

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF COLUMBIA CITY

WHITLEY COUNTY, INDIANA

January 1, 2013 to December 31, 2014



**FILED**  
03/17/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rosie M. Coyle	01-01-12 to 12-31-19
Mayor	Ryan L. Daniel	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Ryan L. Daniel	01-01-12 to 12-31-15
President Pro Tempore of the Common Council	Daniel L. Weigold	01-01-13 to 12-31-15
Superintendent of Water Utility	Michael D. Dear Michael J. Shoda	01-01-13 to 04-06-14 04-07-14 to 12-31-15
Superintendent of Wastewater Utility	Michel C. Cook	01-01-13 to 12-31-15
Superintendent of Electric Utility	Larry G. Whetstone Shawn E. Lickey	01-01-13 to 05-31-13 06-01-13 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF COLUMBIA CITY, WHITLEY COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Columbia City (City), for the period of January 1, 2013 to December 31, 2014. The financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity 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, 2013 to December 31, 2014.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2013 to December 31, 2014, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

December 17, 2015

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF COLUMBIA CITY  
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	\$ 183,964	\$ 2,970,899	\$ 3,053,488	\$ 101,375
Motor Vehicle Highway	63,907	683,957	640,295	107,569
Local Road and Street	274	41,719	32,965	9,028
Parking Meter	4,156	10,452	6,111	8,497
Fire Violations	73	50	-	123
Park and Recreation Non Reverting	8,784	193,094	193,981	7,897
Economic Dev - Redevelop	109,582	14,271	25,691	98,162
Solid Waste	31,860	328,474	320,386	39,948
Housing Grant #3	127,939	4,093	-	132,032
Law Enf. Training	6,819	20,424	16,164	11,079
Riverboat Gambling	210,569	51,954	67,108	195,415
Enhanced 911	23,539	10,936	23,640	10,835
Park and Recreation Tax	19,636	377,314	394,929	2,021
Rainy Day	1,039,494	626	21,807	1,018,313
EDIT (CIP) Com. Development	266,236	340,755	315,622	291,369
Hazardous Mat Response	835	18	-	853
Federal Equitable Sharing	96	-	-	96
Levy Excess	41,982	-	41,982	-
IHCDA Recap Grant DF 008-016	2,787	-	2,787	-
Cum Cap Improvement	6,184	23,489	17,267	12,406
Cum Cap Development	26,057	129,682	29,118	126,621
Cum Bridge and Street	129,775	69,975	89,888	109,862
Cum Fire Spec	248,456	45,636	11,283	282,809
Cum Park and Rec	44,837	22,889	42,195	25,531
General Improvement	18,254	4,250	10,257	12,247
TIF Redevelopment	166,997	12,935	159,422	20,510
Information Services	23,895	50,150	53,645	20,400
Group Insurance	(4,435)	1,280,410	1,173,056	102,919
Police Pension	235,966	184,504	191,027	229,443
Sales Tax	-	338	18	320
Cemetery	23,377	17,370	12,704	28,043
EPA Brownfield Grant	3,379	111,060	114,439	-
Bicentennial Committee	697	-	-	697
Police OPO Grant	211	-	-	211
Revolving Loan - Redevelopment	15,640	24,200	-	39,840
Wayne Waste Financial Assurance	43,371	55,000	69,680	28,691
Fire Equipment Bond	31,933	129,682	118,924	42,691
Group Insurance - Retiree	38,169	9,177	-	47,346
Cem Endowment	23,856	1,320	7,908	17,268
Park Donation	174,740	137,491	275,856	36,375
Donations	377,275	27,273	21,366	383,182
Payroll Clearing Account	4,642	4,495,773	4,500,116	299
Electric Operating	1,722,924	11,424,788	11,096,508	2,051,204
Electric Meter Deposit	238,000	28,120	22,755	243,365
Electric Depreciation	180,705	60,000	77,350	163,355
Electric Cash Reserve	444,355	240,000	120,000	564,355
Storm Water Operating	861,660	746,087	764,286	843,461
WPC Debt Reserve	1,568,349	87,914	-	1,656,263
WPC Sinking	919,319	1,818,048	1,812,336	925,031
Water Pollution Control Operating	84,536	3,978,511	4,294,298	(231,251)
WPC Improvement	22,766	350,000	165,852	206,914
WPC Cash Reserve	42,856	248,000	252,000	38,856
Water Bond and Interest	76,299	439,220	410,981	104,538
Water Debt Reserve	273,789	33,667	-	307,456
Water Construction	1,975,700	-	642,142	1,333,558
Water Cash Reserve	688	75,500	60,000	16,188
Water Operating	(182,918)	2,145,444	1,947,514	15,012
Water Meter Deposits	43,890	4,235	3,655	44,470
Water Depreciation	82,332	41,314	103,878	19,768
Totals	<u>\$ 12,131,058</u>	<u>\$ 33,602,488</u>	<u>\$ 33,828,680</u>	<u>\$ 11,904,866</u>

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

CITY OF COLUMBIA CITY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General	\$ 101,375	\$ 3,107,603	\$ 3,220,929	\$ (11,951)
Motor Vehicle Highway	107,569	549,305	591,544	65,330
Local Road and Street	9,028	42,304	49,262	2,070
Parking Meter	8,497	8,069	725	15,841
Fire Violations	123	-	-	123
Park and Recreation Non Reverting	7,897	186,340	209,740	(15,503)
Economic Dev - Redevelop	98,162	126	75,382	22,906
Solid Waste	39,948	314,910	281,610	73,248
Housing Grant #3	132,032	7,915	12	139,935
Law Enf. Training	11,079	19,311	13,942	16,448
Riverboat Gambling	195,415	55,315	77,693	173,037
Enhanced 911	10,835	11,045	23,143	(1,263)
Park and Recreation Tax	2,021	351,287	365,154	(11,846)
Rainy Day	1,018,313	1,179	64,096	955,396
EDIT (CIP) Com. Development	291,369	451,484	307,502	435,351
Hazardous Mat Response	853	9	-	862
Federal Equitable Sharing	96	-	-	96
Cum Cap Improvement	12,406	23,145	7,208	28,343
Cum Cap Development	126,621	131,841	70,090	188,372
Cum Bridge and Street	109,862	262,275	143,648	228,489
Cum Fire Spec	282,809	87,414	-	370,223
Cum Park and Rec	25,531	43,999	52,820	16,710
General Improvement	12,247	913	1,735	11,425
TIF Redevelopment	20,510	45,117	35,143	30,484
Information Services	20,400	52,240	51,829	20,811
Group Insurance	102,919	1,436,326	1,493,922	45,323
Police Pension	229,443	178,043	180,579	226,907
Sales Tax	320	270	318	272
Cemetery	28,043	18,559	22,138	24,464
EPA Brownfield Grant	-	136,680	136,680	-
Bicentennial Committee	697	-	-	697
Police OPO Grant	211	-	-	211
Revolving Loan - Redevelopment	39,840	21,413	-	61,253
Wayne Waste Financial Assurance	28,691	55,000	70,221	13,470
Fire Equipment Bond	42,691	126,979	119,475	50,195
Group Insurance - Retiree	47,346	13,360	-	60,706
Cem Endowment	17,268	841	-	18,109
Park Donation	36,375	59,831	66,255	29,951
Donations	383,182	34,672	20,758	397,096
Payroll Clearing Account	299	4,696,441	4,695,734	1,006
Electric Operating	2,051,204	11,685,031	11,903,830	1,832,405
Electric Meter Deposit	243,365	25,920	23,455	245,830
Electric Depreciation	163,355	405,000	260,697	307,658
Electric Cash Reserve	564,355	391,036	570,000	385,391
Storm Water Operating	843,461	1,205,338	1,721,641	327,158
WPC Debt Reserve	1,656,263	32,320	-	1,688,583
WPC Sinking	925,031	1,873,640	1,817,747	980,924
Water Pollution Control Operating	(231,251)	3,979,900	4,014,950	(266,301)
WPC Improvement	206,914	130,000	214,960	121,954
WPC Cash Reserve	38,856	222,000	252,000	8,856
Water Bond and Interest	104,538	401,994	403,193	103,339
Water Debt Reserve	307,456	33,666	-	341,122
Water Construction	1,333,558	-	625,467	708,091
Water Cash Reserve	16,188	84,000	60,000	40,188
Water Operating	15,012	2,053,962	1,974,325	94,649
Water Meter Deposits	44,470	4,350	2,805	46,015
Water Depreciation	19,768	91,835	48,870	62,733
Totals	<u>\$ 11,904,866</u>	<u>\$ 35,151,553</u>	<u>\$ 36,343,227</u>	<u>\$ 10,713,192</u>

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

CITY OF COLUMBIA CITY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may 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 COLUMBIA CITY  
NOTES TO FINANCIAL STATEMENTS  
(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.

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 statements. The aggregate disbursements may 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.

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.

CITY OF COLUMBIA CITY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 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 COLUMBIA CITY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

CITY OF COLUMBIA CITY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy and Annual Pension Cost*

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

*B. 1925 Police Officers' Pension Plan*

*Plan Description*

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

*Funding Policy*

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

*On Behalf Payments*

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

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

*Plan Description*

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

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

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

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

CITY OF COLUMBIA CITY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of late distribution of property taxes and insufficient wastewater revenues to cover operating expenses.

**Note 8. Subsequent Events**

In May of 2015, the City received \$1,358,458 in Rural Economic Development loans from the United States Department of Agriculture (USDA) to be passed on to local businesses to further commercial development.

**Note 9. Other Postemployment Benefits**

The City provides health insurance 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 Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

	General	Motor Vehicle Highway	Local Road and Street	Parking Meter	Fire Violations	Park and Recreation Non Reverting	Economic Dev - Redevelop	Solid Waste
Cash and investments - beginning	\$ 183,964	\$ 63,907	\$ 274	\$ 4,156	\$ 73	\$ 8,784	\$ 109,582	\$ 31,860
Receipts:								
Taxes	1,118,938	342,114	-	-	-	-	14,271	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	1,756,462	337,904	41,719	-	-	-	-	-
Charges for services	19,800	3,911	-	10,452	-	85,540	-	328,474
Fines and forfeits	64,284	-	-	-	50	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	11,415	28	-	-	-	107,554	-	-
<b>Total receipts</b>	<b>2,970,899</b>	<b>683,957</b>	<b>41,719</b>	<b>10,452</b>	<b>50</b>	<b>193,094</b>	<b>14,271</b>	<b>328,474</b>
Disbursements:								
Personal services	2,392,815	289,800	-	-	-	35,309	-	-
Supplies	207,811	133,885	-	5,466	-	69,004	-	-
Other services and charges	443,869	216,610	32,965	645	-	89,668	25,691	320,386
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	8,993	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,053,488</b>	<b>640,295</b>	<b>32,965</b>	<b>6,111</b>	<b>-</b>	<b>193,981</b>	<b>25,691</b>	<b>320,386</b>
Excess (deficiency) of receipts over disbursements	(82,589)	43,662	8,754	4,341	50	(887)	(11,420)	8,088
Cash and investments - ending	<u>\$ 101,375</u>	<u>\$ 107,569</u>	<u>\$ 9,028</u>	<u>\$ 8,497</u>	<u>\$ 123</u>	<u>\$ 7,897</u>	<u>\$ 98,162</u>	<u>\$ 39,948</u>

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

	Housing Grant #3	Law Enf. Training	Riverboat Gambling	Enhanced 911	Park and Recreation Tax	Rainy Day	EDIT (CIP) Com. Development	Hazardous Mat Response
Cash and investments - beginning	\$ 127,939	\$ 6,819	\$ 210,569	\$ 23,539	\$ 19,636	\$ 1,039,494	\$ 266,236	\$ 835
Receipts:								
Taxes	-	-	-	-	337,213	-	-	-
Licenses and permits	-	7,270	-	-	-	-	-	-
Intergovernmental	-	-	51,834	-	38,321	-	340,577	-
Charges for services	-	3,100	-	10,936	-	-	-	18
Fines and forfeits	-	3,442	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,093	6,612	120	-	1,780	626	178	-
Total receipts	4,093	20,424	51,954	10,936	377,314	626	340,755	18
Disbursements:								
Personal services	-	-	-	23,640	252,955	-	-	-
Supplies	-	-	-	-	21,276	-	65,693	-
Other services and charges	-	8,829	-	-	120,698	21,807	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	7,335	67,108	-	-	-	249,929	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	16,164	67,108	23,640	394,929	21,807	315,622	-
Excess (deficiency) of receipts over disbursements	4,093	4,260	(15,154)	(12,704)	(17,615)	(21,181)	25,133	18
Cash and investments - ending	\$ 132,032	\$ 11,079	\$ 195,415	\$ 10,835	\$ 2,021	\$ 1,018,313	\$ 291,369	\$ 853

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

	Federal Equitable Sharing	Levy Excess	IHCDA Recap Grant DF 008-016	Cum Cap Improvement	Cum Cap Development	Cum Bridge and Street	Cum Fire Spec	Cum Park and Rec
Cash and investments - beginning	\$ 96	\$ 41,982	\$ 2,787	\$ 6,184	\$ 26,057	\$ 129,775	\$ 248,456	\$ 44,837
Receipts:								
Taxes	-	-	-	-	116,449	62,775	40,839	20,536
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	23,489	13,233	7,134	4,641	2,334
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	66	156	19
Total receipts	-	-	-	23,489	129,682	69,975	45,636	22,889
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	41,982	2,787	-	29,118	33,584	8,000	42,195
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	17,267	-	56,304	3,283	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	41,982	2,787	17,267	29,118	89,888	11,283	42,195
Excess (deficiency) of receipts over disbursements	-	(41,982)	(2,787)	6,222	100,564	(19,913)	34,353	(19,306)
Cash and investments - ending	\$ 96	\$ -	\$ -	\$ 12,406	\$ 126,621	\$ 109,862	\$ 282,809	\$ 25,531

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

	General Improvement	TIF Redevelopment	Information Services	Group Insurance	Police Pension	Sales Tax	Cemetery	EPA Brownfield Grant
Cash and investments - beginning	\$ 18,254	\$ 166,997	\$ 23,895	\$ (4,435)	\$ 235,966	\$ -	\$ 23,377	\$ 3,379
Receipts:								
Taxes	-	12,935	-	-	-	338	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,250	-	-	-	-	-	17,370	111,060
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	50,150	1,280,410	184,504	-	-	-
Total receipts	<u>4,250</u>	<u>12,935</u>	<u>50,150</u>	<u>1,280,410</u>	<u>184,504</u>	<u>338</u>	<u>17,370</u>	<u>111,060</u>
Disbursements:								
Personal services	-	-	-	-	179,027	-	4,162	-
Supplies	-	-	-	-	-	-	2,524	-
Other services and charges	-	159,422	11,684	1,173,056	-	18	6,018	114,439
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	10,257	-	41,961	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	12,000	-	-	-
Total disbursements	<u>10,257</u>	<u>159,422</u>	<u>53,645</u>	<u>1,173,056</u>	<u>191,027</u>	<u>18</u>	<u>12,704</u>	<u>114,439</u>
Excess (deficiency) of receipts over disbursements	<u>(6,007)</u>	<u>(146,487)</u>	<u>(3,495)</u>	<u>107,354</u>	<u>(6,523)</u>	<u>320</u>	<u>4,666</u>	<u>(3,379)</u>
Cash and investments - ending	<u>\$ 12,247</u>	<u>\$ 20,510</u>	<u>\$ 20,400</u>	<u>\$ 102,919</u>	<u>\$ 229,443</u>	<u>\$ 320</u>	<u>\$ 28,043</u>	<u>\$ -</u>

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

	Bicentennial Committee	Police OPO Grant	Revolving Loan - Redevelopment	Wayne Waste Financial Assurance	Fire Equipment Bond	Group Insurance - Retiree	Cem Endowment
Cash and investments - beginning	\$ 697	\$ 211	\$ 15,640	\$ 43,371	\$ 31,933	\$ 38,169	\$ 23,856
Receipts:							
Taxes	-	-	-	-	116,449	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	13,233	-	-
Charges for services	-	-	-	-	-	-	1,320
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	24,200	55,000	-	9,177	-
Total receipts	-	-	24,200	55,000	129,682	9,177	1,320
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	7,908
Debt service - principal and interest	-	-	-	-	118,924	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	69,680	-	-	-
Total disbursements	-	-	-	69,680	118,924	-	7,908
Excess (deficiency) of receipts over disbursements	-	-	24,200	(14,680)	10,758	9,177	(6,588)
Cash and investments - ending	\$ 697	\$ 211	\$ 39,840	\$ 28,691	\$ 42,691	\$ 47,346	\$ 17,268

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

	Park Donation	Donations	Payroll Clearing Account	Electric Operating	Electric Meter Deposit	Electric Depreciation	Electric Cash Reserve
Cash and investments - beginning	\$ 174,740	\$ 377,275	\$ 4,642	\$ 1,722,924	\$ 238,000	\$ 180,705	\$ 444,355
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	10,821,902	28,120	-	-
Other receipts	137,491	27,273	4,495,773	602,886	-	60,000	240,000
Total receipts	137,491	27,273	4,495,773	11,424,788	28,120	60,000	240,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,197	-	-	-	-	-
Other services and charges	275,856	19,169	-	6,600	-	-	-
Debt service - principal and interest	-	-	-	867	-	-	-
Capital outlay	-	-	-	63,209	-	77,350	-
Utility operating expenses	-	-	-	10,725,832	22,755	-	-
Other disbursements	-	-	4,500,116	300,000	-	-	120,000
Total disbursements	275,856	21,366	4,500,116	11,096,508	22,755	77,350	120,000
Excess (deficiency) of receipts over disbursements	(138,365)	5,907	(4,343)	328,280	5,365	(17,350)	120,000
Cash and investments - ending	\$ 36,375	\$ 383,182	\$ 299	\$ 2,051,204	\$ 243,365	\$ 163,355	\$ 564,355

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

	Storm Water Operating	WPC Debt Reserve	WPC Sinking	Water Pollution Control Operating	WPC Improvement	WPC Cash Reserve	Water Bond and Interest
Cash and investments - beginning	\$ 861,660	\$ 1,568,349	\$ 919,319	\$ 84,536	\$ 22,766	\$ 42,856	\$ 76,299
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	745,584	-	-	3,583,306	-	-	-
Other receipts	503	87,914	1,818,048	395,205	350,000	248,000	439,220
Total receipts	<u>746,087</u>	<u>87,914</u>	<u>1,818,048</u>	<u>3,978,511</u>	<u>350,000</u>	<u>248,000</u>	<u>439,220</u>
Disbursements:							
Personal services	129,432	-	-	649,863	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	56,897	-	-	-
Debt service - principal and interest	-	-	1,812,336	-	-	-	410,981
Capital outlay	94,599	-	-	12,848	165,852	-	-
Utility operating expenses	540,255	-	-	1,070,728	-	-	-
Other disbursements	-	-	-	2,503,962	-	252,000	-
Total disbursements	<u>764,286</u>	<u>-</u>	<u>1,812,336</u>	<u>4,294,298</u>	<u>165,852</u>	<u>252,000</u>	<u>410,981</u>
Excess (deficiency) of receipts over disbursements	<u>(18,199)</u>	<u>87,914</u>	<u>5,712</u>	<u>(315,787)</u>	<u>184,148</u>	<u>(4,000)</u>	<u>28,239</u>
Cash and investments - ending	<u>\$ 843,461</u>	<u>\$ 1,656,263</u>	<u>\$ 925,031</u>	<u>\$ (231,251)</u>	<u>\$ 206,914</u>	<u>\$ 38,856</u>	<u>\$ 104,538</u>

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

	Water Debt Reserve	Water Construction	Water Cash Reserve	Water Operating	Water Meter Deposits	Water Depreciation	Totals
Cash and investments - beginning	\$ 273,789	\$ 1,975,700	\$ 688	\$ (182,918)	\$ 43,890	\$ 82,332	\$ 12,131,058
Receipts:							
Taxes	-	-	-	-	-	-	2,182,857
Licenses and permits	-	-	-	-	-	-	7,270
Intergovernmental	-	-	-	-	-	-	2,630,881
Charges for services	-	-	-	-	-	-	596,231
Fines and forfeits	-	-	-	-	-	-	67,776
Utility fees	-	-	-	1,936,030	4,235	41,314	17,160,491
Other receipts	33,667	-	75,500	209,414	-	-	10,956,982
Total receipts	33,667	-	75,500	2,145,444	4,235	41,314	33,602,488
Disbursements:							
Personal services	-	-	-	497,385	-	-	4,454,388
Supplies	-	-	-	-	-	-	507,856
Other services and charges	-	-	-	39,643	-	-	3,309,544
Debt service - principal and interest	-	-	-	-	-	-	2,343,108
Capital outlay	-	522,331	-	146,999	-	103,878	1,649,503
Utility operating expenses	-	79,811	-	698,019	3,655	-	13,141,055
Other disbursements	-	40,000	60,000	565,468	-	-	8,423,226
Total disbursements	-	642,142	60,000	1,947,514	3,655	103,878	33,828,680
Excess (deficiency) of receipts over disbursements	33,667	(642,142)	15,500	197,930	580	(62,564)	(226,192)
Cash and investments - ending	\$ 307,456	\$ 1,333,558	\$ 16,188	\$ 15,012	\$ 44,470	\$ 19,768	\$ 11,904,866

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

	General	Motor Vehicle Highway	Local Road and Street	Parking Meter	Fire Violations	Park and Recreation Non Reverting	Economic Dev - Redevelop	Solid Waste
Cash and investments - beginning	\$ 101,375	\$ 107,569	\$ 9,028	\$ 8,497	\$ 123	\$ 7,897	\$ 98,162	\$ 39,948
Receipts:								
Taxes	1,188,129	146,786	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	1,792,154	376,336	42,304	-	-	-	-	-
Charges for services	19,800	26,145	-	8,069	-	77,493	-	314,910
Fines and forfeits	53,650	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	53,870	38	-	-	-	108,847	126	-
Total receipts	<u>3,107,603</u>	<u>549,305</u>	<u>42,304</u>	<u>8,069</u>	<u>-</u>	<u>186,340</u>	<u>126</u>	<u>314,910</u>
Disbursements:								
Personal services	2,571,034	328,848	-	-	-	40,563	-	-
Supplies	151,532	125,373	-	101	-	96,078	-	-
Other services and charges	448,138	137,323	49,262	624	-	73,099	75,382	281,610
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	50,200	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	25	-	-	-	-	-	-	-
Total disbursements	<u>3,220,929</u>	<u>591,544</u>	<u>49,262</u>	<u>725</u>	<u>-</u>	<u>209,740</u>	<u>75,382</u>	<u>281,610</u>
Excess (deficiency) of receipts over disbursements	<u>(113,326)</u>	<u>(42,239)</u>	<u>(6,958)</u>	<u>7,344</u>	<u>-</u>	<u>(23,400)</u>	<u>(75,256)</u>	<u>33,300</u>
Cash and investments - ending	<u>\$ (11,951)</u>	<u>\$ 65,330</u>	<u>\$ 2,070</u>	<u>\$ 15,841</u>	<u>\$ 123</u>	<u>\$ (15,503)</u>	<u>\$ 22,906</u>	<u>\$ 73,248</u>

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

	Housing Grant #3	Law Enf. Training	Riverboat Gambling	Enhanced 911	Park and Recreation Tax	Rainy Day	EDIT (CIP) Com. Development	Hazardous Mat Response
Cash and investments - beginning	\$ 132,032	\$ 11,079	\$ 195,415	\$ 10,835	\$ 2,021	\$ 1,018,313	\$ 291,369	\$ 853
Receipts:								
Taxes	-	-	-	-	313,332	-	-	-
Licenses and permits	-	3,420	-	-	-	-	-	-
Intergovernmental	-	-	51,834	-	37,641	-	340,577	-
Charges for services	-	3,910	-	11,045	-	-	-	9
Fines and forfeits	-	2,652	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	7,915	9,329	3,481	-	314	1,179	110,907	-
Total receipts	7,915	19,311	55,315	11,045	351,287	1,179	451,484	9
Disbursements:								
Personal services	-	-	-	23,143	264,977	-	-	-
Supplies	-	4,364	-	-	15,262	-	65,693	-
Other services and charges	12	9,578	-	-	84,915	64,096	17,348	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	77,693	-	-	-	224,461	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	12	13,942	77,693	23,143	365,154	64,096	307,502	-
Excess (deficiency) of receipts over disbursements	7,903	5,369	(22,378)	(12,098)	(13,867)	(62,917)	143,982	9
Cash and investments - ending	\$ 139,935	\$ 16,448	\$ 173,037	\$ (1,263)	\$ (11,846)	\$ 955,396	\$ 435,351	\$ 862

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

	Federal Equitable Sharing	Cum Cap Improvement	Cum Cap Development	Cum Bridge and Street	Cum Fire Spec	Cum Park and Rec	General Improvement
Cash and investments - beginning	\$ 96	\$ 12,406	\$ 126,621	\$ 109,862	\$ 282,809	\$ 25,531	\$ 12,247
Receipts:							
Taxes	-	-	116,909	234,058	77,863	39,281	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	23,145	14,031	28,118	9,354	4,705	-
Charges for services	-	-	-	-	-	-	913
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	901	99	197	13	-
Total receipts	-	23,145	131,841	262,275	87,414	43,999	913
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	45,810	-	32,826	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	7,208	70,090	97,838	-	19,994	1,735
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	7,208	70,090	143,648	-	52,820	1,735
Excess (deficiency) of receipts over disbursements	-	15,937	61,751	118,627	87,414	(8,821)	(822)
Cash and investments - ending	\$ 96	\$ 28,343	\$ 188,372	\$ 228,489	\$ 370,223	\$ 16,710	\$ 11,425

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

	TIF Redevelopment	Information Services	Group Insurance	Police Pension	Sales Tax	Cemetery	EPA Brownfield Grant
Cash and investments - beginning	\$ 20,510	\$ 20,400	\$ 102,919	\$ 229,443	\$ 320	\$ 28,043	\$ -
Receipts:							
Taxes	45,117	-	-	-	270	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	18,559	136,680
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	52,240	1,436,326	178,043	-	-	-
Total receipts	<u>45,117</u>	<u>52,240</u>	<u>1,436,326</u>	<u>178,043</u>	<u>270</u>	<u>18,559</u>	<u>136,680</u>
Disbursements:							
Personal services	-	-	-	180,579	-	4,592	-
Supplies	-	-	-	-	-	496	-
Other services and charges	35,143	13,853	1,493,922	-	318	17,050	136,680
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	37,976	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>35,143</u>	<u>51,829</u>	<u>1,493,922</u>	<u>180,579</u>	<u>318</u>	<u>22,138</u>	<u>136,680</u>
Excess (deficiency) of receipts over disbursements	<u>9,974</u>	<u>411</u>	<u>(57,596)</u>	<u>(2,536)</u>	<u>(48)</u>	<u>(3,579)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 30,484</u>	<u>\$ 20,811</u>	<u>\$ 45,323</u>	<u>\$ 226,907</u>	<u>\$ 272</u>	<u>\$ 24,464</u>	<u>\$ -</u>

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

	Bicentennial Committee	Police OPO Grant	Revolving Loan - Redevelopment	Wayne Waste Financial Assurance	Fire Equipment Bond	Group Insurance - Retiree	Cem Endowment
Cash and investments - beginning	\$ 697	\$ 211	\$ 39,840	\$ 28,691	\$ 42,691	\$ 47,346	\$ 17,268
Receipts:							
Taxes	-	-	-	-	114,019	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	12,960	-	-
Charges for services	-	-	-	-	-	-	841
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	21,413	55,000	-	13,360	-
Total receipts	-	-	21,413	55,000	126,979	13,360	841
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	119,475	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	70,221	-	-	-
Total disbursements	-	-	-	70,221	119,475	-	-
Excess (deficiency) of receipts over disbursements	-	-	21,413	(15,221)	7,504	13,360	841
Cash and investments - ending	\$ 697	\$ 211	\$ 61,253	\$ 13,470	\$ 50,195	\$ 60,706	\$ 18,109

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

	Park Donation	Donations	Payroll Clearing Account	Electric Operating	Electric Meter Deposit	Electric Depreciation	Electric Cash Reserve
Cash and investments - beginning	\$ 36,375	\$ 383,182	\$ 299	\$ 2,051,204	\$ 243,365	\$ 163,355	\$ 564,355
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	11,332,868	25,920	-	-
Other receipts	59,831	34,672	4,696,441	352,163	-	405,000	391,036
Total receipts	59,831	34,672	4,696,441	11,685,031	25,920	405,000	391,036
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,730	-	-	-	-	-
Other services and charges	66,255	18,028	-	-	-	-	-
Debt service - principal and interest	-	-	-	10,404	-	-	-
Capital outlay	-	-	-	27,240	-	260,697	-
Utility operating expenses	-	-	-	11,081,186	23,455	-	-
Other disbursements	-	-	4,695,734	785,000	-	-	570,000
Total disbursements	66,255	20,758	4,695,734	11,903,830	23,455	260,697	570,000
Excess (deficiency) of receipts over disbursements	(6,424)	13,914	707	(218,799)	2,465	144,303	(178,964)
Cash and investments - ending	\$ 29,951	\$ 397,096	\$ 1,006	\$ 1,832,405	\$ 245,830	\$ 307,658	\$ 385,391

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

	Storm Water Operating	WPC Debt Reserve	WPC Sinking	Water Pollution Control Operating	WPC Improvement	WPC Cash Reserve	Water Bond and Interest
Cash and investments - beginning	\$ 843,461	\$ 1,656,263	\$ 925,031	\$ (231,251)	\$ 206,914	\$ 38,856	\$ 104,538
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	752,067	-	-	3,637,361	-	-	-
Other receipts	453,271	32,320	1,873,640	342,539	130,000	222,000	401,994
Total receipts	<u>1,205,338</u>	<u>32,320</u>	<u>1,873,640</u>	<u>3,979,900</u>	<u>130,000</u>	<u>222,000</u>	<u>401,994</u>
Disbursements:							
Personal services	114,347	-	-	641,308	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	46,934	-	-	-
Debt service - principal and interest	-	-	1,817,747	-	-	-	403,193
Capital outlay	1,146,063	-	-	461	214,960	-	-
Utility operating expenses	450,195	-	-	1,068,285	-	-	-
Other disbursements	11,036	-	-	2,257,962	-	252,000	-
Total disbursements	<u>1,721,641</u>	<u>-</u>	<u>1,817,747</u>	<u>4,014,950</u>	<u>214,960</u>	<u>252,000</u>	<u>403,193</u>
Excess (deficiency) of receipts over disbursements	<u>(516,303)</u>	<u>32,320</u>	<u>55,893</u>	<u>(35,050)</u>	<u>(84,960)</u>	<u>(30,000)</u>	<u>(1,199)</u>
Cash and investments - ending	<u>\$ 327,158</u>	<u>\$ 1,688,583</u>	<u>\$ 980,924</u>	<u>\$ (266,301)</u>	<u>\$ 121,954</u>	<u>\$ 8,856</u>	<u>\$ 103,339</u>

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

	Water Debt Reserve	Water Construction	Water Cash Reserve	Water Operating	Water Meter Deposits	Water Depreciation	Totals
Cash and investments - beginning	\$ 307,456	\$ 1,333,558	\$ 16,188	\$ 15,012	\$ 44,470	\$ 19,768	\$ 11,904,866
Receipts:							
Taxes	-	-	-	-	-	-	2,275,764
Licenses and permits	-	-	-	-	-	-	3,420
Intergovernmental	-	-	-	-	-	-	2,733,159
Charges for services	-	-	-	-	-	-	618,374
Fines and forfeits	-	-	-	-	-	-	56,302
Utility fees	-	-	-	1,951,850	4,350	3,835	17,708,251
Other receipts	33,666	-	84,000	102,112	-	88,000	11,756,283
Total receipts	33,666	-	84,000	2,053,962	4,350	91,835	35,151,553
Disbursements:							
Personal services	-	-	-	540,484	-	-	4,709,875
Supplies	-	-	-	-	-	-	461,629
Other services and charges	-	-	-	32,582	-	-	3,180,788
Debt service - principal and interest	-	-	-	-	-	-	2,350,819
Capital outlay	-	625,467	-	8,723	-	48,870	2,919,676
Utility operating expenses	-	-	-	763,598	2,805	-	13,389,524
Other disbursements	-	-	60,000	628,938	-	-	9,330,916
Total disbursements	-	625,467	60,000	1,974,325	2,805	48,870	36,343,227
Excess (deficiency) of receipts over disbursements	33,666	(625,467)	24,000	79,637	1,545	42,965	(1,191,674)
Cash and investments - ending	\$ 341,122	\$ 708,091	\$ 40,188	\$ 94,649	\$ 46,015	\$ 62,733	\$ 10,713,192

CITY OF COLUMBIA CITY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric Utility	\$ 637,585	\$ 1,153,439
Storm Water Utility	2,560	85,771
Wastewater utility	69,792	371,171
Water Utility	12,675	137,409
Governmental activities	<u>878</u>	<u>34,684</u>
Totals	<u>\$ 723,490</u>	<u>\$ 1,782,474</u>

CITY OF COLUMBIA CITY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2014

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Fire station remodeling	\$ 170,000	\$ 119,680
Wastewater:			
Revenue bonds	Sewer expansion	631,000	42,720
Revenue bonds	Sewer expansion	5,006,000	450,956
Revenue bonds	Sewer expansion	3,038,000	193,794
Revenue bonds	Sewer expansion	11,599,000	1,129,352
Total Wastewater		<u>20,274,000</u>	<u>1,816,822</u>
Water:			
Revenue bonds	Infrastructure repairs	1,792,000	158,923
Revenue bonds	Plant expansion	1,195,000	117,883
Revenue bonds	Plant expansion	832,000	126,389
Total Water		<u>3,819,000</u>	<u>403,195</u>
Totals		<u>\$ 24,263,000</u>	<u>\$ 2,339,697</u>

CITY OF COLUMBIA CITY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2014

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	\$ 88,675
Infrastructure	8,213,170
Buildings	2,355,941
Improvements other than buildings	1,656,947
Machinery, equipment, and vehicles	3,650,064
Total governmental activities	15,964,797
Electric:	
Land	223,573
Infrastructure	8,730
Buildings	1,626,799
Improvements other than buildings	9,746,819
Machinery, equipment, and vehicles	2,105,967
Total Electric	13,711,888
Storm Water:	
Infrastructure	272,163
Improvements other than buildings	4,602
Machinery, equipment, and vehicles	127,060
Total Storm Water	403,825
Wastewater:	
Land	23,396
Infrastructure	6,559,318
Buildings	7,648,950
Improvements other than buildings	23,180,630
Machinery, equipment, and vehicles	8,517,925
Total Wastewater	45,930,219
Water:	
Land	7,654
Infrastructure	945,829
Buildings	1,593,908
Improvements other than buildings	6,417,511
Machinery, equipment, and vehicles	889,173
Total Water	9,854,075
Total capital assets	\$ 85,864,804

#### 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/>.