

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF AURORA

DEARBORN COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
08/10/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Benjamin Turner	01-01-17 to 12-31-20
Mayor	Donnie Hastings, Jr. Mark A. Drury	01-01-17 to 12-31-19 01-01-20 to 12-31-20
President of the Board of Public Works	Donnie Hastings, Jr. Mark A. Drury	01-01-17 to 12-31-19 01-01-20 to 12-31-20
President Pro Tempore of the Common Council	Terry Hahn	01-01-17 to 12-31-20
Superintendent of Utilities	Randolph J. Turner	01-01-17 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Aurora (City), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

June 25, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF AURORA
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
General Fund	\$ 1,298,811	\$ 1,956,206	\$ 1,968,989	\$ 1,286,028	\$ 1,669,214	\$ 2,075,548	\$ 879,694
Motor Vehicle Highway	82,480	215,936	260,790	37,626	821,549	791,155	68,020
Local Road & Streets	56,894	46,818	22,079	81,633	64,414	51,816	94,231
Blight Elimination Program	-	11,777	11,777	-	2,113	2,113	-
ARCC	70,909	225,548	175,589	120,868	174,256	189,170	105,954
LLECE-Local Law	14,225	6,820	6,804	14,241	6,644	2,786	18,099
Unsafe Building	29,714	2,461	-	32,175	4,947	1,067	36,055
Gaming Firehouse	3,937,851	1,741,718	1,692,518	3,987,051	2,441,032	2,381,450	4,046,633
Dept of Parks	84,951	124,494	108,630	100,815	121,850	139,398	83,267
Rainy Day Fund	380,353	-	-	380,353	-	41,313	339,040
Police-K-9	-	16,275	16,255	20	-	-	20
2016 LOIT Special Distribution	10,410	-	9,862	548	-	-	548
Levy Excess Fund	33	-	-	33	-	-	33
Cum. Cap. Development	30,652	26,256	30,322	26,586	25,258	34,398	17,446
River Cities Bike Share Program	-	45,484	26,283	19,201	5,440	5,927	18,714
Cum. Fire & Police	1,838	-	-	1,838	-	-	1,838
Cum. Park & Recreation	722	-	-	722	-	-	722
Sanitation	-	11,146	11,146	-	-	-	-
Gaming Firehouse	1,108,923	158,540	152,126	1,115,337	1,316	680,055	436,598
Cum. Cap. Improvement	73,155	43,415	-	116,570	8,766	-	125,336
Police Pension Old	115,833	64,492	52,011	128,314	42,252	51,754	118,812
County Court Fees	32,391	-	-	32,391	-	-	32,391
Park Improvements	1,000	-	-	1,000	-	-	1,000
HD-970-020(IHFA)	-	40,311	40,311	-	97,534	97,534	-
Conwell Street	5	-	-	5	-	-	5
City Hall Debt Service Reserve	121,712	-	-	121,712	-	-	121,712
Alt Trail Project	455	-	-	455	-	-	455
Operation Pull Over	-	1,272	1,272	-	-	-	-
Record Preservation	31,340	-	-	31,340	-	-	31,340
Police Seizure	1,053	-	-	1,053	-	-	1,053
Misc Designated Donation	44,805	-	-	44,805	250	-	45,055
Grant ARCC DCF	26	-	-	26	-	-	26
TelecommUCB	37,199	93	-	37,292	166	-	37,458
Payroll-City	28,363	1,003,518	1,005,545	26,336	1,037,181	1,038,037	25,480
HRA	94,583	55,327	48,535	101,375	67,339	42,291	126,423
Payroll Utility	12,968	812,823	813,488	12,303	801,301	793,969	19,635

CITY OF AURORA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-17			12-31-17			12-31-18
1st Fin. Sav. Police Pension	96,798	29	-	96,827	29	-	96,856
Inprs/Employee-Share	-	28,397	28,397	-	29,600	29,600	-
City of Aurora Flood Relief Donation Fund	-	-	-	-	50,150	-	50,150
Redevelopment Commission	153,397	7,485	109,000	51,882	26,509	-	78,391
Grant-Misc	221,428	318,716	289,859	250,285	266,251	130,832	385,704
Wastewater Operating	52,458	1,256,375	1,270,974	37,859	1,253,604	1,280,298	11,165
Wastewater Bond & Interest	-	107,681	107,681	-	108,360	108,360	-
Sewer Customer Deposit	36,909	10,520	8,035	39,394	7,025	16,377	30,042
EMS Donation	600	5,128	4,966	762	5,452	5,273	941
Sewer Construction	-	4,000	4,000	-	42,555	42,555	-
Bank of New York-Sewer Bond & Interest	31,323	260,948	260,058	32,213	262,039	259,890	34,362
Bank of New York-Sewer Debt Service Reserve	370,295	2,474	-	372,769	5,995	-	378,764
Water Operating	205,792	801,223	900,695	106,320	827,907	908,585	25,642
Water Depreciation	-	52,871	52,871	-	201,320	201,320	-
Water Bond and Interest	-	123,300	123,300	-	-	-	-
Water Customer Deposit	27,179	7,906	6,213	28,872	7,109	8,118	27,863
SIEOC (2)	332	99	-	431	102	432	101
Sales Tax Payable	-	153,874	153,874	-	175,370	175,370	-
Utility Pension	530,678	85,820	102,719	513,779	91,889	107,981	497,687
SIEOC	100	5,580	5,580	100	16,974	16,974	100
Water Tank DSR Requirement	135,828	2,393	3	138,218	2,314	-	140,532
Water Improv Saving USB	59,397	119	-	59,516	149	-	59,665
Gas Operating	498,450	1,664,604	1,763,378	399,676	1,968,930	1,936,080	432,526
Gas Depreciation	-	38,286	38,286	-	29,251	29,251	-
Gas Clearing Account	20,575	3,826,423	3,843,838	3,160	4,287,556	4,286,574	4,142
Gas Cash Change	150	-	-	150	-	-	150
Gas Customer Deposit	122,096	43,273	33,196	132,173	42,989	33,595	141,567
Sanitation/Trash	16,205	162,525	154,438	24,292	214,301	198,260	40,333
Totals	<u>\$ 10,283,644</u>	<u>\$ 15,580,779</u>	<u>\$ 15,715,693</u>	<u>\$ 10,148,730</u>	<u>\$ 17,316,552</u>	<u>\$ 18,195,506</u>	<u>\$ 9,269,776</u>

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

CITY OF AURORA
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

CITY OF AURORA
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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 statement. The aggregate disbursements include the following uses:

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

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

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

CITY OF AURORA
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

CITY OF AURORA
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

CITY OF AURORA
NOTES TO FINANCIAL STATEMENT
(Continued)

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

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

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

CITY OF AURORA
NOTES TO FINANCIAL STATEMENT
(Continued)

C. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

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

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

Financial Report

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

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

Contributions

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

D. Utilities Retirement Plan

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

Note 6. Subsequent Event

The City entered into a lease/purchase agreement on October 15, 2019, in the amount of \$2,219,112, for the purpose of upgrading the Utility department's meters. Annual lease payments are due beginning on October 7, 2020.

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

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

CITY OF AURORA
 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 & Streets	Blight Elimination Program	ARCC	LLECE-Local Law
Cash and investments - beginning	\$ 1,298,811	\$ 82,480	\$ 56,894	\$ -	\$ 70,909	\$ 14,225
Receipts:						
Taxes	1,420,824	67,660	-	-	-	-
Licenses and permits	16,396	-	-	-	-	-
Intergovernmental receipts	102,891	147,576	46,818	11,777	-	-
Charges for services	67,753	-	-	-	144,502	6,770
Fines and forfeits	-	-	-	-	-	50
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	348,342	700	-	-	81,046	-
Total receipts	1,956,206	215,936	46,818	11,777	225,548	6,820
Disbursements:						
Personal services	888,576	153,021	-	-	84,204	-
Supplies	148,543	54,738	22,079	-	23,492	-
Other services and charges	734,324	53,031	-	-	60,464	6,804
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,795	-	-	11,777	7,429	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	189,751	-	-	-	-	-
Total disbursements	1,968,989	260,790	22,079	11,777	175,589	6,804
Excess (deficiency) of receipts over disbursements	(12,783)	(44,854)	24,739	-	49,959	16
Cash and investments - ending	\$ 1,286,028	\$ 37,626	\$ 81,633	\$ -	\$ 120,868	\$ 14,241

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

	Unsafe Building	Gaming Firehouse	Dept of Parks	Rainy Day Fund	Police-K-9	2016 LOIT Special Distribution
Cash and investments - beginning	\$ 29,714	\$ 3,937,851	\$ 84,951	\$ 380,353	\$ -	\$ 10,410
Receipts:						
Taxes	-	-	86,967	-	-	-
Licenses and permits	2,461	-	-	-	-	-
Intergovernmental receipts	-	1,567,157	7,086	-	-	-
Charges for services	-	154,438	30,441	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	20,123	-	-	16,275	-
Total receipts	2,461	1,741,718	124,494	-	16,275	-
Disbursements:						
Personal services	-	430,980	23,840	-	-	-
Supplies	-	40,776	28,527	-	-	-
Other services and charges	-	724,831	56,263	-	-	-
Debt service - principal and interest	-	105,197	-	-	-	-
Capital outlay	-	225,734	-	-	16,255	9,862
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	165,000	-	-	-	-
Total disbursements	-	1,692,518	108,630	-	16,255	9,862
Excess (deficiency) of receipts over disbursements	2,461	49,200	15,864	-	20	(9,862)
Cash and investments - ending	\$ 32,175	\$ 3,987,051	\$ 100,815	\$ 380,353	\$ 20	\$ 548

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

	Levy Excess Fund	Cum. Cap. Development	River Cities Bike Share Program	Cum. Fire & Police	Cum. Park & Recreation	Sanitation
Cash and investments - beginning	\$ 33	\$ 30,652	\$ -	\$ 1,838	\$ 722	\$ -
Receipts:						
Taxes	-	24,258	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,998	-	-	-	-
Charges for services	-	-	-	-	-	11,146
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	45,484	-	-	-
Total receipts	-	26,256	45,484	-	-	11,146
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	26,283	-	-	11,146
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	30,322	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	30,322	26,283	-	-	11,146
Excess (deficiency) of receipts over disbursements	-	(4,066)	19,201	-	-	-
Cash and investments - ending	\$ 33	\$ 26,586	\$ 19,201	\$ 1,838	\$ 722	\$ -

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

	Gaming Firehouse	Cum. Cap. Improvement	Police Pension Old	County Court Fees	Park Improvements	HD-970-020(IHFA)
Cash and investments - beginning	\$ 1,108,923	\$ 73,155	\$ 115,833	\$ 32,391	\$ 1,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	43,415	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	158,540	-	64,492	-	-	40,311
Total receipts	<u>158,540</u>	<u>43,415</u>	<u>64,492</u>	<u>-</u>	<u>-</u>	<u>40,311</u>
Disbursements:						
Personal services	-	-	52,011	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,586	-	-	-	-	40,311
Debt service - principal and interest	148,540	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>152,126</u>	<u>-</u>	<u>52,011</u>	<u>-</u>	<u>-</u>	<u>40,311</u>
Excess (deficiency) of receipts over disbursements	<u>6,414</u>	<u>43,415</u>	<u>12,481</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,115,337</u>	<u>\$ 116,570</u>	<u>\$ 128,314</u>	<u>\$ 32,391</u>	<u>\$ 1,000</u>	<u>\$ -</u>

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

	Conwell Street	City Hall Debt Service Reserve	Alt Trail Project	Operation Pull Over	Record Preservation	Police Seizure
Cash and investments - beginning	\$ 5	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	1,272	-	-
Total receipts	-	-	-	1,272	-	-
Disbursements:						
Personal services	-	-	-	1,272	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	1,272	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 5	\$ 121,712	\$ 455	\$ -	\$ 31,340	\$ 1,053

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

	Misc Designated Donation	Grant ARCC DCF	TelecommUCB	Payroll-City	HRA	Payroll Utility
Cash and investments - beginning	\$ 44,805	\$ 26	\$ 37,199	\$ 28,363	\$ 94,583	\$ 12,968
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	93	1,003,518	55,327	812,823
Total receipts	-	-	93	1,003,518	55,327	812,823
Disbursements:						
Personal services	-	-	-	135,790	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	48,535	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	869,755	-	813,488
Total disbursements	-	-	-	1,005,545	48,535	813,488
Excess (deficiency) of receipts over disbursements	-	-	93	(2,027)	6,792	(665)
Cash and investments - ending	\$ 44,805	\$ 26	\$ 37,292	\$ 26,336	\$ 101,375	\$ 12,303

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

	1st Fin. Sav. Police Pension	Inprs/Employee-Share	City of Aurora Flood Relief Donation Fund	Redevelopment Commission	Grant-Misc	Wastewater Operating
Cash and investments - beginning	\$ 96,798	\$ -	\$ -	\$ 153,397	\$ 221,428	\$ 52,458
Receipts:						
Taxes	-	-	-	7,485	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	184,143	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,233,765
Penalties	-	-	-	-	-	22,569
Other receipts	29	28,397	-	-	134,573	41
Total receipts	29	28,397	-	7,485	318,716	1,256,375
Disbursements:						
Personal services	-	-	-	-	2,100	173,096
Supplies	-	-	-	-	10,803	-
Other services and charges	-	-	-	-	15,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	109,000	261,956	-
Utility operating expenses	-	-	-	-	-	704,967
Other disbursements	-	28,397	-	-	-	392,911
Total disbursements	-	28,397	-	109,000	289,859	1,270,974
Excess (deficiency) of receipts over disbursements	29	-	-	(101,515)	28,857	(14,599)
Cash and investments - ending	<u>\$ 96,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,882</u>	<u>\$ 250,285</u>	<u>\$ 37,859</u>

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

	Wastewater Bond & Interest	Sewer Customer Deposit	EMS Donation	Sewer Construction	Bank of New York- Sewer Bond & Interest	Bank of New York- Sewer Debt Service Reserve
Cash and investments - beginning	\$ -	\$ 36,909	\$ 600	\$ -	\$ 31,323	\$ 370,295
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	107,681	10,520	5,128	4,000	260,948	2,474
Total receipts	107,681	10,520	5,128	4,000	260,948	2,474
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	260,058	-
Capital outlay	-	-	-	4,000	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	107,681	8,035	4,966	-	-	-
Total disbursements	107,681	8,035	4,966	4,000	260,058	-
Excess (deficiency) of receipts over disbursements	-	2,485	162	-	890	2,474
Cash and investments - ending	\$ -	\$ 39,394	\$ 762	\$ -	\$ 32,213	\$ 372,769

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

	Water Operating	Water Depreciation	Water Bond and Interest	Water Customer Deposit	SIEOC (2)	Sales Tax Payable
Cash and investments - beginning	\$ 205,792	\$ -	\$ -	\$ 27,179	\$ 332	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	763,454	-	-	-	-	-
Penalties	4,946	-	-	-	-	-
Other receipts	<u>32,823</u>	<u>52,871</u>	<u>123,300</u>	<u>7,906</u>	<u>99</u>	<u>153,874</u>
Total receipts	<u>801,223</u>	<u>52,871</u>	<u>123,300</u>	<u>7,906</u>	<u>99</u>	<u>153,874</u>
Disbursements:						
Personal services	205,556	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	123,300	-	-	-
Capital outlay	-	52,871	-	-	-	-
Utility operating expenses	503,846	-	-	-	-	-
Other disbursements	<u>191,293</u>	<u>-</u>	<u>-</u>	<u>6,213</u>	<u>-</u>	<u>153,874</u>
Total disbursements	<u>900,695</u>	<u>52,871</u>	<u>123,300</u>	<u>6,213</u>	<u>-</u>	<u>153,874</u>
Excess (deficiency) of receipts over disbursements	<u>(99,472)</u>	<u>-</u>	<u>-</u>	<u>1,693</u>	<u>99</u>	<u>-</u>
Cash and investments - ending	<u>\$ 106,320</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,872</u>	<u>\$ 431</u>	<u>\$ -</u>

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

	Utility Pension	SIEOC	Water Tank DSR Requirement	Water Improv Saving USB	Gas Operating	Gas Depreciation
Cash and investments - beginning	\$ 530,678	\$ 100	\$ 135,828	\$ 59,397	\$ 498,450	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	1,539,024	-
Penalties	-	-	-	-	8,744	-
Other receipts	85,820	5,580	2,393	119	116,836	38,286
Total receipts	<u>85,820</u>	<u>5,580</u>	<u>2,393</u>	<u>119</u>	<u>1,664,604</u>	<u>38,286</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	38,286
Utility operating expenses	-	-	-	-	1,636,965	-
Other disbursements	102,719	5,580	3	-	126,413	-
Total disbursements	<u>102,719</u>	<u>5,580</u>	<u>3</u>	<u>-</u>	<u>1,763,378</u>	<u>38,286</u>
Excess (deficiency) of receipts over disbursements	<u>(16,899)</u>	<u>-</u>	<u>2,390</u>	<u>119</u>	<u>(98,774)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 513,779</u>	<u>\$ 100</u>	<u>\$ 138,218</u>	<u>\$ 59,516</u>	<u>\$ 399,676</u>	<u>\$ -</u>

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

	Gas Clearing Account	Gas Cash Change	Gas Customer Deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 20,575	\$ 150	\$ 122,096	\$ 16,205	\$ 10,283,644
Receipts:					
Taxes	-	-	-	-	1,607,194
Licenses and permits	-	-	-	-	18,857
Intergovernmental receipts	-	-	-	-	2,112,861
Charges for services	-	-	-	162,525	577,575
Fines and forfeits	-	-	-	-	50
Utility fees	-	-	-	-	3,536,243
Penalties	-	-	-	-	36,259
Other receipts	3,826,423	-	43,273	-	7,691,740
Total receipts	<u>3,826,423</u>	<u>-</u>	<u>43,273</u>	<u>162,525</u>	<u>15,580,779</u>
Disbursements:					
Personal services	-	-	-	-	2,150,446
Supplies	-	-	-	-	328,958
Other services and charges	-	-	-	-	1,780,578
Debt service - principal and interest	-	-	-	-	637,095
Capital outlay	-	-	-	-	775,287
Utility operating expenses	-	-	-	-	2,845,778
Other disbursements	3,843,838	-	33,196	154,438	7,197,551
Total disbursements	<u>3,843,838</u>	<u>-</u>	<u>33,196</u>	<u>154,438</u>	<u>15,715,693</u>
Excess (deficiency) of receipts over disbursements	<u>(17,415)</u>	<u>-</u>	<u>10,077</u>	<u>8,087</u>	<u>(134,914)</u>
Cash and investments - ending	<u>\$ 3,160</u>	<u>\$ 150</u>	<u>\$ 132,173</u>	<u>\$ 24,292</u>	<u>\$ 10,148,730</u>

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

	General Fund	Motor Vehicle Highway	Local Road & Streets	Blight Elimination Program	ARCC	LLECE-Local Law
Cash and investments - beginning	\$ 1,286,028	\$ 37,626	\$ 81,633	\$ -	\$ 120,868	\$ 14,241
Receipts:						
Taxes	1,354,707	178,065	-	-	-	-
Licenses and permits	250	-	-	-	-	-
Intergovernmental receipts	97,279	632,733	64,414	2,113	-	-
Charges for services	56,402	-	-	-	169,672	6,644
Fines and forfeits	50	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	160,526	10,751	-	-	4,584	-
Total receipts	<u>1,669,214</u>	<u>821,549</u>	<u>64,414</u>	<u>2,113</u>	<u>174,256</u>	<u>6,644</u>
Disbursements:						
Personal services	904,705	136,608	-	-	92,685	-
Supplies	181,583	20,534	51,816	-	20,739	2,786
Other services and charges	928,573	634,013	-	-	64,974	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,849	-	-	2,113	10,772	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	54,838	-	-	-	-	-
Total disbursements	<u>2,075,548</u>	<u>791,155</u>	<u>51,816</u>	<u>2,113</u>	<u>189,170</u>	<u>2,786</u>
Excess (deficiency) of receipts over disbursements	<u>(406,334)</u>	<u>30,394</u>	<u>12,598</u>	<u>-</u>	<u>(14,914)</u>	<u>3,858</u>
Cash and investments - ending	<u>\$ 879,694</u>	<u>\$ 68,020</u>	<u>\$ 94,231</u>	<u>\$ -</u>	<u>\$ 105,954</u>	<u>\$ 18,099</u>

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

	Unsafe Building	Gaming Firehouse	Dept of Parks	Rainy Day Fund	Police-K-9	2016 LOIT Special Distribution
Cash and investments - beginning	\$ 32,175	\$ 3,987,051	\$ 100,815	\$ 380,353	\$ 20	\$ 548
Receipts:						
Taxes	-	-	84,572	-	-	-
Licenses and permits	4,115	-	-	-	-	-
Intergovernmental receipts	-	1,513,969	7,156	-	-	-
Charges for services	-	199,828	30,122	-	-	-
Fines and forfeits	832	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	727,235	-	-	-	-
Total receipts	<u>4,947</u>	<u>2,441,032</u>	<u>121,850</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	509,608	26,983	-	-	-
Supplies	-	24,505	44,218	-	-	-
Other services and charges	1,067	730,980	67,677	-	-	-
Debt service - principal and interest	-	107,346	-	-	-	-
Capital outlay	-	433,685	-	41,313	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	575,326	520	-	-	-
Total disbursements	<u>1,067</u>	<u>2,381,450</u>	<u>139,398</u>	<u>41,313</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,880</u>	<u>59,582</u>	<u>(17,548)</u>	<u>(41,313)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 36,055</u>	<u>\$ 4,046,633</u>	<u>\$ 83,267</u>	<u>\$ 339,040</u>	<u>\$ 20</u>	<u>\$ 548</u>

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

	Levy Excess Fund	Cum. Cap. Development	River Cities Bike Share Program	Cum. Fire & Police	Cum. Park & Recreation	Sanitation
Cash and investments - beginning	\$ 33	\$ 26,586	\$ 19,201	\$ 1,838	\$ 722	\$ -
Receipts:						
Taxes	-	23,263	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,995	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	5,440	-	-	-
Total receipts	-	25,258	5,440	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,927	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	34,398	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	34,398	5,927	-	-	-
Excess (deficiency) of receipts over disbursements	-	(9,140)	(487)	-	-	-
Cash and investments - ending	\$ 33	\$ 17,446	\$ 18,714	\$ 1,838	\$ 722	\$ -

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

	Gaming Firehouse	Cum. Cap. Improvement	Police Pension Old	County Court Fees	Park Improvements	HD-970-020(IHFA)
Cash and investments - beginning	\$ 1,115,337	\$ 116,570	\$ 128,314	\$ 32,391	\$ 1,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,766	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,316	-	42,252	-	-	97,534
Total receipts	1,316	8,766	42,252	-	-	97,534
Disbursements:						
Personal services	-	-	51,754	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,055	-	-	-	-	97,534
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	679,000	-	-	-	-	-
Total disbursements	680,055	-	51,754	-	-	97,534
Excess (deficiency) of receipts over disbursements	(678,739)	8,766	(9,502)	-	-	-
Cash and investments - ending	\$ 436,598	\$ 125,336	\$ 118,812	\$ 32,391	\$ 1,000	\$ -

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

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

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

	Misc Designated Donation	Grant ARCC DCF	TelecommUCB	Payroll-City	HRA	Payroll Utility
Cash and investments - beginning	\$ 44,805	\$ 26	\$ 37,292	\$ 26,336	\$ 101,375	\$ 12,303
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	250	-	166	1,037,181	67,339	801,301
Total receipts	<u>250</u>	<u>-</u>	<u>166</u>	<u>1,037,181</u>	<u>67,339</u>	<u>801,301</u>
Disbursements:						
Personal services	-	-	-	127,869	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	42,291	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	910,168	-	793,969
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,038,037</u>	<u>42,291</u>	<u>793,969</u>
Excess (deficiency) of receipts over disbursements	<u>250</u>	<u>-</u>	<u>166</u>	<u>(856)</u>	<u>25,048</u>	<u>7,332</u>
Cash and investments - ending	\$ <u>45,055</u>	\$ <u>26</u>	\$ <u>37,458</u>	\$ <u>25,480</u>	\$ <u>126,423</u>	\$ <u>19,635</u>

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

	1st Fin. Sav. Police Pension	Inprs/Employee-Share	City of Aurora Flood Relief Donation Fund	Redevelopment Commission	Grant-Misc	Wastewater Operating
Cash and investments - beginning	\$ 96,827	\$ -	\$ -	\$ 51,882	\$ 250,285	\$ 37,859
Receipts:						
Taxes	-	-	-	26,477	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	131,543	-
Charges for services	-	-	-	-	87,241	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,232,767
Penalties	-	-	-	-	-	20,773
Other receipts	29	29,600	50,150	32	47,467	64
Total receipts	29	29,600	50,150	26,509	266,251	1,253,604
Disbursements:						
Personal services	-	-	-	-	24,295	130,734
Supplies	-	-	-	-	65,467	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	41,070	-
Utility operating expenses	-	-	-	-	-	711,301
Other disbursements	-	29,600	-	-	-	438,263
Total disbursements	-	29,600	-	-	130,832	1,280,298
Excess (deficiency) of receipts over disbursements	29	-	50,150	26,509	135,419	(26,694)
Cash and investments - ending	\$ 96,856	\$ -	\$ 50,150	\$ 78,391	\$ 385,704	\$ 11,165

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

	Wastewater Bond & Interest	Sewer Customer Deposit	EMS Donation	Sewer Construction	Bank of New York- Sewer Bond & Interest	Bank of New York- Sewer Debt Service Reserve
Cash and investments - beginning	\$ -	\$ 39,394	\$ 762	\$ -	\$ 32,213	\$ 372,769
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	108,360	7,025	5,452	42,555	262,039	5,995
Total receipts	<u>108,360</u>	<u>7,025</u>	<u>5,452</u>	<u>42,555</u>	<u>262,039</u>	<u>5,995</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	259,890	-
Capital outlay	-	-	-	42,555	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	108,360	16,377	5,273	-	-	-
Total disbursements	<u>108,360</u>	<u>16,377</u>	<u>5,273</u>	<u>42,555</u>	<u>259,890</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(9,352)</u>	<u>179</u>	<u>-</u>	<u>2,149</u>	<u>5,995</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 30,042</u>	<u>\$ 941</u>	<u>\$ -</u>	<u>\$ 34,362</u>	<u>\$ 378,764</u>

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

	Water Operating	Water Depreciation	Water Bond and Interest	Water Customer Deposit	SIEOC (2)	Sales Tax Payable
Cash and investments - beginning	\$ 106,320	\$ -	\$ -	\$ 28,872	\$ 431	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	791,057	-	-	-	-	-
Penalties	3,915	-	-	-	-	-
Other receipts	<u>32,935</u>	<u>201,320</u>	<u>-</u>	<u>7,109</u>	<u>102</u>	<u>175,370</u>
Total receipts	<u>827,907</u>	<u>201,320</u>	<u>-</u>	<u>7,109</u>	<u>102</u>	<u>175,370</u>
Disbursements:						
Personal services	212,743	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	201,320	-	-	-	-
Utility operating expenses	455,698	-	-	-	-	-
Other disbursements	<u>240,144</u>	<u>-</u>	<u>-</u>	<u>8,118</u>	<u>432</u>	<u>175,370</u>
Total disbursements	<u>908,585</u>	<u>201,320</u>	<u>-</u>	<u>8,118</u>	<u>432</u>	<u>175,370</u>
Excess (deficiency) of receipts over disbursements	<u>(80,678)</u>	<u>-</u>	<u>-</u>	<u>(1,009)</u>	<u>(330)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,863</u>	<u>\$ 101</u>	<u>\$ -</u>

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

	Utility Pension	SIEOC	Water Tank DSR Requirement	Water Improv Saving USB	Gas Operating	Gas Depreciation
Cash and investments - beginning	\$ 513,779	\$ 100	\$ 138,218	\$ 59,516	\$ 399,676	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	1,842,070	-
Penalties	-	-	-	-	9,682	-
Other receipts	91,889	16,974	2,314	149	117,178	29,251
Total receipts	<u>91,889</u>	<u>16,974</u>	<u>2,314</u>	<u>149</u>	<u>1,968,930</u>	<u>29,251</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	29,251
Utility operating expenses	-	-	-	-	1,753,511	-
Other disbursements	107,981	16,974	-	-	182,569	-
Total disbursements	<u>107,981</u>	<u>16,974</u>	<u>-</u>	<u>-</u>	<u>1,936,080</u>	<u>29,251</u>
Excess (deficiency) of receipts over disbursements	<u>(16,092)</u>	<u>-</u>	<u>2,314</u>	<u>149</u>	<u>32,850</u>	<u>-</u>
Cash and investments - ending	<u>\$ 497,687</u>	<u>\$ 100</u>	<u>\$ 140,532</u>	<u>\$ 59,665</u>	<u>\$ 432,526</u>	<u>\$ -</u>

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

	Gas Clearing Account	Gas Cash Change	Gas Customer Deposit	Sanitation/Trash	Totals
Cash and investments - beginning	\$ 3,160	\$ 150	\$ 132,173	\$ 24,292	\$ 10,148,730
Receipts:					
Taxes	-	-	-	-	1,667,084
Licenses and permits	-	-	-	-	4,365
Intergovernmental receipts	-	-	-	-	2,459,968
Charges for services	-	-	-	214,301	764,210
Fines and forfeits	-	-	-	-	882
Utility fees	-	-	-	-	3,865,894
Penalties	-	-	-	-	34,370
Other receipts	4,287,556	-	42,989	-	8,519,779
Total receipts	4,287,556	-	42,989	214,301	17,316,552
Disbursements:					
Personal services	-	-	-	-	2,217,984
Supplies	-	-	-	-	411,648
Other services and charges	-	-	-	-	2,574,091
Debt service - principal and interest	-	-	-	-	367,236
Capital outlay	-	-	-	-	842,326
Utility operating expenses	-	-	-	-	2,920,510
Other disbursements	4,286,574	-	33,595	198,260	8,861,711
Total disbursements	4,286,574	-	33,595	198,260	18,195,506
Excess (deficiency) of receipts over disbursements	982	-	9,394	16,041	(878,954)
Cash and investments - ending	\$ 4,142	\$ 150	\$ 141,567	\$ 40,333	\$ 9,269,776

CITY OF AURORA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater Utility	\$ 371,444	\$ 117,400
Water Utility	35,759	57,293
Gas Utility	19,822	216,494
Trash Utility	-	12,716
Governmental activities	<u>25,000</u>	<u>-</u>
Totals	<u>\$ 452,025</u>	<u>\$ 403,903</u>

CITY OF AURORA
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Dearborn County Commissioners	Dearborn County Extension Office	\$ 18,000	1/1/2019	12/31/2023
Total of annual lease payments		<u>\$ 18,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: General obligation bonds	City Hall	\$ 319,749	\$ 109,592
Wastewater Utility: Revenue bonds	Construct New Lift Station	2,060,000	260,590
Revenue bonds	Refund Revenue Bonds of 2005	<u>199,000</u>	<u>108,658</u>
Total Wastewater Utility		<u>2,259,000</u>	<u>369,248</u>
Totals		<u>\$ 2,578,749</u>	<u>\$ 478,840</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/>.