

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

CITY OF COLUMBUS
BARTHOLOMEW COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
08/29/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Luann Welmer	01-01-13 to 12-31-15
Mayor	Kristen S. Brown	01-01-13 to 12-31-15
President of the Board of Public Works and Safety	Kristen S. Brown	01-01-13 to 12-31-15
President of the Common Council	John R. Brand Dascal Bunch	01-01-13 to 12-31-13 01-01-14 to 12-31-14
Superintendent of Utilities	Keith Reeves	01-01-13 to 12-31-14
Utility Business Manager	Dale Langferman	01-01-13 to 12-31-14



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF COLUMBUS, BARTHOLOMEW COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Columbus (City), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

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 a 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 of 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 year ended December 31, 2013.

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 year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 28, 2014, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedule 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, CPA
State Examiner

May 28, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF COLUMBUS, BARTHOLOMEW COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the City of Columbus (City), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated May 28, 2014, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 28, 2014

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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 COLUMBUS
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
General Fund	\$ 11,189,680	\$ 32,520,936	\$ 29,112,795	\$ 14,597,821
Motor Vehicle Highways	1,063,729	1,419,427	1,590,489	892,667
Local Road & Street Fund	38,729	419,000	116,055	341,674
Thoroughfare	2,400,559	174,872	976,857	1,598,574
P&R Non-reverting	506,293	1,848,922	1,786,887	568,328
Park & Recreation General	2,253,231	4,060,887	3,811,819	2,502,299
Rainy Day Fund 448	3,185,238	-	-	3,185,238
CPD Asset Forfeiture Fund	30,238	265	4,065	26,438
Levy Excess Fund	535,861	-	535,861	-
Cumulative Cap. Improve.	147,058	118,282	111,828	153,512
Cumulative Cap. Dev.	394,487	830,860	714,935	510,412
Cumulative Fire Fund	388,425	-	56,355	332,070
Storm Sewer Non-reverting	301,464	16,076	43,575	273,965
Medic Non-reverting	138,465	25,003	-	163,468
City Hall Non-reverting	109,581	24,764	-	134,345
CEDIT Fund	1,995,330	2,587,705	1,754,823	2,828,212
Insurance Non-reverting	4,383,505	6,124,369	6,662,633	3,845,241
Police Pension Fund	1,864,484	1,033,749	1,088,103	1,810,130
Fire Pension Fund	1,020,246	2,289,757	1,942,964	1,367,039
Riverboat Fund	572,503	261,014	315,795	517,722
SIHO Medical Claims	98,026	5,876,646	5,860,418	114,254
SIHO Flex Plan	16,055	305,764	307,743	14,076
Brownfield Grant	-	273,536	273,536	-
SRF Grant	-	9,996	9,996	-
Aflac Pre-tax Prem.	-	8,454	8,454	-
Capital CEDIT Bond	6,277,188	-	4,988,705	1,288,483
Capital CEDIT Bond Reserv	784,625	1,438	-	786,063
Aflac After Tax Prem.	-	1,646	1,646	-
FEMA Buyout	(18,563)	-	-	(18,563)
Commons Capital N/R	919,875	826,532	765,526	980,881
NUSUN Project	96,135	-	-	96,135
NSP1 Revenue Rent & Sale	(120,063)	218,535	98,472	-
Parks Cap. Improve. N/R	162,955	-	-	162,955
Donations Fund	269,297	85,280	101,119	253,458
Property Room Money	35,025	-	-	35,025
CPF Grants Fund	10,980	15,344	21,676	4,648
Police Continuing Ed Fun	96,480	44,834	56,141	85,173
Col Downtown&airport Ctp	-	8,889,488	7,705,746	1,183,742
Columbus Redevelopment	8,888	12,468	19,037	2,319
Columbus Technology Fund	809,038	411,963	220,487	1,000,514
NSP1 Northbrook&linc Ctrl	27,583	267,531	295,114	-
TIF Money	5,404,381	5,758,148	2,649,129	8,513,400
Jackson St.bond Premium	506,027	842,508	768,555	579,980
Redevelopment Bond'08	425	-	-	425
Woodside Bond Pymts.(tif	24,646	180,300	110,356	94,590
Redev Bond'08 Capital/tax	38,184	93,280	82,934	48,530
Commons '9 Bond Pymts	373,120	646,082	707,838	311,364
Ameritas Life Insurance	-	74,056	74,056	-
American United Life Ins	-	88,248	88,248	-
Flex Fund	20,084	292,549	240,000	72,633
Human Rights Nonreverting	1,497	-	1,497	-
Escrow Acct/Dunlap & Co.	142,185	246	142,430	1
Housing/Com Dev	42,803	-	6,003	36,800
Com.Dev Special Projects	94	-	82	12
Com.Dev. Special Programs	7,117	37	46	7,108
LLEBG Crime Prevention	9	-	-	9
Police Alarms Systems	88,078	4,137	4,622	87,593
Cdbg Entitle/house Rif NR	(5,746)	568,689	562,943	-
Cdbg Local Match	4,270	26,636	15,636	15,270
Com. Dev. Ethnic Expo	17,939	55,499	52,167	21,271
Banner Fund 287	336	875	1,200	11
Com Dev Garden Plots	845	1,795	685	1,955

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Volunteers In Medicine	6,314	1,203	3	7,514
Maint Eastside Comm Ctr	418	-	-	418
Com Dev Mayor's Breakfast	-	5,000	4,866	134
Mayor's 212 Cheer Fund	-	4,823	4,823	-
Adopt A Brick	2,939	-	-	2,939
Cummins Garage Reserve Fd	939,737	4,292,585	5,232,322	-
Jackson St Garage Income	106,659	72,730	179,389	-
Cummins 2nd Street Garage	115,950	53,333	169,283	-
Retail Lease/commons Mall	-	20,363	20,363	-
Parks Bond Of 25	29,004	344,419	371,600	1,823
Human Rhts Heritage Grant	2,994	-	2,994	-
Transit Non-reverting	25,000	-	-	25,000
Com. Dev. Streetscape	14,670	-	5,276	9,394
Engineering Special Proj.	72,061	-	-	72,061
Fire Alarms Systems	4,962	-	-	4,962
Safe Routes /school Plans	-	11,610	11,610	-
Cedit Bond Sinking (pymts	-	154,380	154,380	-
Lawrence State&local Tax	-	21	17	4
Payroll Fund	-	867,336	867,336	-
Federal Tax Withholdings	-	2,257,122	2,257,122	-
Fica Withholdings	-	1,330,221	1,330,221	-
Medicare Withholdings	-	555,120	555,120	-
Barth. State&local Tax	89,176	902,418	902,975	88,619
Johnson State&local Tax	140	1,866	1,859	147
Decatur State&local Tax	90	1,219	1,207	102
Jennings State&local Tax	150	2,136	2,091	195
Brown State&local Tax	252	4,532	4,427	357
Marion State&local Tax	37	674	538	173
Monroe State&local Tax	43	945	905	83
Jackson State&local Tax	192	3,568	3,416	344
Vanderburgh St.&local Tax	-	172	165	7
457 Deferred Comp.	-	485,267	485,267	-
IU Bank Direct Deposit	-	14,184,649	14,184,649	-
Garnishment Fee	-	195	195	-
LTD	-	17,347	17,347	-
United Way Of Bartholomew	-	4,580	4,580	-
PFIA	-	37,575	37,575	-
Tippecanoe Statelocal Tax	-	43	-	43
Fire Perf	24,427	130,769	153,721	1,475
Brookfield Place Escrow	-	7,000	7,000	-
Cornerstone Dev. Escrow	-	26,750	-	26,750
Emotional Sur. Conference	-	5,150	-	5,150
St. Joseph County Tax	-	13	13	-
Indusites Woodside N/w #3	217,100	-	217,100	-
Lawrenceburg Grt Phoenix	-	124,300	124,300	-
Cummins 2nd St. Garage	-	269,568	123,822	145,746
Jackson St. Garage Fund	-	468,201	79,344	388,857
Police Perf	21,316	114,450	135,766	-
Escrow Milestone Const	55,659	-	55,659	-
Div F&c41 Benjamin Wagner	-	11,440	11,440	-
Washington Co. Tax	-	487	439	48
Barth.clerk-59 J.arbuckle	-	625	625	-
Smitherman Cons. Escrow	7,566	13	7,579	-
Kosciusko Co. B.schuette	-	3,601	3,601	-
Div F&c#36 William Young	-	1,664	1,664	-
Div Of F&c-39	-	3,564	3,564	-
Div Of F&c-40	-	823	823	-
Div Of F&c-32	-	800	800	-
Div Of F&c-31	-	3,120	3,120	-
Div Of F &c 803	-	5,460	5,460	-
Barth.Co.Clerk-53	-	1,080	1,080	-
Barth. Co. Clerk-60	-	1,300	1,300	-

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Div Of Family/ Children	-	3,432	3,432	-
Div Of Family/children 2	-	25,904	25,904	-
Div Of Family/children 3	-	7,436	7,436	-
Div Of Family/children	-	1,716	1,716	-
Div Of Family/children-37	-	8,268	8,268	-
Div Of Family/children-38	-	3,640	3,640	-
Div Of Family/child-805	-	10,360	10,360	-
Div Of Family/children 9	-	15,600	15,600	-
Div Of Family/children10	-	6,396	6,396	-
N.Carolina Child Support	-	2,400	2,400	-
Div.of F&c#11-j. Luttrell	-	7,384	7,384	-
Robert A. Brothers	-	9,360	9,360	-
Floyd Co Tax	-	523	463	60
Allied Collection Service	-	650	650	-
Morgan Co. Taxes	-	525	422	103
Uniforms-garage	-	2,270	2,270	-
Uniforms-parks	-	1,942	1,942	-
Union Dues	-	27,105	27,105	-
Barth.co.clerk-16 Steph H	-	4,581	4,581	-
Div Of F&c-43	-	134	134	-
Hamilton County Tax	-	54	22	32
Div Of F&c#16 Josh ALLMAN	-	4,841	4,841	-
Pension-direct Deposit	-	2,326,418	2,326,418	-
Pension-federal & F/m Wh	-	282,753	282,753	-
Pension-state & Local	-	86,173	86,173	-
Ind State Central Collect	-	275	275	-
FOP Over20yrs\$13.25-26.50	-	242	242	-
FOP Reg.dues\$17.50-\$35.00	-	2,800	2,800	-
OCRA Disaster Grant	-	63,900	63,900	-
Lawrenceburg/sunright	-	260,000	-	260,000
CPF Revenues	-	13,326	7,322	6,004
Sidewalk Escrow/mcc	-	6,250	-	6,250
Orange Co. State & LOCAL	58	708	712	54
Lawrenceburg/cummins Center	-	200,000	-	200,000
Water operating	1,662,811	5,312,475	5,088,377	1,886,909
Water deposits	102,478	31,087	26,814	106,751
Water depreciation	1,675,587	1,238,624	764,752	2,149,459
Water B & I	641,475	94,017	735,492	-
85 Wastewater Operating	2,052,584	11,749,932	12,446,001	1,356,515
86 - Wastewater Deposit	172,844	48,698	41,358	180,184
Wastewater Depreciation	7,982,652	1,566,861	636,070	8,913,443
Wastewater Bond Reserve	3,800,000	-	-	3,800,000
Bond & Interest	4,045,167	6,171,273	6,137,329	4,079,111
Wastewater Bond Const.	456,797	47	456,844	-
Aviation General Operating	2,955,342	1,453,266	1,430,768	2,977,840
FAA Grant Fund	63,035	575,010	753,888	(115,843)
Totals	<u>\$ 76,006,610</u>	<u>\$ 138,064,714</u>	<u>\$ 136,052,837</u>	<u>\$ 78,018,487</u>

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

CITY OF COLUMBUS
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, 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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

Debt service principal and interest which include 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 which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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 (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' 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 36-8-7). 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 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' 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 COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Plan Description

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

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

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

Indiana Public Retirement System
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the City was not received by December 31, 2013.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the City's Annual Report information can be found on the Gateway 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 Annual Report of the City which is 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 supplementary information presented was approved by management of the City. It is presented as intended by the City.

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

	General Fund	Motor Vehicle Highways	Local Road & Street Fund	Thoroughfare	P&R Non-reverting	Park & Recreation General	Rainy Day Fund 448
Cash and investments - beginning	\$ 11,189,680	\$ 1,063,729	\$ 38,729	\$ 2,400,559	\$ 506,293	\$ 2,253,231	\$ 3,185,238
Receipts:							
Taxes	19,499,942	-	-	-	-	3,667,400	-
Licenses and permits	156,010	-	-	-	-	-	-
Intergovernmental	11,350,593	1,306,624	419,000	-	-	255,140	-
Charges for services	358,280	111,845	-	-	1,848,922	138,142	-
Fines and forfeits	21,991	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,134,120	958	-	174,872	-	205	-
Total receipts	<u>32,520,936</u>	<u>1,419,427</u>	<u>419,000</u>	<u>174,872</u>	<u>1,848,922</u>	<u>4,060,887</u>	<u>-</u>
Disbursements:							
Personal services	21,196,633	1,154,747	-	-	485,702	2,601,170	-
Supplies	1,467,231	273,339	-	-	314,911	392,163	-
Other services and charges	3,939,782	162,403	116,055	976,857	985,734	818,486	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,337,542	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	171,607	-	-	-	540	-	-
Total disbursements	<u>29,112,795</u>	<u>1,590,489</u>	<u>116,055</u>	<u>976,857</u>	<u>1,786,887</u>	<u>3,811,819</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,408,141</u>	<u>(171,062)</u>	<u>302,945</u>	<u>(801,985)</u>	<u>62,035</u>	<u>249,068</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,597,821</u>	<u>\$ 892,667</u>	<u>\$ 341,674</u>	<u>\$ 1,598,574</u>	<u>\$ 568,328</u>	<u>\$ 2,502,299</u>	<u>\$ 3,185,238</u>

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

	CPD Asset Forfeiture Fund	Levy Excess Fund	Cumulative Cap. Improve.	Cumulative Cap. Dev.	Cumulative Fire Fund	Storm Sewer Non-reverting	Medic Non-reverting
Cash and investments - beginning	\$ 30,238	\$ 535,861	\$ 147,058	\$ 394,487	\$ 388,425	\$ 301,464	\$ 138,465
Receipts:							
Taxes	-	-	-	773,732	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	118,282	53,828	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	265	-	-	3,300	-	16,076	25,003
Total receipts	<u>265</u>	<u>-</u>	<u>118,282</u>	<u>830,860</u>	<u>-</u>	<u>16,076</u>	<u>25,003</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,065	-	111,828	-	-	43,575	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	714,935	56,355	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	535,861	-	-	-	-	-
Total disbursements	<u>4,065</u>	<u>535,861</u>	<u>111,828</u>	<u>714,935</u>	<u>56,355</u>	<u>43,575</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,800)</u>	<u>(535,861)</u>	<u>6,454</u>	<u>115,925</u>	<u>(56,355)</u>	<u>(27,499)</u>	<u>25,003</u>
Cash and investments - ending	<u>\$ 26,438</u>	<u>\$ -</u>	<u>\$ 153,512</u>	<u>\$ 510,412</u>	<u>\$ 332,070</u>	<u>\$ 273,965</u>	<u>\$ 163,468</u>

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

	City Hall Non-reverting	CEDIT Fund	Insurance Non-reverting	Police Pension Fund	Fire Pension Fund	Riverboat Fund	SIHO Medical Claims
Cash and investments - beginning	\$ 109,581	\$ 1,995,330	\$ 4,383,505	\$ 1,864,484	\$ 1,020,246	\$ 572,503	\$ 98,026
Receipts:							
Taxes	-	-	-	-	471,842	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,580,818	-	-	32,826	261,014	-
Charges for services	-	-	-	1,030,579	1,783,077	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	24,764	6,887	6,124,369	3,170	2,012	-	5,876,646
Total receipts	<u>24,764</u>	<u>2,587,705</u>	<u>6,124,369</u>	<u>1,033,749</u>	<u>2,289,757</u>	<u>261,014</u>	<u>5,876,646</u>
Disbursements:							
Personal services	-	92,281	-	2,400	2,400	-	-
Supplies	-	239	-	-	-	-	-
Other services and charges	-	1,586	6,662,633	1,085,703	1,940,564	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,660,717	-	-	-	315,795	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	5,860,418
Total disbursements	<u>-</u>	<u>1,754,823</u>	<u>6,662,633</u>	<u>1,088,103</u>	<u>1,942,964</u>	<u>315,795</u>	<u>5,860,418</u>
Excess (deficiency) of receipts over disbursements	<u>24,764</u>	<u>832,882</u>	<u>(538,264)</u>	<u>(54,354)</u>	<u>346,793</u>	<u>(54,781)</u>	<u>16,228</u>
Cash and investments - ending	<u>\$ 134,345</u>	<u>\$ 2,828,212</u>	<u>\$ 3,845,241</u>	<u>\$ 1,810,130</u>	<u>\$ 1,367,039</u>	<u>\$ 517,722</u>	<u>\$ 114,254</u>

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

	SIHO Flex Plan	Brownfield Grant	SRF Grant	Aflac Pre-tax Prem.	Capital CEDIT Bond	Capital CEDIT Bond Reserv	Aflac After Tax Prem.
Cash and investments - beginning	\$ 16,055	\$ -	\$ -	\$ -	\$ 6,277,188	\$ 784,625	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	305,764	273,536	9,996	8,454	-	1,438	1,646
Total receipts	<u>305,764</u>	<u>273,536</u>	<u>9,996</u>	<u>8,454</u>	<u>-</u>	<u>1,438</u>	<u>1,646</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	273,536	9,996	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	307,743	-	-	8,454	4,988,705	-	1,646
Total disbursements	<u>307,743</u>	<u>273,536</u>	<u>9,996</u>	<u>8,454</u>	<u>4,988,705</u>	<u>-</u>	<u>1,646</u>
Excess (deficiency) of receipts over disbursements	<u>(1,979)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,988,705)</u>	<u>1,438</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,076</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,288,483</u>	<u>\$ 786,063</u>	<u>\$ -</u>

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

	FEMA Buyout	Commons Capital N/R	NUSUN Project	NSP1 Revenue Rent & Sale	Parks Cap. Improve. N/R	Donations Fund	Property Room Money
Cash and investments - beginning	\$ (18,563)	\$ 919,875	\$ 96,135	\$ (120,063)	\$ 162,955	\$ 269,297	\$ 35,025
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	218,535	-	-	-
Charges for services	-	10,173	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	816,359	-	-	-	85,280	-
Total receipts	-	826,532	-	218,535	-	85,280	-
Disbursements:							
Personal services	-	409,788	-	-	-	-	-
Supplies	-	25,733	-	-	-	-	-
Other services and charges	-	330,005	-	-	-	6,080	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	98,472	-	95,039	-
Total disbursements	-	765,526	-	98,472	-	101,119	-
Excess (deficiency) of receipts over disbursements	-	61,006	-	120,063	-	(15,839)	-
Cash and investments - ending	\$ (18,563)	\$ 980,881	\$ 96,135	\$ -	\$ 162,955	\$ 253,458	\$ 35,025

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

	CPF Grants Fund	Police Continuing Ed Fun	Col Downtown&airport Ctp	Columbus Redevelopment	Columbus Technology Fund	NSP1 Northbrook&inc Ctrl	TIF Money
Cash and investments - beginning	\$ 10,980	\$ 96,480	\$ -	\$ 8,888	\$ 809,038	\$ 27,583	\$ 5,404,381
Receipts:							
Taxes	-	-	-	-	-	-	5,758,148
Licenses and permits	-	25,400	-	-	370,187	-	-
Intergovernmental	15,344	-	-	-	-	-	-
Charges for services	-	-	-	-	40,037	-	-
Fines and forfeits	-	19,084	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	350	8,889,488	12,468	1,739	267,531	-
Total receipts	<u>15,344</u>	<u>44,834</u>	<u>8,889,488</u>	<u>12,468</u>	<u>411,963</u>	<u>267,531</u>	<u>5,758,148</u>
Disbursements:							
Personal services	-	-	-	-	80,040	-	-
Supplies	-	-	-	-	499	-	-
Other services and charges	21,676	56,091	-	19,037	30,723	295,114	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	109,225	-	2,649,129
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	50	7,705,746	-	-	-	-
Total disbursements	<u>21,676</u>	<u>56,141</u>	<u>7,705,746</u>	<u>19,037</u>	<u>220,487</u>	<u>295,114</u>	<u>2,649,129</u>
Excess (deficiency) of receipts over disbursements	<u>(6,332)</u>	<u>(11,307)</u>	<u>1,183,742</u>	<u>(6,569)</u>	<u>191,476</u>	<u>(27,583)</u>	<u>3,109,019</u>
Cash and investments - ending	<u>\$ 4,648</u>	<u>\$ 85,173</u>	<u>\$ 1,183,742</u>	<u>\$ 2,319</u>	<u>\$ 1,000,514</u>	<u>\$ -</u>	<u>\$ 8,513,400</u>

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

	Jackson St.bond Premium	Redevelopment Bond'08	Woodside Bond Pymts.(tif)	Redev Bond'08 Capital/tax	Commons '9 Bond Pymts	Ameritas Life Insurance	American United Life Ins
Cash and investments - beginning	\$ 506,027	\$ 425	\$ 24,646	\$ 38,184	\$ 373,120	\$ -	\$ -
Receipts:							
Taxes	-	-	-	87,213	603,779	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,067	42,005	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	842,508	-	180,300	-	298	74,056	88,248
Total receipts	842,508	-	180,300	93,280	646,082	74,056	88,248
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	768,555	-	110,356	82,934	707,838	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	74,056	88,248
Total disbursements	768,555	-	110,356	82,934	707,838	74,056	88,248
Excess (deficiency) of receipts over disbursements	73,953	-	69,944	10,346	(61,756)	-	-
Cash and investments - ending	\$ 579,980	\$ 425	\$ 94,590	\$ 48,530	\$ 311,364	\$ -	\$ -

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

	Flex Fund	Human Rights Nonreverting	Escrow Acct/Dunlap & Co.	Housing/Com Dev	Com.Dev Special Projects	Com.Dev. Special Programs	LLEBG Crime Prevention
Cash and investments - beginning	\$ 20,084	\$ 1,497	\$ 142,185	\$ 42,803	\$ 94	\$ 7,117	\$ 9
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	292,549	-	246	-	-	37	-
Total receipts	<u>292,549</u>	<u>-</u>	<u>246</u>	<u>-</u>	<u>-</u>	<u>37</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,497	142,430	6,003	82	46	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	240,000	-	-	-	-	-	-
Total disbursements	<u>240,000</u>	<u>1,497</u>	<u>142,430</u>	<u>6,003</u>	<u>82</u>	<u>46</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>52,549</u>	<u>(1,497)</u>	<u>(142,184)</u>	<u>(6,003)</u>	<u>(82)</u>	<u>(9)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 72,633</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 36,800</u>	<u>\$ 12</u>	<u>\$ 7,108</u>	<u>\$ 9</u>

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

	Police Alarms Systems	Cdbg Entitle/house Rlf NR	Cdbg Local Match	Com. Dev. Ethnic Expo	Banner Fund 287	Com Dev Garden Plots	Volunteers In Medicine
Cash and investments - beginning	\$ 88,078	\$ (5,746)	\$ 4,270	\$ 17,939	\$ 336	\$ 845	\$ 6,314
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4,025	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	112	568,689	26,636	55,499	875	1,795	1,203
Total receipts	<u>4,137</u>	<u>568,689</u>	<u>26,636</u>	<u>55,499</u>	<u>875</u>	<u>1,795</u>	<u>1,203</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	562,943	15,636	52,167	1,200	685	3
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,622	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,622</u>	<u>562,943</u>	<u>15,636</u>	<u>52,167</u>	<u>1,200</u>	<u>685</u>	<u>3</u>
Excess (deficiency) of receipts over disbursements	<u>(485)</u>	<u>5,746</u>	<u>11,000</u>	<u>3,332</u>	<u>(325)</u>	<u>1,110</u>	<u>1,200</u>
Cash and investments - ending	<u>\$ 87,593</u>	<u>\$ -</u>	<u>\$ 15,270</u>	<u>\$ 21,271</u>	<u>\$ 11</u>	<u>\$ 1,955</u>	<u>\$ 7,514</u>

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

	Maint Eastside Comm Ctr	Com Dev Mayor's Breakfast	Mayor's 212 Cheer Fund	Adopt A Brick	Cummins Garage Reserve Fd	Jackson St Garage Income	Cummins 2nd Street Garage
Cash and investments - beginning	\$ 418	\$ -	\$ -	\$ 2,939	\$ 939,737	\$ 106,659	\$ 115,950
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	5,000	4,823	-	4,292,585	72,730	53,333
Total receipts	-	5,000	4,823	-	4,292,585	72,730	53,333
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,866	4,823	-	5,232,322	179,389	169,283
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	4,866	4,823	-	5,232,322	179,389	169,283
Excess (deficiency) of receipts over disbursements	-	134	-	-	(939,737)	(106,659)	(115,950)
Cash and investments - ending	<u>\$ 418</u>	<u>\$ 134</u>	<u>\$ -</u>	<u>\$ 2,939</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Retail Lease/commons Mall	Parks Bond Of 25	Human Rhts Heritage Grant	Transit Non-reverting	Com. Dev. Streetscape	Engineering Special Proj.	Fire Alarms Systems
Cash and investments - beginning	\$ -	\$ 29,004	\$ 2,994	\$ 25,000	\$ 14,670	\$ 72,061	\$ 4,962
Receipts:							
Taxes	-	322,016	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	22,403	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	20,363	-	-	-	-	-	-
Total receipts	<u>20,363</u>	<u>344,419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	20,363	-	2,994	-	5,276	-	-
Debt service - principal and interest	-	371,600	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>20,363</u>	<u>371,600</u>	<u>2,994</u>	<u>-</u>	<u>5,276</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(27,181)</u>	<u>(2,994)</u>	<u>-</u>	<u>(5,276)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,823</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 9,394</u>	<u>\$ 72,061</u>	<u>\$ 4,962</u>

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

	Safe Routes /school Plans	Cedit Bond Sinking (pymts)	Lawrence State&local Tax	Payroll Fund	Federal Tax Withholdings	Fica Withholdings	Medicare Withholdings
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,610	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	154,380	21	867,336	2,257,122	1,330,221	555,120
Total receipts	<u>11,610</u>	<u>154,380</u>	<u>21</u>	<u>867,336</u>	<u>2,257,122</u>	<u>1,330,221</u>	<u>555,120</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	11,610	-	-	-	-	-	-
Debt service - principal and interest	-	154,380	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	17	867,336	2,257,122	1,330,221	555,120
Total disbursements	<u>11,610</u>	<u>154,380</u>	<u>17</u>	<u>867,336</u>	<u>2,257,122</u>	<u>1,330,221</u>	<u>555,120</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Barth. State&local Tax	Johnson State&local Tax	Decatur State&local Tax	Jennings State&local Tax	Brown State&local Tax	Marion State&local Tax	Monroe State&local Tax
Cash and investments - beginning	\$ 89,176	\$ 140	\$ 90	\$ 150	\$ 252	\$ 37	\$ 43
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	902,418	1,866	1,219	2,136	4,532	674	945
Total receipts	<u>902,418</u>	<u>1,866</u>	<u>1,219</u>	<u>2,136</u>	<u>4,532</u>	<u>674</u>	<u>945</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	902,975	1,859	1,207	2,091	4,427	538	905
Total disbursements	<u>902,975</u>	<u>1,859</u>	<u>1,207</u>	<u>2,091</u>	<u>4,427</u>	<u>538</u>	<u>905</u>
Excess (deficiency) of receipts over disbursements	<u>(557)</u>	<u>7</u>	<u>12</u>	<u>45</u>	<u>105</u>	<u>136</u>	<u>40</u>
Cash and investments - ending	<u>\$ 88,619</u>	<u>\$ 147</u>	<u>\$ 102</u>	<u>\$ 195</u>	<u>\$ 357</u>	<u>\$ 173</u>	<u>\$ 83</u>

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

	Jackson State&local Tax	Vanderburgh St.&local Tax	457 Deferred Comp.	IU Bank Direct Deposit	Garnishment Fee	LTD	United Way Of Bartholomew
Cash and investments - beginning	\$ 192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,568	172	485,267	14,184,649	195	17,347	4,580
Total receipts	<u>3,568</u>	<u>172</u>	<u>485,267</u>	<u>14,184,649</u>	<u>195</u>	<u>17,347</u>	<u>4,580</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,416	165	485,267	14,184,649	195	17,347	4,580
Total disbursements	<u>3,416</u>	<u>165</u>	<u>485,267</u>	<u>14,184,649</u>	<u>195</u>	<u>17,347</u>	<u>4,580</u>
Excess (deficiency) of receipts over disbursements	<u>152</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 344</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PFIA	Tippecanoe Statelocal Tax	Fire Perf	Brookfield Place Escrow	Cornerstone Dev. Escrow	Emotional Sur. Conference	St. Joseph County Tax
Cash and investments - beginning	\$ -	\$ -	\$ 24,427	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	37,575	43	130,769	7,000	26,750	5,150	13
Total receipts	<u>37,575</u>	<u>43</u>	<u>130,769</u>	<u>7,000</u>	<u>26,750</u>	<u>5,150</u>	<u>13</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	7,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	37,575	-	153,721	-	-	-	13
Total disbursements	<u>37,575</u>	<u>-</u>	<u>153,721</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>13</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>43</u>	<u>(22,952)</u>	<u>-</u>	<u>26,750</u>	<u>5,150</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ 1,475</u>	<u>\$ -</u>	<u>\$ 26,750</u>	<u>\$ 5,150</u>	<u>\$ -</u>

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

	Indusites Woodside N/w #3	Lawrenceburg Grt Phoenix	Cummins 2nd St. Garage	Jackson St. Garage Fund	Police Perf	Escrow Milestone Const	Div F&c41 Benjamin Wagner
Cash and investments - beginning	\$ 217,100	\$ -	\$ -	\$ -	\$ 21,316	\$ 55,659	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	124,300	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	269,568	468,201	114,450	-	11,440
Total receipts	-	124,300	269,568	468,201	114,450	-	11,440
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	55,659	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	217,100	124,300	123,822	79,344	135,766	-	11,440
Total disbursements	217,100	124,300	123,822	79,344	135,766	55,659	11,440
Excess (deficiency) of receipts over disbursements	(217,100)	-	145,746	388,857	(21,316)	(55,659)	-
Cash and investments - ending	\$ -	\$ -	\$ 145,746	\$ 388,857	\$ -	\$ -	\$ -

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

	Washington Co. Tax	Barth.clerk-59 J.arbuckle	Smitherman Cons. Escrow	Kosciusko Co. B.schuette	Div F&c#36 William Young	Div Of F&c-39	Div Of F&c-40
Cash and investments - beginning	\$ -	\$ -	\$ 7,566	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	487	625	13	3,601	1,664	3,564	823
Total receipts	487	625	13	3,601	1,664	3,564	823
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	7,579	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	439	625	-	3,601	1,664	3,564	823
Total disbursements	439	625	7,579	3,601	1,664	3,564	823
Excess (deficiency) of receipts over disbursements	48	-	(7,566)	-	-	-	-
Cash and investments - ending	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Div Of F&c-32	Div Of F&c-31	Div Of F &c 803	Barth.Co.Clerk-53	Barth. Co. Clerk-60	Div Of Family/ Children	Div Of Family/children 2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	800	3,120	5,460	1,080	1,300	3,432	25,904
Total receipts	<u>800</u>	<u>3,120</u>	<u>5,460</u>	<u>1,080</u>	<u>1,300</u>	<u>3,432</u>	<u>25,904</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	800	3,120	5,460	1,080	1,300	3,432	25,904
Total disbursements	<u>800</u>	<u>3,120</u>	<u>5,460</u>	<u>1,080</u>	<u>1,300</u>	<u>3,432</u>	<u>25,904</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Div Of Family/children 3	Div Of Family/children	Div Of Family/children-37	Div Of Family/children-38	Div Of Family/child-805	Div Of Family/children 9	Div Of Family/children10
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,436	1,716	8,268	3,640	10,360	15,600	6,396
Total receipts	<u>7,436</u>	<u>1,716</u>	<u>8,268</u>	<u>3,640</u>	<u>10,360</u>	<u>15,600</u>	<u>6,396</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,436	1,716	8,268	3,640	10,360	15,600	6,396
Total disbursements	<u>7,436</u>	<u>1,716</u>	<u>8,268</u>	<u>3,640</u>	<u>10,360</u>	<u>15,600</u>	<u>6,396</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	N.Carolina Child Support	Div.of F&c#11-j. Luttrell	Robert A. Brothers	Floyd Co Tax	Allied Collection Service	Morgan Co. Taxes	Uniforms-garage
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,400	7,384	9,360	523	650	525	2,270
Total receipts	<u>2,400</u>	<u>7,384</u>	<u>9,360</u>	<u>523</u>	<u>650</u>	<u>525</u>	<u>2,270</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,400	7,384	9,360	463	650	422	2,270
Total disbursements	<u>2,400</u>	<u>7,384</u>	<u>9,360</u>	<u>463</u>	<u>650</u>	<u>422</u>	<u>2,270</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>-</u>	<u>103</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 103</u>	<u>\$ -</u>

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

	Uniforms-parks	Union Dues	Barth.co.clerk-16 Steph H	Div Of F&c-43	Hamilton County Tax	Div Of F&c#16 Josh ALLMAN	Pension-direct Deposit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,942	27,105	4,581	134	54	4,841	2,326,418
Total receipts	<u>1,942</u>	<u>27,105</u>	<u>4,581</u>	<u>134</u>	<u>54</u>	<u>4,841</u>	<u>2,326,418</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,942	27,105	4,581	134	22	4,841	2,326,418
Total disbursements	<u>1,942</u>	<u>27,105</u>	<u>4,581</u>	<u>134</u>	<u>22</u>	<u>4,841</u>	<u>2,326,418</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	32	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Pension-federal & F/m Wh	Pension-state & Local	Ind State Central Collect	FOP Over20yrs\$13.25-26.50	FOP Reg.dues\$17.50-\$35.00	OCRA Disaster Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	63,900
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	282,753	86,173	275	242	2,800	-
Total receipts	<u>282,753</u>	<u>86,173</u>	<u>275</u>	<u>242</u>	<u>2,800</u>	<u>63,900</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	282,753	86,173	275	242	2,800	63,900
Total disbursements	<u>282,753</u>	<u>86,173</u>	<u>275</u>	<u>242</u>	<u>2,800</u>	<u>63,900</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Lawrenceburg/sunright	CPF Revenues	Sidewalk Escrow/mcc	Orange Co. State & LOCAL	Lawrenceburg/cummins Center	Water operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ 1,662,811
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	260,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	5,073,828
Penalties	-	-	-	-	-	22,663
Other receipts	-	13,326	6,250	708	200,000	215,984
Total receipts	<u>260,000</u>	<u>13,326</u>	<u>6,250</u>	<u>708</u>	<u>200,000</u>	<u>5,312,475</u>
Disbursements:						
Personal services	-	-	-	-	-	1,066,088
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	137,936
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	2,211,129
Other disbursements	-	7,322	-	712	-	1,673,224
Total disbursements	<u>-</u>	<u>7,322</u>	<u>-</u>	<u>712</u>	<u>-</u>	<u>5,088,377</u>
Excess (deficiency) of receipts over disbursements	<u>260,000</u>	<u>6,004</u>	<u>6,250</u>	<u>(4)</u>	<u>200,000</u>	<u>224,098</u>
Cash and investments - ending	<u>\$ 260,000</u>	<u>\$ 6,004</u>	<u>\$ 6,250</u>	<u>\$ 54</u>	<u>\$ 200,000</u>	<u>\$ 1,886,909</u>

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

	Water deposits	Water depreciation	Water B & I	85 Wastewater Operating	86 - Wastewater Deposit	Wastewater Depreciation
Cash and investments - beginning	\$ 102,478	\$ 1,675,587	\$ 641,475	\$ 2,052,584	\$ 172,844	\$ 7,982,652
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	11,464,535	-	-
Penalties	-	-	-	148,562	-	-
Other receipts	31,087	1,238,624	94,017	136,835	48,698	1,566,861
Total receipts	<u>31,087</u>	<u>1,238,624</u>	<u>94,017</u>	<u>11,749,932</u>	<u>48,698</u>	<u>1,566,861</u>
Disbursements:						
Personal services	-	-	-	1,633,139	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	167,835	-	-
Debt service - principal and interest	-	-	735,300	-	-	-
Capital outlay	-	558,237	-	-	-	636,070
Utility operating expenses	-	-	-	3,040,361	-	-
Other disbursements	26,814	206,515	192	7,604,666	41,358	-
Total disbursements	<u>26,814</u>	<u>764,752</u>	<u>735,492</u>	<u>12,446,001</u>	<u>41,358</u>	<u>636,070</u>
Excess (deficiency) of receipts over disbursements	<u>4,273</u>	<u>473,872</u>	<u>(641,475)</u>	<u>(696,069)</u>	<u>7,340</u>	<u>930,791</u>
Cash and investments - ending	<u>\$ 106,751</u>	<u>\$ 2,149,459</u>	<u>\$ -</u>	<u>\$ 1,356,515</u>	<u>\$ 180,184</u>	<u>\$ 8,913,443</u>

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

	Wastewater Bond Reserve	Bond & Interest	Wastewater Bond Const.	Aviation General Operating	FAA Grant Fund	Totals
Cash and investments - beginning	\$ 3,800,000	\$ 4,045,167	\$ 456,797	\$ 2,955,342	\$ 63,035	\$ 76,006,610
Receipts:						
Taxes	-	-	-	-	-	31,184,072
Licenses and permits	-	-	-	-	-	551,597
Intergovernmental	-	-	-	-	575,010	17,717,299
Charges for services	-	-	-	716,236	-	6,037,291
Fines and forfeits	-	-	-	-	-	45,100
Utility fees	-	-	-	-	-	16,538,363
Penalties	-	-	-	-	-	171,225
Other receipts	-	6,171,273	47	737,030	-	65,819,767
Total receipts	-	6,171,273	47	1,453,266	575,010	138,064,714
Disbursements:						
Personal services	-	-	-	349,591	-	29,073,979
Supplies	-	-	-	96,058	-	2,570,173
Other services and charges	-	-	-	446,231	-	24,843,855
Debt service - principal and interest	-	6,128,572	-	-	-	9,059,535
Capital outlay	-	-	456,844	538,823	753,888	11,075,714
Utility operating expenses	-	-	-	-	-	5,251,490
Other disbursements	-	8,757	-	65	-	54,178,091
Total disbursements	-	6,137,329	456,844	1,430,768	753,888	136,052,837
Excess (deficiency) of receipts over disbursements	-	33,944	(456,797)	22,498	(178,878)	2,011,877
Cash and investments - ending	<u>\$ 3,800,000</u>	<u>\$ 4,079,111</u>	<u>\$ -</u>	<u>\$ 2,977,840</u>	<u>\$ (115,843)</u>	<u>\$ 78,018,487</u>

CITY OF COLUMBUS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2013

Government or Enterprise	Accounts Payable	Accounts Receivable
Water	\$ 54,172	\$ 353,845
Wastewater	96,891	902,408
Governmental activities	2,286,118	188,448
Aviation	133,767	14,579
Totals	<u>\$ 2,570,948</u>	<u>\$ 1,459,280</u>

CITY OF COLUMBUS
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Foundation For Youth	2012 Foundation For Youth Lease	\$ 337,000	12-31-12	12-31-17
Regions Bank	2010 Parks Vehicle & Equipment	86,547	04-01-11	10-01-15
Regions Bank	2009 Police Vehicle & Equipment	<u>108,248</u>	10-01-09	04-01-14
Total governmental activities		<u>531,795</u>		
Total of annual lease payments		<u>\$ 531,795</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2005 Park District Refunding Bonds	\$ 1,360,000	\$ 369,400
General obligation bonds	2007 Redevelopment District - Parking Garage A1	4,785,000	374,331
General obligation bonds	2007 Redevelopment District - Parking Garage A2	4,750,000	460,326
General obligation bonds	2007 Redevelopment District - Woodside	830,000	111,455
General obligation bonds	2008 Redevelopment District - Parking Garage	830,000	87,050
General obligation bonds	2009 Commons Bond	7,795,000	716,225
Revenue bonds	Series 2011 Buckingham COle Taxable Ec. Dev. Bond	1,635,000	155,325
Revenue bonds	SRF Redevelopment District Rev. Bonds 2011A	540,000	30,000
Revenue bonds	Brownfield Series 2011B Revenue Bond	1,080,000	60,000
Revenue bonds	Ec. Dev. TIF Bonds Series 2011B	3,730,000	168,013
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2009	11,850,673	565,000
Revenue bonds	Economic Development Income Tax Revenue Bonds Series 2012	<u>7,440,000</u>	<u>710,253</u>
Total governmental activities		<u>46,625,673</u>	<u>3,807,378</u>
Wastewater:			
Revenue bonds	EB collection sysyem upgrade	640,000	69,822
Notes and loans payable	2006 CSO & Eastside	23,885,000	2,176,548
Notes and loans payable	2008 Southside LS and lines	4,870,000	416,112
Notes and loans payable	2009 new Wastewater Plant	<u>45,275,000</u>	<u>3,225,385</u>
Total Wastewater		<u>74,670,000</u>	<u>5,887,867</u>
Totals		<u>\$ 121,295,673</u>	<u>\$ 9,695,245</u>

CITY OF COLUMBUS
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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

	Ending Balance
Governmental activities:	
Land	\$ 8,494,717
Infrastructure	222,876,166
Buildings	102,511,475
Improvements other than buildings	13,934,400
Machinery, equipment, and vehicles	22,761,208
Construction in progress	78,895
Books and other	128,000
Total governmental activities	370,784,861
Water:	
Land	237,523
Infrastructure	30,094,895
Buildings	19,464,050
Improvements other than buildings	741,491
Machinery, equipment, and vehicles	3,769,302
Total Water	54,307,261
Wastewater:	
Land	1,707,894
Infrastructure	51,933,459
Buildings	48,386,165
Improvements other than buildings	1,053,895
Machinery, equipment, and vehicles	31,660,389
Construction in progress	122,068
Total Wastewater	134,863,870
Aviation :	
Land	2,009,644
Buildings	3,323,889
Improvements other than buildings	28,663,229
Machinery, equipment, and vehicles	812,014
Construction in progress	1,762,307
Total Aviation	36,571,083
Total capital assets	\$ 596,527,075

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE CITY OF COLUMBUS, BARTHOLOMEW COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the City of Columbus's (City) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 28, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the City. The schedule and note are presented as intended by the City.

CITY OF COLUMBUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	Direct Grant			
Community Development		14.218	B-06-MC-18-2002	\$ 309,354
Community Development		14.218	B-11-MC-18-0020	87,124
Community Development		14.218	B-12-MC-18-0020	<u>172,211</u>
Total - Community Development Block Grants/Entitlement Grants				<u>568,689</u>
Total - CDBG - Entitlement Grants Cluster				<u>568,689</u>
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs			
Demolition of Former REMC Property Located at 801 2nd Street NSP1 Northbrook & Linc Ctrl		14.228	DR2-09-244	63,900
		14.228	NSP1-009-012	<u>267,312</u>
Total - CDBG - State-Administered CDBG Cluster				<u>331,212</u>
Total - Department of Housing and Urban Development				<u>899,901</u>
<u>Department of Transportation</u>				
Federal Transit Cluster				
Federal Transit - Formula Grants	Direct Grant			
Transportation Federal		20.507	IN-570065	33,900
		20.507	IN-90-4639	319,229
		20.507	IN-90-4654	<u>472,636</u>
Total - Federal Transit Cluster				<u>825,765</u>
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation			
CR 200 South From CR 150 West to SR 11		20.205	DES-0200811	10,229
CE Carr Hill Road Construction Inspection		20.205	DES-0900910	458
Safe Routes/School Plan		20.205	DES-0902285	11,610
Streetscape on 4th Street CE		20.205	DES-1005233	123,158
Traffic Signals Modernization-Pedestrian Crossings		20.205	DES-1173210	12,265
Metropolitan Planning Organization		20.205	PO 0011812906	<u>75,317</u>
Total - Highway Planning and Construction Cluster				<u>233,037</u>
Highway Safety Cluster				
State & Community Highway Safety	Indiana Criminal Justice Institute			
2013 Operation Pullover		20.600	D3-13-7291	<u>9,553</u>
Total - Highway Safety Cluster				<u>9,553</u>
Airport Improvement Program				
FAA Grant Fund/AIP 24 TWY D South Corp	Direct Grant	20.106	3-18-0012-024-2012	<u>602,943</u>
Total - Department of Transportation				<u>1,671,298</u>
<u>Environmental Protection Agency</u>				
Capitalization Grants for Clean Water State Revolving Funds				
2012 SRF Grant	Indiana Finance Authority	66.458	WW10232305	<u>9,996</u>
ARRA - Brownfield Assessment & Cleanup Cooperative Agreements				
2012 Brownfield Grant/ARRA Portion	Indiana Finance Authority	66.818	2B-00E96801-1	<u>211,360</u>
Brownfields Assessment & Cleanup Cooperative Agreements				
2012 Brownfield Grant	Indiana Finance Authority	66.818	BL-00E48101-4	<u>62,176</u>
Subtotal - Brownfields Assessment & Cleanup Cooperative Agreements				<u>273,536</u>
Total - Environmental Protection Agency				<u>283,532</u>
<u>Department of Homeland Security</u>				
State Homeland Security Program	Indiana Department of Homeland Security	97.073	EMW-2011-SS-00058	<u>9,992</u>
County Grant for CPD				<u>9,992</u>
Total - Department of Homeland Security				<u>9,992</u>
Total federal awards expended				<u>\$ 2,864,723</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF COLUMBUS
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

CITY OF COLUMBUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

Name of Federal Program or Cluster

CDBG - Entitlement Grants Cluster
Federal Transit Cluster
Highway Planning and Construction Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the City. The document is presented as intended by the City.

Summary Schedule of Prior Audit Findings

FINDING 2012-3 - REPORTING

Federal Agency: Department of Transportation
Federal Program: Federal Transit - Formula Grants (Urbanized Area Formula Program)
CFDA Number: 20.507
Federal Award Number and Year (or Other Identifying Number): IN-90-4639; IN-90-4616

Original SBA Audit Report Number: B42606
Fiscal Year: 2012
Auditee Contact Person: Luann Welmer
Title of Contact Person: Clerk-Treasurer
Phone Number: 812-376-2510

Status of Finding:

Internal control procedures are in place to maintain Quarterly Operating Financial Status Reports and Quarterly Operating Data Reports within the 45 day time frame following the end of each calendar quarter.

FINDING 2012-4 - CASH MANAGEMENT

Federal Agency: U.S. Department of Transportation
Federal Program: Highway Planning and Construction Cluster
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): DES#0902285
Pass-Through Entity: Indiana Department of Transportation

Original SBA Audit Report Number: B42606
Fiscal Year: 2012
Auditee Contact Person: Luann Welmer
Title of Contact Person: Clerk-Treasurer
Phone Number: 812-376-2510

Status of Finding:

Internal controls have been implemented to pay grantees and subgrantees invoices in advance, prior to a request for reimbursement from INDOT. The Cty also sends a copy of the cancelled check showing proof of payment.

FINDING 2012-5 – SPECIAL TESTS AND PROVISIONS

Federal Agency: Environmental Protection Agency
Federal Program: Brownfields Assessment & Cleanup Cooperative Agreements
CFDA Number: 66.818
Federal Award Number and Year (or Other Identifying Number): 2B-00E96801-1
Pass-Through Entity: Indiana Finance Authority

Original SBA Audit Report Number: B42606
Fiscal Year: 2012
Auditee Contact Person: Luann Welmer
Title of Contact Person: Clerk-Treasurer
Phone Number: 812-376-2510

Status of Finding:

The City is now tracking the ARRA funds in a separate column in an Excel spreadsheet for the Brownfield Assessment & Cleanup Cooperative Agreements.

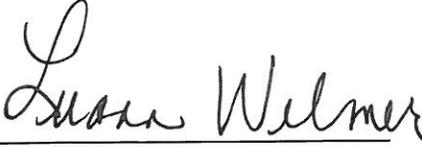
FINDING 2012-5 – SPECIAL TESTS AND PROVISIONS

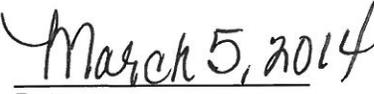
Federal Agency: Department of Transportation
Federal Program: Highway Planning and Construction Cluster
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): DES-0500692
Pass-Through Entity: Indiana Department of Transportation

Original SBA Audit Report Number: B42606
Fiscal Year: 2012
Auditee Contact Person: Luann Welmer
Title of Contact Person: Clerk-Treasurer
Phone Number: 812-376-2510

Status of Finding:

This project is complete and no further money was received after 2012 for the DES#.


Luann Welmer, Clerk-Treasurer


Date