

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF AUBURN

DEKALB COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED
10/27/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Patricia M. Miller	01-01-18 to 12-31-20
Mayor	Norman E. Yoder Michael D. Ley	01-01-18 to 12-31-19 01-01-20 to 12-31-20
President of the Board of Public Works and Safety	Norman E. Yoder Michael D. Ley	01-01-18 to 12-31-19 01-01-20 to 12-31-20
President Pro Tempore of the Common Council	Mike Watson Dennis Ketzenberger James Finchum	01-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20
Superintendent of Water Utility	Randy Harvey	01-01-18 to 12-31-20
Superintendent of Wastewater Utility	David Lochner Todd Sattison	01-01-18 to 12-31-19 01-01-20 to 12-31-20
Superintendent of Electric Utility	Christopher Schweitzer	01-01-18 to 12-31-20
Superintendent of Essential Services Utility	Christopher Schweitzer	01-01-18 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Auburn (City), which comprises the financial position and results of operations for the period of January 1, 2018 to December 31, 2019, 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, 2018 to December 31, 2019.

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, 2018 to December 31, 2019, 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, 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 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
Paul D. Joyce, CPA
State Examiner

October 21, 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 AUBURN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments		Cash and Investments		Cash and Investments		Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
General Fund	\$ 4,729,791	\$ 5,507,393	\$ 4,157,965	\$ 6,079,219	\$ 6,405,359	\$ 4,726,231	\$ 7,758,347
Motor Vehicle Highway	1,297,956	2,272,190	2,131,733	1,438,413	2,234,859	1,830,706	1,842,566
Local Road And Street	183,531	113,877	127,092	170,316	116,212	44,021	242,507
Fire Living Quarters	3,745	852	889	3,708	714	806	3,616
Park Nonreverting	133,557	25,948	40,314	119,191	30,566	38,448	111,309
Law Enforcement Continuing Ed	94,766	18,673	19,507	93,932	16,080	19,238	90,774
Riverboat	190,665	75,516	44,282	221,899	79,265	36,480	264,684
Parks And Recreation	450,529	704,484	636,780	518,233	696,999	719,057	496,175
Rainy Day	2,154,781	1,057	-	2,155,838	232,961	-	2,388,799
LOIT Special Distribution	418,220	104,025	-	522,245	42,693	189,182	375,756
Federal Seizure Fund	8,015	14,551	21,676	890	-	645	245
TIF	2,449,194	1,015,584	595,839	2,868,939	1,324,017	373,373	3,819,583
Drug Enforcement Aid	10,000	-	-	10,000	-	-	10,000
CCD	3,635,081	289,415	138,437	3,786,059	386,317	-	4,172,376
Maumee River Basin Acq Project	1,760	102,135	103,895	-	-	-	-
General Improvement	41,859	-	-	41,859	-	-	41,859
CCI	326,391	29,927	-	356,318	34,586	12,072	378,832
CEDIT	3,972,123	1,244,795	1,087,137	4,129,781	785,915	139,038	4,776,658
Self Funding Fund	2,035,214	1,328,419	1,609,814	1,753,819	2,769,661	2,619,221	1,904,259
Police Pension	127,161	71,909	72,070	127,000	75,698	74,974	127,724
LOIT	956,949	669,266	323,955	1,302,260	783,697	535,658	1,550,299
Carr Field Renovations	150	-	-	150	-	150	-
Fire Territory Fund	2,289,045	2,548,101	2,300,639	2,536,507	2,683,635	2,481,174	2,738,968
Cumulative Fire Equipment Fund	848,228	297,596	205,275	940,549	322,319	98,903	1,163,965
CEDIT Bond & Interest Fund	1	-	-	1	-	-	1
Cobra Administration	3,383	17,238	16,283	4,338	14,853	13,003	6,188
LRB Matching Grant Fund	363,847	507,678	871,525	-	177,195	153,407	23,788
SR8 Business Park-G&B Agg Sewer	786	486	1,272	-	-	-	-
SR8 Business Park-G&B Agg Water	549	339	888	-	-	-	-
Miscellaneous State Grants	-	-	-	-	5,000	5,000	-
Contributions To City	134,910	106,322	99,690	141,542	95,920	76,700	160,762
Multi County Drug Task Force	120,360	5,381	32,900	92,841	1,012	13,366	80,487
Fire Emergency Cleanup	7,598	-	-	7,598	354	-	7,952
Local Law Enforcement BI Grant	162	-	-	162	-	-	162
Police Dept Local Grants	1,000	-	-	1,000	1,175	1,175	1,000

CITY OF AUBURN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19
DUI Grant Fund	-	840	840	-	-	-	-
ISTEA/ACD Museum Grant	3,755	-	-	3,755	-	-	3,755
Industrial Sewer Revenue	3,544	-	-	3,544	-	-	3,544
CEDIT DSR Fund	287,650	-	-	287,650	-	-	287,650
Rieke Park Construction	66	-	-	66	-	66	-
Payroll	2,538	10,465,351	10,463,208	4,681	11,454,364	11,457,109	1,936
Electric Operating & Maintenance	7,592,246	42,944,962	40,515,175	10,022,033	41,107,150	41,479,165	9,650,018
Electric Depreciation	204,921	1,932,388	1,837,534	299,775	1,221,291	1,466,484	54,582
Electric Meter Deposit	275,916	121,192	106,637	290,471	106,327	99,158	297,640
Electric Construction	353,766	-	353,766	-	-	-	-
Electric Cash Reserve	81,309	215,010	215,010	81,309	133,710	215,010	9
CC Convenience Fees	2,216	43,859	39,362	6,713	46,726	46,986	6,453
Wastewater Operating & Maint	297,875	5,232,914	5,241,765	289,024	5,168,671	4,916,102	541,593
Wastewater Bond & Interest	616,223	1,250,844	1,247,430	619,637	1,224,879	1,220,229	624,287
Wastewater Depreciation	3,383,965	693,054	463,239	3,613,780	505,753	1,379,960	2,739,573
Wastewater Meter Deposit	78,697	33,690	24,245	88,142	31,245	26,770	92,617
Wastewater Replacement	1,449,811	72,000	-	1,521,811	72,000	129,927	1,463,884
Wastewater Cash Reserve	20,684	405,000	405,000	20,684	384,330	405,000	14
Wastewater Debt Service Reserve	1,363,067	21,705	-	1,384,772	28,876	-	1,413,648
Water Construction	-	3,306,163	22,119	3,284,044	38,991	1,125,497	2,197,538
Water Operating & Maintenance	53,017	3,091,706	2,936,254	208,469	3,380,294	2,969,886	618,877
Water Bond & Interest	-	3,611,567	3,611,564	3	323,354	323,338	19
Water Depreciation	421,607	167,330	528,773	60,164	360,000	184,133	236,031
Water Meter Deposit	64,537	22,155	17,540	69,152	20,635	18,730	71,057
Water Cash Reserve	-	184,002	184,000	2	184,020	184,000	22
Water Debt Service Reserve	199,670	123,668	-	323,338	-	-	323,338
AES Operating & Maintenance	4,517,125	4,899,473	4,951,518	4,465,080	5,499,885	5,118,889	4,846,076
AES Depreciation	16,608	1,576,578	1,056,714	536,472	1,213,350	1,021,646	728,176
AES Cash Reserve	-	51,000	51,000	-	51,000	51,000	-
Totals	\$ 48,282,120	\$ 97,539,608	\$ 88,912,550	\$ 56,909,178	\$ 91,873,913	\$ 88,041,113	\$ 60,741,978

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

CITY OF AUBURN
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 AUBURN
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.

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 STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

CITY OF AUBURN
NOTES TO FINANCIAL STATEMENT
(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 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.

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.

CITY OF AUBURN
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

CITY OF AUBURN
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Financial Report

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

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

Contributions

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

Note 7. Subsequent Events

In 2020, the Water Department leased a backhoe for \$90,041, and the Street Department leased snowplows for \$618,404. Both leases are with the U.S. Bancorp Government Leasing and Finance, Inc.

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 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 AUBURN
 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 And Street	Fire Living Quarters	Park Nonreverting	Law Enforcement Continuing Ed	Riverboat	Parks And Recreation	Rainy Day	LOIT Special Distribution	Federal Seizure Fund
Cash and investments - beginning	\$ 4,729,791	\$ 1,297,956	\$ 183,531	\$ 3,745	\$ 133,557	\$ 94,766	\$ 190,665	\$ 450,529	\$ 2,154,781	\$ 418,220	\$ 8,015
Receipts:											
Taxes	3,409,731	1,518,551	-	-	-	-	-	602,565	-	-	-
Licenses and permits	110,668	-	-	-	-	7,150	-	-	-	-	-
Intergovernmental receipts	1,029,582	724,100	113,877	-	-	-	75,417	51,625	-	-	-
Charges for services	824,452	-	-	852	14,250	6,571	-	21,838	-	-	-
Fines and forfeits	18,006	-	-	-	-	4,017	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	114,954	29,539	-	-	11,698	935	99	28,456	1,057	104,025	14,551
Total receipts	5,507,393	2,272,190	113,877	852	25,948	18,673	75,516	704,484	1,057	104,025	14,551
Disbursements:											
Personal services	2,263,759	735,798	-	-	-	-	-	321,347	-	-	-
Supplies	140,433	260,530	-	-	25,999	2,060	-	59,404	-	-	-
Other services and charges	1,584,966	917,321	127,092	-	12,315	12,622	-	161,449	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	127,357	193,556	-	-	-	3,890	44,282	70,182	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	41,450	24,528	-	889	2,000	935	-	24,398	-	-	21,676
Total disbursements	4,157,965	2,131,733	127,092	889	40,314	19,507	44,282	636,780	-	-	21,676
Excess (deficiency) of receipts over disbursements	1,349,428	140,457	(13,215)	(37)	(14,366)	(834)	31,234	67,704	1,057	104,025	(7,125)
Cash and investments - ending	\$ 6,079,219	\$ 1,438,413	\$ 170,316	\$ 3,708	\$ 119,191	\$ 93,932	\$ 221,899	\$ 518,233	\$ 2,155,838	\$ 522,245	\$ 890

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

	TIF	Drug Enforcement Aid	CCD	Maumee River Basin Acq Project	General Improvement	CCI	CEDIT	Self Funding Fund	Police Pension	LOIT	Carr Field Renovations
Cash and investments - beginning	\$ 2,449,194	\$ 10,000	\$ 3,635,081	\$ 1,760	\$ 41,859	\$ 326,391	\$ 3,972,123	\$ 2,035,214	\$ 127,161	\$ 956,949	\$ 150
Receipts:											
Taxes	1,010,272	-	253,971	-	-	-	642,785	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,757	94,509	-	29,760	500,000	-	-	647,655	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	5,312	-	13,687	7,626	-	167	102,010	1,328,419	71,909	21,611	-
Total receipts	1,015,584	-	289,415	102,135	-	29,927	1,244,795	1,328,419	71,909	669,266	-
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	2,250	-	-	-	-	-	38,884	-	72,070	147,819	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	593,589	-	138,437	-	-	-	548,253	-	-	164,101	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	103,895	-	-	500,000	1,609,814	-	12,035	-
Total disbursements	595,839	-	138,437	103,895	-	-	1,087,137	1,609,814	72,070	323,955	-
Excess (deficiency) of receipts over disbursements	419,745	-	150,978	(1,760)	-	29,927	157,658	(281,395)	(161)	345,311	-
Cash and investments - ending	\$ 2,868,939	\$ 10,000	\$ 3,786,059	\$ -	\$ 41,859	\$ 356,318	\$ 4,129,781	\$ 1,753,819	\$ 127,000	\$ 1,302,260	\$ 150

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

	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	Miscellaneous State Grants	Contributions To City	Multi County Drug Task Force	Fire Emergency Cleanup	Local Law Enforcement BI Grant
Cash and investments - beginning	\$ 2,289,045	\$ 848,228	\$ 1	\$ 3,383	\$ 363,847	\$ 786	\$ 549	\$ -	\$ 134,910	\$ 120,360	\$ 7,598	\$ 162
Receipts:												
Taxes	2,362,472	183,313	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	486	339	-	-	-	-	-
Intergovernmental receipts	178,265	13,834	-	-	507,678	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	7,364	100,449	-	17,238	-	-	-	106,322	-	5,381	-	-
Total receipts	2,548,101	297,596	-	17,238	507,678	486	339	-	106,322	5,381	-	-
Disbursements:												
Personal services	1,896,543	-	-	-	-	-	-	-	-	-	-	-
Supplies	68,294	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	127,408	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	106,394	205,275	-	-	14,556	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	102,000	-	-	16,283	856,969	1,272	888	-	99,690	32,900	-	-
Total disbursements	2,300,639	205,275	-	16,283	871,525	1,272	888	-	99,690	32,900	-	-
Excess (deficiency) of receipts over disbursements	247,462	92,321	-	955	(363,847)	(786)	(549)	-	6,632	(27,519)	-	-
Cash and investments - ending	\$ 2,536,507	\$ 940,549	\$ 1	\$ 4,338	\$ -	\$ -	\$ -	\$ -	\$ 141,542	\$ 92,841	\$ 7,598	\$ 162

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

	Police Dept Local Grants	DUI Grant Fund	ISTEA/ACD Museum Grant	Industrial Sewer Revenue	CEDIT DSR Fund	Rieke Park Construction	Payroll	Electric Operating & Maintenance	Electric Depreciation	Electric Meter Deposit	Electric Construction
Cash and investments - beginning	\$ 1,000	\$ -	\$ 3,755	\$ 3,544	\$ 287,650	\$ 66	\$ 2,538	\$ 7,592,246	\$ 204,921	\$ 275,916	\$ 353,766
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	840	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	40,609,088	-	-	-
Penalties	-	-	-	-	-	-	-	94,564	-	-	-
Other receipts	-	-	-	-	-	-	10,465,351	2,241,310	1,932,388	121,192	-
Total receipts	-	840	-	-	-	-	10,465,351	42,944,962	1,932,388	121,192	-
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	670,618	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	38,103,184	-	-	-
Other disbursements	-	840	-	-	-	-	10,463,208	1,741,373	1,837,534	106,637	353,766
Total disbursements	-	840	-	-	-	-	10,463,208	40,515,175	1,837,534	106,637	353,766
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	2,143	2,429,787	94,854	14,555	(353,766)
Cash and investments - ending	\$ 1,000	\$ -	\$ 3,755	\$ 3,544	\$ 287,650	\$ 66	\$ 4,681	\$ 10,022,033	\$ 299,775	\$ 290,471	\$ -

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

	Electric Cash Reserve	CC Convenience Fees	Wastewater Operating & Maint	Wastewater Bond & Interest	Wastewater Depreciation	Wastewater Meter Deposit	Wastewater Replacement	Wastewater Cash Reserve	Wastewater Debt Service Reserve	Water Construction	Water Operating & Maintenance
Cash and investments - beginning	\$ 81,309	\$ 2,216	\$ 297,875	\$ 616,223	\$ 3,383,965	\$ 78,697	\$ 1,449,811	\$ 20,684	\$ 1,363,067	\$ -	\$ 53,017
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	4,664,708	-	-	-	-	-	-	-	2,603,439
Penalties	-	-	65,628	-	-	-	-	-	-	-	13,189
Other receipts	215,010	43,859	502,578	1,250,844	693,054	33,690	72,000	405,000	21,705	3,306,163	475,078
Total receipts	215,010	43,859	5,232,914	1,250,844	693,054	33,690	72,000	405,000	21,705	3,306,163	3,091,706
Disbursements:											
Personal services	-	-	999,932	-	-	-	-	-	-	-	670,673
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	68,986	-	-	-	-	-	-	-	41,876
Debt service - principal and interest	-	-	-	311,467	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	1,934,538	-	504	-	-	-	-	-	821,241
Other disbursements	215,010	39,362	2,238,309	935,963	462,735	24,245	-	405,000	-	22,119	1,402,464
Total disbursements	215,010	39,362	5,241,765	1,247,430	463,239	24,245	-	405,000	-	22,119	2,936,254
Excess (deficiency) of receipts over disbursements	-	4,497	(8,851)	3,414	229,815	9,445	72,000	-	21,705	3,284,044	155,452
Cash and investments - ending	\$ 81,309	\$ 6,713	\$ 289,024	\$ 619,637	\$ 3,613,780	\$ 88,142	\$ 1,521,811	\$ 20,684	\$ 1,384,772	\$ 3,284,044	\$ 208,469

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

	Water Bond & Interest	Water Depreciation	Water Meter Deposit	Water Cash Reserve	Water Debt Service Reserve	AES Operating & Maintenance	AES Depreciation	AES Cash Reserve	Totals
Cash and investments - beginning	\$ -	\$ 421,607	\$ 64,537	\$ -	\$ 199,670	\$ 4,517,125	\$ 16,608	\$ -	\$ 48,282,120
Receipts:									
Taxes	-	-	-	-	-	-	-	-	9,983,660
Licenses and permits	-	-	-	-	-	-	-	-	118,643
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,988,899
Charges for services	-	-	-	-	-	198,730	-	-	1,066,693
Fines and forfeits	-	-	-	-	-	-	-	-	22,023
Utility fees	-	-	-	-	-	-	-	-	47,877,235
Penalties	-	-	-	-	-	55,175	-	-	228,556
Other receipts	3,611,567	167,330	22,155	184,002	123,668	4,645,568	1,576,578	51,000	34,253,899
Total receipts	3,611,567	167,330	22,155	184,002	123,668	4,899,473	1,576,578	51,000	97,539,608
Disbursements:									
Personal services	-	-	-	-	-	719,067	-	-	7,607,119
Supplies	-	-	-	-	-	321,804	-	-	878,524
Other services and charges	-	-	-	-	-	1,396,550	-	-	4,711,608
Debt service - principal and interest	-	-	-	-	-	-	118,826	-	1,100,911
Capital outlay	-	-	-	-	-	-	-	-	2,209,872
Utility operating expenses	-	44,729	-	-	-	-	-	-	40,904,196
Other disbursements	3,611,564	484,044	17,540	184,000	-	2,514,097	937,888	51,000	31,500,320
Total disbursements	3,611,564	528,773	17,540	184,000	-	4,951,518	1,056,714	51,000	88,912,550
Excess (deficiency) of receipts over disbursements	3	(361,443)	4,615	2	123,668	(52,045)	519,864	-	8,627,058
Cash and investments - ending	\$ 3	\$ 60,164	\$ 69,152	\$ 2	\$ 323,338	\$ 4,465,080	\$ 536,472	\$ -	\$ 56,909,178

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Fire Living Quarters	Park Nonreverting	Law Enforcement Continuing Ed	Riverboat	Parks And Recreation	Rainy Day	LOIT Special Distribution	Federal Seizure Fund
Cash and investments - beginning	\$ 6,079,219	\$ 1,438,413	\$ 170,316	\$ 3,708	\$ 119,191	\$ 93,932	\$ 221,899	\$ 518,233	\$ 2,155,838	\$ 522,245	\$ 890
Receipts:											
Taxes	3,893,226	1,527,410	-	-	-	-	-	613,014	-	-	-
Licenses and permits	146,579	-	-	-	-	4,931	-	-	-	-	-
Intergovernmental receipts	1,027,084	677,868	116,212	-	-	-	75,417	52,139	-	-	-
Charges for services	821,680	5,613	-	714	-	6,105	-	22,974	-	-	-
Fines and forfeits	11,779	-	-	-	-	4,994	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	505,011	23,968	-	-	30,566	50	3,848	8,872	232,961	42,693	-
Total receipts	6,405,359	2,234,859	116,212	714	30,566	16,080	79,265	696,999	232,961	42,693	-
Disbursements:											
Personal services	2,280,004	766,969	-	-	-	-	-	387,520	-	-	-
Supplies	142,842	230,512	-	-	23,388	2,060	-	75,929	-	-	-
Other services and charges	1,757,401	734,811	44,021	-	14,342	17,128	-	161,078	-	189,182	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	199,509	97,234	-	-	-	-	36,480	93,966	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	346,475	1,180	-	806	718	50	-	564	-	-	645
Total disbursements	4,726,231	1,830,706	44,021	806	38,448	19,238	36,480	719,057	-	189,182	645
Excess (deficiency) of receipts over disbursements	1,679,128	404,153	72,191	(92)	(7,882)	(3,158)	42,785	(22,058)	232,961	(146,489)	(645)
Cash and investments - ending	\$ 7,758,347	\$ 1,842,566	\$ 242,507	\$ 3,616	\$ 111,309	\$ 90,774	\$ 264,684	\$ 496,175	\$ 2,388,799	\$ 375,756	\$ 245

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

	TIF	Drug Enforcement Aid	CCD	Maumee River Basin Acq Project	General Improvement	CCI	CEDIT	Self Funding Fund	Police Pension	LOIT	Carr Field Renovations
Cash and investments - beginning	\$ 2,868,939	\$ 10,000	\$ 3,786,059	\$ -	\$ 41,859	\$ 356,318	\$ 4,129,781	\$ 1,753,819	\$ 127,000	\$ 1,302,260	\$ 150
Receipts:											
Taxes	1,272,274	-	301,383	-	-	-	718,091	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,634	-	-	29,086	-	-	-	754,100	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	51,743	-	59,300	-	-	5,500	67,824	2,769,661	75,698	29,597	-
Total receipts	1,324,017	-	386,317	-	-	34,586	785,915	2,769,661	75,698	783,697	-
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	2,254	-	-	-	-	-	40,754	-	74,974	218,040	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	371,119	-	-	-	-	12,072	98,284	-	-	305,430	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	2,619,221	-	12,188	150
Total disbursements	373,373	-	-	-	-	12,072	139,038	2,619,221	74,974	535,658	150
Excess (deficiency) of receipts over disbursements	950,644	-	386,317	-	-	22,514	646,877	150,440	724	248,039	(150)
Cash and investments - ending	\$ 3,819,583	\$ 10,000	\$ 4,172,376	\$ -	\$ 41,859	\$ 378,832	\$ 4,776,658	\$ 1,904,259	\$ 127,724	\$ 1,550,299	\$ -

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

	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	Miscellaneous State Grants	Contributions To City	Multi County Drug Task Force	Fire Emergency Cleanup
Cash and investments - beginning	\$ 2,536,507	\$ 940,549	\$ 1	\$ 4,338	\$ -	\$ -	\$ -	\$ -	\$ 141,542	\$ 92,841	\$ 7,598
Receipts:											
Taxes	2,462,476	193,289	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	177,267	13,914	-	-	177,195	-	-	5,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-	5,160	-	354
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	43,892	115,116	-	14,853	-	-	-	-	90,760	1,012	-
Total receipts	2,683,635	322,319	-	14,853	177,195	-	-	5,000	95,920	1,012	354
Disbursements:											
Personal services	2,040,156	-	-	-	-	-	-	-	-	-	-
Supplies	73,088	-	-	-	-	-	-	-	-	-	-
Other services and charges	172,026	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	92,104	98,903	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	103,800	-	-	13,003	153,407	-	-	5,000	76,700	13,366	-
Total disbursements	2,481,174	98,903	-	13,003	153,407	-	-	5,000	76,700	13,366	-
Excess (deficiency) of receipts over disbursements	202,461	223,416	-	1,850	23,788	-	-	-	19,220	(12,354)	354
Cash and investments - ending	\$ 2,738,968	\$ 1,163,965	\$ 1	\$ 6,188	\$ 23,788	\$ -	\$ -	\$ -	\$ 160,762	\$ 80,487	\$ 7,952

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

	Local Law Enforcement BI Grant	Police Dept Local Grants	DUI Grant Fund	ISTEA/ACD Museum Grant	Industrial Sewer Revenue	CEDIT DSR Fund	Rieke Park Construction	Payroll	Electric Operating & Maintenance	Electric Depreciation	Electric Meter Deposit
Cash and investments - beginning	\$ 162	\$ 1,000	\$ -	\$ 3,755	\$ 3,544	\$ 287,650	\$ 66	\$ 4,681	\$ 10,022,033	\$ 299,775	\$ 290,471
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	38,694,335	21,291	-
Penalties	-	-	-	-	-	-	-	-	94,107	-	-
Other receipts	-	1,175	-	-	-	-	-	11,454,364	2,318,708	1,200,000	106,327
Total receipts	-	1,175	-	-	-	-	-	11,454,364	41,107,150	1,221,291	106,327
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	213,872	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	38,739,740	449,281	-
Other disbursements	-	1,175	-	-	-	-	66	11,457,109	2,525,553	1,017,203	99,158
Total disbursements	-	1,175	-	-	-	-	66	11,457,109	41,479,165	1,466,484	99,158
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(66)	(2,745)	(372,015)	(245,193)	7,169
Cash and investments - ending	\$ 162	\$ 1,000	\$ -	\$ 3,755	\$ 3,544	\$ 287,650	\$ -	\$ 1,936	\$ 9,650,018	\$ 54,582	\$ 297,640

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

	Electric Construction	Electric Cash Reserve	CC Convenience Fees	Wastewater Operating & Maint	Wastewater Bond & Interest	Wastewater Depreciation	Wastewater Meter Deposit	Wastewater Replacement	Wastewater Cash Reserve	Wastewater Debt Service Reserve	Water Construction
Cash and investments - beginning	\$ -	\$ 81,309	\$ 6,713	\$ 289,024	\$ 619,637	\$ 3,613,780	\$ 88,142	\$ 1,521,811	\$ 20,684	\$ 1,384,772	\$ 3,284,044
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	4,618,203	-	-	-	-	-	-	-
Penalties	-	-	-	65,589	-	-	-	-	-	-	-
Other receipts	-	133,710	46,726	484,879	1,224,879	505,753	31,245	72,000	384,330	28,876	38,991
Total receipts	-	133,710	46,726	5,168,671	1,224,879	505,753	31,245	72,000	384,330	28,876	38,991
Disbursements:											
Personal services	-	-	-	1,039,984	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	74,417	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	1,220,229	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,655,975	-	-	-	-	-	-	-
Other disbursements	-	215,010	46,986	2,145,726	-	1,379,960	26,770	129,927	405,000	-	1,125,497
Total disbursements	-	215,010	46,986	4,916,102	1,220,229	1,379,960	26,770	129,927	405,000	-	1,125,497
Excess (deficiency) of receipts over disbursements	-	(81,300)	(260)	252,569	4,650	(874,207)	4,475	(57,927)	(20,670)	28,876	(1,086,506)
Cash and investments - ending	\$ -	\$ 9	\$ 6,453	\$ 541,593	\$ 624,287	\$ 2,739,573	\$ 92,617	\$ 1,463,884	\$ 14	\$ 1,413,648	\$ 2,197,538

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

	Water Operating & Maintenance	Water Bond & Interest	Water Depreciation	Water Meter Deposit	Water Cash Reserve	Water Debt Service Reserve	AES Operating & Maintenance	AES Depreciation	AES Cash Reserve	Totals
Cash and investments - beginning	\$ 208,469	\$ 3	\$ 60,164	\$ 69,152	\$ 2	\$ 323,338	\$ 4,465,080	\$ 536,472	\$ -	\$ 56,909,178
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	10,981,163
Licenses and permits	-	-	-	-	-	-	-	-	-	151,510
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	3,130,916
Charges for services	-	-	-	-	-	-	44,965	-	-	907,565
Fines and forfeits	-	-	-	-	-	-	-	-	-	16,773
Utility fees	2,991,365	-	-	-	-	-	-	-	-	46,325,194
Penalties	15,377	-	-	-	-	-	61,862	-	-	236,935
Other receipts	373,552	323,354	360,000	20,635	184,020	-	5,393,058	1,213,350	51,000	30,123,857
Total receipts	3,380,294	323,354	360,000	20,635	184,020	-	5,499,885	1,213,350	51,000	91,873,913
Disbursements:										
Personal services	772,689	-	-	-	-	-	907,147	-	-	8,194,469
Supplies	-	-	-	-	-	-	699,998	-	-	1,247,817
Other services and charges	65,642	-	-	-	-	-	1,521,868	-	-	5,087,938
Debt service - principal and interest	-	323,338	-	-	-	-	-	281,061	-	2,038,500
Capital outlay	-	-	-	-	-	-	-	-	-	1,405,101
Utility operating expenses	944,939	-	-	-	-	-	-	-	-	41,789,935
Other disbursements	1,186,616	-	184,133	18,730	184,000	-	1,989,876	740,585	51,000	28,277,353
Total disbursements	2,969,886	323,338	184,133	18,730	184,000	-	5,118,889	1,021,646	51,000	88,041,113
Excess (deficiency) of receipts over disbursements	410,408	16	175,867	1,905	20	-	380,996	191,704	-	3,832,800
Cash and investments - ending	\$ 618,877	\$ 19	\$ 236,031	\$ 71,057	\$ 22	\$ 323,338	\$ 4,846,076	\$ 728,176	\$ -	\$ 60,741,978

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CITY OF AUBURN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 313,530	\$ 43,736
Essential Services	85,063	13,769
Electric	127,608	391,649
Wastewater	42,810	156,061
Water	<u>43,350</u>	<u>97,706</u>
Totals	<u>\$ 612,361</u>	<u>\$ 702,921</u>

CITY OF AUBURN
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Community State Bank	Street Sweeper	\$ 18,714	5/1/2016	5/1/2020
Pitney Bowes	Postage Meter	1,540	2/1/2019	2/1/2024
Xerox	BPD	3,040	5/9/2016	5/31/2020
Xerox	Police	1,130	11/9/2017	11/9/2022
Xerox	Fire #2	2,014	5/9/2016	5/31/2020
Xerox	Street Dept Copier/Printer	1,640	1/6/2017	1/31/2021
Xerox	Police	2,477	5/9/2016	5/31/2020
Xerox	CT Ofc Copier/Printer	<u>3,156</u>	7/13/2018	7/13/2022
Total governmental activities		<u>33,711</u>		
Electric:				
Bankcorp	Bucket Trucks	200,289	6/15/2018	3/15/2025
Xerox	Copier/Printer	<u>1,696</u>	1/21/2016	1/31/2020
Total Electric		<u>201,985</u>		
Wastewater:				
Xerox	Copier/Printer	1,696	1/21/2016	1/31/2020
Xerox	Copier/Printer-Biosolids	<u>682</u>	1/21/2016	1/31/2020
Total Wastewater		<u>2,378</u>		
Water:				
Xerox	Copier/Printer	<u>1,696</u>	1/21/2016	1/31/2020
Essential Services:				
Xerox	Copier/Printer-DataCtr	1,368	12/14/2017	12/14/2021
Xerox	AES/IS Copier/Printer	<u>3,516</u>	7/13/2018	7/13/2022
Total Essential Services		<u>4,884</u>		
Total of annual lease payments		<u>\$ 244,654</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Improvements to AES repayment of interfund borrowing	\$ 2,595,000	\$ 283,298
Electric:			
Notes and loans payable	Electric Department Equipment	<u>809,698</u>	<u>213,872</u>
Wastewater:			
Revenue bonds	Sewer Works Improvements	<u>11,465,000</u>	<u>1,227,381</u>
Water:			
Revenue bonds	Waterworks Revenue Bonds 2018	<u>3,110,000</u>	<u>159,194</u>
Totals		<u>\$ 17,979,698</u>	<u>\$ 1,883,745</u>

CITY OF AUBURN
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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
Wastewater:	
Land	\$ 377,757
Infrastructure	16,801,770
Buildings	11,872,525
Improvements other than buildings	21,546,402
Machinery, equipment, and vehicles	15,405,881
Construction in progress	<u>1,778,165</u>
Total Wastewater	<u>67,782,500</u>
Essential Services:	
Land	72,050
Buildings	651,702
Machinery, equipment, and vehicles	<u>7,501,873</u>
Total Essential Services	<u>8,225,625</u>
Water:	
Land	735,068
Infrastructure	17,272,693
Buildings	2,266,264
Improvements other than buildings	1,741,103
Machinery, equipment, and vehicles	3,130,466
Construction in progress	<u>1,212,766</u>
Total Water	<u>26,358,360</u>
Electric:	
Land	701,589
Infrastructure	17,726,901
Buildings	2,657,975
Improvements other than buildings	1,725,613
Machinery, equipment, and vehicles	30,238,412
Construction in progress	<u>274,488</u>
Total Electric	<u>53,324,978</u>
Governmental activities:	
Land	1,455,496
Infrastructure	33,602,280
Buildings	5,157,760
Improvements other than buildings	1,736,430
Machinery, equipment, and vehicles	<u>10,081,877</u>
Total governmental activities	<u>52,033,843</u>
Total capital assets	<u>\$ 207,725,306</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/>.