

**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, 2016 to December 31, 2016



**FILED**  
11/16/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Luann Welmer	01-01-16 to 12-31-19
Mayor	James D. Lienhoop	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	James D. Lienhoop	01-01-16 to 12-31-19
President of the Common Council	Frank Jerome Frank Miller	01-01-16 to 12-31-16 01-01-17 to 12-31-18
Superintendent of Utilities	Keith Reeves Scott Dompke	01-01-16 to 07-31-18 08-01-17 to 12-31-18
Manager of Finance and Business Operations	Dale Langferman (Vacant) Arron O'Neal	01-01-16 to 01-31-17 02-01-17 to 09-10-17 09-11-17 to 12-31-18
Airport Director	Brian Payne	01-01-16 to 12-31-18



**STATE OF INDIANA**  
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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, 2016, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the year ended December 31, 2016.

***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, 2016, 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 October 11, 2018, 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 solely 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 effectiveness of the City's 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

October 11, 2018



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated October 11, 2018, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001 and 2016-002, that we consider to be material weaknesses.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001.

**City of Columbus' Response to Findings**

The City's response to the 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 the financial statement and, accordingly, we express no opinion on it.

**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

October 11, 2018

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General Fund	\$ 12,315,625	\$ 32,645,344	\$ 30,362,625	\$ 14,598,344
Motor Vehicle Highway	1,048,075	1,639,269	1,572,539	1,114,805
Local Road & Street	374,368	459,331	313,696	520,003
Thoroughfare	2,304,850	1,841,613	1,463,892	2,682,571
P&R Non-Reverting	1,002,285	2,686,760	2,442,122	1,246,923
Economic Development Operatin	3,923,288	3,994,705	3,621,448	4,296,545
Community Development	12	3,280	9,453	(6,161)
Law Enforcement Continuing Ed	102,924	60,685	33,681	129,928
Unsafe Building	157,291	-	3,042	154,249
Park & Recreation General	2,773,956	4,322,448	4,450,707	2,645,697
Rainy Day Fund 448	3,185,238	847,510	-	4,032,748
LOIT Special Distribution	-	3,366,426	2,107,640	1,258,786
CPD Assets Forfeiture Fund	53,592	460	3,327	50,725
Cumulative Cap. Improve.	199,904	112,299	63,179	249,024
Cumulative Cap. Dev.	752,632	802,980	389,134	1,166,478
Cumulative Fire Fund	332,070	-	-	332,070
Storm Sewer Non-Reverting	104,851	1,466	100	106,217
City Hall Non-Reverting	185,939	15,332	-	201,271
Insurance Non-Reverting	3,018,525	5,795,464	6,387,956	2,426,033
Police Pension Fund	1,724,370	980,800	1,107,710	1,597,460
Fire Pension Fund	2,082,171	2,372,910	1,883,681	2,571,400
Riverboat Fund	529,446	261,004	480,759	309,691
Donations Fund	207,248	93,985	146,077	155,156
Columbus Redevelopment	-	20,000	20,000	-
Columbus Downtown & Airport	1,183,742	-	-	1,183,742
Housing Com Dev	164	-	-	164
Com Dev Special Programs	5,830	85	-	5,915
TIF Money	17,534	50,982	39,328	29,188
Banner Fund 287	2,386	1,500	-	3,886
Com Dev Garden Plots	4,080	1,610	835	4,855
Volunteers In Medicine	7,737	14	5,984	1,767
Jackson St. Bond Pymts.	418	-	418	-
Adopt A Brick	2,939	-	-	2,939
Engineering Special Projects	72,061	-	-	72,061
Cornerstone Dev Escrow	26,750	-	26,750	-
Housing Rehab Grant HCDA	(10,013)	10,000	-	(13)
Commons Capital Nonreverting	1,154,913	913,074	841,133	1,226,854
Columbus Redevelopment Fund	44,239	28,971	-	73,210
Cummins 2nd Street Garage	201,045	140,048	207,438	133,655
Jackson St Garage	715,025	347,005	146,352	915,678
Fire Alarm Systems	4,962	-	-	4,962
Housing/Com Dev	9,394	-	-	9,394
Escrow Accounts	156,821	106,154	47,344	215,631
CPD Revenues	22,925	12,172	1,347	33,750
CPD Property Room Money	35,025	150	-	35,175
LLEBG Crime Prevention	9	-	-	9
Police Alarm Systems	62,338	232	4,811	57,759
CDBG Entitle/House RLF NR	(131)	204,831	204,752	(52)
CDBG Local Match	4,270	-	4,270	-
Ethnic Expo Grant Fund	14	8,694	6,600	2,108
FEMA Buyout	(18,563)	-	-	(18,563)
Orange Leaf Security Deposit	6,780	-	3,390	3,390

CITY OF COLUMBUS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
CPD Grants Fund	3,305	14,623	12,411	5,517
Police Video	-	50	-	50
Blight Elimination	-	30,000	32,634	(2,634)
Brownfield Grant	-	99,467	99,467	-
Park Bond of 2005	33,582	364,254	377,550	20,286
Capital CEDIT Bond Reserve	789,080	1,187	-	790,267
Cummins Wash St Garage	400,437	227,649	312,548	315,538
Redev Bond 08 Capital	123,988	48,613	84,300	88,301
Woodside Bond Pymts. (TIF)	114,753	589,737	704,490	-
Jackson St Bond Pymt	964,726	941,410	899,681	1,006,455
Commons '09 Bond Pymts.	383,825	695,909	703,263	376,471
Park Cap Improve Nonreverting	187,314	-	187,314	-
Medic Nonreverting	159,317	31,250	9,294	181,273
Transit Non-Reverting	25,000	-	-	25,000
Capital Bond Proceeds	191,382	-	-	191,382
TIF Airport	365,018	233,519	45,403	553,134
TIF Central	9,018,486	6,677,829	4,290,162	11,406,153
TIF Cummins	3,865,554	3,165,344	1,125,000	5,905,898
TIF South Commons Cole	203,434	264,278	253,096	214,616
Insurance Flex Nonreverting	77,572	237,807	220,210	95,169
Escrow Funds	2,000	-	-	2,000
Aflac Pre Tax	-	10,674	10,674	-
Aflac After Tax	-	1,597	1,597	-
Payroll Net Salaries	-	995,192	995,192	-
Federal Tax Withholding	(591)	2,474,249	2,473,658	-
FICA Withholdings	(423)	1,469,000	1,468,577	-
Medicare	(99)	627,817	627,718	-
Bartholomew State And Local	127,584	964,870	963,316	129,138
Johnson	772	5,688	5,562	898
Decatur Local	270	1,857	1,841	286
Jennings	623	7,289	6,975	937
Brown Local Tax	475	4,832	4,779	528
Shelby	55	2,297	2,096	256
Marion	237	1,681	1,738	180
Jackson Local	1,042	8,005	7,958	1,089
Deferred Compensation	-	446,626	446,626	-
Direct Deposit	-	15,748,803	15,748,803	-
Garnishment Fee	-	185	185	-
Washington	105	70	175	-
Floyd County Tax	93	45	138	-
Hamilton County	99	687	684	102
Hendricks Local	-	63	63	-
Hancock	288	797	930	155
Delaware County	77	777	704	150
LTD	-	16,587	16,587	-
United Way	-	1,337	1,337	-
PFIA	1,594	42,995	44,589	-
Fire PERF	-	148,863	148,723	140
Bartholomew County Clerk 1	-	1,323	1,323	-
Division of Family 1	-	3,240	3,240	-
Police PERF	-	128,717	128,650	67
Division of Family 4	-	4,160	4,160	-

CITY OF COLUMBUS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Division of Family 6	-	3,536	3,536	-
Division of Family 7	-	7,996	7,996	-
Division of Family 9	-	2,444	2,444	-
Division of Family 11	-	4,830	4,830	-
Bartholomew County Clerk 3	-	1,560	1,560	-
Bartholomew County Clerk 5	-	1,560	1,560	-
Division of Family 13	-	3,432	3,432	-
Division of Family 14	-	23,504	23,504	-
Division of Family 15	-	7,436	7,436	-
Division of Family 16	-	1,716	1,716	-
Division of Family 17	-	7,604	7,604	-
Division of Family 18	-	3,640	3,640	-
Division of Family 19	-	10,284	10,284	-
Div. F&C Bobby J. Harden	-	15,600	15,600	-
Division of Family 20	-	5,658	5,658	-
Allied Collection	-	650	650	-
Division of Family 24	-	3,482	3,482	-
Uniforms Garage	-	2,824	2,824	-
Uniforms Parks	-	1,750	1,750	-
Golden Foundry Bldg Demo	-	27,900	27,900	-
Division of Family 26	-	4,353	4,353	-
Pension Direct Deposit	-	2,319,620	2,319,620	-
Pension Federal Withholding	-	285,206	285,206	-
Pension State Withholding	-	87,851	87,851	-
Indiana State Central	-	495	495	-
FOP Dues Over 20 Years	-	263	263	-
Barth. Co. Clerk-64 D. Green	-	2,950	2,950	-
Ameritas Life Insurance	-	106,064	106,064	-
American United Life Ins	-	100,756	100,756	-
Performant Recovery	-	2,025	2,025	-
Bartholomew County Clerk 8	-	1,768	1,768	-
Washington Co. Tax	-	1,118	1,118	-
Premiere Credit of North Ame	-	491	491	-
Water Operating	1,832,618	6,743,486	6,635,604	1,940,500
Water Deposits	110,185	43,058	39,620	113,623
Water Depreciation	3,224,499	1,066,881	1,302,768	2,988,612
85 Wastewater Operating	1,989,830	16,402,713	16,058,117	2,334,426
86 Wastewater Deposit	222,814	122,240	93,793	251,261
Wastewater Depreciation	6,067,282	880,519	3,328,081	3,619,720
Wastewater Bond Reserve	3,677,062	69,139	69,139	3,677,062
Bond & Interest	4,202,000	5,390,152	6,297,855	3,294,297
Aviation General Operating	3,582,326	1,603,140	1,198,884	3,986,582
FAA Grant Fund	(57,923)	601,022	510,607	32,492
Aviation Self Fueling NR	114,365	114,658	100,662	128,361
SIHO Flex Plan	26,480	233,197	244,847	14,830
SIHO Medical Claims	122,483	5,986,698	5,993,966	115,215
Totals	<u>\$ 82,246,349</u>	<u>\$ 143,200,111</u>	<u>\$ 135,803,250</u>	<u>\$ 89,643,210</u>

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

CITY OF COLUMBUS  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions

CITY OF COLUMBUS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

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

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

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

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

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

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

CITY OF COLUMBUS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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 COLUMBUS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (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 COLUMBUS  
NOTES TO FINANCIAL STATEMENT  
(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. 1937 Firefighters' Pension Plan**

*Plan Description*

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

*Funding Policy*

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

*On Behalf Payments*

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

**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.

CITY OF COLUMBUS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. 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 results from research by the City is as follows: the Community Development fund was charged for expenses it should not have been. This was corrected with a journal entry in 2017. The Housing Rehab Grant HCDA fund deficit of \$13 was due to December 2015 advertising. This is an expense that should have been paid out of local funds. The CDBG Entitle/House RLF NR fund had a \$53 negative balance due to a reimbursement not being executed. The FEMA Buyout fund received a payment in 2016 and part of the payment should have taken care of its negative balance. The Blight Elimination grant administrator is researching the reason for the negative balance in the Blight Elimination fund.

**Note 8. Combined Funds**

The TIF Money funds combined in the prior financial statement were reported separately in the current financial statement as TIF Airport, TIF Central, TIF Cummins, and TIF South Commons Cole.

#### OTHER INFORMATION - UNAUDITED

The City's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the City's Annual Financial 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, 2016

	General Fund	Motor Vehicle Highway	Local Road & Street	Thoroughfare	P&R Non-Reverting	Economic Development Operatin
Cash and investments - beginning	\$ 12,315,625	\$ 1,048,075	\$ 374,368	\$ 2,304,850	\$ 1,002,285	\$ 3,923,288
Receipts:						
Taxes	19,483,863	-	-	1,217,975	9,528	-
Licenses and permits	520,597	-	-	-	-	-
Intergovernmental receipts	11,638,832	1,584,048	459,331	395,551	245	3,701,493
Charges for services	338,848	-	-	-	2,651,297	-
Fines and forfeits	18,699	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	644,505	55,221	-	228,087	25,690	293,212
Total receipts	32,645,344	1,639,269	459,331	1,841,613	2,686,760	3,994,705
Disbursements:						
Personal services	22,924,516	1,178,880	-	-	816,430	99,500
Supplies	1,397,336	230,202	-	-	400,747	2
Other services and charges	4,385,841	163,457	313,696	70,598	1,218,179	651,693
Debt service - principal and interest	-	-	-	-	-	700,031
Capital outlay	1,458,511	-	-	1,393,294	6,766	2,170,222
Utility operating expenses	-	-	-	-	-	-
Other disbursements	196,421	-	-	-	-	-
Total disbursements	30,362,625	1,572,539	313,696	1,463,892	2,442,122	3,621,448
Excess (deficiency) of receipts over disbursements	2,282,719	66,730	145,635	377,721	244,638	373,257
Cash and investments - ending	\$ 14,598,344	\$ 1,114,805	\$ 520,003	\$ 2,682,571	\$ 1,246,923	\$ 4,296,545

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Community Development	Law Enforcement Continuing Ed	Unsafe Building	Park & Recreation General	Rainy Day Fund 448	LOIT Special Distribution
Cash and investments - beginning	\$ 12	\$ 102,924	\$ 157,291	\$ 2,773,956	\$ 3,185,238	\$ -
Receipts:						
Taxes	-	-	-	3,877,472	-	-
Licenses and permits	-	40,265	-	-	-	-
Intergovernmental receipts	-	-	-	286,560	-	3,366,426
Charges for services	-	-	-	158,416	-	-
Fines and forfeits	-	16,216	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	3,280	4,204	-	-	847,510	-
Total receipts	3,280	60,685	-	4,322,448	847,510	3,366,426
Disbursements:						
Personal services	-	-	-	2,685,254	-	-
Supplies	-	-	-	379,519	-	-
Other services and charges	9,453	33,681	3,042	658,028	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	727,906	-	2,107,640
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,453	33,681	3,042	4,450,707	-	2,107,640
Excess (deficiency) of receipts over disbursements	(6,173)	27,004	(3,042)	(128,259)	847,510	1,258,786
Cash and investments - ending	\$ (6,161)	\$ 129,928	\$ 154,249	\$ 2,645,697	\$ 4,032,748	\$ 1,258,786

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CPD Assets Forfeiture Fund	Cumulative Cap. Improve.	Cumulative Cap. Dev.	Cumulative Fire Fund	Storm Sewer Non-Reverting	City Hall Non-Reverting
Cash and investments - beginning	\$ 53,592	\$ 199,904	\$ 752,632	\$ 332,070	\$ 104,851	\$ 185,939
Receipts:						
Taxes	-	-	748,653	-	-	-
Licenses and permits	-	-	-	-	1,466	-
Intergovernmental receipts	-	112,299	54,327	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	460	-	-	-	-	15,332
Total receipts	460	112,299	802,980	-	1,466	15,332
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,327	-	-	-	100	-
Debt service - principal and interest	-	-	5,980	-	-	-
Capital outlay	-	63,179	383,154	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,327	63,179	389,134	-	100	-
Excess (deficiency) of receipts over disbursements	(2,867)	49,120	413,846	-	1,366	15,332
Cash and investments - ending	\$ 50,725	\$ 249,024	\$ 1,166,478	\$ 332,070	\$ 106,217	\$ 201,271

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Insurance Non-Reverting	Police Pension Fund	Fire Pension Fund	Riverboat Fund	Donations Fund	Columbus Redevelopment
Cash and investments - beginning	\$ 3,018,525	\$ 1,724,370	\$ 2,082,171	\$ 529,446	\$ 207,248	\$ -
Receipts:						
Taxes	-	-	491,378	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	977,878	1,877,879	261,004	-	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	5,795,464	2,922	3,653	-	93,985	-
Total receipts	<u>5,795,464</u>	<u>980,800</u>	<u>2,372,910</u>	<u>261,004</u>	<u>93,985</u>	<u>20,000</u>
Disbursements:						
Personal services	-	2,400	2,400	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,387,956	1,105,310	1,881,281	-	146,077	20,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	480,759	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>6,387,956</u>	<u>1,107,710</u>	<u>1,883,681</u>	<u>480,759</u>	<u>146,077</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>(592,492)</u>	<u>(126,910)</u>	<u>489,229</u>	<u>(219,755)</u>	<u>(52,092)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,426,033</u>	<u>\$ 1,597,460</u>	<u>\$ 2,571,400</u>	<u>\$ 309,691</u>	<u>\$ 155,156</u>	<u>\$ -</u>

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Columbus Downtown & Airport	Housing Com Dev	Com Dev Special Programs	TIF Money	Banner Fund 287	Com Dev Garden Plots
Cash and investments - beginning	\$ 1,183,742	\$ 164	\$ 5,830	\$ 17,534	\$ 2,386	\$ 4,080
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	85	50,982	1,500	1,610
Total receipts	-	-	85	50,982	1,500	1,610
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	39,328	-	835
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	39,328	-	835
Excess (deficiency) of receipts over disbursements	-	-	85	11,654	1,500	775
Cash and investments - ending	\$ 1,183,742	\$ 164	\$ 5,915	\$ 29,188	\$ 3,886	\$ 4,855

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Volunteers In Medicine	Jackson St. Bond Pymts.	Adopt A Brick	Engineering Special Projects	Cornerstone Dev Escrow	Ameritas Life Insurance
Cash and investments - beginning	\$ 7,737	\$ 418	\$ 2,939	\$ 72,061	\$ 26,750	\$ (10,013)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	14	-	-	-	-	-
Total receipts	14	-	-	-	-	10,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,984	418	-	-	26,750	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,984	418	-	-	26,750	-
Excess (deficiency) of receipts over disbursements	(5,970)	(418)	-	-	(26,750)	10,000
Cash and investments - ending	\$ 1,767	\$ -	\$ 2,939	\$ 72,061	\$ -	\$ (13)

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Commons Capital Nonreverting	Columbus Redevelopment Fund	Cummins 2nd Street Garage	Jackson St Garage	Fire Alarm Systems	Housing/Com Dev
Cash and investments - beginning	\$ 1,154,913	\$ 44,239	\$ 201,045	\$ 715,025	\$ 4,962	\$ 9,394
Receipts:						
Taxes	92,472	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	53,949	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	766,653	28,971	140,048	347,005	-	-
Total receipts	913,074	28,971	140,048	347,005	-	-
Disbursements:						
Personal services	467,062	-	-	-	-	-
Supplies	21,629	-	-	-	-	-
Other services and charges	352,442	-	207,438	146,352	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	841,133	-	207,438	146,352	-	-
Excess (deficiency) of receipts over disbursements	71,941	28,971	(67,390)	200,653	-	-
Cash and investments - ending	\$ 1,226,854	\$ 73,210	\$ 133,655	\$ 915,678	\$ 4,962	\$ 9,394

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Escrow Accounts	CPD Revenues	CPD Property Room Money	LLEBG Crime Prevention	Police Alarm Systems	CDBG Entitle/House RLF NR
Cash and investments - beginning	\$ 156,821	\$ 22,925	\$ 35,025	\$ 9	\$ 62,338	\$ (131)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	204,831
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	136	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	106,154	12,172	150	-	96	-
Total receipts	106,154	12,172	150	-	232	204,831
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	47,344	1,347	-	-	4,811	204,752
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	47,344	1,347	-	-	4,811	204,752
Excess (deficiency) of receipts over disbursements	58,810	10,825	150	-	(4,579)	79
Cash and investments - ending	\$ 215,631	\$ 33,750	\$ 35,175	\$ 9	\$ 57,759	\$ (52)

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CDBG Local Match	Ethnic Expo Grant Fund	FEMA Buyout	Orange Leaf Security Deposit	CPD Grants Fund	Police Video
Cash and investments - beginning	\$ 4,270	\$ 14	\$ (18,563)	\$ 6,780	\$ 3,305	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,694	-	-	14,623	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	50
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	8,694	-	-	14,623	50
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	3,390	-	-
Other services and charges	4,270	6,600	-	-	12,411	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,270	6,600	-	3,390	12,411	-
Excess (deficiency) of receipts over disbursements	(4,270)	2,094	-	(3,390)	2,212	50
Cash and investments - ending	\$ -	\$ 2,108	\$ (18,563)	\$ 3,390	\$ 5,517	\$ 50

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Blight Elimination	Brownfield Grant	Park Bond of 2005	Capital CEDIT Bond Reserve	Cummins Wash St Garage	Redev Bond 08 Capital
Cash and investments - beginning	\$ -	\$ -	\$ 33,582	\$ 789,080	\$ 400,437	\$ 123,988
Receipts:						
Taxes	-	-	340,751	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,000	99,467	23,503	-	-	1,035
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	1,187	227,649	47,578
Total receipts	30,000	99,467	364,254	1,187	227,649	48,613
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	32,634	99,467	750	-	-	750
Debt service - principal and interest	-	-	376,800	-	312,548	83,550
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	32,634	99,467	377,550	-	312,548	84,300
Excess (deficiency) of receipts over disbursements	(2,634)	-	(13,296)	1,187	(84,899)	(35,687)
Cash and investments - ending	\$ (2,634)	\$ -	\$ 20,286	\$ 790,267	\$ 315,538	\$ 88,301

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Woodside Bond Pymts. (TIF)	Jackson St Bond Pymt	Commons '09 Bond Pymts.	Park Cap Improve Nonreverting	Medic Nonreverting	Transit Non-Reverting
Cash and investments - beginning	\$ 114,753	\$ 964,726	\$ 383,825	\$ 187,314	\$ 159,317	\$ 25,000
Receipts:						
Taxes	-	-	650,992	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	44,917	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	589,737	941,410	-	-	31,250	-
Total receipts	589,737	941,410	695,909	-	31,250	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	750	-	-	-
Debt service - principal and interest	704,490	899,681	702,513	-	-	-
Capital outlay	-	-	-	187,314	9,294	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	704,490	899,681	703,263	187,314	9,294	-
Excess (deficiency) of receipts over disbursements	(114,753)	41,729	(7,354)	(187,314)	21,956	-
Cash and investments - ending	\$ -	\$ 1,006,455	\$ 376,471	\$ -	\$ 181,273	\$ 25,000

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Capital Bond Proceeds	TIF Airport	TIF Central	TIF Cummins	TIF South Commons Cole	Insurance Flex Nonreverting
Cash and investments - beginning	\$ 191,382	\$ 365,018	\$ 9,018,486	\$ 3,865,554	\$ 203,434	\$ 77,572
Receipts:						
Taxes	-	233,519	6,677,829	3,165,344	264,278	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	237,807
Total receipts	-	233,519	6,677,829	3,165,344	264,278	237,807
Disbursements:						
Personal services	-	-	-	-	-	220,210
Supplies	-	-	-	-	-	-
Other services and charges	-	45,403	2,561,942	-	253,096	-
Debt service - principal and interest	-	-	1,728,220	1,125,000	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	45,403	4,290,162	1,125,000	253,096	220,210
Excess (deficiency) of receipts over disbursements	-	188,116	2,387,667	2,040,344	11,182	17,597
Cash and investments - ending	\$ 191,382	\$ 553,134	\$ 11,406,153	\$ 5,905,898	\$ 214,616	\$ 95,169

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Escrow Funds	Aflac Pre Tax	Aflac After Tax	Payroll Net Salaries	Federal Tax Withholding	FICA Withholdings
Cash and investments - beginning	\$ 2,000	\$ -	\$ -	\$ -	\$ (591)	\$ (423)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	10,674	1,597	995,192	2,474,249	1,469,000
Total receipts	-	10,674	1,597	995,192	2,474,249	1,469,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	10,674	1,597	995,192	2,473,658	1,468,577
Total disbursements	-	10,674	1,597	995,192	2,473,658	1,468,577
Excess (deficiency) of receipts over disbursements	-	-	-	-	591	423
Cash and investments - ending	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Medicare	Bartholomew State And Local	Johnson	Decatur Local	Jennings	Brown Local Tax
Cash and investments - beginning	\$ (99)	\$ 127,584	\$ 772	\$ 270	\$ 623	\$ 475
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	627,817	964,870	5,688	1,857	7,289	4,832
Total receipts	<u>627,817</u>	<u>964,870</u>	<u>5,688</u>	<u>1,857</u>	<u>7,289</u>	<u>4,832</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	627,718	963,316	5,562	1,841	6,975	4,779
Total disbursements	<u>627,718</u>	<u>963,316</u>	<u>5,562</u>	<u>1,841</u>	<u>6,975</u>	<u>4,779</u>
Excess (deficiency) of receipts over disbursements	<u>99</u>	<u>1,554</u>	<u>126</u>	<u>16</u>	<u>314</u>	<u>53</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 129,138</u>	<u>\$ 898</u>	<u>\$ 286</u>	<u>\$ 937</u>	<u>\$ 528</u>

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Shelby	Marion	Jackson Local	Deferred Compensation	Direct Deposit	Garnishment Fee
Cash and investments - beginning	\$ 55	\$ 237	\$ 1,042	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,297	1,681	8,005	446,626	15,748,803	185
Total receipts	2,297	1,681	8,005	446,626	15,748,803	185
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,096	1,738	7,958	446,626	15,748,803	185
Total disbursements	2,096	1,738	7,958	446,626	15,748,803	185
Excess (deficiency) of receipts over disbursements	201	(57)	47	-	-	-
Cash and investments - ending	\$ 256	\$ 180	\$ 1,089	\$ -	\$ -	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Washington	Floyd County Tax	Hamilton County	Hendricks Local	Hancock	Delaware County
Cash and investments - beginning	\$ 105	\$ 93	\$ 99	\$ -	\$ 288	\$ 77
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	70	45	687	63	797	777
Total receipts	70	45	687	63	797	777
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	175	138	684	63	930	704
Total disbursements	175	138	684	63	930	704
Excess (deficiency) of receipts over disbursements	(105)	(93)	3	-	(133)	73
Cash and investments - ending	\$ -	\$ -	\$ 102	\$ -	\$ 155	\$ 150

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LTD	United Way	PFIA	Fire PERF	Bartholomew County Clerk 1	Division of Family 1
Cash and investments - beginning	\$ -	\$ -	\$ 1,594	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	16,587	1,337	42,995	148,863	1,323	3,240
Total receipts	16,587	1,337	42,995	148,863	1,323	3,240
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	16,587	1,337	44,589	148,723	1,323	3,240
Total disbursements	16,587	1,337	44,589	148,723	1,323	3,240
Excess (deficiency) of receipts over disbursements	-	-	(1,594)	140	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 140	\$ -	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Police PERF	Division of Family 4	Division of Family 6	Division of Family 7	Division of Family 9	Division of Family 11
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	128,717	4,160	3,536	7,996	2,444	4,830
Total receipts	128,717	4,160	3,536	7,996	2,444	4,830
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	128,650	4,160	3,536	7,996	2,444	4,830
Total disbursements	128,650	4,160	3,536	7,996	2,444	4,830
Excess (deficiency) of receipts over disbursements	67	-	-	-	-	-
Cash and investments - ending	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Bartholomew County Clerk 3	Bartholomew County Clerk 5	Division of Family 13	Division of Family 14	Division of Family 15	Division of Family 16
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,560	1,560	3,432	23,504	7,436	1,716
Total receipts	1,560	1,560	3,432	23,504	7,436	1,716
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,560	1,560	3,432	23,504	7,436	1,716
Total disbursements	1,560	1,560	3,432	23,504	7,436	1,716
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, 2016

	Division of Family 17	Division of Family 18	Division of Family 19	Div. F&C Bobby J. Harden	Division of Family 20	Allied Collection
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	7,604	3,640	10,284	15,600	5,658	650
Total receipts	<u>7,604</u>	<u>3,640</u>	<u>10,284</u>	<u>15,600</u>	<u>5,658</u>	<u>650</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	7,604	3,640	10,284	15,600	5,658	650
Total disbursements	<u>7,604</u>	<u>3,640</u>	<u>10,284</u>	<u>15,600</u>	<u>5,658</u>	<u>650</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Division of Family 24	Uniforms Garage	Uniforms Parks	Golden Foundry Bldg Demo	Division of Family 26	Pension Direct Deposit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	3,482	2,824	1,750	27,900	4,353	2,319,620
Total receipts	<u>3,482</u>	<u>2,824</u>	<u>1,750</u>	<u>27,900</u>	<u>4,353</u>	<u>2,319,620</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,482	2,824	1,750	27,900	4,353	2,319,620
Total disbursements	<u>3,482</u>	<u>2,824</u>	<u>1,750</u>	<u>27,900</u>	<u>4,353</u>	<u>2,319,620</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Pension Federal Withholding	Pension State Withholding	Indiana State Central	FOP Dues Over 20 Years	Barth. Co. Clerk-64 D. Green
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	285,206	87,851	495	263	2,950
Total receipts	285,206	87,851	495	263	2,950
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	285,206	87,851	495	263	2,950
Total disbursements	285,206	87,851	495	263	2,950
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, 2016

	Ameritas Life Insurance	American United Life Ins	Performant Recovery	Bartholomew County Clerk 8	Washington Co. Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	106,064	100,756	2,025	1,768	1,118
Total receipts	106,064	100,756	2,025	1,768	1,118
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	106,064	100,756	2,025	1,768	1,118
Total disbursements	106,064	100,756	2,025	1,768	1,118
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, 2016

	Premiere Credit of North Ame	Water Operating	Water Deposits	Water Depreciation	85 Wastewater Operating
Cash and investments - beginning	\$ -	\$ 1,832,618	\$ 110,185	\$ 3,224,499	\$ 1,989,830
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	5,349,238	-	-	11,324,934
Penalties	-	20,246	-	-	127,431
Other receipts	491	1,374,002	43,058	1,066,881	4,950,348
Total receipts	491	6,743,486	43,058	1,066,881	16,402,713
Disbursements:					
Personal services	-	1,244,031	-	-	1,598,098
Supplies	-	-	-	-	-
Other services and charges	-	148,947	-	-	154,157
Debt service - principal and interest	-	-	-	-	2,110,096
Capital outlay	-	1,247,273	-	-	3,487,414
Utility operating expenses	-	2,568,892	-	-	2,328,709
Other disbursements	491	1,426,461	39,620	1,302,768	6,379,643
Total disbursements	491	6,635,604	39,620	1,302,768	16,058,117
Excess (deficiency) of receipts over disbursements	-	107,882	3,438	(235,887)	344,596
Cash and investments - ending	\$ -	\$ 1,940,500	\$ 113,623	\$ 2,988,612	\$ 2,334,426

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	86 Wastewater Deposit	Wastewater Depreciation	Wastewater Bond Reserve	Bond & Interest	Aviation General Operating
Cash and investments - beginning	\$ 222,814	\$ 6,067,282	\$ 3,677,062	\$ 4,202,000	\$ 3,582,326
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	1,084,682
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	122,240	880,519	69,139	5,390,152	518,458
Total receipts	<u>122,240</u>	<u>880,519</u>	<u>69,139</u>	<u>5,390,152</u>	<u>1,603,140</u>
Disbursements:					
Personal services	-	-	-	-	421,175
Supplies	-	-	-	-	83,370
Other services and charges	-	-	-	-	365,741
Debt service - principal and interest	-	-	-	4,928,964	-
Capital outlay	-	-	-	-	328,433
Utility operating expenses	-	-	-	10	-
Other disbursements	93,793	3,328,081	69,139	1,368,881	165
Total disbursements	<u>93,793</u>	<u>3,328,081</u>	<u>69,139</u>	<u>6,297,855</u>	<u>1,198,884</u>
Excess (deficiency) of receipts over disbursements	<u>28,447</u>	<u>(2,447,562)</u>	<u>-</u>	<u>(907,703)</u>	<u>404,256</u>
Cash and investments - ending	<u>\$ 251,261</u>	<u>\$ 3,619,720</u>	<u>\$ 3,677,062</u>	<u>\$ 3,294,297</u>	<u>\$ 3,986,582</u>

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	FAA Grant Fund	Aviation Self Fueling NR	SIHO Flex Plan	SIHO Medical Claims	Totals
Cash and investments - beginning	\$ (57,923)	\$ 114,365	\$ 26,480	\$ 122,483	\$ 82,246,349
Receipts:					
Taxes	-	-	-	-	37,254,054
Licenses and permits	-	-	-	-	562,328
Intergovernmental receipts	601,022	-	-	-	25,773,965
Charges for services	-	-	-	-	4,287,192
Fines and forfeits	-	-	-	-	35,101
Utility fees	-	-	-	-	16,674,172
Penalties	-	-	-	-	147,677
Other receipts	-	114,658	233,197	5,986,698	58,465,622
Total receipts	601,022	114,658	233,197	5,986,698	143,200,111
Disbursements:					
Personal services	-	-	-	-	31,659,956
Supplies	-	97,565	-	-	2,613,760
Other services and charges	510,607	3,097	-	-	22,290,142
Debt service - principal and interest	-	-	-	-	13,677,873
Capital outlay	-	-	-	-	14,051,159
Utility operating expenses	-	-	-	-	4,897,611
Other disbursements	-	-	244,847	5,993,966	46,612,749
Total disbursements	510,607	100,662	244,847	5,993,966	135,803,250
Excess (deficiency) of receipts over disbursements	90,415	13,996	(11,650)	(7,268)	7,415,779
Cash and investments - ending	\$ 32,492	\$ 128,361	\$ 14,830	\$ 115,215	\$ 89,643,210

CITY OF COLUMBUS  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Water	\$ 1,333	\$ 353,370
Wastewater	1,715	913,906
Aviation	447,341	384,847
Governmental activities	<u>3,851,551</u>	<u>372,028</u>
Totals	<u>\$ 4,301,940</u>	<u>\$ 2,024,151</u>

CITY OF COLUMBUS  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Foundation For Youth	2012 Foundation For Youth Lease	\$ 340,000	12/31/2012	12/31/2017

Type	Description of Debt Purpose	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	2008 Redevelopment District - Parking Garage	710,000	87,550
General obligation bonds	2009 Commons Bond	6,660,000	704,813
Revenue bonds	Brownfield Series 2011B Revenue Bond	870,000	60,000
Revenue bonds	Ec. Dev. TIF Bonds Series 2011B	3,435,000	314,163
Revenue bonds	Economic Development Income Tax Revenue Bonds Series 2012	6,170,000	706,055
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016A	4,050,000	462,221
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016B	4,710,000	494,337
Revenue bonds	Series 2011 Buckingham Cole Taxable Ec. Dev. Bond	1,520,000	209,400
Revenue bonds	SRF Redevelopment District Rev. Bonds 2011A	450,000	30,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2009	<u>28,205,000</u>	<u>1,260,000</u>
Total governmental activities		<u>57,490,000</u>	<u>4,706,939</u>
Wastewater:			
Revenue bonds	2016 Sewage Works Refunding Revenue Bonds	19,340,000	778,067
Notes and loans payable	2009 New Wastewater Plant	38,505,000	3,222,208
Notes and loans payable	2008 Southside LS and lines	<u>4,180,000</u>	<u>417,066</u>
Total Wastewater		<u>62,025,000</u>	<u>4,417,341</u>
Totals		<u>\$ 119,515,000</u>	<u>\$ 9,124,280</u>

CITY OF COLUMBUS  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2016

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	\$ 9,207,578
Infrastructure	234,826,866
Buildings	103,684,042
Improvements other than buildings	14,446,534
Machinery, equipment, and vehicles	28,166,495
Construction in progress	919,523
Books and other	<u>128,000</u>
Total governmental activities	<u>391,379,038</u>
Water:	
Land	237,523
Infrastructure	29,144,076
Buildings	19,075,100
Machinery, equipment, and vehicles	<u>6,271,147</u>
Total Water	<u>54,727,846</u>
Wastewater:	
Land	2,860,877
Infrastructure	55,630,424
Buildings	47,444,814
Machinery, equipment, and vehicles	35,067,425
Construction in progress	<u>138,400</u>
Total Wastewater	<u>141,141,940</u>
Aviation :	
Land	2,332,748
Buildings	3,396,464
Improvements other than buildings	31,038,916
Machinery, equipment, and vehicles	989,110
Construction in progress	<u>5,179,402</u>
Total Aviation	<u>42,936,640</u>
Total capital assets	<u>\$ 630,185,464</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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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' (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, 2016. 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.

***Basis for Qualified Opinion on Federal Transit Cluster***

As described in items 2016-003, 2016-005, and 2016-008 in the accompanying Schedule of Findings and Questioned Costs, the City did not comply with requirements regarding Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; and Matching, Level of Effort, Earmarking that are applicable to its Federal Transit Cluster. Compliance with such requirements is necessary, in our opinion, for the City to comply with requirements applicable to that program.

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

***Qualified Opinion on Federal Transit Cluster***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Federal Transit Cluster* paragraph, 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 the Federal Transit Cluster for the year ended December 31, 2016.

***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 items 2016-006, 2016-007, and 2016-009. 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 a 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 a 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 items 2016-003, 2016-004, 2016-005, 2016-006, 2016-007, 2016-008, and 2016-009, that we consider to be material weaknesses.

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

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

October 11, 2018

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, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
Community Development			B-14-MC-18-0020	\$ -	\$ 74,965
Community Development			B-15-MC-18-0020	-	90,974
Total - CDBG - Entitlement Grants Cluster				-	165,939
Total - Department of Housing and Urban Development				-	165,939
<u>Department of Transportation</u>					
Federal Transit Cluster					
Federal Transit Formula Grants	Direct Grant	20.507			
Transportation Federal			IN-90-X654	-	49,447
Transportation Federal			IN-90-X674	-	102,058
Transportation Federal			IN-90-X698	-	749,702
Total - Federal Transit Formula Grants				-	901,207
Bus and Bus Facilities Formula Program	Direct Grant	20.526			
Transportation Federal			IN-34-0024	-	40,640
Total - Federal Transit Cluster				-	941,847
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Indiana Ave From SR46 to Marr Road			DES-05008762	-	321,082
CE Carr Hill Road			DES-0900910	-	50,716
Traffic Signals Modernization-Pedestrian Crossings			DES-1173210	-	35,549
US 31 at Maple Street			DES-1173674	-	84,495
Rocky Ford Road Pavement			DES-500866	-	63,736
Rocky Ford Road Pavement			DES-0710814	-	11,270
Taylor Road from 25th Street to Rocky Ford Road			DES-500875	-	9,471
Metropolitan Planning Organization			EDS #A249-15-G150001	-	132,391
Total - Highway Planning and Construction				-	708,710
Recreational Trails Program	Indiana Department of Natural Resources	20.219	RT-13-006	-	245
Total - Highway Planning and Construction Cluster				-	708,955
Airport Improvement Program	Direct Grant	20.106			
FAA Grant Fund/AIP 27 Runway 1432 Rehab			3-18-0012-027	-	574,821
FAA Grant Fund/AIP26 Runway 1432 Rehab Phase			A249-15-320358 Grant 1512026	-	3,035
FAA Grant Fund/AIP28 Runway 1432 Rehab Phase			3-18-0012-028-2016	-	23,166
Total - Airport Improvement Program				-	601,022
Total - Department of Transportation				-	2,251,824
<u>Environmental Protection Agency</u>					
Brownfields Assessment and Cleanup Cooperative Agreements	Direct Grant	66.818	BF-00E01534-0	-	247,053
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)					
June 2008 Flood	Indiana Department of Homeland Security	97.036	PW 1766	-	55,889
Total federal awards expended				\$ -	\$ 2,720,705

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, 2016. 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 minimis 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?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency 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:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Federal Transit Cluster	Qualified
Highway Planning and Construction Cluster	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**

**FINDING 2016-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Condition*

The City did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Due to the lack of effective controls, the SEFA contained the following errors:

1. Federal expenditure amounts were understated \$134,321 in total.
2. Two federal programs and one material Highway Planning and Construction project were omitted.

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

3. One program reported the incorrect CFDA number.
4. Numerous project expenditures were incorrect.

Audit adjustments were proposed, accepted by the City, and made to the SEFA.

*Context*

The lack of adequate internal controls was a systemic issue throughout the audit period.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management of the City had not established a proper system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

The failure to establish and properly implement internal controls enabled material misstatements to go undetected. The SEFA contained the errors identified in the *Condition*.

*Recommendation*

We recommended that the City's management establish controls to ensure accurate reporting of the SEFA.

*Views of Responsible Officials*

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

**FINDING 2016-002**

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Condition*

There were deficiencies in the internal control system of the City's Water and Wastewater Utilities related to financial transactions and reporting.

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

Bank reconciliations were performed by one employee without a documented oversight or review process. The Utilities established that one employee would collect receipts and a different employee would take the deposits to the bank. No documentation was presented to verify that these duties were performed by two different employees.

*Context*

The lack of controls was a systemic issue throughout the audit period.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

*Cause*

Management of the City had not established a proper system of internal controls that segregated key functions.

*Effect*

The failure to establish controls could have enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the City's Water and Wastewater Utilities establish a system of internal controls related to financial transactions and reporting over bank reconciliations and receipts.

*Views of Responsible Officials*

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

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

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2016-003**

Subject: Federal Transit Cluster - Allowable Costs/Cost Principles  
Federal Agency: Department of Transportation  
Federal Program: Federal Transit Formula Grants  
CFDA Number: 20.507  
Federal Award Numbers and Years (or Other Identifying Numbers): IN-90-X674, IN-90-X698  
Pass-Through Entity: Direct Grant  
Compliance Requirement: Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Modified Opinion

*Condition*

An effective internal control system was not in place at the City's ColumBUS Transit in order to ensure compliance with the Allowable Costs/Cost Principles compliance requirement.

There were no controls in place to ensure that a Cost Allocation Plan was prepared to support central service costs charged to the program.

The City did not prepare a proper Cost Allocation Plan to claim reimbursement for the cost of employee health insurance provided to its employees as a central service. The City charged the transit department \$11,250 annually per employee. The total charged for transit employees was \$167,094. This was included in a request for reimbursement at the federal rate of 50 percent (\$83,547). The City was not able to provide a Cost Allocation Plan to substantiate this amount, nor was any other basis provided to substantiate the amount claimed.

*Context*

The lack of controls and noncompliance were systemic issues throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

2 CFR 200.416(a) states:

"For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process."

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

2 CFR 200.431(c) states:

"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in § 200.447 Insurance and indemnification); pension plan costs (see paragraph (i) of this section); and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits, must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities, and charged as direct or indirect costs in accordance with the non-Federal entity's accounting practices."

*Cause*

The City had not established an effective internal control system that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

*Effect*

The failure to establish and implement an effective internal control system placed the City in non-compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the City.

*Questioned Costs*

Known questioned costs of \$83,547 were identified, as described in the *Condition*.

*Recommendation*

We recommended that the City's management establish an internal control system to ensure compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

*Views of Responsible Officials*

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

**FINDING 2016-004**

Subject: Federal Transit Cluster - Equipment

Federal Agency: Department of Transportation

Federal Programs: Federal Transit Formula Grants, Bus and Bus Facilities Formula Program

CFDA Numbers: 20.507, 20.526

Federal Award Numbers and Years (or Other Identifying Numbers): IN-90-X654, IN-90-X674,  
IN-90-X698, IN-34-0024

Pass-Through Entity: Direct Grant

Compliance Requirement: Equipment and Real Property Management

Audit Finding: Material Weakness

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

*Condition*

An effective internal control system was not in place at the City's ColumBUS Transit in order to ensure compliance with the equipment requirements.

There were no controls in place to ensure compliance with the equipment inventory requirements. A capital asset inventory was provided dated in 2016, but there was no tangible evidence of who performed the inventory or when it was actually performed.

*Context*

The lack of controls was a systemic issue throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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*

Management had not developed a system of internal controls to ensure compliance with the equipment requirements.

*Effect*

The failure to establish a proper internal control system placed the City at risk of noncompliance with the grant agreement and the equipment requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the equipment requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and the Equipment and Real Property Management compliance requirement.

*Views of Responsible Officials*

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

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

***FINDING 2016-005***

Subject: Federal Transit Cluster - Allowable Costs/Cost Principles and Matching  
Federal Agency: Department of Transportation  
Federal Program: Federal Transit Formula Grants  
CFDA Number: 20.507  
Federal Award Numbers and Years (or Other Identifying Numbers): IN-90-X674, IN-90-X698  
Pass-Through Entity: Direct Grant  
Compliance Requirements: Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking  
Audit Findings: Material Weakness, Modified Opinion

*Condition*

An effective internal control system was not in place at the City's ColumBUS Transit in order to ensure compliance with allowable costs/costs principles and matching requirements.

Effective controls were not in place to ensure that capital costs were not included in operating expenses on a subsequent reimbursement. Requests for reimbursement were compiled by the Director of Transit and submitted to the Deputy Clerk-Treasurer, who submitted them to the federal agency ECHO Drawdown system. There was no tangible evidence that a review of the requests for reimbursement, or the expenses included in the requests, was performed prior to submission.

The City requested an operating reimbursement drawdown, which included the cost of a vehicle that had already been reimbursed with capital grant funds in the prior year. A vehicle purchased in 2015 for \$60,669 was reimbursed 80 percent with capital project funds in November of 2015. The cost of this same vehicle was included in operating expenses, which were claimed for reimbursement at 50 percent (\$30,335) in September of 2016.

*Context*

The lack of controls was a systemic issue throughout the audit period. The noncompliance was isolated to this transaction.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

2 CFR 200.403 states:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards: . . ."

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

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 200.306 Cost sharing or matching paragraph (b). . . ."

2 CFR 200.306(b) states in part:

"For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under Subpart E - Cost Principles of this part;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs; . . ."

*Cause*

The City had not established and implemented an effective internal control system that would have ensured compliance with allowable costs/cost principles and matching requirements.

*Effect*

The failure to establish and implement an effective internal control system placed the City in non-compliance with the grant agreement and the compliance requirements listed above. Noncompliance with the grant agreement and the compliance requirements could have resulted in the loss of federal funds to the City.

*Questioned Costs*

Known questioned costs of \$30,335 were identified, as described in the *Condition*.

*Recommendation*

We recommend that the City's management establish internal controls to ensure compliance with the Allowable Costs/Cost Principles and Matching, Level of Effort, Earmarking compliance requirements.

*Views of Responsible Officials*

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

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

***FINDING 2016-006***

Subject: Federal Transit Cluster - Reporting  
Federal Agency: Department of Transportation  
Federal Programs: Federal Transit Formula Grants, Bus and Bus Facilities Formula Program  
CFDA Numbers: 20.507, 20.526  
Federal Award Numbers and Years (or Other Identifying Numbers): IN-90-X654, IN-90-X674,  
IN-90-X698, IN-34-0024  
Pass-Through Entity: Direct Grant  
Compliance Requirement: Reporting  
Audit Findings: Material Weakness, Other Matters

*Condition*

An effective internal control system was not in place at the City's ColumBUS Transit in order to ensure compliance with reporting requirements. There were no controls to ensure that required reports were accurate before submission.

Federal Financial Reports (FFR) were submitted quarterly by a third-party contractor, Administrative Resources Association (ARA), using information provided by the Director of Transit. There was no tangible evidence that this information was reviewed by the City prior to submission.

Three of the six quarterly FFRs submitted during the audit period contained errors. The amounts reported did not agree to supporting records provided for audit. The documentation supporting the FFR was not reviewed prior to submission of the reports.

*Context*

The lack of controls and noncompliance were systemic issues throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following:

. . .

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . ."

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

*Cause*

The City had not established and implemented an effective internal control system that would have ensured compliance with the Reporting compliance requirement.

*Effect*

The failure to establish and implement an effective internal control system placed the City in non-compliance with the grant agreement and the Reporting compliance requirement. Noncompliance with the grant agreement and the reporting requirements could have resulted in the loss of federal funds to the City.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the City's management establish and implement an internal control system to ensure compliance with the grant agreement and the Reporting compliance requirement.

*Views of Responsible Officials*

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

**FINDING 2016-007**

Subject: Federal Transit Cluster - Period of Performance, Reporting  
Federal Agency: Department of Transportation  
Federal Program: Federal Transit Formula Grants  
CFDA Number: 20.507  
Federal Award Number and Year (or Other Identifying Number): IN-90-X654  
Pass-Through Entity: Direct Grant  
Compliance Requirements: Period of Performance, Reporting  
Audit Findings: Material Weakness, Other Matters

*Condition*

An effective internal control system was not in place at the City's ColumBUS Transit in order to ensure compliance with period of performance and reporting requirements.

There were no documented controls in place to ensure compliance with the period of performance requirements regarding purchases made after the period of performance. Requests for reimbursement were compiled by the Director of Transit and submitted to the Deputy Clerk-Treasurer, who submitted them to the federal agency ECHO Drawdown system. There was no tangible evidence that a review of the requests for reimbursement, or the expenses included in the requests, was performed to ensure compliance with the period of performance requirements before submission.

The grant period for Award IN-90-X654 was January 1, 2013 to December 1, 2014. Two vehicles, a Ford Elkhart and an MV-1 van, were purchased in 2016 and claimed for capital reimbursement with the IN-90-X654 grant funds. The Ford Elkhart cost \$54,093 with \$43,274 claimed for reimbursement; the MV-1 cost \$58,516 with \$6,173 claimed for reimbursement. The Federal Transit Administration (FTA)

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

required that milestone reports be submitted for purchases made after the period of performance for a grant. ColumBUS Transit did submit milestone reports, but the vehicle described in them was a vehicle purchased in November of 2015. The vehicles purchased in 2016 were not included in any of the milestone reports submitted during 2016.

*Context*

The lack of controls was a systemic issue throughout the audit period. The noncompliance was isolated to the two transactions described above.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

2 CFR 200.343(b) states:

"Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award."

*Cause*

The City had not established and implemented an effective internal control system that would have ensured compliance with the Period of Performance and Reporting compliance requirements.

*Effect*

The failure to establish and implement an effective internal control system placed the City in non-compliance with the grant agreement and the Period of Performance and Reporting compliance requirements. Noncompliance with the grant agreement and the period of performance and reporting requirements could have resulted in the loss of federal funds to the City.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommend that the City's management establish and implement an internal control system to ensure compliance with the grant agreement and the Period of Performance and Reporting compliance requirements.

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

*Views of Responsible Officials*

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

**FINDING 2016-008**

Subject: Federal Transit Cluster - Activities Allowed or Unallowed, Cash Management, Matching  
Federal Agency: Department of Transportation  
Federal Program: Federal Transit Formula Grants  
CFDA Number: 20.507  
Federal Award Number and Year (or Other Identifying Number): IN-90-X698  
Pass-Through Entity: Direct Grant  
Compliance Requirements: Activities Allowed or Unallowed; Cash Management; Matching, Level of Effort, Earmarking  
Audit Findings: Material Weakness, Modified Opinion

*Condition*

An effective internal control system was not in place at the City's ColumBUS Transit in order to ensure compliance with the allowable activities, cash management, and matching requirements. Requests for reimbursement were compiled by the Director of Transit and submitted to the Deputy Clerk-Treasurer, who submitted them to the federal agency ECHO Drawdown system. There was no tangible evidence that a review of the requests for reimbursement, or the expenses included in the requests, was performed to ensure compliance with the compliance requirements listed above before submission.

The ColumBUS Transit did not reduce expenses requested for reimbursement by amounts collected from insurance settlements and refunds in the amount of \$13,465.

*Context*

The lack of controls was a systemic issue throughout the audit period. The noncompliance was isolated to expenditures that received subsequent refunds or insurance settlements.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

2 CFR 200.306(b) states:

"For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

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

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under Subpart E—Cost Principles of this part;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of this part, as applicable."

2 CFR 200.402 states: "*Total cost*. The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits."

2 CFR 200.305(b)(5) states in part:

". . . To the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments."

*Cause*

The City had not established and implemented an effective internal control system that would have ensured compliance with the allowable activities, cash management, and matching requirements.

*Effect*

The failure to establish and implement an effective internal control system placed the City in non-compliance with the grant agreement and the compliance requirements listed above. Noncompliance with the grant agreement and the compliance requirements listed above could have resulted in the loss of federal funds to the City.

*Questioned Costs*

Known questioned costs of \$13,465 were identified in the *Condition*.

*Recommendation*

We recommend that the City's management establish and implement an internal control system to ensure compliance with the grant agreement and the compliance requirements listed above.

*Views of Responsible Officials*

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

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

***FINDING 2016-009***

Subject: Highway Planning and Construction - Suspension and Debarment  
Federal Agency: Department of Transportation  
Federal Program: Highway Planning and Construction  
CFDA Number: 20.205  
Federal Award Number and Year (or Other Identifying Number): EDS #A249-15-G150001  
Pass-Through Entity: Indiana Department of Transportation  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

*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 requirements.

The City's Metropolitan Planning Organization had not established an effective internal control system to ensure compliance with the suspension and debarment requirements. There were no controls in place to ensure that vendors were not suspended or debarred from participation in federal programs.

The City's Metropolitan Planning Organization did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract.

*Context*

The lack of controls and noncompliance were systemic issues throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

2 CFR 180.300 states:

"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."

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

*Cause*

The City had not established and implemented an effective internal control system that would have ensured compliance with the suspension and debarment compliance requirements.

*Effect*

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the suspension and debarment requirements.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommend that the City's management establish and implement an internal control system to ensure compliance with the grant agreement and the Procurement 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.

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.



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Luann G. Welmer, Clerk-Treasurer

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2015-001**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Brian Payne  
Contact Phone Number: 812-376-2519

**Status of Audit Finding:**

The City's Corrective Action Plan is as follows: 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. This Corrective Action Plan was implemented on December 7, 2016, and is still being followed by the City.

Luann Welmer  
(Signature)

Clerk Treasurer  
(Title)

August 20, 2018  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

**FINDING 2016-001**

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. These processes will begin immediately.

Luann Welmer  
(Signature)

Clerk Treasurer  
(Title)

10/11/2018  
(Date)



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Luann G. Welmer, Clerk-Treasurer

### CORRECTIVE ACTION PLAN

***FINDING 2016-002***

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will work with City Water and Wastewater Utilities to strengthen internal control procedures related to financial transactions and reporting with bank reconcilements. The Clerk Treasurer's Office will conduct follow-up meetings with the Columbus City Utilities to discuss audit findings and develop a process for properly reporting all financial transactions. This will be an ongoing process.

*Luann Welmer*

(Signature)

*Clerk Treasurer*

(Title)

*10/11/2018*

(Date)



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Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

**FINDING 2016-003**

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures to ensure compliance with the Federal Transit Grant Agreement and Allowable Costs/Cost Principles compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. An anticipated completion date for these processes is April 30, 2019.

Luann Welmer  
(Signature)

Clerk Treasurer  
(Title)

10/11/2018  
(Date)



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Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

**FINDING 2016-004**

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures, including segregation of duties, related to Federal Transit Grant Agreements, Bus and Bus Facilities Formula Program, and compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. An anticipated completion date for these processes is April 30, 2019.

*Luann Welmer*

(Signature)

*Clerk Treasurer*

(Title)

*10/16/2018*

(Date)



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Luann G. Welmer, Clerk-Treasurer

### CORRECTIVE ACTION PLAN

***FINDING 2016-005***

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures over reimbursement requests related to grant agreements and compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. An anticipated completion date for these processes is April 30, 2019.

Luann Welmer  
(Signature)

Clerk Treasurer  
(Title)

10/11/2018  
(Date)



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Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

**FINDING 2016-006**

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures, including segregation of duties, related to Federal Transit Grant Agreements, Bus and Bus Facilities Formula Program, and compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. An anticipated completion date for these processes is April 30, 2019.

Luann Welmer  
(Signature)

Clerk Treasurer  
(Title)

10/11/2018  
(Date)



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Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

**FINDING 2016-007**

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures, including segregation of duties, related to Federal Transit Grant Agreements, Bus and Bus Facilities Formula Program, and compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. An anticipated completion date for these processes is April 30, 2019.

Luann Welmer  
(Signature)

Clerk Treasurer  
(Title)

10/16/2018  
(Date)



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Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

**FINDING 2016-008**

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures over reimbursement requests related to Federal Transit Formula Grant Agreements and compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. An anticipated completion date for these processes is April 30, 2019.



(Signature)



(Title)



(Date)



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Luann G. Welmer, Clerk-Treasurer

## CORRECTIVE ACTION PLAN

### **FINDING 2016-009**

Contact Person Responsible for Corrective Action: Luann Welmer  
Contact Phone Number: 812-376-2510

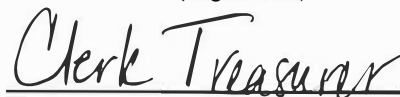
Views of Responsible Official: I concur with the finding.

#### Description of Corrective Action Plan:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will strengthen its internal control procedures to ensure compliance related to Highway Planning and Construction Grant Agreements and compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. An anticipated completion date for these processes is April 30, 2019.



(Signature)



(Title)



(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/>.