

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, 2015 to December 31, 2015



FILED
02/02/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Luann Welmer	01-01-12 to 12-31-19
Mayor	Kristen S. Brown James D. Lienhoop	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Kristen S. Brown James D. Lienhoop	01-01-15 to 12-31-15 01-01-16 to 12-31-16
President Pro Tempore of the Common Council	Tim Shuffett Frank Jerome	01-01-15 to 12-31-15 01-01-16 to 12-31-16
Superintendent of Utilities	Keith Reeves	01-01-15 to 12-31-16
Utilities Business Manager	Dale Langferman	01-01-15 to 12-31-16
Airport Director	Brian Payne	01-01-15 to 12-31-16



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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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (Indiana Code 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, 2015.

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.


Other Information

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 20, 2016, 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.


Paul D. Joyce, CPA
State Examiner

December 20, 2016



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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, 2015, and the related notes to the financial statement, and have issued our report thereon dated December 20, 2016, 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 City'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

December 20, 2016

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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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
GENERAL FUND	\$ 15,519,369	\$ 35,897,272	\$ 39,101,016	\$ 12,315,625
MOTOR VEHICLE HIGHWAYS	974,986	1,680,514	1,607,425	1,048,075
LOCAL ROAD & STREET FUND	353,031	439,337	418,000	374,368
THOROUGHFARE	1,541,615	1,483,710	720,475	2,304,850
P&R NON-REVERTING	800,915	2,035,826	1,834,456	1,002,285
PARK & RECREATION GENERAL	2,928,800	3,944,698	4,099,542	2,773,956
RAINY DAY FUND 448	3,185,238	-	-	3,185,238
CPD ASSET FORFEITURE FUND	50,113	13,255	9,776	53,592
CUMULATIVE CAP. IMPROVE.	188,741	110,670	99,507	199,904
CUMULATIVE CAP. DEV.	653,805	802,429	703,602	752,632
CUMULATIVE FIRE FUND	332,070	-	-	332,070
STORM SEWER NON-REVERTING	102,551	2,300	-	104,851
MEDIC NON-REVERTING	164,623	18,750	24,056	159,317
CITY HALL NON-REVERTING	149,218	36,721	-	185,939
CEDIT FUND	3,051,868	2,950,226	2,078,806	3,923,288
INSURANCE NON-REVERTING	3,680,954	5,435,964	6,098,393	3,018,525
POLICE PENSION FUND	1,797,351	1,048,825	1,121,806	1,724,370
FIRE PENSION FUND	1,526,147	2,309,104	1,753,080	2,082,171
RIVERBOAT FUND	302,825	261,014	34,393	529,446
SIHO FLEX PLAN	10,615	254,543	238,678	26,480
SIHO MEDICAL CLAIMS	126,888	5,372,391	5,376,796	122,483
AFLAC PRE-TAX PREM.	-	9,090	9,090	-
CAPITAL CREDIT BOND	297,417	600	106,635	191,382
CAPITAL CREDIT BOND RESERV	787,637	1,443	-	789,080
AFLAC AFTER TAX PREM.	-	2,010	2,010	-
ORANGE LEAF SECURITY DEPO	-	6,780	-	6,780
FIRE DEPT. GRANTS	(6,213)	8,991	2,778	-
FEMA BUYOUT	(18,563)	-	-	(18,563)
COMMONS CAPITAL N/R	1,065,019	905,627	815,733	1,154,913
NUSUN PROJECT	70,547	-	70,547	-
PARKS CAP. IMPROVE. N/R	187,314	-	-	187,314
DONATIONS FUND	261,009	1,099,831	1,153,593	207,247
PROPERTY ROOM MONEY	34,630	995	600	35,025
CPD GRANTS FUND	1,834	8,400	6,929	3,305
POLICE CONTINUING ED FUN	76,744	54,587	28,407	102,924
COL DOWNTOWN & AIRPORT CTP	1,183,742	-	-	1,183,742
UNSAFE HOUSING FUND	199,795	-	42,504	157,291
COLUMBUS REDEVELOPMENT	21,503	22,736	-	44,239
COLUMBUS TECHNOLOGY FUND	1,197,556	-	1,197,556	-
CUMMINS WASH ST. GARAGE	229,013	253,244	81,820	400,437
TIF MONEY	10,682,750	8,297,676	5,527,934	13,452,492
JACKSON ST. BOND PYMTS	661,301	1,213,400	909,975	964,726
WOODSIDE BOND PYMTS.(TIF	97,354	130,845	113,446	114,753
REDEV BOND'08 CAPITAL/TAX	44,638	165,550	86,200	123,988
COMMONS '09 BOND PYMTS	426,100	671,286	713,563	383,823
AMERITAS LIFE INSURANCE	-	84,081	84,081	-
AMERICAN UNITED LIFE INS	-	101,453	101,453	-
FLEX FUND	81,047	236,525	240,000	77,572
HOUSING/COM DEV	24,664	-	24,500	164
COM.DEV SPECIAL PROJECTS	12	-	-	12
COM.DEV. SPECIAL PROGRAMS	5,720	110	-	5,830
LLEBG CRIME PREVENTION	9	-	-	9
POLICE ALARMS SYSTEMS	77,022	4,433	19,117	62,338
CDBG ENTITLE/ HOUSE RLF NR	2,895	143,586	146,612	(131)
CDBG LOCAL MATCH	4,270	-	-	4,270
COM. DEV. ETHNIC EXPO	16,911	56,234	55,611	17,534
BANNER FUND 287	1,136	1,250	-	2,386
COM DEV GARDEN PLOTS	2,965	1,845	730	4,080
VOLUNTEERS IN MEDICINE	7,718	19	-	7,737
MAINT EASTSIDE COMM CTR	418	-	-	418
ETHNIC EXPO GRANT FUND	14	-	-	14
ADOPT A BRICK	2,939	-	-	2,939
PARKS BOND OF 2005	33,294	377,088	376,800	33,582
TRANSIT NON-REVERTING	25,000	-	-	25,000
COM. DEV. STREETSCAPE	9,394	-	-	9,394
ENGINEER SPECIAL ESCROW	72,061	-	-	72,061
FIRE ALARMS SYSTEMS	4,962	-	-	4,962
PAYROLL FUND	-	1,002,766	1,002,766	-
PENSION- NET PAYROLL	-	4,113	4,113	-
FEDERAL TAX WITHHOLDINGS	-	2,492,977	2,493,568	(591)
FICA WITHHOLDINGS	-	1,450,272	1,450,695	(423)
MEDICARE WITHHOLDINGS	-	626,499	626,598	(99)
BARTH. STATE& LOCAL TAX	92,273	973,320	938,009	127,584
JOHNSON STATE& LOCAL TAX	412	4,754	4,394	772
DECATUR STATE& LOCAL TAX	163	1,421	1,314	270
JENNINGS STATE& LOCAL TAX	211	4,650	4,238	623
BROWN STATE& LOCAL TAX	368	4,733	4,626	475
SHELBY STATE& LOCAL T	27	528	500	55
MARION STATE& LOCAL TAX	172	1,771	1,706	237
MONROE STATE& LOCAL TAX	42	177	219	-
JACKSON STATE& LOCAL TAX	513	6,948	6,419	1,042

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
457 DEFERRED COMP.	-	450,188	450,188	-
IU BANK DIRECT DEPOSIT	-	15,801,229	15,801,229	-
GARNISHMENT FEE	-	214	214	-
LTD	-	18,512	18,512	-
UNITED WAY OF BARTHOLOMEW	-	1,604	1,604	-
PFIA	-	40,547	38,953	1,594
TIPPECANOE STATELOCAL TAX	58	92	150	-
ESCROW ACCTS	228,385	251,379	322,943	156,821
FIRE PERF	-	148,091	148,091	-
CORNERSTONE DEV. ESCROW	26,750	-	-	26,750
ESCROW WILDFLOWERS ESTATE	14,146	-	14,146	-
CUMMINS 2ND ST. GARAGE	188,316	220,098	207,369	201,045
JACKSON ST. GARAGE FUND	598,854	289,518	173,347	715,025
POLICE PERF	-	130,031	130,031	-
WILDFLOWER COMMONS SEC#1	49,924	-	49,924	-
BARTH CO. CLERK-63	-	1,090	1,090	-
DIV FAM&CHILD	-	2,682	2,682	-
IV FAMILY&CHILD	-	4,320	4,320	-
DIV OF F&C	-	904	904	-
GOLDEN FOUNDRY BLDG DEMO	(132)	150,755	150,623	-
BARTH CO CLERK-64	-	897	897	-
WASHINGTON CO. TAX	53	884	832	105
BARTH. CLERK-59	-	475	475	-
KOSCIUSKO CO.	-	2,853	2,853	-
DIV F&C#36	-	3,672	3,672	-
DIV OF F&C-39	-	7,812	7,812	-
DIV OF F&C-47	-	1,504	1,504	-
DIV OF F&C-46	-	936	936	-
DIV OF F & C 803	-	5,670	5,670	-
BARTH CO. CLERK--61	-	1,620	1,620	-
FAYETTE STATE& LOCAL TAX	-	8	8	-
BARTH. CO. CLERK-60	-	1,000	1,000	-
DIV OF F&C	-	504	504	-
BARTH CO-62	-	1,620	1,620	-
DIV OF FAMILY/ CHILDREN	-	3,564	3,564	-
DIV OF FAMILY/ CHILDREN 2	-	24,408	24,408	-
DIV OF FAMILY/ CHILDREN 3	-	7,722	7,722	-
DIV OF FAMILY/ CHILDREN	-	1,782	1,782	-
DIV OF FAMILY/ CHILDREN-37	-	8,586	8,586	-
DIV OF FAMILY/ CHILDREN-38	-	3,780	3,780	-
DIV OF FAMILY/ CHILD-805	-	10,538	10,538	-
HENDRICKS STATE& LOCAL TAX	-	223	223	-
DIV OF FAMILY/ CHILDREN 9	-	16,200	16,200	-
DIV OF FAMILY/ CHILDREN10	-	6,642	6,642	-
N.CAROLINA CHILD SUPPORT	-	1,292	1,292	-
DIV.OF F&C#11	-	2,272	2,272	-
FLOYD CO TAX	60	840	807	93
HANCOCK LOCAL& STATE TAXES	-	1,037	749	288
HOUSING REHAB GRANT(IHCDA	(38,150)	251,735	223,598	(10,013)
ALLIED COLLECTION SERVICE	-	650	650	-
DIV OF F&C-45	-	3,616	3,616	-
JEFFERSON COUNTY TAX	-	96	96	-
UNIFORMS- GARAGE	-	2,713	2,713	-
UNIFORMS- PARKS	-	1,775	1,775	-
UNION DUES	-	27,570	27,570	-
HAMILTON COUNTY TAX	77	738	716	99
DIV OF F&C#16	-	5,027	5,027	-
PENSION- DIRECT DEPOSIT	-	2,322,096	2,322,096	-
PENSION- FEDERAL & F/M WH	-	285,946	285,946	-
PENSION- STATE & LOCAL	-	86,201	86,201	-
IND STATE CENTRAL COLLECT	-	660	660	-
FOP OVER20YRS \$13.25-26.50	-	300	300	-
FOP REG.DUES \$17.50-\$35.00	-	2,800	2,800	-
DELAWARE CO. STATE&LOCAL	-	533	456	77
CPD REVENUES	15,380	9,698	2,153	22,925
SIDEWALK ESCROW/McC	6,250	-	4,250	2,000
LAWRENCEBURG/ CUMMINS CNT	200,000	-	200,000	-
water operating	1,903,424	5,352,965	5,423,771	1,832,618
water deposits	110,900	50,407	51,122	110,185
water depreciation	2,661,135	989,391	426,027	3,224,499
85 Wastewater Operating	1,970,763	13,869,258	13,850,191	1,989,830
86 - Wastewater Deposit	189,003	125,938	92,127	222,814
Wastewater Depreciation	7,616,441	562,602	2,111,761	6,067,282
Wastewater Bond Reserve	3,767,062	37	90,037	3,677,062
Bond & Interest	4,014,936	6,007,770	5,820,706	4,202,000
Aviation General Operating	2,895,934	2,691,431	2,005,039	3,582,326
FAA Grant Fund	157,269	3,813,859	4,029,051	(57,923)
Aviation Self Fueling NR	-	186,540	72,175	114,365
Totals	\$ 81,986,320	\$ 138,814,140	\$ 138,554,114	\$ 82,246,346

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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services, 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 including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services, which 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, the following: 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 includes 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 includes 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

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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.

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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.

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The Federal Tax Withholdings, FICA Withholdings, and Medicare Withholdings funds had deficit in cash as a result of posting errors that were not corrected by December 31, 2015. The remaining funds were set up for reimbursable grants and the reimbursements for expenditures made by the City were not received by December 31, 2015.

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OTHER INFORMATION - UNAUDITED

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

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

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

	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	\$ 15,519,369	\$ 974,986	\$ 353,031	\$ 1,541,615	\$ 800,915	\$ 2,928,800	\$ 3,185,238
Receipts:							
Taxes	19,433,778	-	-	1,081,743	-	3,549,898	-
Licenses and permits	517,002	-	-	-	-	-	-
Intergovernmental receipts	12,684,097	1,600,093	439,337	401,967	-	253,912	-
Charges for services	495,473	80,421	-	-	2,035,651	135,463	-
Fines and forfeits	15,788	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,751,134	-	-	-	175	5,425	-
Total receipts	35,897,272	1,680,514	439,337	1,483,710	2,035,826	3,944,698	-
Disbursements:							
Personal services	23,135,092	1,210,873	-	-	587,414	2,652,379	-
Supplies	1,364,368	244,374	-	-	271,160	341,408	-
Other services and charges	4,515,536	152,178	418,000	566,536	975,882	730,114	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	9,396,101	-	-	153,939	-	375,641	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	689,919	-	-	-	-	-	-
Total disbursements	39,101,016	1,607,425	418,000	720,475	1,834,456	4,099,542	-
Excess (deficiency) of receipts over disbursements	(3,203,744)	73,089	21,337	763,235	201,370	(154,844)	-
Cash and investments - ending	\$ 12,315,625	\$ 1,048,075	\$ 374,368	\$ 2,304,850	\$ 1,002,285	\$ 2,773,956	\$ 3,185,238

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

	CPD ASSET FORFEITURE FUND	CUMULATIVE CAP. IMPROVE.	CUMULATIVE CAP. DEV.	CUMULATIVE FIRE FUND	STORM SEWER NON-REVERTING	MEDIC NON-REVERTING	CITY HALL NON-REVERTING
Cash and investments - beginning	\$ 50,113	\$ 188,741	\$ 653,805	\$ 332,070	\$ 102,551	\$ 164,623	\$ 149,218
Receipts:							
Taxes	-	-	748,814	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	110,670	53,615	-	-	-	-
Charges for services	-	-	-	-	2,300	18,750	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	13,255	-	-	-	-	-	36,721
Total receipts	13,255	110,670	802,429	-	2,300	18,750	36,721
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,776	-	-	-	-	-	-
Debt service - principal and interest	-	-	378,678	-	-	-	-
Capital outlay	-	99,507	324,924	-	-	24,056	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,776	99,507	703,602	-	-	24,056	-
Excess (deficiency) of receipts over disbursements	3,479	11,163	98,827	-	2,300	(5,306)	36,721
Cash and investments - ending	\$ 53,592	\$ 199,904	\$ 752,632	\$ 332,070	\$ 104,851	\$ 159,317	\$ 185,939

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

	CREDIT FUND	INSURANCE NON-REVERTING	POLICE PENSION FUND	FIRE PENSION FUND	RIVERBOAT FUND	SIHO FLEX PLAN	SIHO MEDICAL CLAIMS
Cash and investments - beginning	\$ 3,051,868	\$ 3,680,954	\$ 1,797,351	\$ 1,526,147	\$ 302,825	\$ 10,615	\$ 126,888
Receipts:							
Taxes	-	-	-	453,313	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,942,049	-	1,044,526	1,851,805	261,014	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	8,177	5,435,964	4,299	3,986	-	254,543	5,372,391
Total receipts	2,950,226	5,435,964	1,048,825	2,309,104	261,014	254,543	5,372,391
Disbursements:							
Personal services	93,395	-	2,400	2,400	-	238,678	5,376,796
Supplies	51	-	-	-	-	-	-
Other services and charges	541,453	6,097,823	1,005,735	1,709,115	-	-	-
Debt service - principal and interest	707,926	-	-	-	-	-	-
Capital outlay	735,981	-	-	-	34,393	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	570	113,671	41,565	-	-	-
Total disbursements	2,078,806	6,098,393	1,121,806	1,753,080	34,393	238,678	5,376,796
Excess (deficiency) of receipts over disbursements	871,420	(662,429)	(72,981)	556,024	226,621	15,865	(4,405)
Cash and investments - ending	\$ 3,923,288	\$ 3,018,525	\$ 1,724,370	\$ 2,082,171	\$ 529,446	\$ 26,480	\$ 122,483

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

	AFLAC PRE-TAX PREM.	CAPITAL CREDIT BOND	CAPITAL CREDIT BOND RESERV	AFLAC AFTER TAX PREM.	ORANGE LEAF SECURITY DEPO	FIRE DEPT. GRANTS	FEMA BUYOUT
Cash and investments - beginning	\$ -	\$ 297,417	\$ 787,637	\$ -	\$ -	\$ (6,213)	\$ (18,563)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,991	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	9,090	600	1,443	2,010	6,780	-	-
Total receipts	9,090	600	1,443	2,010	6,780	8,991	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,778	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,090	106,635	-	2,010	-	-	-
Total disbursements	9,090	106,635	-	2,010	-	2,778	-
Excess (deficiency) of receipts over disbursements	-	(106,035)	1,443	-	6,780	6,213	-
Cash and investments - ending	\$ -	\$ 191,382	\$ 789,080	\$ -	\$ 6,780	\$ -	\$ (18,563)

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

	COMMONS CAPITAL N/R	NUSUN PROJECT	PARKS CAP. IMPROVE. N/R	DONATIONS FUND	PROPERTY ROOM MONEY	CPD GRANTS FUND	POLICE CONTINUING ED FUN
Cash and investments - beginning	\$ 1,065,019	\$ 70,547	\$ 187,314	\$ 261,009	\$ 34,630	\$ 1,834	\$ 76,744
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	29,020
Intergovernmental receipts	-	-	-	-	-	8,400	-
Charges for services	11,725	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	23,128
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	893,902	-	-	1,099,831	995	-	2,439
Total receipts	905,627	-	-	1,099,831	995	8,400	54,587
Disbursements:							
Personal services	450,268	-	-	-	-	-	-
Supplies	21,867	-	-	-	-	-	-
Other services and charges	343,598	-	-	-	600	6,929	28,407
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	70,547	-	1,153,593	-	-	-
Total disbursements	815,733	70,547	-	1,153,593	600	6,929	28,407
Excess (deficiency) of receipts over disbursements	89,894	(70,547)	-	(53,762)	395	1,471	26,180
Cash and investments - ending	\$ 1,154,913	\$ -	\$ 187,314	\$ 207,247	\$ 35,025	\$ 3,305	\$ 102,924

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

	COL DOWNTOWN &AIRPORT CTP	UNSAFE HOUSING FUND	COLUMBUS REDEVELOPMENT	COLUMBUS TECHNOLOGY FUND	CUMMINS WASH ST. GARAGE	TIF MONEY	JACKSON ST.BOND PYMTS
Cash and investments - beginning	\$ 1,183,742	\$ 199,795	\$ 21,503	\$ 1,197,556	\$ 229,013	\$ 10,682,750	\$ 661,301
Receipts:							
Taxes	-	-	-	-	-	8,297,676	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	22,736	-	253,244	-	1,213,400
Total receipts	-	-	22,736	-	253,244	8,297,676	1,213,400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	81,820	-	909,975
Capital outlay	-	-	-	-	-	5,527,934	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	42,504	-	1,197,556	-	-	-
Total disbursements	-	42,504	-	1,197,556	81,820	5,527,934	909,975
Excess (deficiency) of receipts over disbursements	-	(42,504)	22,736	(1,197,556)	171,424	2,769,742	303,425
Cash and investments - ending	\$ 1,183,742	\$ 157,291	\$ 44,239	\$ -	\$ 400,437	\$ 13,452,492	\$ 964,726

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

	WOODSIDE BOND PYMTS.(TIF)	REDEV BOND'08 CAPITAL/TAX	COMMONS '09 BOND PYMTS	AMERITAS LIFE INSURANCE	AMERICAN UNITED LIFE INS	FLEX FUND	HOUSING/COM DEV
Cash and investments - beginning	\$ 97,354	\$ 44,638	\$ 426,100	\$ -	\$ -	\$ 81,047	\$ 24,664
Receipts:							
Taxes	-	-	628,630	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	42,656	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	130,845	165,550	-	84,081	101,453	236,525	-
Total receipts	130,845	165,550	671,286	84,081	101,453	236,525	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	750	-	-	-	24,500
Debt service - principal and interest	113,446	86,200	712,813	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	84,081	101,453	240,000	-
Total disbursements	113,446	86,200	713,563	84,081	101,453	240,000	24,500
Excess (deficiency) of receipts over disbursements	17,399	79,350	(42,277)	-	-	(3,475)	(24,500)
Cash and investments - ending	\$ 114,753	\$ 123,988	\$ 383,823	\$ -	\$ -	\$ 77,572	\$ 164

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

	COM.DEV SPECIAL PROJECTS	COM.DEV. SPECIAL PROGRAMS	LLEBG CRIME PREVENTION	POLICE ALARMS SYSTEMS	CDBG ENTITLE/ HOUSE RLF NR	CDBG LOCAL MATCH	COM. DEV. ETHNIC EXPO
Cash and investments - beginning	\$ 12	\$ 5,720	\$ 9	\$ 77,022	\$ 2,895	\$ 4,270	\$ 16,911
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	143,586	-	-
Charges for services	-	-	-	4,300	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	110	-	133	-	-	56,234
Total receipts	-	110	-	4,433	143,586	-	56,234
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	19,117	146,612	-	55,611
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	19,117	146,612	-	55,611
Excess (deficiency) of receipts over disbursements	-	110	-	(14,684)	(3,026)	-	623
Cash and investments - ending	\$ 12	\$ 5,830	\$ 9	\$ 62,338	\$ (131)	\$ 4,270	\$ 17,534

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

	BANNER FUND 287	COM DEV GARDEN PLOTS	VOLUNTEERS IN MEDICINE	MAINT EASTSIDE COMM CTR	ETHNIC EXPO GRANT FUND	ADOPT A BRICK	PARKS BOND OF 2005
Cash and investments - beginning	\$ 1,136	\$ 2,965	\$ 7,718	\$ 418	\$ 14	\$ 2,939	\$ 33,294
Receipts:							
Taxes	-	-	-	-	-	-	353,147
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	23,941
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,250	1,845	19	-	-	-	-
Total receipts	1,250	1,845	19	-	-	-	377,088
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	730	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	376,800
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	730	-	-	-	-	376,800
Excess (deficiency) of receipts over disbursements	1,250	1,115	19	-	-	-	288
Cash and investments - ending	\$ 2,386	\$ 4,080	\$ 7,737	\$ 418	\$ 14	\$ 2,939	\$ 33,582

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

	TRANSIT NON-REVERTING	COM. DEV. STREETSCAPE	ENGINEER SPECIAL ESCROW	FIRE ALARMS SYSTEMS	PAYROLL FUND	PENSION- NET PAYROLL	FEDERAL TAX WITHHOLDINGS
Cash and investments - beginning	\$ 25,000	\$ 9,394	\$ 72,061	\$ 4,962	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,002,766	4,113	2,492,977
Total receipts	-	-	-	-	1,002,766	4,113	2,492,977
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,002,766	4,113	2,493,568
Total disbursements	-	-	-	-	1,002,766	4,113	2,493,568
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(591)
Cash and investments - ending	\$ 25,000	\$ 9,394	\$ 72,061	\$ 4,962	\$ -	\$ -	\$ (591)

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

	FICA WITHHOLDINGS	MEDICARE WITHHOLDINGS	BARTH. STATE & LOCAL TAX	JOHNSON STATE & LOCAL TAX	DECATUR STATE & LOCAL TAX	JENNINGS STATE & LOCAL TAX	BROWN STATE & LOCAL TAX
Cash and investments - beginning	\$ -	\$ -	\$ 92,273	\$ 412	\$ 163	\$ 211	\$ 368
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,450,272	626,499	973,320	4,754	1,421	4,650	4,733
Total receipts	1,450,272	626,499	973,320	4,754	1,421	4,650	4,733
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,450,695	626,598	938,009	4,394	1,314	4,238	4,626
Total disbursements	1,450,695	626,598	938,009	4,394	1,314	4,238	4,626
Excess (deficiency) of receipts over disbursements	(423)	(99)	35,311	360	107	412	107
Cash and investments - ending	\$ (423)	\$ (99)	\$ 127,584	\$ 772	\$ 270	\$ 623	\$ 475

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

	SHELBY STATE& LOCAL T	MARION STATE& LOCAL TAX	MONROE STATE& LOCAL TAX	JACKSON STATE& LOCAL TAX	457 DEFERRED COMP.	IU BANK DIRECT DEPOSIT	GARNISHMENT FEE
Cash and investments - beginning	\$ 27	\$ 172	\$ 42	\$ 513	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	528	1,771	177	6,948	450,188	15,801,229	214
Total receipts	528	1,771	177	6,948	450,188	15,801,229	214
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	500	1,706	219	6,419	450,188	15,801,229	214
Total disbursements	500	1,706	219	6,419	450,188	15,801,229	214
Excess (deficiency) of receipts over disbursements	28	65	(42)	529	-	-	-
Cash and investments - ending	\$ 55	\$ 237	\$ -	\$ 1,042	\$ -	\$ -	\$ -

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

	LTD	UNITED WAY OF BARTHOLOMEW	PFIG	TIPPECANOE STATELOCAL TAX	ESCROW ACCTS	FIRE PERF	CORNERSTONE DEV. ESCROW
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 58	\$ 228,385	\$ -	\$ 26,750
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	18,512	1,604	40,547	92	251,379	148,091	-
Total receipts	18,512	1,604	40,547	92	251,379	148,091	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	322,943	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	18,512	1,604	38,953	150	-	148,091	-
Total disbursements	18,512	1,604	38,953	150	322,943	148,091	-
Excess (deficiency) of receipts over disbursements	-	-	1,594	(58)	(71,564)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,594	\$ -	\$ 156,821	\$ -	\$ 26,750

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

	ESCROW WILDFLOWERS ESTATE	CUMMINS 2ND ST. GARAGE	JACKSON ST. GARAGE FUND	POLICE PERF	WILDFLOWER COMMONS SEC#1	BARTH CO. CLERK-63	DIV FAM&CHILD
Cash and investments - beginning	\$ 14,146	\$ 188,316	\$ 598,854	\$ -	\$ 49,924	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	220,098	289,518	130,031	-	1,090	2,682
Total receipts	-	220,098	289,518	130,031	-	1,090	2,682
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,146	-	-	-	49,924	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	207,369	173,347	130,031	-	1,090	2,682
Total disbursements	14,146	207,369	173,347	130,031	49,924	1,090	2,682
Excess (deficiency) of receipts over disbursements	(14,146)	12,729	116,171	-	(49,924)	-	-
Cash and investments - ending	\$ -	\$ 201,045	\$ 715,025	\$ -	\$ -	\$ -	\$ -

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

	IV FAMILY&CHILD	DIV OF F&C	GOLDEN FOUNDRY BLDG DEMO	BARTH CO CLERK-64	WASHINGTON CO. TAX	BARTH. CLERK-59	KOSCIUSKO CO.
Cash and investments - beginning	\$ -	\$ -	\$ (132)	\$ -	\$ 53	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	4,320	904	150,755	897	884	475	2,853
Total receipts	4,320	904	150,755	897	884	475	2,853
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	150,623	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,320	904	-	897	832	475	2,853
Total disbursements	4,320	904	150,623	897	832	475	2,853
Excess (deficiency) of receipts over disbursements	-	-	132	-	52	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 105	\$ -	\$ -

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

	DIV F&C#36	DIV OF F&C-39	DIV OF F&C-47	DIV OF F&C-46	DIV OF F &C 803	BARTH CO. CLERK-61	FAYETTE STATE& LOCAL TAX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	<u>3,672</u>	<u>7,812</u>	<u>1,504</u>	<u>936</u>	<u>5,670</u>	<u>1,620</u>	<u>8</u>
Total receipts	<u>3,672</u>	<u>7,812</u>	<u>1,504</u>	<u>936</u>	<u>5,670</u>	<u>1,620</u>	<u>8</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>3,672</u>	<u>7,812</u>	<u>1,504</u>	<u>936</u>	<u>5,670</u>	<u>1,620</u>	<u>8</u>
Total disbursements	<u>3,672</u>	<u>7,812</u>	<u>1,504</u>	<u>936</u>	<u>5,670</u>	<u>1,620</u>	<u>8</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2015
(Continued)

	BARTH. CO. CLERK-60	DIV OF F&C	BARTH CO-62	DIV OF FAMILY/ CHILDREN	DIV OF FAMILY/ CHILDREN 2	DIV OF FAMILY/ CHILDREN 3	DIV OF FAMILY/ CHILDREN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,000	504	1,620	3,564	24,408	7,722	1,782
Total receipts	1,000	504	1,620	3,564	24,408	7,722	1,782
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,000	504	1,620	3,564	24,408	7,722	1,782
Total disbursements	1,000	504	1,620	3,564	24,408	7,722	1,782
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DIV OF FAMILY/ CHILDREN-37	DIV OF FAMILY/ CHILDREN-38	DIV OF FAMILY/ CHILD-805	HENDRICKS STATE& LOCAL TAX	DIV OF FAMILY/ CHILDREN 9	DIV OF FAMILY/ CHILDREN10	N.CAROLINA CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	8,586	3,780	10,538	223	16,200	6,642	1,292
Total receipts	8,586	3,780	10,538	223	16,200	6,642	1,292
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	8,586	3,780	10,538	223	16,200	6,642	1,292
Total disbursements	8,586	3,780	10,538	223	16,200	6,642	1,292
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DIV.OF F&C#11	FLOYD CO TAX	HANCOCK LOCAL & STATE TAXES	HOUSING REHAB GRANT(IHCDA)	ALLIED COLLECTION SERVICE	DIV OF F&C-45	JEFFERSON COUNTY TAX
Cash and investments - beginning	\$ -	\$ 60	\$ -	\$ (38,150)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,272	840	1,037	251,735	650	3,616	96
Total receipts	2,272	840	1,037	251,735	650	3,616	96
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	223,598	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,272	807	749	-	650	3,616	96
Total disbursements	2,272	807	749	223,598	650	3,616	96
Excess (deficiency) of receipts over disbursements	-	33	288	28,137	-	-	-
Cash and investments - ending	\$ -	\$ 93	\$ 288	\$ (10,013)	\$ -	\$ -	\$ -

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

	UNIFORMS- GARAGE	UNIFORMS- PARKS	UNION DUES	HAMILTON COUNTY TAX	DIV OF F&C#16	PENSION- DIRECT DEPOSIT	PENSION- FEDERAL & F/M WH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,713	1,775	27,570	738	5,027	2,322,096	285,946
Total receipts	2,713	1,775	27,570	738	5,027	2,322,096	285,946
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,713	1,775	27,570	716	5,027	2,322,096	285,946
Total disbursements	2,713	1,775	27,570	716	5,027	2,322,096	285,946
Excess (deficiency) of receipts over disbursements	-	-	-	22	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -

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

	PENSION- STATE & LOCAL	IND STATE CENTRAL COLLECT	FOP OVER20YRS \$13.25-26.50	FOP REG.DUES \$17.50-\$35.00	DELAWARE CO. STATE&LOCAL	CPD REVENUES	SIDEWALK ESCROW/McC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	15,380	6,250
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	86,201	660	300	2,800	533	9,698	-
Total receipts	86,201	660	300	2,800	533	9,698	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	86,201	660	300	2,800	456	2,153	4,250
Total disbursements	86,201	660	300	2,800	456	2,153	4,250
Excess (deficiency) of receipts over disbursements	-	-	-	-	77	7,545	(4,250)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 77	\$ 22,925	\$ 2,000

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

	LAWRENCEBURG/ CUMMINS CNT	water operating	water deposits	water depreciation	85 Wastewater Operating	86 - Wastewater Deposit	Wastewater Depreciation
Cash and investments - beginning	\$ 200,000	\$ 1,903,424	\$ 110,900	\$ 2,661,135	\$ 1,970,763	\$ 189,003	\$ 7,616,441
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	4,814,598	-	-	11,302,423	-	-
Penalties	-	20,715	-	-	132,192	-	-
Other receipts	-	517,652	50,407	989,391	2,434,643	125,938	562,602
Total receipts	-	5,352,965	50,407	989,391	13,869,258	125,938	562,602
Disbursements:							
Personal services	-	1,162,227	-	-	1,604,214	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	133,172	-	-	178,668	-	-
Debt service - principal and interest	-	-	-	-	563,454	-	-
Capital outlay	-	426,027	-	-	2,111,229	-	-
Utility operating expenses	-	2,539,372	-	-	2,785,387	-	-
Other disbursements	200,000	1,162,973	51,122	426,027	6,607,239	92,127	2,111,761
Total disbursements	200,000	5,423,771	51,122	426,027	13,850,191	92,127	2,111,761
Excess (deficiency) of receipts over disbursements	(200,000)	(70,806)	(715)	563,364	19,067	33,811	(1,549,159)
Cash and investments - ending	\$ -	\$ 1,832,618	\$ 110,185	\$ 3,224,499	\$ 1,989,830	\$ 222,814	\$ 6,067,282

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

	Wastewater Bond Reserve	Bond & Interest	Aviation General Operating	FAA Grant Fund	Aviation Self Fueling NR	Totals
Cash and investments - beginning	\$ 3,767,062	\$ 4,014,936	\$ 2,895,934	\$ 157,269	\$ -	\$ 81,986,320
Receipts:						
Taxes	-	-	-	-	-	34,546,999
Licenses and permits	-	-	-	-	-	546,022
Intergovernmental receipts	-	-	-	3,813,859	-	25,684,518
Charges for services	-	-	845,426	-	-	3,629,509
Fines and forfeits	-	-	-	-	-	38,916
Utility fees	-	-	-	-	-	16,117,021
Penalties	-	-	-	-	-	152,907
Other receipts	37	6,007,770	1,846,005	-	186,540	58,098,248
Total receipts	37	6,007,770	2,691,431	3,813,859	186,540	138,814,140
Disbursements:						
Personal services	-	-	409,205	-	-	36,925,341
Supplies	-	-	166,571	-	70,211	2,480,010
Other services and charges	-	-	404,469	-	1,964	18,831,287
Debt service - principal and interest	-	5,816,859	-	-	-	9,747,971
Capital outlay	-	-	1,024,794	4,029,051	-	24,263,577
Utility operating expenses	-	10	-	-	-	5,324,769
Other disbursements	90,037	3,837	-	-	-	40,981,159
Total disbursements	90,037	5,820,706	2,005,039	4,029,051	72,175	138,554,114
Excess (deficiency) of receipts over disbursements	(90,000)	187,064	686,392	(215,192)	114,365	260,026
Cash and investments - ending	\$ 3,677,062	\$ 4,202,000	\$ 3,582,326	\$ (57,923)	\$ 114,365	\$ 82,246,346

CITY OF COLUMBUS
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Water	\$ 24,053	\$ 333,334
Wastewater	73,633	857,423
Aviation	30,855	98,476
Governmental activities	<u>472,306</u>	<u>411,932</u>
Totals	<u>\$ 600,847</u>	<u>\$ 1,701,165</u>

CITY OF COLUMBUS
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Foundation For Youth	2012 Foundation For Youth Lease	\$ 332,858	12/31/2012	12/31/2017
Total of annual lease payments		<u>\$ 332,858</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	\$ 710,000	\$ 378,400
General obligation bonds	2007 Redevelopment District - Parking Garage A1	4,420,000	456,388
General obligation bonds	2007 Redevelopment District - Parking Garage A2	4,405,000	493,685
General obligation bonds	2007 Redevelopment District - Woodside	675,000	114,095
General obligation bonds	2008 Redevelopment District - Parking Garage	750,000	83,450
General obligation bonds	2009 Commons Bond	7,045,000	702,512
Revenue bonds	Series 2011 Buckingham COle Taxable Ec. Dev. Bond	1,580,000	207,250
Revenue bonds	SRF Redevelopment District Rev. Bonds 2011A	465,000	30,000
Revenue bonds	Brownfield Series 2011B Revenue Bond	930,000	60,000
Revenue bonds	Ec. Dev. TIF Bonds Series 2011B	3,585,000	311,412
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2009	10,907,040	1,125,000
Revenue bonds	Economic Development Income Tax Revenue Bonds Series 2012	<u>6,605,000</u>	<u>700,082</u>
Total governmental activities		<u>42,077,040</u>	<u>4,662,274</u>
Wastewater:			
Revenue bonds	EB collection sysyem upgrade	510,000	69,532
Notes and loans payable	2006 CSO & Eastside	21,178,000	2,176,900
Notes and loans payable	2008 Southside LS and lines	4,420,000	417,160
Notes and loans payable	2009 new Wastewater Plant	<u>40,815,000</u>	<u>3,226,146</u>
Total Wastewater		<u>66,923,000</u>	<u>5,889,738</u>
Totals		<u>\$ 109,000,040</u>	<u>\$ 10,552,012</u>

CITY OF COLUMBUS
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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	\$ 7,471,852
Infrastructure	237,636,978
Buildings	102,549,588
Improvements other than buildings	14,316,424
Machinery, equipment, and vehicles	25,290,182
Construction in progress	370,333
Books and other	<u>128,000</u>
Total governmental activities	<u>387,763,357</u>
Water:	
Land	237,523
Infrastructure	29,081,776
Buildings	19,305,429
Machinery, equipment, and vehicles	5,860,997
Construction in progress	<u>25,852</u>
Total Water	<u>54,511,577</u>
Wastewater:	
Land	2,860,877
Infrastructure	54,054,295
Buildings	45,858,212
Machinery, equipment, and vehicles	34,165,578
Construction in progress	<u>1,309,338</u>
Total Wastewater	<u>138,248,300</u>
Aviation :	
Land	2,332,748
Buildings	4,159,349
Improvements other than buildings	30,739,081
Machinery, equipment, and vehicles	966,619
Construction in progress	<u>856,872</u>
Total Aviation	<u>39,054,669</u>
Total capital assets	<u><u>\$ 619,577,903</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

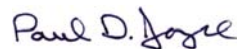
Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of 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 the Uniform Guidance, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001 that we consider to be a material weakness.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

CITY OF COLUMBUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants Community Development	Direct Grant	14.218	B-15-MC-18-0020	\$ -	\$ 39,533
Total - Community Development Block Grants/Entitlement Grants				-	39,533
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Demolition of Former Golden Foundry Property - 10th Street Columbus OOR Project	Indiana Office of Community and Rural Affairs	14.228	DR2-09-267 DR2OR-013-103	- -	150,755 251,735
Total - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				-	402,490
Total - Department of Housing and Urban Development				-	442,023
<u>Department of Transportation</u>					
Federal Transit Cluster					
Federal Transit Formula Grants	Direct Grant	20.507			
Transportation Federal			IN-90-4670	-	349,165
Transportation Federal			IN-90-4674	-	638,681
Total - Federal Transit Cluster				-	987,846
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Indiana Ave From SR46 to Marr Road			DES-05008762	-	155,091
CE Carr Hill Road			DES-0900910	-	73,039
4th Street			DES-1005233	-	1,505
Traffic Signals Modernization-Pedestrian Crossings			DES-1173210	-	19,800
Metropolitan Planning Organization			EDS# A249-11-320577	-	140,571
Total - Highway Planning and Construction				-	390,006
Total - Highway Planning and Construction Cluster				-	390,006
Highway Safety Cluster					
State and Community Highway Safety 2014 Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-15-8916	-	6,140
Total - Highway Safety Cluster				-	6,140
Airport Improvement Program	Direct Grant	20.106			
FAA Grant Fund/AIP 27 Runway 1432 Rehab			3-18-0012-027	-	1,645,992
FAA Grant Fund/AIP26 Runway 1432 Rehab Phase			3-18-0012-026	-	2,167,867
Total - Airport Improvement Program				-	3,813,859
Total - Department of Transportation				-	5,197,851
<u>Department of Homeland Security</u>					
Homeland Security Grant Program	Indiana Depart of Homeland Security	97.067			
Fire Department - 2014 Hazardous Materials Team Qualification Program			EMW-2014-SS-00138	-	2,778
Total - Department of Homeland Security				-	2,778
Total federal awards expended				\$ -	\$ 5,642,652

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF COLUMBUS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The City has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

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?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Unmodified
20.106	Airport Improvement Program	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-001 - SUSPENSION AND DEBARMENT

Federal Agency: Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Federal Award Numbers and Years (or Other Identifying Numbers): 3-18-0012-027 and 3-18-0012-026

CITY OF COLUMBUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place at the City in order to ensure compliance with requirements related to the grant agreement and the Suspension and Debarment compliance requirement.

The City failed to comply with the suspension and debarment requirement for engineering contracts awarded for projects.

Context

The City failed to provide documentation that the Engineer used for projects was not suspended or debarred.

Criteria

2 CFR 180.300 states in part:

". . . When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

2 CFR section 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

The City had not established a system of internal controls to provide reasonable assurance that the Engineer used for projects was not suspended or debarred.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirement could result in the loss of federal funds to the City.

Questioned Costs

There were no questioned costs identified.

CITY OF COLUMBUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENT

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



Columbus Municipal Airport



CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: Brian Payne
Contact Phone Number: (812) 376-2519

Views of Responsible Official: We believe that the SAM exclusions were performed pursuant to 2 CFR 180.300 but that proof of the search was not documented. There are not specific requirements requiring documentation of the search in 2 CFR 180.300 and we were unaware of the Indiana State Board of Accounts' requirement of physical documentation of the search. The Engineer that we use has never been on the suspended or disbarred lists and are regularly checked for their status. Language in other documents shared with them indicates this requirement.

Description of Corrective Action Plan:

Upon entering a contract, documentation will be kept in our records that either indicates: (1) a search was performed, (2) a certification was collected, or (3) that there was a clause or condition in the covered transaction.

Anticipated Completion Date: This process will begin immediately.


(Signature)

Airport Director
(Title)

12/7/2016
(Date)

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/>.