fees	-	-	-	-	-	-	45,540,721
Penalties	-	-	-	67,153	-	-	233,424
Other receipts	19,175	139,000	-	4,572,303	193,014	10	23,418,278
Total receipts	19,175	139,000	-	4,684,725	193,014	10	82,712,568
Disbursements:							
Personal services	-	-	-	581,611	-	-	7,300,850
Supplies	-	-	-	240,747	-	-	729,685
Other services and charges	-	-	-	687,385	-	-	3,761,390
Debt service - principal and interest	-	-	-	-	280,916	-	906,882
Capital outlay	-	-	-	-	-	-	1,190,566
Utility operating expenses	-	-	-	-	-	-	38,649,809
Other disbursements	16,910	139,000	-	1,605,877	196,860	10	22,189,133
Total disbursements	16,910	139,000	-	3,115,620	477,776	10	74,728,315
Excess (deficiency) of receipts over disbursements	2,265	-	-	1,569,105	(284,762)	-	7,984,253
Cash and investments - ending	\$ 64,536	\$ -	\$ 199,670	\$ 4,517,123	\$ 16,608	\$ -	\$ 48,282,117

CITY OF AUBURN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Auburn Essential Services Utility	\$ 166,735	\$ 19,914
Governmental activities	384,913	46,848
Electric Utility	129,774	553,661
Wastewater Utility	64,997	191,465
Water Utility	24,170	84,280
Totals	\$ 770,589	\$ 896,168

CITY OF AUBURN
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cintas	CT AED View	\$ 600	07/01/15	06/30/18
Pitney Bowes	Postage Meter	1,560	02/27/14	02/27/19
Xerox	Police	2,477	05/09/16	05/31/20
Xerox	CT Ofc Copier/Printer	3,764	05/08/14	05/31/18
Xerox	BPD	3,040	05/09/16	05/31/20
Xerox	Police	1,130	11/09/17	11/09/22
Xerox	Fire #2	2,014	05/09/16	05/31/20
Xerox	Street Dept Copier/Printer	1,640	01/06/17	01/31/21
Total governmental activities		<u>16,225</u>		
Electric Utility:				
Merchant Bank	Vermeer Chipper	14,064	07/31/17	06/30/21
UTE	Bucket Truck	42,000	10/23/17	10/23/18
Wells Fargo	Mini Excavator Bobcat	11,368	09/15/17	08/15/21
Wells Fargo	Track Loader Bobcat	12,756	07/28/17	06/28/21
Xerox	Copier/Printer	1,696	01/21/16	01/31/20
Total Electric Utility		<u>81,884</u>		
Wastewater Utility:				
Xerox	Copier/Printer	1,696	01/21/16	01/31/20
Xerox	Copier/Printer-Lab	829	04/20/15	04/30/19
Xerox	Copier/Printer	79	04/09/15	04/30/19
Xerox	Copier/Printer-Biosolids	682	01/21/16	01/31/20
Total Wastewater Utility		<u>3,286</u>		
Water Utility:				
Xerox	Plant Copier/Printer	767	04/09/15	04/30/19
Xerox	Copier/Printer	1,696	01/21/16	01/31/20
Total Water Utility		<u>2,463</u>		
Auburn Essential Services Utility:				
Auburn Manufacturing	Warehouse-Auburn Drive	12,000	01/01/18	04/01/18
Xerox	Copier/Printer-Warehouse	1,368	12/14/17	12/14/21
Xerox	AES/IS Copier/Printer	3,693	05/08/14	05/31/18
Total Essential Services Utility		<u>17,061</u>		
Total of annual lease payments		<u>\$ 120,919</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Auburn Essential Services Utility:			
Revenue bonds	Improvements to AES repayment of interfund borrowing	\$ 2,920,000	\$ 281,306
Wastewater Utility:			
Loan Payable	SRF - 2009A Sewer Works Improvements	260,000	264,817
Loan Payable	SRF - 2009B Sewer Works Improvements	13,025,000	957,766
Total Wastewater Utility		<u>13,025,000</u>	<u>957,766</u>
Water Utility:			
Revenue bonds	Refund O/S Waterworks Revenue Bonds of 2000	284,380	292,510
Totals		<u>\$ 16,489,380</u>	<u>\$ 1,796,399</u>

CITY OF AUBURN
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 1,455,496
Infrastructure	33,429,050
Buildings	5,031,162
Improvements other than buildings	1,717,130
Machinery, equipment, and vehicles	9,612,409
Construction in progress	<u>779,966</u>
Total governmental activities	<u>52,025,213</u>
Electric Utility:	
Land	701,589
Infrastructure	22,594,371
Buildings	2,521,934
Improvements other than buildings	1,427,307
Machinery, equipment, and vehicles	21,789,262
Construction in progress	<u>1,885,619</u>
Total Electric Utility	<u>50,920,082</u>
Wastewater Utility:	
Land	377,757
Infrastructure	16,193,727
Buildings	11,872,525
Improvements other than buildings	21,546,402
Machinery, equipment, and vehicles	14,887,651
Construction in progress	<u>905,853</u>
Total Wastewater Utility	<u>65,783,915</u>
Water Utility:	
Land	735,068
Infrastructure	16,609,200
Buildings	2,266,264
Improvements other than buildings	1,741,103
Machinery, equipment, and vehicles	2,953,886
Construction in progress	<u>45,982</u>
Total Water Utility	<u>24,351,503</u>
Essential Services Utility:	
Land	72,050
Buildings	651,702
Machinery, equipment, and vehicles	<u>6,084,324</u>
Total Essential Services Utility	<u>6,808,076</u>
Total capital assets	<u>\$ 199,888,789</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/>.