

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, 2017 to December 31, 2017



FILED

11/16/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-45
Schedule of Payables and Receivables	46
Schedule of Leases and Debt	47
Schedule of Capital Assets.....	48
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	50-52
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	54
Notes to Schedule of Expenditures of Federal Awards	55
Schedule of Findings and Questioned Costs	56-67
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	70-78
Corrective Action Plan	79-84
Other Reports.....	85

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 Miller	01-01-17 to 12-31-18
Superintendent of Utilities	Keith Reeves Scott Dompke	01-01-17 to 07-31-18 08-01-17 to 12-31-18
Manager of Finance and Business Operations	Dale Langferman (Vacant) Arron O'Neal	01-01-17 to 01-31-17 02-01-17 to 09-10-17 09-11-17 to 12-31-18
Airport Director	Brian Payne	01-01-17 to 12-31-18



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, 2017, 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, 2017.

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, 2017, 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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2017, 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 2017-001 and 2017-002, 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 items 2017-001.

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

(This page intentionally left blank.)

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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 14,598,343	\$ 35,304,646	\$ 31,683,464	\$ 18,219,525
Motor Vehicle Highway	1,114,805	1,731,299	1,502,475	1,343,629
Local Road And Street	520,003	568,339	763,137	325,205
Thoroughfare	2,682,571	1,596,345	960,320	3,318,596
Park Nonreverting Operating	1,246,926	2,548,845	2,505,234	1,290,537
Community Development	(6,161)	10,143	-	3,982
Law Enforcement Continuing Ed	129,928	40,039	51,034	118,933
Unsafe Building	154,249	-	9,381	144,868
Park And Recreation	2,645,698	4,282,174	3,977,539	2,950,333
Rainy Day	4,032,748	-	36,980	3,995,768
Economic Development Operatin	4,296,544	3,364,715	3,741,826	3,919,433
LOIT Special Distribution	1,258,786	-	1,286,685	(27,899)
Seized Assets	50,725	1,487	9,118	43,094
Cumulative Capital Improvemen	249,024	50,848	130,927	168,945
Cumulative Capital Developmen	1,166,480	826,955	1,197,406	796,029
Cumulative Fire	332,070	-	1,002	331,068
Storm Sewer Nonreverting (Cap	106,217	250	-	106,467
City Hall Nonreverting (Cap E	201,271	29,431	143,774	86,928
Self-Insurance	2,426,033	5,837,259	6,073,838	2,189,454
Police Pension	1,597,460	970,400	1,065,402	1,502,458
Fire Pension	2,571,400	2,393,245	2,050,753	2,913,892
Riverboat Revenue Sharing	309,691	261,473	380,849	190,315
Columbus State Road 46 Overpass	-	11,017,074	-	11,017,074
Donations	155,156	107,299	108,153	154,302
Small Business Loan Program	-	50,000	50,000	-
Columbus Downtown & Airport	1,183,742	-	-	1,183,742
Columbus Owner Occupied Reha	-	141,073	179,923	(38,850)
Housing Com Dev	164	-	-	164
Com Dev Special Programs	5,915	257	-	6,172
Com Dev Ethnic Expo	29,188	60,551	72,005	17,734
Banner Fund 287	3,886	150	1,762	2,274
Com Dev Garden Plots	4,855	2,100	905	6,050
Volunteers In Medicine	1,767	4	-	1,771
Adopt A Brick	2,939	-	-	2,939
Engineering Special Proj	72,061	-	-	72,061
Housing Rehab Grant HCDA	(13)	-	-	(13)
Commons Capital Nonreverting	1,226,854	950,270	936,049	1,241,075
Redevelopment	73,210	134,944	-	208,154
Cummins 2nd Street Garage	133,657	300,098	219,697	214,058
Jackson St Garage	915,678	294,224	229,230	980,672
Fire Alarm Systems	4,962	-	-	4,962
Com Deve Streetscape	9,394	30,000	21,176	18,218
Escrow Accts	215,631	1,058	71,577	145,112
Lucabe Escrow	-	3,000	-	3,000
CPD Revenues	33,750	8,707	2,059	40,398
CPD Property Room Money	35,175	-	-	35,175
CPD LLEBG Crime Prevention	9	-	-	9
CPD Police Alarm Systems	57,759	2,262	4,662	55,359
CDBG Entitlement House RLF N	(52)	381,194	381,195	(53)
Ethnic Expo Grant	2,108	-	-	2,108
FEMA Buyout	(18,563)	-	-	(18,563)
Orange Leaf Security Deposit	3,390	-	-	3,390

CITY OF COLUMBUS
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
CPD Grants Fund	5,517	12,094	9,420	8,191
Police Video	50	950	-	1,000
Blight Elimination	(2,634)	64,605	65,112	(3,141)
Brownfield Grant	-	84,391	84,391	-
Fire Training Facility	-	1,110	-	1,110
Park Bond	20,286	369,629	375,151	14,764
Capital CEDIT Bond Reserve	790,267	2,107	-	792,374
Cummins Wash St Garage	315,538	-	312,159	3,379
Redev Bond 08 Capital	88,301	4,063	92,364	-
Jackson St Bond Pymt	1,006,455	720	1,007,148	27
COMMONS '09 BOND PYMTS	376,469	805,177	803,758	377,888
Medic Nonreverting	181,273	25,000	59,275	146,998
Transit Nonreverting	25,000	2,610	-	27,610
Capital Bond Proceeds	191,382	-	-	191,382
TIF Airport	553,134	254,367	478,890	328,611
TIF Central	11,406,153	6,648,758	10,527,985	7,526,926
TIF Cummins	5,905,898	3,935,413	6,865,000	2,976,311
TIF South Commons Cole	214,616	277,620	250,275	241,961
Insurance Flex Nonreverting	95,169	232,082	220,001	107,250
Escrow Funds	2,000	-	-	2,000
Aflac Pre Tax	-	13,548	13,548	-
Aflac After Tax	-	1,597	1,597	-
Payroll Net Salaries	-	968,499	968,499	-
Pension Net Payroll	-	12,516	12,516	-
Federal Tax Withholding	-	2,566,897	2,566,897	-
FICA WITHHOLDINGS	-	1,483,620	1,483,620	-
Medicare	-	646,964	646,964	-
Bartholomew State And Local	129,138	968,159	968,885	128,412
Johnson	898	6,772	6,592	1,078
Decatur Local	286	1,708	1,711	283
Jennings	937	7,352	7,482	807
Brown Local Tax	528	5,505	5,346	687
Shelby	256	2,185	2,093	348
Marion	180	1,303	1,300	183
Jackson Local	1,089	8,610	8,396	1,303
Vanderburgh	-	75	46	29
Deferred Compensation	-	410,117	410,117	-
Direct Deposit	-	16,141,915	16,141,915	-
Garnishment Fee	-	118	118	-
Tippecanoe	-	43	43	-
Hamilton County	102	797	799	100
Hancock	155	858	859	154
Delaware County	150	1,255	1,157	248
LTD	-	16,889	16,869	20
United Way	-	2,436	2,436	-
PFIA	1	43,294	43,295	-
Fire PERF	140	146,639	146,714	65
Division of Family 1	-	4,680	4,680	-
Police PERF	67	131,622	131,689	-
Division of Family 4	-	4,160	4,160	-
Division of Family 6	-	3,536	3,536	-
Division of Family 7	-	9,308	9,308	-
Division of Family 9	-	2,444	2,444	-

CITY OF COLUMBUS
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Bartholomew County Clerk 3	-	360	360	-
Bartholomew County Clerk 5	-	1,560	1,560	-
Division of Family 13	-	3,432	3,432	-
Division of Family 14	-	17,744	17,744	-
Division of Family 15	-	7,436	7,436	-
Division of Family 16	-	528	528	-
Division of Family 17	-	2,142	2,142	-
Division of Family 18	-	3,672	3,672	-
Division of Family 19	-	10,234	10,234	-
Division of Family 28	-	15,600	15,600	-
Allied Collection	-	650	650	-
Division of Family 24	-	3,482	3,482	-
Uniforms Garage	-	2,666	2,666	-
Uniforms Parks	-	1,642	1,642	-
Union Dues	-	29,160	29,160	-
Division of Family 26	-	3,432	3,432	-
Pension Direct Deposit	-	2,260,404	2,260,404	-
Pension Federal Withholding	-	279,026	279,026	-
Pension State Withholding	-	88,316	88,316	-
Indiana State Central	-	605	605	-
FOP Dues Over 20 Years	-	413	413	-
FOP Regular Dues	-	2,750	2,750	-
Ameritas Life Insurance	-	121,931	118,747	3,184
American United Life Ins	-	105,974	108,984	(3,010)
Performant Recovery	-	5,245	5,245	-
Bartholomew County Clerk 9	-	1,145	1,145	-
Premiere Credit of North Ame	-	2,540	2,540	-
Bartholomew County Clerk 67	-	735	735	-
Division of Family 49	-	6,200	6,200	-
Trustee	-	3,860	3,860	-
Ripley County	-	211	134	77
Division of Family 50	-	1,041	1,041	-
Trustee II	-	714	714	-
Division of Family 51	-	280	280	-
Water Operating	1,940,500	6,273,816	5,975,643	2,238,673
Water Deposits	113,623	53,851	38,114	129,360
Water Depreciation	2,988,612	1,108,788	859,743	3,237,657
85 Wastewater Operating	2,334,426	13,268,050	13,652,821	1,949,655
86 Wastewater Deposit	251,261	137,147	106,896	281,512
Wastewater Depreciation	3,619,720	1,839,754	943,996	4,515,478
Wastewater Bond Reserve	3,677,062	-	-	3,677,062
Bond & Interest	3,294,297	5,017,563	4,420,232	3,891,628
Aviation	3,986,582	1,322,353	1,611,191	3,697,744
FAA Grant	32,492	600,536	614,785	18,243
Aviation Nonreverting	128,361	115,248	87,241	156,368
SIHO Flex Plan	14,830	240,471	249,812	5,489
SIHO Medical Claims	115,215	5,797,923	5,796,657	116,481
Totals	<u>\$ 89,643,215</u>	<u>\$ 148,398,905</u>	<u>\$ 141,958,107</u>	<u>\$ 96,084,013</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Plan Description

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

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

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

Indiana Public Retirement System
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 are as follows: the CDBG Entitlement House RLF N fund was overdrawn \$53 due to a reimbursement not being executed. The FEMA Buyout fund was overdrawn \$18,563; however, the City received a payment in 2016 and part of the payment should have taken care of this negative balance. The Blight Elimination fund negative balance of \$3,141 was due to expenses that should have been taken out of another fund. The Housing Rehab Grant HCDA fund overdraft of \$13 was from December 2015 advertising. This was an expense that should have been paid out of local funds. The Columbus Owner Occupied Reha fund overdraft of \$38,850 was a reimbursement grant and the money was received January 8, 2018. The American United Life Ins fund overdraft of \$3,010 resulted from employee deductions being receipted into the wrong fund and was corrected with a journal entry January 2018. The LOIT Special Distribution fund overdraft of \$27,899 was a posting error that should have been expensed out of the Local Road And Street fund.

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, 2017

	General	Motor Vehicle Highway	Local Road And Street	Thoroughfare	Park Nonreverting Operating	Community Development
Cash and investments - beginning	\$ 14,598,343	\$ 1,114,805	\$ 520,003	\$ 2,682,571	\$ 1,246,926	\$ (6,161)
Receipts:						
Taxes	30,744,760	-	-	1,209,302	9,093	-
Licenses and permits	628,253	-	-	-	-	-
Intergovernmental receipts	2,904,221	1,671,220	568,339	387,043	22,723	-
Charges for services	352,793	-	-	-	2,490,494	-
Fines and forfeits	18,041	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	656,578	60,079	-	-	26,535	10,143
Total receipts	35,304,646	1,731,299	568,339	1,596,345	2,548,845	10,143
Disbursements:						
Personal services	23,390,232	1,183,903	-	-	857,360	-
Supplies	1,448,099	101,006	-	-	430,034	-
Other services and charges	4,744,219	157,389	763,137	123,751	1,217,840	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,937,024	60,152	-	836,569	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	163,890	25	-	-	-	-
Total disbursements	31,683,464	1,502,475	763,137	960,320	2,505,234	-
Excess (deficiency) of receipts over disbursements	3,621,182	228,824	(194,798)	636,025	43,611	10,143
Cash and investments - ending	\$ 18,219,525	\$ 1,343,629	\$ 325,205	\$ 3,318,596	\$ 1,290,537	\$ 3,982

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Law Enforcement Continuing Ed	Unsafe Building	Park And Recreation	Rainy Day	Economic Development Operatin	LOIT Special Distribution
Cash and investments - beginning	\$ 129,928	\$ 154,249	\$ 2,645,698	\$ 4,032,748	\$ 4,296,544	\$ 1,258,786
Receipts:						
Taxes	-	-	3,845,362	-	3,225,881	-
Licenses and permits	21,050	-	-	-	-	-
Intergovernmental receipts	-	-	294,138	-	-	-
Charges for services	-	-	142,674	-	-	-
Fines and forfeits	14,197	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	4,792	-	-	-	138,834	-
Total receipts	40,039	-	4,282,174	-	3,364,715	-
Disbursements:						
Personal services	-	-	2,690,283	-	113,731	-
Supplies	-	-	355,666	-	687	-
Other services and charges	51,034	9,381	747,228	-	840,359	-
Debt service - principal and interest	-	-	-	-	696,718	-
Capital outlay	-	-	184,362	36,980	2,090,331	1,286,685
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	51,034	9,381	3,977,539	36,980	3,741,826	1,286,685
Excess (deficiency) of receipts over disbursements	(10,995)	(9,381)	304,635	(36,980)	(377,111)	(1,286,685)
Cash and investments - ending	\$ 118,933	\$ 144,868	\$ 2,950,333	\$ 3,995,768	\$ 3,919,433	\$ (27,899)

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Seized Assets	Cumulative Capital Improvement	Cumulative Capital Development	Cumulative Fire	Storm Sewer Nonreverting (Cap E)	City Hall Nonreverting (Cap E)
Cash and investments - beginning	\$ 50,725	\$ 249,024	\$ 1,166,480	\$ 332,070	\$ 106,217	\$ 201,271
Receipts:						
Taxes	-	-	768,165	-	-	-
Licenses and permits	-	-	-	-	250	-
Intergovernmental receipts	-	50,848	58,790	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,487	-	-	-	-	29,431
Total receipts	1,487	50,848	826,955	-	250	29,431
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,118	26,280	-	-	-	-
Debt service - principal and interest	-	-	669,020	-	-	-
Capital outlay	-	104,647	528,386	1,002	-	143,774
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,118	130,927	1,197,406	1,002	-	143,774
Excess (deficiency) of receipts over disbursements	(7,631)	(80,079)	(370,451)	(1,002)	250	(114,343)
Cash and investments - ending	\$ 43,094	\$ 168,945	\$ 796,029	\$ 331,068	\$ 106,467	\$ 86,928

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Self-Insurance	Police Pension	Fire Pension	Riverboat Revenue Sharing	Columbus State Road 46 Overpass	Donations
Cash and investments - beginning	\$ 2,426,033	\$ 1,597,460	\$ 2,571,400	\$ 309,691	\$ -	\$ 155,156
Receipts:						
Taxes	-	-	487,458	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	961,925	1,891,433	261,014	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	5,837,259	8,475	14,354	459	11,017,074	107,299
Total receipts	5,837,259	970,400	2,393,245	261,473	11,017,074	107,299
Disbursements:						
Personal services	-	2,400	2,399	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,073,838	1,063,002	2,048,354	-	-	108,153
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	380,849	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,073,838	1,065,402	2,050,753	380,849	-	108,153
Excess (deficiency) of receipts over disbursements	(236,579)	(95,002)	342,492	(119,376)	11,017,074	(854)
Cash and investments - ending	\$ 2,189,454	\$ 1,502,458	\$ 2,913,892	\$ 190,315	\$ 11,017,074	\$ 154,302

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Small Business Loan Program	Columbus Downtown & Airport	Columbus Owner Occupied Reha	Housing Com Dev	Com Dev Special Programs	Com Dev Ethnic Expo
Cash and investments - beginning	\$ -	\$ 1,183,742	\$ -	\$ 164	\$ 5,915	\$ 29,188
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	50,000	-	141,073	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	257	60,551
Total receipts	50,000	-	141,073	-	257	60,551
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	50,000	-	179,923	-	-	72,005
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	50,000	-	179,923	-	-	72,005
Excess (deficiency) of receipts over disbursements	-	-	(38,850)	-	257	(11,454)
Cash and investments - ending	\$ -	\$ 1,183,742	\$ (38,850)	\$ 164	\$ 6,172	\$ 17,734

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Banner Fund 287	Com Dev Garden Plots	Volunteers In Medicine	Adopt A Brick	Engineering Special Proj	Housing Rehab Grant HCDA
Cash and investments - beginning	\$ 3,886	\$ 4,855	\$ 1,767	\$ 2,939	\$ 72,061	\$ (13)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	150	2,100	4	-	-	-
Total receipts	150	2,100	4	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,762	905	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,762	905	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,612)	1,195	4	-	-	-
Cash and investments - ending	\$ 2,274	\$ 6,050	\$ 1,771	\$ 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, 2017

	Commons Capital Nonreverting	Redevelopment	Cummins 2nd Street Garage	Jackson St Garage	Fire Alarm Systems	Com Deve Streetscape
Cash and investments - beginning	\$ 1,226,854	\$ 73,210	\$ 133,657	\$ 915,678	\$ 4,962	\$ 9,394
Receipts:						
Taxes	98,708	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	95,788	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	755,774	134,944	300,098	294,224	-	30,000
Total receipts	950,270	134,944	300,098	294,224	-	30,000
Disbursements:						
Personal services	495,855	-	-	-	-	-
Supplies	22,942	-	-	-	-	-
Other services and charges	379,547	-	219,697	159,231	-	21,176
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	37,705	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	69,999	-	-
Total disbursements	936,049	-	219,697	229,230	-	21,176
Excess (deficiency) of receipts over disbursements	14,221	134,944	80,401	64,994	-	8,824
Cash and investments - ending	\$ 1,241,075	\$ 208,154	\$ 214,058	\$ 980,672	\$ 4,962	\$ 18,218

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Escrow Accts	Lucabe Escrow	CPD Revenues	CPD Property Room Money	CPD LLEBG Crime Prevention	CPD Police Alarm Systems
Cash and investments - beginning	\$ 215,631	\$ -	\$ 33,750	\$ 35,175	\$ 9	\$ 57,759
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,980
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,058	3,000	8,707	-	-	282
Total receipts	1,058	3,000	8,707	-	-	2,262
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,662
Other services and charges	71,577	-	2,059	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	71,577	-	2,059	-	-	4,662
Excess (deficiency) of receipts over disbursements	(70,519)	3,000	6,648	-	-	(2,400)
Cash and investments - ending	\$ 145,112	\$ 3,000	\$ 40,398	\$ 35,175	\$ 9	\$ 55,359

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CDBG Entitlement House RLF N	Ethnic Expo Grant	FEMA Buyout	Orange Leaf Security Deposit	CPD Grants Fund	Police Video
Cash and investments - beginning	\$ (52)	\$ 2,108	\$ (18,563)	\$ 3,390	\$ 5,517	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	381,194	-	-	-	12,094	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	950
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	381,194	-	-	-	12,094	950
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	381,195	-	-	-	9,420	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	381,195	-	-	-	9,420	-
Excess (deficiency) of receipts over disbursements	(1)	-	-	-	2,674	950
Cash and investments - ending	\$ (53)	\$ 2,108	\$ (18,563)	\$ 3,390	\$ 8,191	\$ 1,000

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Blight Elimination	Brownfield Grant	Fire Training Facility	Park Bond	Capital CEDIT Bond Reserve	Cummins Wash St Garage
Cash and investments - beginning	\$ (2,634)	\$ -	\$ -	\$ 20,286	\$ 790,267	\$ 315,538
Receipts:						
Taxes	-	-	-	344,885	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	64,605	84,391	-	24,744	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	1,110	-	2,107	-
Total receipts	64,605	84,391	1,110	369,629	2,107	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	65,112	84,391	-	750	-	-
Debt service - principal and interest	-	-	-	374,401	-	312,159
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	65,112	84,391	-	375,151	-	312,159
Excess (deficiency) of receipts over disbursements	(507)	-	1,110	(5,522)	2,107	(312,159)
Cash and investments - ending	\$ (3,141)	\$ -	\$ 1,110	\$ 14,764	\$ 792,374	\$ 3,379

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Redev Bond 08 Capital	Jackson St Bond Pymt	COMMONS '09 BOND PYMTS	Medic Nonreverting	Transit Nonreverting	Capital Bond Proceeds
Cash and investments - beginning	\$ 88,301	\$ 1,006,455	\$ 376,469	\$ 181,273	\$ 25,000	\$ 191,382
Receipts:						
Taxes	-	-	657,844	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	47,069	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	4,063	720	100,264	25,000	2,610	-
Total receipts	4,063	720	805,177	25,000	2,610	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	21,313	750	96,850	-	-	-
Debt service - principal and interest	71,051	1,006,398	706,908	-	-	-
Capital outlay	-	-	-	59,275	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	92,364	1,007,148	803,758	59,275	-	-
Excess (deficiency) of receipts over disbursements	(88,301)	(1,006,428)	1,419	(34,275)	2,610	-
Cash and investments - ending	\$ -	\$ 27	\$ 377,888	\$ 146,998	\$ 27,610	\$ 191,382

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TIF Airport	TIF Central	TIF Cummins	TIF South Commons Cole	Insurance Flex Nonreverting	Escrow Funds
Cash and investments - beginning	\$ 553,134	\$ 11,406,153	\$ 5,905,898	\$ 214,616	\$ 95,169	\$ 2,000
Receipts:						
Taxes	254,367	6,648,410	3,935,413	277,620	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	348	-	-	232,082	-
Total receipts	254,367	6,648,758	3,935,413	277,620	232,082	-
Disbursements:						
Personal services	-	-	-	-	220,001	-
Supplies	-	-	-	-	-	-
Other services and charges	478,890	10,148,639	5,500,000	250,275	-	-
Debt service - principal and interest	-	79,063	1,365,000	-	-	-
Capital outlay	-	300,283	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	478,890	10,527,985	6,865,000	250,275	220,001	-
Excess (deficiency) of receipts over disbursements	(224,523)	(3,879,227)	(2,929,587)	27,345	12,081	-
Cash and investments - ending	\$ 328,611	\$ 7,526,926	\$ 2,976,311	\$ 241,961	\$ 107,250	\$ 2,000

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Aflac Pre Tax	Aflac After Tax	Payroll Net Salaries	Pension Net Payroll	Federal Tax Withholding	FICA WITHHOLDINGS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	13,548	1,597	968,499	12,516	2,566,897	1,483,620
Total receipts	13,548	1,597	968,499	12,516	2,566,897	1,483,620
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	13,548	1,597	968,499	12,516	2,566,897	1,483,620
Total disbursements	13,548	1,597	968,499	12,516	2,566,897	1,483,620
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, 2017

	Medicare	Bartholomew State And Local	Johnson	Decatur Local	Jennings	Brown Local Tax
Cash and investments - beginning	\$ -	\$ 129,138	\$ 898	\$ 286	\$ 937	\$ 528
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	646,964	968,159	6,772	1,708	7,352	5,505
Total receipts	646,964	968,159	6,772	1,708	7,352	5,505
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	646,964	968,885	6,592	1,711	7,482	5,346
Total disbursements	646,964	968,885	6,592	1,711	7,482	5,346
Excess (deficiency) of receipts over disbursements	-	(726)	180	(3)	(130)	159
Cash and investments - ending	\$ -	\$ 128,412	\$ 1,078	\$ 283	\$ 807	\$ 687

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Shelby	Marion	Jackson Local	Vanderburgh	Deferred Compensation	Direct Deposit
Cash and investments - beginning	\$ 256	\$ 180	\$ 1,089	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,185	1,303	8,610	75	410,117	16,141,915
Total receipts	2,185	1,303	8,610	75	410,117	16,141,915
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,093	1,300	8,396	46	410,117	16,141,915
Total disbursements	2,093	1,300	8,396	46	410,117	16,141,915
Excess (deficiency) of receipts over disbursements	92	3	214	29	-	-
Cash and investments - ending	\$ 348	\$ 183	\$ 1,303	\$ 29	\$ -	\$ -

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Garnishment Fee	Tippecanoe	Hamilton County	Hancock	Delaware County	LTD
Cash and investments - beginning	\$ -	\$ -	\$ 102	\$ 155	\$ 150	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	118	43	797	858	1,255	16,889
Total receipts	118	43	797	858	1,255	16,889
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	118	43	799	859	1,157	16,869
Total disbursements	118	43	799	859	1,157	16,869
Excess (deficiency) of receipts over disbursements	-	-	(2)	(1)	98	20
Cash and investments - ending	\$ -	\$ -	\$ 100	\$ 154	\$ 248	\$ 20

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	United Way	PFIA	Fire PERF	Division of Family 1	Police PERF	Division of Family 4
Cash and investments - beginning	\$ -	\$ 1	\$ 140	\$ -	\$ 67	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,436	43,294	146,639	4,680	131,622	4,160
Total receipts	2,436	43,294	146,639	4,680	131,622	4,160
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,436	43,295	146,714	4,680	131,689	4,160
Total disbursements	2,436	43,295	146,714	4,680	131,689	4,160
Excess (deficiency) of receipts over disbursements	-	(1)	(75)	-	(67)	-
Cash and investments - ending	\$ -	\$ -	\$ 65	\$ -	\$ -	\$ -

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Division of Family 6	Division of Family 7	Division of Family 9	Bartholomew County Clerk 3	Bartholomew County Clerk 5	Division of Family 13
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	3,536	9,308	2,444	360	1,560	3,432
Total receipts	3,536	9,308	2,444	360	1,560	3,432
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,536	9,308	2,444	360	1,560	3,432
Total disbursements	3,536	9,308	2,444	360	1,560	3,432
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, 2017

	Division of Family 14	Division of Family 15	Division of Family 16	Division of Family 17	Division of Family 18	Division of Family 19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	17,744	7,436	528	2,142	3,672	10,234
Total receipts	17,744	7,436	528	2,142	3,672	10,234
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	17,744	7,436	528	2,142	3,672	10,234
Total disbursements	17,744	7,436	528	2,142	3,672	10,234
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, 2017

	Division of Family 28	Allied Collection	Division of Family 24	Uniforms Garage	Uniforms Parks	Union Dues
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	15,600	650	3,482	2,666	1,642	29,160
Total receipts	15,600	650	3,482	2,666	1,642	29,160
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	15,600	650	3,482	2,666	1,642	29,160
Total disbursements	15,600	650	3,482	2,666	1,642	29,160
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, 2017

	Division of Family 26	Pension Direct Deposit	Pension Federal Withholding	Pension State Withholding	Indiana State Central	FOP Dues Over 20 Years
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	3,432	2,260,404	279,026	88,316	605	413
Total receipts	3,432	2,260,404	279,026	88,316	605	413
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,432	2,260,404	279,026	88,316	605	413
Total disbursements	3,432	2,260,404	279,026	88,316	605	413
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, 2017

	FOP Regular Dues	Ameritas Life Insurance	American United Life Ins	Performant Recovery	Bartholomew County Clerk 9	Premiere Credit of North Ame
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,750	121,931	105,974	5,245	1,145	2,540
Total receipts	2,750	121,931	105,974	5,245	1,145	2,540
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,750	118,747	108,984	5,245	1,145	2,540
Total disbursements	2,750	118,747	108,984	5,245	1,145	2,540
Excess (deficiency) of receipts over disbursements	-	3,184	(3,010)	-	-	-
Cash and investments - ending	\$ -	\$ 3,184	\$ (3,010)	\$ -	\$ -	\$ -

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Bartholomew County Clerk 67	Division of Family 49	Trustee	Ripley County	Division of Family 50	Trustee II
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	735	6,200	3,860	211	1,041	714
Total receipts	<u>735</u>	<u>6,200</u>	<u>3,860</u>	<u>211</u>	<u>1,041</u>	<u>714</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	735	6,200	3,860	134	1,041	714
Total disbursements	<u>735</u>	<u>6,200</u>	<u>3,860</u>	<u>134</u>	<u>1,041</u>	<u>714</u>
Excess (deficiency) of receipts over disbursements	-	-	-	77	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</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, 2017

	Division of Family 51	Water Operating	Water Deposits	Water Depreciation	85 Wastewater Operating
Cash and investments - beginning	\$ -	\$ 1,940,500	\$ 113,623	\$ 2,988,612	\$ 2,334,426
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	4,966,791	-	-	11,325,364
Penalties	-	19,930	-	-	121,858
Other receipts	280	1,287,095	53,851	1,108,788	1,820,828
Total receipts	280	6,273,816	53,851	1,108,788	13,268,050
Disbursements:					
Personal services	-	1,189,018	-	-	1,521,200
Supplies	-	-	-	-	-
Other services and charges	-	143,105	-	-	160,219
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,005,396	-	-	3,201,771
Utility operating expenses	-	2,450,588	-	-	1,967,569
Other disbursements	280	1,187,536	38,114	859,743	6,802,062
Total disbursements	280	5,975,643	38,114	859,743	13,652,821
Excess (deficiency) of receipts over disbursements	-	298,173	15,737	249,045	(384,771)
Cash and investments - ending	\$ -	\$ 2,238,673	\$ 129,360	\$ 3,237,657	\$ 1,949,655

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	86 Wastewater Deposit	Wastewater Depreciation	Wastewater Bond Reserve	Bond & Interest	Aviation
Cash and investments - beginning	\$ 251,261	\$ 3,619,720	\$ 3,677,062	\$ 3,294,297	\$ 3,986,582
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	1,030,986
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	137,147	1,839,754	-	5,017,563	291,367
Total receipts	<u>137,147</u>	<u>1,839,754</u>	<u>-</u>	<u>5,017,563</u>	<u>1,322,353</u>
Disbursements:					
Personal services	-	-	-	-	428,724
Supplies	-	-	-	-	83,015
Other services and charges	-	-	-	-	360,143
Debt service - principal and interest	-	-	-	4,417,341	-
Capital outlay	-	-	-	-	739,294
Utility operating expenses	-	-	-	-	-
Other disbursements	106,896	943,996	-	2,891	15
Total disbursements	<u>106,896</u>	<u>943,996</u>	<u>-</u>	<u>4,420,232</u>	<u>1,611,191</u>
Excess (deficiency) of receipts over disbursements	<u>30,251</u>	<u>895,758</u>	<u>-</u>	<u>597,331</u>	<u>(288,838)</u>
Cash and investments - ending	<u>\$ 281,512</u>	<u>\$ 4,515,478</u>	<u>\$ 3,677,062</u>	<u>\$ 3,891,628</u>	<u>\$ 3,697,744</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FAA Grant	Aviation Nonreverting	SIHO Flex Plan	SIHO Medical Claims	Totals
Cash and investments - beginning	\$ 32,492	\$ 128,361	\$ 14,830	\$ 115,215	\$ 89,643,215
Receipts:					
Taxes	-	-	-	-	52,507,268
Licenses and permits	-	-	-	-	649,553
Intergovernmental receipts	600,536	-	-	-	10,477,400
Charges for services	-	-	-	-	4,112,735
Fines and forfeits	-	-	-	-	35,168
Utility fees	-	-	-	-	16,292,155
Penalties	-	-	-	-	141,788
Other receipts	-	115,248	240,471	5,797,923	64,182,838
Total receipts	600,536	115,248	240,471	5,797,923	148,398,905
Disbursements:					
Personal services	-	-	-	-	32,095,106
Supplies	-	82,677	-	-	2,528,788
Other services and charges	614,785	4,564	-	-	37,461,366
Debt service - principal and interest	-	-	-	-	9,698,059
Capital outlay	-	-	-	-	12,934,485
Utility operating expenses	-	-	-	-	4,418,157
Other disbursements	-	-	249,812	5,796,657	42,822,146
Total disbursements	614,785	87,241	249,812	5,796,657	141,958,107
Excess (deficiency) of receipts over disbursements	(14,249)	28,007	(9,341)	1,266	6,440,798
Cash and investments - ending	\$ 18,243	\$ 156,368	\$ 5,489	\$ 116,481	\$ 96,084,013

CITY OF COLUMBUS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Water	\$ 3,894	\$ 362,795
Wastewater	1,874	965,445
Aviation	56,846	5,713
Governmental activities	<u>1,128,493</u>	<u>122,999</u>
Totals	<u>\$ 1,191,107</u>	<u>\$ 1,456,952</u>

CITY OF COLUMBUS
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	2017 Commons Bonds	\$ 6,255,000	\$ 667,525
General obligation bonds	2008 Redevelopment District - Parking Garage	660,000	88,663
Revenue bonds	Brownfield Series 2011B Revenue Bond	840,000	60,000
Revenue bonds	Ec. Dev. TIF Bonds Series 2011B	3,280,000	311,312
Revenue bonds	Economic Development Income Tax Revenue Bonds Series 2012	5,720,000	692,731
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016A	3,715,000	459,350
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016B	4,310,000	489,173
Revenue bonds	Series 2011 Buckingham Cole Taxable Ec. Dev. Bond	1,455,000	204,901
Revenue bonds	SRF Redevelopment District Rev. Bonds 2011A	420,000	30,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2009	<u>26,840,000</u>	<u>1,580,000</u>
Total governmental activities		<u>53,495,000</u>	<u>4,583,655</u>
Wastewater:			
Revenue bonds	2016 Sewage Works Refunding Revenue Bonds	18,845,000	2,063,573
Notes and loans payable	2008 Southside LS and lines	3,930,000	416,560
Notes and loans payable	2009 new Wastewater Plant	<u>36,145,000</u>	<u>3,222,057</u>
Total Wastewater		<u>58,920,000</u>	<u>5,702,190</u>
Totals		<u>\$ 112,415,000</u>	<u>\$ 10,285,845</u>

CITY OF COLUMBUS
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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	\$ 9,507,861
Infrastructure	236,439,884
Buildings	104,004,766
Improvements other than buildings	14,859,804
Machinery, equipment, and vehicles	26,554,881
Construction in progress	3,006,672
Books and other	<u>128,000</u>
Total governmental activities	<u>394,501,868</u>
Water:	
Land	237,523
Infrastructure	29,144,076
Buildings	19,182,791
Machinery, equipment, and vehicles	6,697,745
Construction in progress	<u>24,600</u>
Total Water	<u>55,286,735</u>
Wastewater:	
Land	2,860,877
Infrastructure	55,630,424
Buildings	48,249,732
Machinery, equipment, and vehicles	35,312,017
Construction in progress	<u>140,319</u>
Total Wastewater	<u>142,193,369</u>
Aviation:	
Land	2,332,748
Buildings	4,610,174
Improvements other than buildings	31,692,500
Machinery, equipment, and vehicles	980,885
Construction in progress	<u>1,322,988</u>
Total Aviation	<u>40,939,295</u>
Total capital assets	<u>\$ 632,921,267</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

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

Report on Compliance for Each Major Federal Program

We have audited the City of Columbus' (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, 2017. 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 2017-004, 2017-005, and 2017-006 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 Federal Transit Cluster for the year ended December 31, 2017.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2017.

Other 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 2017-003, 2017-004, 2017-005, and 2017-006, 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, 2017

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
Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
Community Development			B-14-MC-18-0020	\$ -	\$ 71,729
Community Development			B-15-MC-18-0020	-	133,821
Community Development			B-16-MC-18-0020	-	151,587
Community Development			B-17-MC-18-0020	-	28,327
Community Development			IHCDA DR2-OR-016-019	-	210,848
Total - CDBG - Entitlement Grants Cluster				-	596,311
Total - Department of Housing and Urban Development				-	596,311
Department of Transportation					
Federal Transit Cluster					
Federal Transit Formula Grants	Direct Grant	20.507			
Transportation Federal			IN-90-X654	-	33,953
Transportation Federal			IN-90-X674	-	29,149
Transportation Federal			IN-90-X698	-	87,662
Transportation Federal			IN-90-x717	-	465,479
Total - Federal Transit Formula Grants				-	616,243
Bus and Bus Facilities Formula Program	Direct Grant	20.526			
Transportation Federal			IN-90-x670	-	23,114
Total - Federal Transit Cluster				-	639,357
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge #96 Replacement Rocky Ford Rd			DES-0710814	-	57,768
Trail Parr 3 Rich Lee/Side Park Ele School			DES-0810448	-	8,126
Signage Modernization			DES-1297755	-	25,064
Traffic Signals Modernization-Pedestrian Crossings			DES-1173210	-	7,201
US 31 at Maple Street			DES-1173674	-	58,989
Rocky Ford Road Pavement			DES-500866	-	117,978
Taylor Road from 25th Street to Rocky Ford Road			DES-500875	-	15,177
Metropolitan Planning Organization			A249-15-G150001	-	101,939
Metropolitan Planning Organization			A249-17-G170033	-	81,652
Columbus People Trail-Haw Creek Trail Extension			DES-1173209	-	22,723
Total - Highway Planning and Construction				-	496,617
Total - Highway Planning and Construction Cluster				-	496,617
Airport Improvement Program	Direct Grant	20.106			
FAA Grant Fund/AIP 27 Runway 1432 Rehab			3-18-0012-027	-	122,432
FAA Grant Fund/AIP26 Runway 1432 Rehab Phase			A249-15-320358 Grant 1512026	-	142,757
FAA Grant Fund/AIP28 Runway 1432 Rehab Phase			3-18-0012-028-2016	-	320,614
Total - Airport Improvement Program				-	585,803
Total - Department of Transportation				-	1,721,777
Environmental Protection Agency					
Brownfields Assessment and Cleanup Cooperative Agreements	Direct Grant	66.818	BF-00E01534-0	-	84,391
Total federal awards expended				\$ -	\$ 2,402,479

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, 2017. 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>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
20.106	Federal Transit Cluster Airport Improvement Program	Qualified 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 2017-001

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

Repeat Finding

This is a repeat of Finding 2016-001 from the immediately prior audit.

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).

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

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

1. Federal expenditure amounts were overstated \$359,187 in total.
2. Two Community Development Block Grants/Entitlement Grants projects were omitted.
3. Four state grants and state matching funds from another grant were reported in error.
4. Two programs reported the incorrect CFDA identifying numbers.
5. Two grant totals were recorded incorrectly.

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. . . ."

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

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:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the 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.

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 2017-002

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2016-002 from the immediately prior audit.

Condition

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

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.

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

Effect

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

Recommendation

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

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-003

Subject: Federal Transit Cluster - Internal Controls

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-X670,
IN-90-X674, IN-90-X698,
IN-90-x717

Pass-Through Entity: Direct Grant

Compliance Requirements: Equipment and Real Property Management, Period of Performance, Reporting

Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2016-004 from the immediately prior audit related to Equipment and Real Property Management.

Condition

An effective internal control system was not in place at the City's ColumBUS Transit in order to ensure compliance with requirements related to the grant agreements and the following compliance requirements: Equipment and Real Property Management, Period of Performance, and Reporting.

Equipment

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

Period of Performance

There were no controls in place to ensure compliance with the period of performance 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 expenses included in the requests were reviewed to ensure that the expenses were incurred during the period of performance.

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

Reporting

There were no controls in place to ensure compliance with the reporting requirements. The Federal Financial Reports were filed quarterly by a grant administrator. There was no tangible evidence that these reports were reviewed for accuracy and completeness by the City prior to submission.

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 compliance requirements listed above.

Effect

The failure to establish a proper internal control system placed the City at risk of noncompliance with the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance 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 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 2017-004

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 Numbers and Years (or Other Identifying Numbers): IN-90-X698, IN-90-x717
Pass-Through Entity: Direct Grant
Compliance Requirements: Activities Allowed or Unallowed; Cash Management;
Matching, Level of Effort, Earmarking
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat of Finding 2016-008 from the immediately prior audit.

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.

ColumBUS Transit did not reduce expenses requested for reimbursement by amounts collected from insurance settlements of \$22,474. An increase in budget appropriation of \$19,259 that was recorded as a result of these receipts was included in the actual disbursements reported for reimbursement.

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). . . ."

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

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:

- (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 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 \$41,733 were identified as described 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 compliance requirements listed above.

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 2017-005

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-x717, IN-90-X698
Pass-Through Entity: Direct Grant
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat of Finding 2016-003 from the immediately prior audit.

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 \$214,363. This was included in the request for reimbursement at the federal rate of 50 percent (\$107,181). 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). . . ."

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

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."

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 noncompliance 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 Cost

Known questioned costs of \$107,181 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.

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

FINDING 2017-006

Subject: Federal Transit Cluster - Allowable Costs/Cost Principles, 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

Repeat Finding

This is a repeat of Finding 2016-005 from the immediately prior audit.

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 drawdown which included the cost of an engine that had already been reimbursed using Operating Assistance drawdown in the prior period. An engine that was purchased in September 2016 for \$10,121 was reimbursed under an operating expense for 50 percent of the cost in November of 2016. The cost of that same engine was reimbursed as a capital expense which was claimed for reimbursement at 80 percent (\$8,067) of the cost in February of 2017.

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). . . ."

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

2 CFR 200.403 states in part:

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

- (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 \$8,067 were identified as described in the *Condition*.

Recommendation

We recommended 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.

(This page intentionally left blank.)

AUDITEE-PREPARED DOCUMENTS

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



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

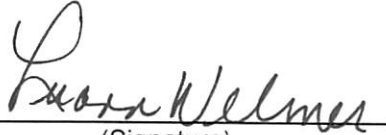
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001


Fiscal year in which the finding initially occurred: 2016
 Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
 Contact Person Responsible for Corrective Action: Luann Welmer
 Contact Phone Number: 812-376-2510

Status of Audit Finding:

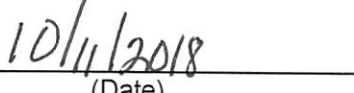
The City of Columbus, under the direction of the Clerk Treasurer's Office, continues to strengthen its internal control procedures to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. This Corrective Action Plan was initiated on October 11, 2018.



 (Signature)



 (Title)



 (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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-002

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Luann Welmer
Contact Phone Number: 812-376-2510

Status of Audit Finding:

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 Corrective Action Plan was initiated on October 11, 2018.



(Signature)



(Title)



(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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-003

Fiscal year in which the finding initially occurred: 2016
 Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation
 Contact Person Responsible for Corrective Action: Luann Welmer
 Contact Phone Number: 812-376-2510

Status of Audit Finding:

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. This Corrective Action Plan was initiated on October 11, 2018.

Luann Welmer
(Signature)

Clerk Treasurer
(Title)

10/11/2018
(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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-004

Fiscal year in which the finding initially occurred: 2016
 Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation
 Contact Person Responsible for Corrective Action: Luann Welmer
 Contact Phone Number: 812-376-2510

Status of Audit Finding:

The City of Columbus, under the direction of the Clerk Treasurer's Office, continues to 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. The Corrective Action Plan was initiated on October 11, 2018.

Luann Welmer
(Signature)
Clerk Treasurer
(Title)
10/11/2018
(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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-005

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation
Contact Person Responsible for Corrective Action: Luann Welmer
Contact Phone Number: 812-376-2510

Status of Audit Finding:

The City of Columbus, under the direction of the Clerk Treasurer's Office, continues to 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. The Corrective Action Plan was initiated on October 11, 2018.

Luann Welmer
(Signature)

Clerk Treasurer
(Title)

10/11/2018
(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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-006

Fiscal year in which the finding initially occurred: 2016
 Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation
 Contact Person Responsible for Corrective Action: Luann Welmer
 Contact Phone Number: 812-376-2510

Status of Audit Finding:

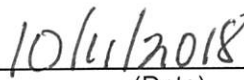
The City of Columbus, under the direction of the Clerk Treasurer's Office, continues to strengthen its internal control procedures, including segregation of duties, related to Federal Transit Grant Agreements, Bus and Bus Facilities Formula Program, and compliance requirements. The Clerk Treasurer's Office will conduct follow-up meetings with Departments to discuss audit findings and develop a process for properly reporting all federal programs. The Corrective Action Plan was initiated on October 11, 2018.



 (Signature)



 (Title)



 (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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-007

Fiscal year in which the finding initially occurred: 2016
 Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation
 Contact Person Responsible for Corrective Action: Luann Welmer
 Contact Phone Number: 812-376-2510

Status of Audit Finding:

The City of Columbus, under the direction of the Clerk Treasurer's Office, continues to 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. The Corrective Action Plan was initiated on October 11, 2018.

Luann Welmer
(Signature)

Clerk Treasurer
(Title)

10/11/2018
(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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-008

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation
Contact Person Responsible for Corrective Action: Luann Welmer
Contact Phone Number: 812-376-2510

Status of Audit Finding:

The City of Columbus, under the direction of the Clerk Treasurer's Office, will continue to 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. A Corrective Action Plan was initiated on October 11, 2018.



(Signature)



(Title)



(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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-009

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation
Contact Person Responsible for Corrective Action: Luann Welmer
Contact Phone Number: 812-376-2510

Status of Audit Finding:

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. A Corrective Action Plan was initiated on October 11, 2018.

Luann Welmer

(Signature)

Clerk Treasurer

(Title)

10/11/2018

(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).)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

FINDING 2017-001

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)

Oct. 11, 2018
(Date)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

FINDING 2017-002

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.



(Signature)



(Title)



(Date)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

FINDING 2017-003

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, 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)

Oct. 11, 2018
(Date)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

FINDING 2017-004

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 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.

Luann Welmer
(Signature)

Clerk Treasurer
(Title)

10/11/2018
(Date)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

FINDING 2017-005

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 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)



columbusindiana
unexpected.unforgettable.

Luann G. Welmer, Clerk-Treasurer

CORRECTIVE ACTION PLAN

FINDING 2017-006

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 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 estimated completion date is April 30, 2019.

Luann Welmer
(Signature)

Clerk Treasurer
(Title)

10/11/2018
(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/>.