

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF COLUMBUS

BARTHOLOMEW COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
08/13/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-38
Schedule of Payables and Receivables	39
Schedule of Leases and Debt	40
Schedule of Capital Assets.....	41
Other Reports.....	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Luann Welmer	01-01-19 to 12-31-20
Mayor	James D. Lienhoop	01-01-19 to 12-31-20
President of the Board of Public Works and Safety	James D. Lienhoop	01-01-19 to 12-31-20
President of the Common Council	Dascal Bunch Tom Dell	01-01-19 to 12-31-19 01-01-20 to 12-31-20
Superintendent of Utilities	Scott Dompke	01-01-19 to 12-31-20
Manager of Finance and Business Operations	Arron O'Neal	01-01-19 to 12-31-20
Airport Director	Brian Payne	01-01-19 to 12-31-20



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, 2019, 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 the 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, 2019.

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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2020, 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

June 29, 2020

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
General	\$ 19,319,901	\$ 50,228,107	\$ 45,232,742	\$ 24,315,266
Motor Vehicle Highway	1,236,514	998,845	1,428,949	806,410
Local Road And Street	582,506	796,874	384,571	994,809
MVH Restricted	-	1,448,217	639,219	808,998
Thoroughfare	3,988,789	1,779,504	1,063,002	4,705,291
Park Nonreverting Operating	1,444,226	2,638,721	2,550,637	1,532,310
Community Development	3,982	150	-	4,132
Law Enforcement Continuing Ed	119,602	42,573	36,060	126,115
Unsafe Building	109,263	11,723	16,635	104,351
Park And Recreation	2,703,027	4,637,737	4,373,504	2,967,260
Rainy Day	4,298,228	7,159,630	6,502,773	4,955,085
Economic Development Operatin	70,929	5,039,292	3,826,290	1,283,931
Seized Assets	53,891	7,519	3,818	57,592
Cumulative Capital Improvemen	173,209	100,665	114,867	159,007
Cumulative Capital Developmen	1,544,070	1,357,212	2,131,796	769,486
Cumulative Fire	124,068	-	-	124,068
Storm Sewer Nonreverting (Cap	104,702	-	-	104,702
City Hall Nonreverting (Cap E	107,963	33,330	-	141,293
Self-Insurance	1,837,178	7,546,977	8,913,623	470,532
Police Pension	1,543,605	920,028	1,140,397	1,323,236
Fire Pension	3,158,969	2,333,615	2,060,199	3,432,385
Riverboat Revenue Sharing	248,311	261,014	205,595	303,730
Public Safety - LIT	1,679,093	697,752	1,342,101	1,034,744
Columbus State Road 46 Overpass	1,304,402	6,522,153	3,000,000	4,826,555
Donations	160,389	122,266	108,075	174,580
Substance Abuse	1,250,000	-	231,118	1,018,882
Rental Registration	8,815	1,610	532	9,893
Columbus Downtown & Airport	1,183,742	-	-	1,183,742
Housing Com Dev	164	-	-	164
Com Dev Special Programs	6,518	731	-	7,249
Com Dev Ethnic Expo	28,510	57,387	61,420	24,477
Banner Fund 287	1,441	450	-	1,891
Com Dev Garden Plots	7,120	2,270	675	8,715
Volunteers In Medicine	1,771	-	-	1,771
Adopt A Brick	2,939	-	-	2,939
Engineering Special Proj	72,061	-	-	72,061
Commons Capital Nonreverting	1,179,677	1,004,547	1,061,656	1,122,568
Redevelopment	340,853	308,444	-	649,297
Cummins 2nd Street Garage	170,995	237,809	272,711	136,093
Jackson St Garage	940,710	387,295	202,050	1,125,955
Fire Alarm Systems	4,962	-	-	4,962
Com Deve Streetscape	378,983	71,930	66,329	384,584
Escrow Accts	90,898	-	-	90,898
Lucabe Escrow	3,000	-	-	3,000
CPD Revenues	50,179	11,415	728	60,866
CPD Property Room Money	37,816	900	-	38,716
CPD LLEBG Crime Prevention	9	-	-	9
CPD Police Alarm Systems	54,212	2,231	84	56,359
CDBG Entitlement House RLF N	(1,349)	75,156	73,807	-
Ethnic Expo Grant	2,108	-	-	2,108
Orange Leaf Security Deposit	3,390	-	-	3,390
CPD Grants Fund	6,250	3,045	3,187	6,108
Police Video	1,150	300	-	1,450
Blight Elimination	(1)	41,686	41,330	355
Fire Training Facility	2,870	575	355	3,090
Shadow Creek Area Improvement	576,655	-	68,291	508,364
Park Bond	14,764	-	-	14,764
Capital CEDIT Bond Reserve	800,518	14,119	-	814,637
Jackson St Bond Pymt	1	949,845	949,846	-

CITY OF COLUMBUS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Commons '09 Bond Pymts	417,756	570,529	657,050	331,235
Medic Nonreverting	171,998	25,000	21,286	175,712
Transit Nonreverting	27,610	-	-	27,610
Capital Bond Proceeds	191,382	-	120,247	71,135
TIF Airport	534,288	275,662	453,248	356,702
TIF Central	9,922,855	8,572,498	7,280,443	11,214,910
TIF Cummins	5,871,116	4,735,588	1,760,000	8,846,704
TIF South Commons Cole	264,647	278,190	245,962	296,875
Redev Debt Service 2011	30,731	636	-	31,367
Redev 2011B Bond & Interest	18	30,007	30,000	25
Commons Bond 2017	6,016,770	91,942	6,108,712	-
Brownfiled Debt Service	61,463	1,273	-	62,736
Redev Dist Ref Bonds Ser	-	459,900	459,900	-
Insurance Flex Nonreverting	123,513	239,370	240,000	122,883
SIHO Medical	109,815	6,683,252	6,683,314	109,753
SIHO Flex	1,193	240,000	240,841	352
Escrow Funds	109,601	-	54,876	54,725
Payroll Bal	-	10,780,380	10,658,253	122,127
Payroll Net Salaries	(92)	92	-	-
FICA Withholdings	184	-	184	-
Bartholomew State And Local	106,242	-	106,242	-
Johnson	884	-	884	-
Decatur Local	603	-	603	-
Jennings	964	-	964	-
Brown Local Tax	674	-	674	-
Shelby	385	-	385	-
Marion	222	-	222	-
Monroe	121	-	121	-
Jackson Local	1,346	-	1,346	-
Hamilton County	90	-	90	-
Hendricks Local	67	-	67	-
Hancock	131	-	131	-
LTD	23	-	23	-
Fire PERF	(192)	257	65	-
Police PERF	299	23	322	-
Ripley County	96	-	96	-
Trustee II	224	-	224	-
Division of Family 51	(224)	224	-	-
Henry County	92	-	92	-
Wayne County	54	-	54	-
Education Credit Mgmt C	330	-	330	-
Water Operating	1,848,966	7,221,666	7,733,330	1,337,302
Water Deposits	146,661	59,465	39,606	166,520
Water Depreciation	3,085,843	1,302,360	2,194,984	2,193,219
85 Wastewater Operating	2,140,989	15,559,300	16,509,801	1,190,488
86 - Wastewater Deposit	309,448	139,956	113,693	335,711
Wastewater Depreciation	2,288,835	4,315,042	2,252,016	4,351,861
Wastewater Bond Reserve	3,677,062	-	-	3,677,062
Bond & Interest	3,974,585	6,089,988	5,922,602	4,141,971
Aviation	2,598,742	1,664,584	1,359,281	2,904,045
FAA Grant	25,456	360,399	364,669	21,186
Aviation Nonreverting	161,011	141,601	146,409	156,203
Totals	<u>\$ 97,363,425</u>	<u>\$ 167,694,833</u>	<u>\$ 159,872,614</u>	<u>\$ 105,185,644</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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid 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.

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

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

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.

E. Additional Pension Plan

The City also contributes to an additional pension plan unique to the City. Information regarding this plan may be obtained from the City.

Note 7. Other Postemployment Benefits

The City provides medical insurance benefits through SIHO to eligible retirees and their spouses. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

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OTHER INFORMATION - UNAUDITED

The City's Annual 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, 2019

	General	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Thoroughfare
Cash and investments - beginning	\$ 19,319,901	\$ 1,236,514	\$ 582,506	\$ -	\$ 3,988,789
Receipts:					
Taxes	35,979,540	-	-	-	1,238,410
Licenses and permits	535,533	-	-	-	-
Intergovernmental receipts	12,298,178	948,217	796,874	948,217	540,578
Charges for services	346,986	-	-	-	-
Fines and forfeits	18,924	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,048,946	50,628	-	500,000	516
Total receipts	<u>50,228,107</u>	<u>998,845</u>	<u>796,874</u>	<u>1,448,217</u>	<u>1,779,504</u>
Disbursements:					
Personal services	27,407,947	384,028	-	121,358	-
Supplies	1,479,023	127,047	178,822	51,256	-
Other services and charges	5,160,021	124,189	205,749	58,508	130,830
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,494,909	293,685	-	408,097	932,172
Utility operating expenses	-	-	-	-	-
Other disbursements	8,690,842	500,000	-	-	-
Total disbursements	<u>45,232,742</u>	<u>1,428,949</u>	<u>384,571</u>	<u>639,219</u>	<u>1,063,002</u>
Excess (deficiency) of receipts over disbursements	<u>4,995,365</u>	<u>(430,104)</u>	<u>412,303</u>	<u>808,998</u>	<u>716,502</u>
Cash and investments - ending	<u>\$ 24,315,266</u>	<u>\$ 806,410</u>	<u>\$ 994,809</u>	<u>\$ 808,998</u>	<u>\$ 4,705,291</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park Nonreverting Operating	Community Development	Law Enforcement Continuing Ed	Unsafe Building	Park And Recreation
Cash and investments - beginning	\$ 1,444,226	\$ 3,982	\$ 119,602	\$ 109,263	\$ 2,703,027
Receipts:					
Taxes	11,380	-	-	-	4,125,068
Licenses and permits	-	-	20,430	-	-
Intergovernmental receipts	128,352	-	-	-	313,871
Charges for services	2,457,679	-	-	-	185,337
Fines and forfeits	-	-	18,336	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	41,310	150	3,807	11,723	13,461
Total receipts	2,638,721	150	42,573	11,723	4,637,737
Disbursements:					
Personal services	827,960	-	-	-	3,005,787
Supplies	400,777	-	-	-	386,414
Other services and charges	1,321,111	-	36,060	16,635	973,803
Debt service - principal and interest	-	-	-	-	-
Capital outlay	789	-	-	-	7,500
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,550,637	-	36,060	16,635	4,373,504
Excess (deficiency) of receipts over disbursements	88,084	150	6,513	(4,912)	264,233
Cash and investments - ending	\$ 1,532,310	\$ 4,132	\$ 126,115	\$ 104,351	\$ 2,967,260

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day	Economic Development Operatin	Seized Assets	Cumulative Capital Improvemen	Cumulative Capital Developmen
Cash and investments - beginning	\$ 4,298,228	\$ 70,929	\$ 53,891	\$ 173,209	\$ 1,544,070
Receipts:					
Taxes	554,860	3,642,399	-	-	1,238,410
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	673,730	-	100,665	94,200
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	6,604,770	723,163	7,519	-	24,602
Total receipts	<u>7,159,630</u>	<u>5,039,292</u>	<u>7,519</u>	<u>100,665</u>	<u>1,357,212</u>
Disbursements:					
Personal services	-	127,809	-	-	-
Supplies	-	325	-	-	-
Other services and charges	-	1,082,669	3,818	-	-
Debt service - principal and interest	-	687,901	-	-	-
Capital outlay	2,773	1,927,586	-	114,867	2,131,796
Utility operating expenses	-	-	-	-	-
Other disbursements	6,500,000	-	-	-	-
Total disbursements	<u>6,502,773</u>	<u>3,826,290</u>	<u>3,818</u>	<u>114,867</u>	<u>2,131,796</u>
Excess (deficiency) of receipts over disbursements	<u>656,857</u>	<u>1,213,002</u>	<u>3,701</u>	<u>(14,202)</u>	<u>(774,584)</u>
Cash and investments - ending	<u>\$ 4,955,085</u>	<u>\$ 1,283,931</u>	<u>\$ 57,592</u>	<u>\$ 159,007</u>	<u>\$ 769,486</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Fire	Storm Sewer Nonreverting (Cap E)	City Hall Nonreverting (Cap E)	Self-Insurance	Police Pension
Cash and investments - beginning	\$ 124,068	\$ 104,702	\$ 107,963	\$ 1,837,178	\$ 1,543,605
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	904,866
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	33,330	7,546,977	15,162
Total receipts	-	-	33,330	7,546,977	920,028
Disbursements:					
Personal services	-	-	-	-	2,400
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	1,137,997
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	8,913,623	-
Total disbursements	-	-	-	8,913,623	1,140,397
Excess (deficiency) of receipts over disbursements	-	-	33,330	(1,366,646)	(220,369)
Cash and investments - ending	\$ 124,068	\$ 104,702	\$ 141,293	\$ 470,532	\$ 1,323,236

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Fire Pension	Riverboat Revenue Sharing	Public Safety - LIT	Columbus State Road 46 Overpass	Donations
Cash and investments - beginning	\$ 3,158,969	\$ 248,311	\$ 1,679,093	\$ 1,304,402	\$ 160,389
Receipts:					
Taxes	519,938	-	666,752	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,781,016	261,014	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	32,661	-	31,000	6,522,153	122,266
Total receipts	<u>2,333,615</u>	<u>261,014</u>	<u>697,752</u>	<u>6,522,153</u>	<u>122,266</u>
Disbursements:					
Personal services	2,400	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,057,799	-	565,651	3,000,000	106,375
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	205,595	776,450	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	1,700
Total disbursements	<u>2,060,199</u>	<u>205,595</u>	<u>1,342,101</u>	<u>3,000,000</u>	<u>108,075</u>
Excess (deficiency) of receipts over disbursements	<u>273,416</u>	<u>55,419</u>	<u>(644,349)</u>	<u>3,522,153</u>	<u>14,191</u>
Cash and investments - ending	<u>\$ 3,432,385</u>	<u>\$ 303,730</u>	<u>\$ 1,034,744</u>	<u>\$ 4,826,555</u>	<u>\$ 174,580</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Substance Abuse	Rental Registration	Columbus Downtown & Airport	Housing Com Dev	Com Dev Special Programs
Cash and investments - beginning	\$ 1,250,000	\$ 8,815	\$ 1,183,742	\$ 164	\$ 6,518
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,610	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	731
Total receipts	-	1,610	-	-	731
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	54	-	-	-
Other services and charges	231,118	478	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	231,118	532	-	-	-
Excess (deficiency) of receipts over disbursements	(231,118)	1,078	-	-	731
Cash and investments - ending	\$ 1,018,882	\$ 9,893	\$ 1,183,742	\$ 164	\$ 7,249

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Com Dev Ethnic Expo	Banner Fund 287	Com Dev Garden Plots	Volunteers In Medicine	Adopt A Brick
Cash and investments - beginning	\$ 28,510	\$ 1,441	\$ 7,120	\$ 1,771	\$ 2,939
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	57,387	450	2,270	-	-
Total receipts	57,387	450	2,270	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	61,420	-	675	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	61,420	-	675	-	-
Excess (deficiency) of receipts over disbursements	(4,033)	450	1,595	-	-
Cash and investments - ending	\$ 24,477	\$ 1,891	\$ 8,715	\$ 1,771	\$ 2,939

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Engineering Special Proj	Commons Capital Nonreverting	Redevelopment	Cummins 2nd Street Garage	Jackson St Garage
Cash and investments - beginning	\$ 72,061	\$ 1,179,677	\$ 340,853	\$ 170,995	\$ 940,710
Receipts:					
Taxes	-	160,047	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	27,649	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	816,851	308,444	237,809	387,295
Total receipts	-	1,004,547	308,444	237,809	387,295
Disbursements:					
Personal services	-	529,097	-	-	-
Supplies	-	35,883	-	-	-
Other services and charges	-	398,145	-	272,711	202,050
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	98,531	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,061,656	-	272,711	202,050
Excess (deficiency) of receipts over disbursements	-	(57,109)	308,444	(34,902)	185,245
Cash and investments - ending	\$ 72,061	\$ 1,122,568	\$ 649,297	\$ 136,093	\$ 1,125,955

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Fire Alarm Systems	Com Deve Streetscape	Escrow Accts	Lucabe Escrow	CPD Revenues
Cash and investments - beginning	\$ 4,962	\$ 378,983	\$ 90,898	\$ 3,000	\$ 50,179
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	71,930	-	-	11,415
Total receipts	-	71,930	-	-	11,415
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	66,329	-	-	728
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	66,329	-	-	728
Excess (deficiency) of receipts over disbursements	-	5,601	-	-	10,687
Cash and investments - ending	\$ 4,962	\$ 384,584	\$ 90,898	\$ 3,000	\$ 60,866

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CPD Property Room Money	CPD LLEBG Crime Prevention	CPD Police Alarm Systems	CDBG Entitlement House RLF N	Ethnic Expo Grant
Cash and investments - beginning	\$ 37,816	\$ 9	\$ 54,212	\$ (1,349)	\$ 2,108
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	75,156	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	1,480	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	900	-	751	-	-
Total receipts	900	-	2,231	75,156	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	84	-	-
Other services and charges	-	-	-	73,807	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	84	73,807	-
Excess (deficiency) of receipts over disbursements	900	-	2,147	1,349	-
Cash and investments - ending	\$ 38,716	\$ 9	\$ 56,359	\$ -	\$ 2,108

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Orange Leaf Security Deposit	CPD Grants Fund	Police Video	Blight Elimination	Fire Training Facility
Cash and investments - beginning	\$ 3,390	\$ 6,250	\$ 1,150	\$ (1)	\$ 2,870
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,045	-	41,686	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	300	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	575
Total receipts	-	3,045	300	41,686	575
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	350
Other services and charges	-	3,187	-	41,330	5
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,187	-	41,330	355
Excess (deficiency) of receipts over disbursements	-	(142)	300	356	220
Cash and investments - ending	\$ 3,390	\$ 6,108	\$ 1,450	\$ 355	\$ 3,090

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Shadow Creek Area Improvement	Park Bond	Capital CEDIT Bond Reserve	Jackson St Bond Pymt	Commons '09 Bond Pymts
Cash and investments - beginning	\$ 576,655	\$ 14,764	\$ 800,518	\$ 1	\$ 417,756
Receipts:					
Taxes	-	-	-	-	252,396
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	18,133
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	14,119	949,845	300,000
Total receipts	-	-	14,119	949,845	570,529
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	750	750
Debt service - principal and interest	-	-	-	949,096	656,300
Capital outlay	68,291	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	68,291	-	-	949,846	657,050
Excess (deficiency) of receipts over disbursements	(68,291)	-	14,119	(1)	(86,521)
Cash and investments - ending	\$ 508,364	\$ 14,764	\$ 814,637	\$ -	\$ 331,235

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Medic Nonreverting	Transit Nonreverting	Capital Bond Proceeds	TIF Airport	TIF Central
Cash and investments - beginning	\$ 171,998	\$ 27,610	\$ 191,382	\$ 534,288	\$ 9,922,855
Receipts:					
Taxes	-	-	-	275,662	8,554,498
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	25,000	-	-	-	18,000
Total receipts	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>275,662</u>	<u>8,572,498</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	453,248	5,930,786
Debt service - principal and interest	-	-	-	-	1,349,657
Capital outlay	21,286	-	120,247	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>21,286</u>	<u>-</u>	<u>120,247</u>	<u>453,248</u>	<u>7,280,443</u>
Excess (deficiency) of receipts over disbursements	<u>3,714</u>	<u>-</u>	<u>(120,247)</u>	<u>(177,586)</u>	<u>1,292,055</u>
Cash and investments - ending	<u>\$ 175,712</u>	<u>\$ 27,610</u>	<u>\$ 71,135</u>	<u>\$ 356,702</u>	<u>\$ 11,214,910</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TIF Cummins	TIF South Commons Cole	Redev Debt Service 2011	Redev 2011B Bond & Interest	Commons Bond 2017
Cash and investments - beginning	\$ 5,871,116	\$ 264,647	\$ 30,731	\$ 18	\$ 6,016,770
Receipts:					
Taxes	4,735,588	278,190	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	636	30,007	91,942
Total receipts	<u>4,735,588</u>	<u>278,190</u>	<u>636</u>	<u>30,007</u>	<u>91,942</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	245,962	-	-	-
Debt service - principal and interest	1,760,000	-	-	-	-
Capital outlay	-	-	-	30,000	6,108,712
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,760,000</u>	<u>245,962</u>	<u>-</u>	<u>30,000</u>	<u>6,108,712</u>
Excess (deficiency) of receipts over disbursements	<u>2,975,588</u>	<u>32,228</u>	<u>636</u>	<u>7</u>	<u>(6,016,770)</u>
Cash and investments - ending	<u>\$ 8,846,704</u>	<u>\$ 296,875</u>	<u>\$ 31,367</u>	<u>\$ 25</u>	<u>\$ -</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Brownfiled Debt Service	Redev Dist Ref Bonds Ser	Insurance Flex Nonreverting	SIHO Medical	SIHO Flex
Cash and investments - beginning	\$ 61,463	\$ -	\$ 123,513	\$ 109,815	\$ 1,193
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,273	459,900	239,370	6,683,252	240,000
Total receipts	1,273	459,900	239,370	6,683,252	240,000
Disbursements:					
Personal services	-	-	240,000	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	6,683,314	240,841
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	459,900	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	459,900	240,000	6,683,314	240,841
Excess (deficiency) of receipts over disbursements	1,273	-	(630)	(62)	(841)
Cash and investments - ending	\$ 62,736	\$ -	\$ 122,883	\$ 109,753	\$ 352

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Escrow Funds	Payroll Bal	Payroll Net Salaries	FICA Withholdings	Bartholomew State And Local
Cash and investments - beginning	\$ 109,601	\$ -	\$ (92)	\$ 184	\$ 106,242
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	10,780,380	92	-	-
Total receipts	-	10,780,380	92	-	-
Disbursements:					
Personal services	-	2,308,181	-	-	-
Supplies	-	-	-	-	-
Other services and charges	54,876	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	8,350,072	-	184	106,242
Total disbursements	54,876	10,658,253	-	184	106,242
Excess (deficiency) of receipts over disbursements	(54,876)	122,127	92	(184)	(106,242)
Cash and investments - ending	\$ 54,725	\$ 122,127	\$ -	\$ -	\$ -

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Johnson	Decatur Local	Jennings	Brown Local Tax	Shelby
Cash and investments - beginning	\$ 884	\$ 603	\$ 964	\$ 674	\$ 385
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	884	603	964	674	385
Total disbursements	884	603	964	674	385
Excess (deficiency) of receipts over disbursements	(884)	(603)	(964)	(674)	(385)
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, 2019

	Marion	Monroe	Jackson Local	Hamilton County	Hendricks Local
Cash and investments - beginning	\$ 222	\$ 121	\$ 1,346	\$ 90	\$ 67
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	222	121	1,346	90	67
Total disbursements	<u>222</u>	<u>121</u>	<u>1,346</u>	<u>90</u>	<u>67</u>
Excess (deficiency) of receipts over disbursements	<u>(222)</u>	<u>(121)</u>	<u>(1,346)</u>	<u>(90)</u>	<u>(67)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Hancock	LTD	Fire PERF	Police PERF	Ripley County
Cash and investments - beginning	\$ 131	\$ 23	\$ (192)	\$ 299	\$ 96
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	257	23	-
Total receipts	-	-	257	23	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	131	23	65	322	96
Total disbursements	131	23	65	322	96
Excess (deficiency) of receipts over disbursements	(131)	(23)	192	(299)	(96)
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, 2019

	Trustee II	Division of Family 51	Henry County	Wayne County	Education Credit Mgmt C
Cash and investments - beginning	\$ 224	\$ (224)	\$ 92	\$ 54	\$ 330
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	224	-	-	-
Total receipts	-	224	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	224	-	92	54	330
Total disbursements	224	-	92	54	330
Excess (deficiency) of receipts over disbursements	(224)	224	(92)	(54)	(330)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Water Operating	Water Deposits	Water Depreciation	85 Wastewater Operating
Cash and investments - beginning	\$ 1,848,966	\$ 146,661	\$ 3,085,843	\$ 2,140,989
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	4,647,146	-	-	11,219,208
Penalties	18,783	-	-	115,479
Other receipts	2,555,737	59,465	1,302,360	4,224,613
Total receipts	<u>7,221,666</u>	<u>59,465</u>	<u>1,302,360</u>	<u>15,559,300</u>
Disbursements:				
Personal services	1,364,206	-	-	1,742,129
Supplies	-	-	-	-
Other services and charges	147,957	-	-	154,063
Debt service - principal and interest	-	-	-	-
Capital outlay	1,505,789	-	-	3,142,008
Utility operating expenses	2,799,301	-	-	2,820,041
Other disbursements	1,916,077	39,606	2,194,984	8,651,560
Total disbursements	<u>7,733,330</u>	<u>39,606</u>	<u>2,194,984</u>	<u>16,509,801</u>
Excess (deficiency) of receipts over disbursements	<u>(511,664)</u>	<u>19,859</u>	<u>(892,624)</u>	<u>(950,501)</u>
Cash and investments - ending	<u>\$ 1,337,302</u>	<u>\$ 166,520</u>	<u>\$ 2,193,219</u>	<u>\$ 1,190,488</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	86 -			
	Wastewater Deposit	Wastewater Depreciation	Wastewater Bond Reserve	Bond & Interest
Cash and investments - beginning	\$ 309,448	\$ 2,288,835	\$ 3,677,062	\$ 3,974,585
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Penalties	-	-	-	-
Other receipts	139,956	4,315,042	-	6,089,988
Total receipts	<u>139,956</u>	<u>4,315,042</u>	<u>-</u>	<u>6,089,988</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	5,700,521
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	113,693	2,252,016	-	222,081
Total disbursements	<u>113,693</u>	<u>2,252,016</u>	<u>-</u>	<u>5,922,602</u>
Excess (deficiency) of receipts over disbursements	<u>26,263</u>	<u>2,063,026</u>	<u>-</u>	<u>167,386</u>
Cash and investments - ending	<u>\$ 335,711</u>	<u>\$ 4,351,861</u>	<u>\$ 3,677,062</u>	<u>\$ 4,141,971</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Aviation	FAA Grant	Aviation Nonreverting	Totals
Cash and investments - beginning	\$ 2,598,742	\$ 25,456	\$ 161,011	\$ 97,363,425
Receipts:				
Taxes	-	-	-	62,233,138
Licenses and permits	-	-	-	555,963
Intergovernmental receipts	-	360,399	-	20,288,197
Charges for services	1,157,264	-	-	4,176,525
Fines and forfeits	-	-	-	39,040
Utility fees	-	-	-	15,866,354
Penalties	-	-	-	134,262
Other receipts	507,320	-	141,601	64,401,354
Total receipts	<u>1,664,584</u>	<u>360,399</u>	<u>141,601</u>	<u>167,694,833</u>
Disbursements:				
Personal services	533,348	-	-	38,596,650
Supplies	93,294	-	140,000	2,893,329
Other services and charges	361,107	364,669	6,409	31,977,930
Debt service - principal and interest	-	-	-	11,103,475
Capital outlay	371,532	-	-	21,222,515
Utility operating expenses	-	-	-	5,619,342
Other disbursements	-	-	-	48,459,373
Total disbursements	<u>1,359,281</u>	<u>364,669</u>	<u>146,409</u>	<u>159,872,614</u>
Excess (deficiency) of receipts over disbursements	<u>305,303</u>	<u>(4,270)</u>	<u>(4,808)</u>	<u>7,822,219</u>
Cash and investments - ending	<u>\$ 2,904,045</u>	<u>\$ 21,186</u>	<u>\$ 156,203</u>	<u>\$ 105,185,644</u>

CITY OF COLUMBUS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Water	\$ 1,855	\$ 345,480
Wastewater	3,424	922,472
Aviation	36,495	7,154
Governmental activities	<u>613,962</u>	<u>1,045,683</u>
Totals	<u>\$ 655,736</u>	<u>\$ 2,320,789</u>

CITY OF COLUMBUS
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2017 Commons Bonds	\$ 5,230,000	\$ 653,400
Revenue bonds	Brownfield Series 2011B Revenue Bond	690,000	60,000
Revenue bonds	Ec. Dev. TIF Bonds Series 2011B	2,955,000	308,122
Revenue bonds	Economic Development Income Tax Revenue Bonds Series 2012	4,775,000	682,891
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016A	3,085,000	458,500
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016B	3,530,000	489,186
Revenue bonds	Series 2011 Buckingham Cole Taxable Ec. Dev. Bond	1,310,000	205,413
Revenue bonds	SRF Redevelopment District Rev. Bonds 2011A	345,000	30,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2009	7,747,754	1,915,000
Total governmental activities		29,667,754	4,802,512
Wastewater:			
Revenue bonds	2016 Sewage Works Refunding Revenue Bonds	15,400,000	2,069,170
Revenue bonds	2019 Refunding Revenue Bond	3,105,000	186,031
Notes and loans payable	2009 new Wastewater Plant	31,260,000	3,222,885
Total Wastewater		49,765,000	5,478,086
Totals		\$ 79,432,754	\$ 10,280,598

CITY OF COLUMBUS
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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
Wastewater:	
Land	\$ 2,860,877
Infrastructure	42,528,262
Buildings	62,934,027
Machinery, equipment, and vehicles	36,783,738
Construction in progress	<u>2,353,989</u>
Total Wastewater	<u>147,460,893</u>
Governmental activities:	
Land	18,917,752
Infrastructure	151,616,538
Buildings	105,349,985
Improvements other than buildings	17,720,708
Machinery, equipment, and vehicles	32,971,170
Books and other	<u>128,000</u>
Total governmental activities	<u>326,704,153</u>
Water:	
Land	237,523
Infrastructure	19,568,465
Buildings	29,713,286
Machinery, equipment, and vehicles	7,267,165
Construction in progress	<u>37,813</u>
Total Water	<u>56,824,252</u>
Aviation:	
Land	5,640,080
Buildings	4,593,968
Improvements other than buildings	38,113,151
Machinery, equipment, and vehicles	746,888
Construction in progress	<u>1,601,440</u>
Total Aviation	<u>50,695,527</u>
Total capital assets	<u>\$ 581,684,825</u>

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/>.