

**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, 2018 to December 31, 2018



**FILED**  
07/23/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Luann Welmer	01-01-18 to 12-31-19
Mayor	James D. Lienhoop	01-01-18 to 12-31-19
President of the Board of Public Works and Safety	James D. Lienhoop	01-01-18 to 12-31-19
President of the Common Council	Frank Miller Dascal Bunch	01-01-18 to 12-31-18 01-01-19 to 12-31-19
Superintendent of Utilities	Scott Dompke	01-01-18 to 12-31-19
Manager of Finance and Business Operations	Arron O'Neal	01-01-18 to 12-31-19
Airport Director	Brian Payne	01-01-18 to 12-31-19



## 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, 2018, 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, 2018.

***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, 2018, 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 July 1, 2019, 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

July 1, 2019



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the City of Columbus (City), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 1, 2019, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

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


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

**Compliance and Other Matters**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

July 1, 2019

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF COLUMBUS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
General	\$ 18,219,525	\$ 38,046,255	\$ 36,945,879	\$ 19,319,901
Motor Vehicle Highway	1,343,629	2,112,650	2,219,765	1,236,514
Local Road And Street	325,205	1,067,200	809,899	582,506
Thoroughfare	3,318,596	1,652,778	982,585	3,988,789
Park Nonreverting Operating	1,290,537	2,523,967	2,370,278	1,444,226
Community Development	3,982	-	-	3,982
Law Enforcement Continuing Ed	118,933	36,665	35,996	119,602
Unsafe Building	144,868	-	35,605	109,263
Park And Recreation	2,950,333	4,466,408	4,713,714	2,703,027
Rainy Day	3,995,768	309,985	7,525	4,298,228
Economic Development Operatin	3,919,433	5,466,053	9,314,557	70,929
LOIT Special Distribution	(27,899)	27,899	-	-
Seized Assets	43,094	12,047	1,250	53,891
Cumulative Capital Improvemen	168,945	102,997	98,733	173,209
Cumulative Capital Developmen	796,029	1,331,892	583,851	1,544,070
Cumulative Fire	331,068	-	207,000	124,068
Storm Sewer Nonreverting (Cap	106,467	-	1,765	104,702
City Hall Nonreverting (Cap E	86,928	29,999	8,964	107,963
Self-Insurance	2,189,454	6,772,434	7,124,710	1,837,178
Police Pension	1,502,458	941,385	900,238	1,543,605
Fire Pension	2,913,892	2,252,727	2,007,650	3,158,969
Riverboat Revenue Sharing	190,315	261,259	203,263	248,311
Public Safety - LIT	-	3,115,134	1,436,041	1,679,093
Redevelopment Debt Service 2011	30,252	479	-	30,731
Redevelopment Bond & Interest 2011B	-	18	-	18
Columbus Commons Bond 2017	6,652,982	64,401	700,613	6,016,770
Brownfield Debt Service	60,504	959	-	61,463
Columbus State Road 46 Overpass	11,017,074	287,328	10,000,000	1,304,402
Donations	154,302	97,157	91,070	160,389
Substance Abuse	-	1,250,000	-	1,250,000
Rental Registration	-	9,010	195	8,815
Small Business Loan Program	-	60,000	60,000	-
Columbus Downtown & Airport	1,183,742	-	-	1,183,742
Columbus Owner Occupied Reha	(38,850)	99,483	60,633	-
Housing Com Dev	164	-	-	164
Com Dev Special Programs	6,172	346	-	6,518
Com Dev Ethnic Expo	17,734	63,434	52,658	28,510
Banner Fund 287	2,274	600	1,433	1,441
Com Dev Garden Plots	6,050	1,885	815	7,120
Volunteers In Medicine	1,771	-	-	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	1,241,075	916,584	977,982	1,179,677
Redevelopment	208,154	132,699	-	340,853
Cummins 2nd Street Garage	214,058	226,840	269,903	170,995
Jackson St Garage	980,672	371,820	411,782	940,710
Fire Alarm Systems	4,962	-	-	4,962
Com Deve Streetscape	18,218	420,450	59,686	378,982
Escrow Accts	145,112	-	54,214	90,898
Lucabe Escrow	3,000	-	-	3,000
CPD Revenues	40,398	10,173	392	50,179
CPD Property Room Money	35,175	2,641	-	37,816
CPD LLEBG Crime Prevention	9	-	-	9
CPD Police Alarm Systems	55,359	564	1,711	54,212
CDBG Entitlement House RLF N	(53)	109,623	110,919	(1,349)
Ethnic Expo Grant	2,108	-	-	2,108
FEMA Buyout	(18,563)	18,563	-	-

CITY OF COLUMBUS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments 12-31-18
	01-01-18	Receipts	Disbursements	
Orange Leaf Security Deposit	3,390	-	-	3,390
CPD Grants Fund	8,191	8,679	10,620	6,250
Police Video	1,000	150	-	1,150
Blight Elimination	(3,141)	66,508	63,368	(1)
Brownfield Grant	-	146,064	146,064	-
Fire Training Facility	1,110	1,760	-	2,870
Shadow Creek Area Improvement	-	576,655	-	576,655
Park Bond	14,764	-	-	14,764
Capital CEDIT Bond Reserve	792,374	8,144	-	800,518
Cummins Wash St Garage	3,379	307,934	311,313	-
Redev Bond 08 Capital	-	704,051	704,051	-
Jackson St Bond Pymt	27	949,111	949,137	1
Commons '09 Bond Pymts	377,888	708,143	668,275	417,756
Medic Nonreverting	146,998	25,000	-	171,998
Transit Nonreverting	27,610	-	-	27,610
Capital Bond Proceeds	191,382	-	-	191,382
TIF Airport	328,611	265,651	59,974	534,288
TIF Central	7,526,926	7,799,126	5,403,197	9,922,855
TIF Cummins	2,976,311	4,474,805	1,580,000	5,871,116
TIF South Commons Cole	241,961	268,391	245,705	264,647
Insurance Flex Nonreverting	107,250	236,263	220,000	123,513
Escrow Funds	2,000	108,901	1,300	109,601
Aflac Pre Tax	-	15,634	15,634	-
Aflac After Tax	-	1,597	1,597	-
Payroll Net Salaries	-	1,030,322	1,030,414	(92)
Pension Net Payroll	-	20,579	20,579	-
Federal Tax Withholding	-	2,191,023	2,191,023	-
FICA WITHHOLDINGS	-	1,551,595	1,551,411	184
Medicare	-	671,376	671,376	-
Bartholomew State And Local	128,412	1,088,312	1,110,482	106,242
Johnson	1,078	7,505	7,699	884
Decatur Local	283	6,195	5,875	603
Jennings	807	11,845	11,688	964
Brown Local Tax	687	7,096	7,109	674
Shelby	348	2,775	2,738	385
Marion	183	1,423	1,384	222
Monroe	-	789	668	121
Jackson Local	1,303	11,914	11,871	1,346
Vanderburgh	29	56	85	-
Deferred Compensation	-	417,791	417,791	-
Direct Deposit	-	16,957,152	16,957,152	-
Hamilton County	100	738	748	90
Hendricks Local	-	318	251	67
Hancock	154	886	909	131
Delaware County	248	169	417	-
LTD	20	3	-	23
United Way	-	2,378	2,378	-
PFIA	-	47,429	47,429	-
Fire PERF	65	148,739	148,996	(192)
Division of Family 1	-	2,520	2,520	-
Police PERF	-	138,170	137,871	299
Division of Family 4	-	2,320	2,320	-
Division of Family 6	-	3,536	3,536	-
Division of Family 7	-	9,308	9,308	-
Division of Family 9	-	2,444	2,444	-
Bartholomew County Clerk 5	-	60	60	-
Division of Family 13	-	3,432	3,432	-
Division of Family 14	-	13,494	13,494	-

CITY OF COLUMBUS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18
Division of Family 15	-	4,576	4,576	-
Division of Family 18	-	4,472	4,472	-
Division of Family 19	-	10,159	10,159	-
Division of Family 28	-	11,750	11,750	-
Allied Collection	-	425	425	-
Division of Family 24	-	3,482	3,482	-
Uniforms Garage	-	2,865	2,865	-
Uniforms Parks	-	1,509	1,509	-
Union Dues	-	30,030	30,030	-
Division of Family 26	-	3,432	3,432	-
Pension Direct Deposit	-	2,220,874	2,220,874	-
Pension Federal Withholding	-	274,548	274,548	-
Pension State Withholding	-	88,691	88,691	-
Indiana State Central	-	605	605	-
FOP Dues Over 20 Years	-	338	338	-
FOP Regular Dues	-	3,050	3,050	-
Ameritas Life Insurance	3,184	-	3,184	-
American United Life Ins	(3,010)	3,184	174	-
Performant Recovery	-	1,913	1,913	-
Division of Family 49	-	8,060	8,060	-
Trustee	-	5,945	5,945	-
Ripley County	77	691	672	96
Division of Family 50	-	4,512	4,512	-
Trustee II	-	5,136	4,912	224
Division of Family 51	-	5,012	5,236	(224)
Henry County	-	552	460	92
Barth Co Clerk 68	-	2,100	2,100	-
Wayne County	-	443	389	54
Education Credit Mgmt C	-	5,628	5,298	330
Div of F&C 52	-	80	80	-
Div of F&C 53	-	1,920	1,920	-
Div of F&C 54	-	4,836	4,836	-
Clerk of Jennings County	-	348	348	-
Barth Co Clerk 69	-	3,574	3,574	-
State Disbursement Unit	-	480	480	-
Barth Co Clerk 70	-	517	517	-
Barth Co Clerk 71	-	2,042	2,042	-
Div of F&C 55	-	1,800	1,800	-
US Depart Education AWG	-	253	253	-
Water Operating	2,238,673	6,952,665	7,342,372	1,848,966
Water Deposits	129,360	57,041	39,740	146,661
Water Depreciation	3,237,657	1,454,475	1,606,289	3,085,843
85 Wastewater Operating	1,949,655	14,823,566	14,632,232	2,140,989
86 - Wastewater Deposit	281,512	138,887	110,951	309,448
Wastewater Depreciation	4,515,478	1,502,005	3,728,648	2,288,835
Wastewater Bond Reserve	3,677,062	67,409	67,409	3,677,062
Bond & Interest	3,891,628	5,787,593	5,704,636	3,974,585
Aviation	3,697,744	1,586,285	2,685,287	2,598,742
FAA Grant	18,243	958,234	951,021	25,456
Aviation Nonreverting	156,368	104,202	99,559	161,011
SIHO Flex Plan	5,489	220,000	224,296	1,193
SIHO Medical Claims	116,481	6,035,381	6,042,047	109,815
Totals	<u>\$ 102,827,751</u>	<u>\$ 158,108,638</u>	<u>\$ 163,572,965</u>	<u>\$ 97,363,424</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, electric, gas, 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 December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the City authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the City authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

CITY OF COLUMBUS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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.

CITY OF COLUMBUS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

*On Behalf Payments*

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

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

*Plan Description*

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

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.

*Financial Report*

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. (844) 464-6777

*Contributions*

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of a fund, the CDBG Entitlement House Grant fund, being a reimbursable grant. The funds were disbursed, but the reimbursements were not received by December 31, 2018. Additionally, there were a few other funds where monies were receipted into the wrong funds and adjustments were not made before December 31, 2018.

CITY OF COLUMBUS  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Restatements**

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
\$	- Redevelopment Debt Service 2011	\$ 30,252	\$ 30,252
	- Columbus Commons Bond 2017	6,652,982	6,652,982
	- Brownfield Debt Service	60,504	60,504

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#### 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, 2018

	General	Motor Vehicle Highway	Local Road And Street	Thoroughfare	Park Nonreverting Operating	Community Development	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 18,219,525	\$ 1,343,629	\$ 325,205	\$ 3,318,596	\$ 1,290,537	\$ 3,982	\$ 118,933
Receipts:							
Taxes	32,694,681	-	-	1,213,846	9,843	-	-
Licenses and permits	509,557	-	-	-	-	-	17,815
Intergovernmental receipts	3,596,726	2,055,761	1,066,509	438,932	56,422	-	-
Charges for services	339,000	-	-	-	2,419,935	-	-
Fines and forfeits	16,624	-	-	-	-	-	15,410
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	889,667	56,889	691	-	37,767	-	3,440
Total receipts	38,046,255	2,112,650	1,067,200	1,652,778	2,523,967	-	36,665
Disbursements:							
Personal services	24,055,785	1,236,426	-	-	779,821	-	-
Supplies	1,468,073	381,400	-	-	435,298	-	-
Other services and charges	5,578,433	151,310	809,899	295,305	1,153,752	-	35,996
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,661,902	450,629	-	687,280	1,407	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	181,686	-	-	-	-	-	-
Total disbursements	36,945,879	2,219,765	809,899	982,585	2,370,278	-	35,996
Excess (deficiency) of receipts over disbursements	1,100,376	(107,115)	257,301	670,193	153,689	-	669
Cash and investments - ending	\$ 19,319,901	\$ 1,236,514	\$ 582,506	\$ 3,988,789	\$ 1,444,226	\$ 3,982	\$ 119,602

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Unsafe Building	Park And Recreation	Rainy Day	Economic Development Operatin	LOIT Special Distribution	Seized Assets	Cumulative Capital Improvemen
Cash and investments - beginning	\$ 144,868	\$ 2,950,333	\$ 3,995,768	\$ 3,919,433	\$ (27,899)	\$ 43,094	\$ 168,945
Receipts:							
Taxes	-	4,001,057	-	5,408,713	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	306,747	-	-	-	-	102,997
Charges for services	-	158,604	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	309,985	57,340	27,899	12,047	-
Total receipts	-	4,466,408	309,985	5,466,053	27,899	12,047	102,997
Disbursements:							
Personal services	-	2,865,575	-	131,842	-	-	-
Supplies	-	357,296	-	1,268	-	-	-
Other services and charges	35,605	765,375	-	2,782,592	-	1,250	-
Debt service - principal and interest	-	-	-	692,517	-	-	-
Capital outlay	-	725,468	7,500	5,706,338	-	-	98,733
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	25	-	-	-	-
Total disbursements	35,605	4,713,714	7,525	9,314,557	-	1,250	98,733
Excess (deficiency) of receipts over disbursements	(35,605)	(247,306)	302,460	(3,848,504)	27,899	10,797	4,264
Cash and investments - ending	\$ 109,263	\$ 2,703,027	\$ 4,298,228	\$ 70,929	\$ -	\$ 53,891	\$ 173,209

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Capital Developmen	Cumulative Fire	Storm Sewer Nonreverting (Cap	City Hall Nonreverting (Cap E	Self-Insurance	Police Pension	Fire Pension
Cash and investments - beginning	\$ 796,029	\$ 331,068	\$ 106,467	\$ 86,928	\$ 2,189,454	\$ 1,502,458	\$ 2,913,892
Receipts:							
Taxes	1,221,186	-	-	-	-	-	506,425
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	93,635	-	-	-	-	930,771	1,724,524
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	17,071	-	-	29,999	6,772,434	10,614	21,778
Total receipts	1,331,892	-	-	29,999	6,772,434	941,385	2,252,727
Disbursements:							
Personal services	-	-	-	-	-	2,400	2,400
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,765	-	6,885,910	897,838	2,005,250
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	583,851	207,000	-	8,964	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	238,800	-	-
Total disbursements	583,851	207,000	1,765	8,964	7,124,710	900,238	2,007,650
Excess (deficiency) of receipts over disbursements	748,041	(207,000)	(1,765)	21,035	(352,276)	41,147	245,077
Cash and investments - ending	\$ 1,544,070	\$ 124,068	\$ 104,702	\$ 107,963	\$ 1,837,178	\$ 1,543,605	\$ 3,158,969

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Riverboat Revenue Sharing	Public Safety - LIT	Redevelopment Debt Service 2011	Redevelopment Bond & Interest 2011B	Columbus Commons Bond 2017	Brownfield Debt Service	Columbus State Road 46 Overpass
Cash and investments - beginning	\$ 190,315	\$ -	\$ 30,252	\$ -	\$ 6,652,982	\$ 60,504	\$ 11,017,074
Receipts:							
Taxes	-	3,115,134	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	261,014	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	245	-	479	18	64,401	959	287,328
Total receipts	261,259	3,115,134	479	18	64,401	959	287,328
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	25,292	-	-	-	-	10,000,000
Debt service - principal and interest	-	-	-	-	700,613	-	-
Capital outlay	203,263	1,410,749	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	203,263	1,436,041	-	-	700,613	-	10,000,000
Excess (deficiency) of receipts over disbursements	57,996	1,679,093	479	18	(636,212)	959	(9,712,672)
Cash and investments - ending	\$ 248,311	\$ 1,679,093	\$ 30,731	\$ 18	\$ 6,016,770	\$ 61,463	\$ 1,304,402

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Donations	Substance Abuse	Rental Registration	Small Business Loan Program	Columbus Downtown & Airport	Columbus Owner Occupied Reha	Housing Com Dev
Cash and investments - beginning	\$ 154,302	\$ -	\$ -	\$ -	\$ 1,183,742	\$ (38,850)	\$ 164
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,250,000	-	60,000	-	99,483	-
Charges for services	-	-	9,010	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	97,157	-	-	-	-	-	-
Total receipts	97,157	1,250,000	9,010	60,000	-	99,483	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	91,070	-	195	60,000	-	60,633	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	91,070	-	195	60,000	-	60,633	-
Excess (deficiency) of receipts over disbursements	6,087	1,250,000	8,815	-	-	38,850	-
Cash and investments - ending	\$ 160,389	\$ 1,250,000	\$ 8,815	\$ -	\$ 1,183,742	\$ -	\$ 164

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Com Dev Special Programs	Com Dev Ethnic Expo	Banner Fund 287	Com Dev Garden Plots	Volunteers In Medicine	Adopt A Brick	Engineering Special Proj
Cash and investments - beginning	\$ 6,172	\$ 17,734	\$ 2,274	\$ 6,050	\$ 1,771	\$ 2,939	\$ 72,061
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	346	63,434	600	1,885	-	-	-
Total receipts	346	63,434	600	1,885	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	52,658	1,433	815	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	52,658	1,433	815	-	-	-
Excess (deficiency) of receipts over disbursements	346	10,776	(833)	1,070	-	-	-
Cash and investments - ending	\$ 6,518	\$ 28,510	\$ 1,441	\$ 7,120	\$ 1,771	\$ 2,939	\$ 72,061

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Housing Rehab Grant HCDA	Commons Capital Nonreverting	Redevelopment	Cummins 2nd Street Garage	Jackson St Garage	Fire Alarm Systems	Com Deve Streetscape
Cash and investments - beginning	\$ (13)	\$ 1,241,075	\$ 208,154	\$ 214,058	\$ 980,672	\$ 4,962	\$ 18,218
Receipts:							
Taxes	-	100,647	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	74,395	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	13	741,542	132,699	226,840	371,820	-	420,450
Total receipts	13	916,584	132,699	226,840	371,820	-	420,450
Disbursements:							
Personal services	-	488,870	-	-	-	-	-
Supplies	-	40,843	-	-	-	-	-
Other services and charges	-	366,269	-	269,903	411,782	-	59,686
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	82,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	977,982	-	269,903	411,782	-	59,686
Excess (deficiency) of receipts over disbursements	13	(61,398)	132,699	(43,063)	(39,962)	-	360,764
Cash and investments - ending	\$ -	\$ 1,179,677	\$ 340,853	\$ 170,995	\$ 940,710	\$ 4,962	\$ 378,982

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Escrow Accts	Lucabe Escrow	CPD Revenues	CPD Property Room Money	CPD LLEBG Crime Prevention	CPD Police Alarm Systems	CDBG Entitlement House RLF N
Cash and investments - beginning	\$ 145,112	\$ 3,000	\$ 40,398	\$ 35,175	\$ 9	\$ 55,359	\$ (53)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	109,623
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	210	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	10,173	2,641	-	354	-
Total receipts	-	-	10,173	2,641	-	564	109,623
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,711	-
Other services and charges	54,214	-	392	-	-	-	110,919
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	54,214	-	392	-	-	1,711	110,919
Excess (deficiency) of receipts over disbursements	(54,214)	-	9,781	2,641	-	(1,147)	(1,296)
Cash and investments - ending	\$ 90,898	\$ 3,000	\$ 50,179	\$ 37,816	\$ 9	\$ 54,212	\$ (1,349)

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Ethnic Expo Grant	FEMA Buyout	Orange Leaf Security Deposit	CPD Grants Fund	Police Video	Blight Elimination	Brownfield Grant
Cash and investments - beginning	\$ 2,108	\$ (18,563)	\$ 3,390	\$ 8,191	\$ 1,000	\$ (3,141)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,679	-	66,508	146,064
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	150	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	18,563	-	-	-	-	-
Total receipts	-	18,563	-	8,679	150	66,508	146,064
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	10,620	-	63,368	146,064
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	10,620	-	63,368	146,064
Excess (deficiency) of receipts over disbursements	-	18,563	-	(1,941)	150	3,140	-
Cash and investments - ending	\$ 2,108	\$ -	\$ 3,390	\$ 6,250	\$ 1,150	\$ (1)	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Fire Training Facility	Shadow Creek Area Improvement	Park Bond	Capital CEDIT Bond Reserve	Cummins Wash St Garage	Redev Bond 08 Capital	Jackson St Bond Pymt
Cash and investments - beginning	\$ 1,110	\$ -	\$ 14,764	\$ 792,374	\$ 3,379	\$ -	\$ 27
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,760	576,655	-	8,144	307,934	704,051	949,111
Total receipts	1,760	576,655	-	8,144	307,934	704,051	949,111
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	750
Debt service - principal and interest	-	-	-	-	311,313	704,051	948,387
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	311,313	704,051	949,137
Excess (deficiency) of receipts over disbursements	1,760	576,655	-	8,144	(3,379)	-	(26)
Cash and investments - ending	\$ 2,870	\$ 576,655	\$ 14,764	\$ 800,518	\$ -	\$ -	\$ 1

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Commons '09 Bond Pymts	Medic Nonreverting	Transit Nonreverting	Capital Bond Proceeds	TIF Airport	TIF Central	TIF Cummins
Cash and investments - beginning	\$ 377,888	\$ 146,998	\$ 27,610	\$ 191,382	\$ 328,611	\$ 7,526,926	\$ 2,976,311
Receipts:							
Taxes	661,513	-	-	-	265,651	7,779,694	4,474,805
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	46,630	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	25,000	-	-	-	19,432	-
Total receipts	708,143	25,000	-	-	265,651	7,799,126	4,474,805
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	750	-	-	-	59,974	3,367,102	-
Debt service - principal and interest	667,525	-	-	-	-	2,036,095	1,580,000
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	668,275	-	-	-	59,974	5,403,197	1,580,000
Excess (deficiency) of receipts over disbursements	39,868	25,000	-	-	205,677	2,395,929	2,894,805
Cash and investments - ending	\$ 417,756	\$ 171,998	\$ 27,610	\$ 191,382	\$ 534,288	\$ 9,922,855	\$ 5,871,116

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	TIF South Commons Cole	Insurance Flex Nonreverting	Escrow Funds	Aflac Pre Tax	Aflac After Tax	Payroll Net Salaries	Pension Net Payroll
Cash and investments - beginning	\$ 241,961	\$ 107,250	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	268,391	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	236,263	108,901	15,634	1,597	1,030,322	20,579
Total receipts	268,391	236,263	108,901	15,634	1,597	1,030,322	20,579
Disbursements:							
Personal services	-	220,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	245,705	-	1,300	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	15,634	1,597	1,030,414	20,579
Total disbursements	245,705	220,000	1,300	15,634	1,597	1,030,414	20,579
Excess (deficiency) of receipts over disbursements	22,686	16,263	107,601	-	-	(92)	-
Cash and investments - ending	\$ 264,647	\$ 123,513	\$ 109,601	\$ -	\$ -	\$ (92)	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Federal Tax Withholding	FICA WITHHOLDINGS	Medicare	Bartholomew State And Local	Johnson	Decatur Local
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 128,412	\$ 1,078	\$ 283
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,191,023	1,551,595	671,376	1,088,312	7,505	6,195
Total receipts	2,191,023	1,551,595	671,376	1,088,312	7,505	6,195
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,191,023	1,551,411	671,376	1,110,482	7,699	5,875
Total disbursements	2,191,023	1,551,411	671,376	1,110,482	7,699	5,875
Excess (deficiency) of receipts over disbursements	-	184	-	(22,170)	(194)	320
Cash and investments - ending	\$ -	\$ 184	\$ -	\$ 106,242	\$ 884	\$ 603

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Jennings	Brown Local Tax	Shelby	Marion	Monroe	Jackson Local	Vanderburgh
Cash and investments - beginning	\$ 807	\$ 687	\$ 348	\$ 183	\$ -	\$ 1,303	\$ 29
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	11,845	7,096	2,775	1,423	789	11,914	56
Total receipts	11,845	7,096	2,775	1,423	789	11,914	56
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	11,688	7,109	2,738	1,384	668	11,871	85
Total disbursements	11,688	7,109	2,738	1,384	668	11,871	85
Excess (deficiency) of receipts over disbursements	157	(13)	37	39	121	43	(29)
Cash and investments - ending	\$ 964	\$ 674	\$ 385	\$ 222	\$ 121	\$ 1,346	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Deferred Compensation	Direct Deposit	Hamilton County	Hendricks Local	Hancock	Delaware County	LTD
Cash and investments - beginning	\$ -	\$ -	\$ 100	\$ -	\$ 154	\$ 248	\$ 20
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	417,791	16,957,152	738	318	886	169	3
Total receipts	417,791	16,957,152	738	318	886	169	3
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	417,791	16,957,152	748	251	909	417	-
Total disbursements	417,791	16,957,152	748	251	909	417	-
Excess (deficiency) of receipts over disbursements	-	-	(10)	67	(23)	(248)	3
Cash and investments - ending	\$ -	\$ -	\$ 90	\$ 67	\$ 131	\$ -	\$ 23

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	United Way	PFIA	Fire PERF	Division of Family 1	Police PERF	Division of Family 4	Division of Family 6
Cash and investments - beginning	\$ -	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,378	47,429	148,739	2,520	138,170	2,320	3,536
Total receipts	2,378	47,429	148,739	2,520	138,170	2,320	3,536
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,378	47,429	148,996	2,520	137,871	2,320	3,536
Total disbursements	2,378	47,429	148,996	2,520	137,871	2,320	3,536
Excess (deficiency) of receipts over disbursements	-	-	(257)	-	299	-	-
Cash and investments - ending	\$ -	\$ -	\$ (192)	\$ -	\$ 299	\$ -	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Division of Family 7	Division of Family 9	Bartholomew County Clerk 5	Division of Family 13	Division of Family 14	Division of Family 15	Division of Family 18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	9,308	2,444	60	3,432	13,494	4,576	4,472
Total receipts	9,308	2,444	60	3,432	13,494	4,576	4,472
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,308	2,444	60	3,432	13,494	4,576	4,472
Total disbursements	9,308	2,444	60	3,432	13,494	4,576	4,472
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, 2018

	Division of Family 19	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	10,159	11,750	425	3,482	2,865	1,509	30,030
Total receipts	10,159	11,750	425	3,482	2,865	1,509	30,030
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	10,159	11,750	425	3,482	2,865	1,509	30,030
Total disbursements	10,159	11,750	425	3,482	2,865	1,509	30,030
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, 2018

	Division of Family 26	Pension Direct Deposit	Pension Federal Withholding	Pension State Withholding	Indiana State Central	FOP Dues Over 20 Years	FOP Regular Dues
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,432	2,220,874	274,548	88,691	605	338	3,050
Total receipts	3,432	2,220,874	274,548	88,691	605	338	3,050
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,432	2,220,874	274,548	88,691	605	338	3,050
Total disbursements	3,432	2,220,874	274,548	88,691	605	338	3,050
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, 2018

	Ameritas Life Insurance	American United Life Ins	Performent Recovery	Division of Family 49	Trustee	Ripley County	Division of Family 50
Cash and investments - beginning	\$ 3,184	\$ (3,010)	\$ -	\$ -	\$ -	\$ 77	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	3,184	1,913	8,060	5,945	691	4,512
Total receipts	-	3,184	1,913	8,060	5,945	691	4,512
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,184	174	1,913	8,060	5,945	672	4,512
Total disbursements	3,184	174	1,913	8,060	5,945	672	4,512
Excess (deficiency) of receipts over disbursements	(3,184)	3,010	-	-	-	19	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96	\$ -

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Trustee II	Division of Family 51	Henry County	Barth Co Clerk 68	Wayne County	Education Credit Mgmt C
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	5,136	5,012	552	2,100	443	5,628
Total receipts	5,136	5,012	552	2,100	443	5,628
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	4,912	5,236	460	2,100	389	5,298
Total disbursements	4,912	5,236	460	2,100	389	5,298
Excess (deficiency) of receipts over disbursements	224	(224)	92	-	54	330
Cash and investments - ending	\$ 224	\$ (224)	\$ 92	\$ -	\$ 54	\$ 330

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Div of F&C 52	Div of F&C 53	Div of F&C 54	Clerk of Jennings County	Barth Co Clerk 69	State Disbursement Unit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	80	1,920	4,836	348	3,574	480
Total receipts	80	1,920	4,836	348	3,574	480
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	80	1,920	4,836	348	3,574	480
Total disbursements	80	1,920	4,836	348	3,574	480
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, 2018

	Barth Co Clerk 70	Barth Co Clerk 71	Div of F&C 55	US Depart Education AWG	Water Operating	Water Deposits
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,238,673	\$ 129,360
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	5,014,127	-
Penalties	-	-	-	-	20,362	-
Other receipts	517	2,042	1,800	253	1,918,176	57,041
Total receipts	517	2,042	1,800	253	6,952,665	57,041
Disbursements:						
Personal services	-	-	-	-	1,257,976	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	134,259	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,010,052	-
Utility operating expenses	-	-	-	-	2,972,416	-
Other disbursements	517	2,042	1,800	253	1,967,669	39,740
Total disbursements	517	2,042	1,800	253	7,342,372	39,740
Excess (deficiency) of receipts over disbursements	-	-	-	-	(389,707)	17,301
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,848,966	\$ 146,661

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Water Depreciation	85 Wastewater Operating	86 - Wastewater Deposit	Wastewater Depreciation	Wastewater Bond Reserve	Bond & Interest
Cash and investments - beginning	\$ 3,237,657	\$ 1,949,655	\$ 281,512	\$ 4,515,478	\$ 3,677,062	\$ 3,891,628
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	11,235,822	-	-	-	-
Penalties	-	127,332	-	-	-	-
Other receipts	1,454,475	3,460,412	138,887	1,502,005	67,409	5,787,593
Total receipts	1,454,475	14,823,566	138,887	1,502,005	67,409	5,787,593
Disbursements:						
Personal services	-	1,549,217	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	146,667	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	5,702,789
Capital outlay	-	3,142,380	-	-	-	-
Utility operating expenses	-	2,432,697	-	-	-	-
Other disbursements	1,606,289	7,361,271	110,951	3,728,648	67,409	1,847
Total disbursements	1,606,289	14,632,232	110,951	3,728,648	67,409	5,704,636
Excess (deficiency) of receipts over disbursements	(151,814)	191,334	27,936	(2,226,643)	-	82,957
Cash and investments - ending	\$ 3,085,843	\$ 2,140,989	\$ 309,448	\$ 2,288,835	\$ 3,677,062	\$ 3,974,585

CITY OF COLUMBUS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Aviation	FAA Grant	Aviation Nonreverting	SIHO Flex Plan	SIHO Medical Claims	Totals
Cash and investments - beginning	\$ 3,697,744	\$ 18,243	\$ 156,368	\$ 5,489	\$ 116,481	\$ 102,827,751
Receipts:						
Taxes	-	-	-	-	-	61,721,586
Licenses and permits	-	-	-	-	-	527,372
Intergovernmental receipts	-	958,234	-	-	-	13,379,259
Charges for services	1,106,087	-	-	-	-	4,107,031
Fines and forfeits	-	-	-	-	-	32,394
Utility fees	-	-	-	-	-	16,249,949
Penalties	-	-	-	-	-	147,694
Other receipts	480,198	-	104,202	220,000	6,035,381	61,943,353
Total receipts	1,586,285	958,234	104,202	220,000	6,035,381	158,108,638
Disbursements:						
Personal services	501,305	-	-	-	-	33,091,617
Supplies	97,191	-	95,012	-	-	2,878,092
Other services and charges	432,973	951,021	4,547	-	-	38,530,641
Debt service - principal and interest	-	-	-	-	-	13,343,290
Capital outlay	1,653,818	-	-	-	-	21,641,334
Utility operating expenses	-	-	-	-	-	5,405,113
Other disbursements	-	-	-	224,296	6,042,047	48,682,878
Total disbursements	2,685,287	951,021	99,559	224,296	6,042,047	163,572,965
Excess (deficiency) of receipts over disbursements	(1,099,002)	7,213	4,643	(4,296)	(6,666)	(5,464,327)
Cash and investments - ending	\$ 2,598,742	\$ 25,456	\$ 161,011	\$ 1,193	\$ 109,815	\$ 97,363,424

CITY OF COLUMBUS  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Water	\$ 5,706	\$ 385,502
Wastewater	5,231	973,462
Aviation	193,055	10,620
Governmental activities	<u>1,745,653</u>	<u>1,134,284</u>
Totals	<u>\$ 1,949,645</u>	<u>\$ 2,503,868</u>

CITY OF COLUMBUS  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2017 Commons Bonds	\$ 5,675,000	\$ 656,300
Revenue bonds	Brownfield Series 2011B Revenue Bond	750,000	60,000
Revenue bonds	Ec. Dev. TIF Bonds Series 2011B	3,120,000	309,813
Revenue bonds	Economic Development Income Tax Revenue Bonds Series 2012	5,255,000	688,123
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016A	3,405,000	459,900
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016B	3,925,000	489,306
Revenue bonds	Series 2011 Buckingham Cole Taxable Ec. Dev. Bond	1,385,000	203,013
Revenue bonds	SRF Redevelopment District Rev. Bonds 2011A	375,000	30,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2009	<u>8,616,707</u>	<u>1,760,000</u>
Total governmental activities		<u>32,506,707</u>	<u>4,656,455</u>
Wastewater:			
Revenue bonds	2016 Sewage Works Refunding Revenue Bonds	17,140,000	2,064,245
Notes and loans payable	2008 Southside LS and lines	3,670,000	415,642
Notes and loans payable	2009 new Wastewater Plant	<u>33,730,000</u>	<u>3,220,635</u>
Total Wastewater		<u>54,540,000</u>	<u>5,700,522</u>
Totals		<u>\$ 87,046,707</u>	<u>\$ 10,356,977</u>

CITY OF COLUMBUS  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2018

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	\$ 9,492,217
Infrastructure	240,571,794
Buildings	104,593,280
Improvements other than buildings	15,223,266
Machinery, equipment, and vehicles	32,055,003
Construction in progress	518,763
Books and other	<u>128,000</u>
Total governmental activities	<u>402,582,323</u>
Water:	
Land	237,523
Infrastructure	29,232,515
Buildings	19,801,442
Machinery, equipment, and vehicles	7,196,322
Construction in progress	<u>37,813</u>
Total Water	<u>56,505,615</u>
Wastewater:	
Land	2,860,877
Infrastructure	55,194,363
Buildings	49,153,874
Machinery, equipment, and vehicles	36,488,746
Construction in progress	<u>2,320,500</u>
Total Wastewater	<u>146,018,360</u>
Aviation :	
Land	2,332,748
Buildings	5,523,606
Improvements other than buildings	37,304,060
Machinery, equipment, and vehicles	1,074,722
Construction in progress	<u>887,400</u>
Total Aviation	<u>47,122,536</u>
Total capital assets	<u>\$ 652,228,834</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

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

**Report on Compliance for Each Major Federal Program**

We have audited the City of Columbus's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

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


**Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

  
Paul D. Joyce, CPA  
State Examiner

July 1, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

CITY OF COLUMBUS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2018

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
<b>Department of Agriculture</b>					
Rural Business Enterprise Grants	Direct Grant	10.769			
City of Columbus Small Business Loan			FY18	\$ -	\$ 12,690
City of Columbus Small Business Loan			FY18	-	22,310
City of Columbus Small Business Loan			FY18	-	25,000
Total - Rural Business Enterprise Grants				-	60,000
Total - Department of Agriculture				-	60,000
<b>Department of Housing and Urban Development</b>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
Community Development			B14MC180020	-	40
Community Development			B15MC180020	-	15,504
Community Development			B16MC180020	-	71,588
Community Development			B17MC180020	-	22,492
Total - Community Development Block Grants/Entitlement Grants				-	109,624
Total - CDBG - Entitlement Grants Cluster				-	109,624
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228			
Community Development			DR2-OR-016-009	-	60,633
Total - Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii				-	60,633
Total - Department of Housing and Urban Development				-	170,257
<b>Department of Transportation</b>					
Federal Transit Cluster					
Federal Transit Formula Grants	Direct Grant	20.507			
2017/2018 Operating and Capital Assistance			IN-2018-001-00/IN-34-X002	-	358,738
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	Direct Grant	20.526			
IN-2017-003-00 Columbus Transit 5339			IN-2017-003-00/IN-34-0027	-	717,475
IN-2017-003-00 Columbus Transit-5339			IN-2017-003-00/IN-90-X717	-	358,738
Total - Federal Transit Cluster				-	1,434,951
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Rocky Ford Road Pavement			DES-0500866	-	224,855
Trail Par 3 Rich Lee/Side Park Elementary			DES-0810448	-	11,850
Columbus People Trail - Haw Creek Trail			DES-1173209	-	24,278
US 31 at Maple Street			DES-1173674	-	4,131
Talley Road Bridge 103			DES-1701323	-	74,636
Lowell Road added travel lanes			DES-1701325	-	19,809
Total - Highway Planning and Construction				-	359,559
Recreational Trails Program	Indiana Department of Transportation	20.219			
People Trail Clifty Creek			RT-13-006	-	32,144
Total - Highway Planning and Construction Cluster				-	391,703
Airport Improvement Program	Direct Grant	20.106			
Rehabilitate Taxiway A Lighting			3-18-0012-028-2016	-	46,510
FAA Grant Fund/AIP 29 Runway 1432 Rehab Phase			3-18-0012-029-2017	-	746,947
Rehabilitate Taxiway C/A3/A4			3-18-0012-030-2018	-	108,000
Total - Airport Improvement Program				-	901,457
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Indiana Department of Transportation	20.505			
Metropolitan Planning Organization			A249-17-G170033	-	146,794
Total - Department of Transportation				-	2,874,905
<b>Environmental Protection Agency</b>					
Brownfields Assessment and Cleanup Cooperative Agreements	Direct Grant	66.818			
Brownfield			BF-00E01534-0	-	142,739
Total - Environmental Protection Agency				-	142,739
Total federal awards expended				\$ -	\$ 3,247,901

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, 2018. 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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.106	Federal Transit Cluster Airport Improvement Program	Unmodified Unmodified

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

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

**Section II - Financial Statement Findings**

No matters are reportable.

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

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

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



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Luann G. Welmer, Clerk-Treasurer

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017

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 has continued to strengthen its internal control procedures. One enhancement is the creation of an informational gathering sheet in which each department fills out a form with detailed grant information. The department then provides the Clerk Treasurer's Office with the grant application and all supporting documentation. The Clerk Treasurer's Office maintains a spreadsheet of all payments and disbursements, as well as a paper file for each individual grant.

A handwritten signature in black ink that reads "Luann Welmer".

\_\_\_\_\_  
Signature

\_\_\_\_\_  
City Clerk Treasurer

Title

A handwritten date in black ink that reads "May 28, 2019".

\_\_\_\_\_  
Date



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Luann G. Welmer, Clerk-Treasurer

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2017-002

Fiscal year in which the finding initially occurred: 2017

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 has continued to strengthen its internal control procedures. Specifically, the Columbus City Utilities Department have created a bank reconciliation policy designed to meet the needs of their department. They have also hired a consulting firm to assist them with financial transactions and reporting purposes.

Signature

City Clerk Treasurer

Title

Date



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Luann G. Welmer, Clerk-Treasurer

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2017-003

Fiscal year in which the finding initially occurred: 2017

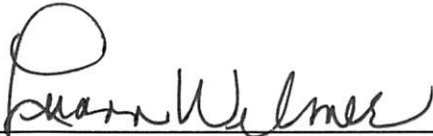
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation

Contact Person Responsible for Corrective Action: Luann Welmer

Contact Phone Number: 812-376-2510

#### Status of Audit Finding:

The City has strengthened its internal control procedures for the Transit Department. Some of the advances include updates to: Internal Control Manual, Financial Policies Manual, Preventative Maintenance Plan, Threat and Vulnerability Assessment, and Procurement Procedures Guideline with a newly created spreadsheets. The City has also contracted with a RLS & Associates, Inc., public transportation consultants. Clerk Treasurer Staff, Department of Public Works, Columbus City Engineer, Transit Coordinator, and others attend monthly meetings and training sessions.

  
\_\_\_\_\_  
Signature

City Clerk Treasurer  
\_\_\_\_\_  
Title

May 28, 2019  
\_\_\_\_\_  
Date



Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-004

Fiscal year in which the finding initially occurred: 2017

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 has strengthened its internal control procedures for the Transit Department. Some of the advances include updates to: Internal Control Manual, Financial Policies Manual, Preventative Maintenance Plan, Threat and Vulnerability Assessment, and Procurement Procedures Guideline with a newly created spreadsheets. The City has also contracted with a RLS & Associates, Inc., public transportation consultants. Clerk Treasurer Staff, Department of Public Works, Columbus City Engineer, Transit Coordinator, and others attend monthly meetings and training sessions.

Signature

City Clerk Treasurer

Title

Date



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Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-005

Fiscal year in which the finding initially occurred: 2017

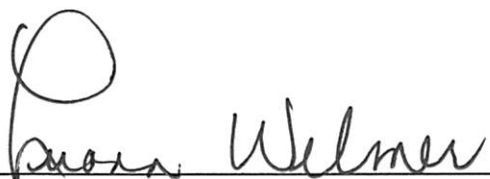
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Transportation

Contact Person Responsible for Corrective Action: Luann Welmer

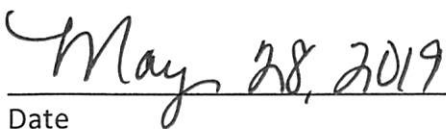
Contact Phone Number: 812-376-2510

Status of Audit Finding:

The City has strengthened its internal control procedures for the Transit Department. Some of the advances include updates to: Internal Control Manual, Financial Policies Manual, Preventative Maintenance Plan, Threat and Vulnerability Assessment, and Procurement Procedures Guideline with a newly created spreadsheets. The City has also contracted with a RLS & Associates, Inc., public transportation consultants. Clerk Treasurer Staff, Department of Public Works, Columbus City Engineer, Transit Coordinator, and others attend monthly meetings and training sessions.

  
\_\_\_\_\_  
Signature

City Clerk Treasurer  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
Date



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Luann G. Welmer, Clerk-Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-006

Fiscal year in which the finding initially occurred: 2017

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 has strengthened its internal control procedures for the Transit Department. Some of the advances include updates to: Internal Control Manual, Financial Policies Manual, Preventative Maintenance Plan, Threat and Vulnerability Assessment, and Procurement Procedures Guideline with a newly created spreadsheets. The City has also contracted with a RLS & Associates, Inc., public transportation consultants. Clerk Treasurer Staff, Department of Public Works, Columbus City Engineer, Transit Coordinator, and others attend monthly meetings and training sessions.

Signature

City Clerk Treasurer

Title

Date

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.