

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF COLUMBIA CITY

WHITLEY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
09/16/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rosie Coyle	01-01-19 to 12-31-20
Mayor	Ryan L. Daniel	01-01-19 to 12-31-20
President of the Board of Public Works and Safety	Ryan L. Daniel	01-01-19 to 12-31-20
President Pro Tempore of the Common Council	Walter C. Crowder	01-01-19 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF COLUMBIA CITY, WHITLEY COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the City of Columbia City (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 September 10, 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

September 10, 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 COLUMBIA CITY  
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 Fund	\$ 31,781	\$ 4,070,457	\$ 3,858,542	\$ 243,696
Motor Vehicle Highway	43,447	662,291	649,098	56,640
Local Road & Street	25,453	71,739	41,375	55,817
Parking Meter	3,828	885	2,556	2,157
Hazardous Materials	871	6	-	877
Park Nonreverting	(19,746)	276,371	279,404	(22,779)
Economic Development Op	11,706	43,065	31,557	23,214
Sanitation	49,041	333,080	363,324	18,797
Housing Authority	126,953	25,830	27,979	124,804
Local Law Enf Cont Ed	22,972	13,812	5,459	31,325
Riverboat Gambling	23,172	61,834	90,536	(5,530)
Emergency Telephone Sys	911	11,494	12,151	254
Park & Recreation	77,265	575,409	575,747	76,927
Rainy Day	384,560	2,335	16,370	370,525
Env. Remediation/Lml	684,094	702,673	490,051	896,716
Cum Cap Development	143,557	114,091	219,504	38,144
Redev Revolving Loans	95,697	22,192	-	117,889
Cumulative Bridge & Street	360,108	264,395	199,942	424,561
Cum Cap Impr (Tax Levy)	27,340	19,991	39,334	7,997
Cumulative Fire	152,609	75,541	20,440	207,710
Cumulative Park	39,342	43,881	30,000	53,223
General Improvement	4,253	1,120	1,075	4,298
CEDIT Tax	172,860	587,930	580,084	180,706
Information Services	62,022	81,718	86,977	56,763
Police Pension	224,613	176,405	182,235	218,783
LOIT- Public Safety	353,224	660,569	809,825	203,968
Petty Cash	500	-	-	500
Cemetery	33	8,220	6,905	1,348
Bicentennial Fund	697	-	-	697
Fire Violations	158	9	-	167
Donation Park	110,496	60,704	150,040	21,160
Donations	80,363	739,885	734,013	86,235
Federal Equitable Sharing	96	21,922	-	22,018
Group Insurance	(188,176)	2,116,662	2,287,367	(358,881)
Group Insurance Retirees	205,437	38,999	-	244,436
Sales Tax	442	434	464	412
Wayne Waste Superfund	5,617	89,000	92,226	2,391
Operation Pull Over	211	-	-	211
TIF Redevelopment	35,784	74,816	19,688	90,912
Cash Change Drawers (4)	800	-	-	800
Cemetery Endowment	20,305	380	17,793	2,892
Payroll- Net Pay	-	722,952	722,952	-
Payroll- Federal	-	493,796	493,796	-
Payroll- FICA	-	449,234	449,234	-

CITY OF COLUMBIA CITY  
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
Payroll- Med	-	155,667	155,667	-
Payroll- State	-	172,618	172,618	-
Payroll- Local	-	79,337	79,337	-
Payroll- Civil PERF	-	39,891	39,891	-
Payroll- Police PERF	-	30,465	30,465	-
Payroll- Fire PERF	-	17,756	17,756	-
Payroll- Direct Deposit	-	3,667,476	3,667,476	-
Payroll- American Family Life	1,006	24,659	27,192	(1,527)
Payroll- Fire Uniforms	9	159	73	95
Payroll- United Way	-	1,642	1,642	-
Payroll- Nationwide	-	16,795	16,795	-
Payroll- American United Life	-	35,185	35,185	-
Payroll- Phone Deduction	352	7,100	7,960	(508)
Payroll- YMCA Deduction	1,693	9,926	8,971	2,648
Payroll- Anytime Fitness	(127)	2,331	2,363	(159)
Payroll- Transamerican Life	(132)	633	633	(132)
Payroll- Flex	-	673	673	-
Payroll- Pre-Paid Legal Service	36	1,005	1,005	36
Payroll- Whitley Co Treasurer	-	2,511	2,511	-
Payroll- Utilities	-	5,583	5,583	-
Payroll- Child Support	-	14,614	14,614	-
Payroll- Five Star Life	1,130	6,906	6,607	1,429
Electric Utl Operating	199,697	11,803,955	12,125,001	(121,349)
Electric Utl Meter Dep	269,338	31,590	24,808	276,120
Electric Utl Depreciation	276,121	475,000	766,466	(15,345)
Electric Cash Reserve	1,865,077	74,882	980,117	959,842
Stormwater	(91,014)	775,646	673,374	11,258
Sewage Utility Operating	1,545,879	5,888,081	5,088,323	2,345,637
Sewage Improvement	231,390	600,000	432,321	399,069
SDI Maintenance Fund	-	18,000	1,433	16,567
CSO Construction Fund	-	874,371	874,371	-
Sewage Utl Bond & Int	907,583	1,926,567	1,830,201	1,003,949
Sewage Utl Debt Reserve	1,826,643	26,355	-	1,852,998
Sewage Cash Reserve	210,856	300,000	240,000	270,856
Water Utility Operating	2,919	2,394,015	2,329,059	67,875
Water Utl Meter Deposit	52,560	7,965	3,610	56,915
Water Utl Depreciation	8,358	195,000	193,509	9,849
Water Utl Bond & Interest	96,935	417,168	420,148	93,955
Water Cash Reserve	8,184	124,000	120,000	12,184
Water Debt Reserve	431,528	-	-	431,528
Totals	<u>\$ 11,220,717</u>	<u>\$ 43,941,654</u>	<u>\$ 43,985,801</u>	<u>\$ 11,176,570</u>

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

CITY OF COLUMBIA CITY  
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 COLUMBIA CITY  
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.

*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 COLUMBIA CITY  
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 COLUMBIA CITY  
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 COLUMBIA CITY  
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. 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.

CITY OF COLUMBIA CITY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*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 net fund receipts and disbursements being insufficient to replenish the beginning cash balance deficit, excessive insurance claims and payroll withholdings, and increase in capital outlay.

**Note 8. Subsequent Events**

The Wastewater Utility has obtained an Agency Loan through the United States Department of Agriculture in the amount of \$10,776,000. The Wastewater Utility is to receive an OCRA CDBG Grant of \$700,000 and will contribute \$900,100 for the construction and engineering of a sewer project for a total cost of \$12,376,100. In 2019, the Wastewater Utility has drawn \$813,298 of the Agency Loan.

**Note 9. Other Postemployment Benefits**

The City provides health insurance benefits 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.

**Note 10. Combined Funds**

Funds related to Payroll Clearing were combined into one fund in the prior financial statement, but were reported individually for the current financial statement.

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

	General Fund	Motor Vehicle Highway	Local Road & Street	Parking Meter	Hazardous Materials
Cash and investments - beginning	\$ 31,781	\$ 43,447	\$ 25,453	\$ 3,828	\$ 871
Receipts:					
Taxes	3,072,725	193,546	-	-	-
Licenses and permits	39,583	-	-	-	-
Intergovernmental receipts	793,482	461,579	71,739	-	-
Charges for services	19,800	2,016	-	885	6
Fines and forfeits	127,011	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	17,856	5,150	-	-	-
Total receipts	4,070,457	662,291	71,739	885	6
Disbursements:					
Personal services	3,276,397	377,708	-	-	-
Supplies	88,173	119,449	-	2,241	-
Other services and charges	408,571	151,941	41,375	315	-
Debt service - principal and interest	72,657	-	-	-	-
Capital outlay	12,744	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,858,542	649,098	41,375	2,556	-
Excess (deficiency) of receipts over disbursements	211,915	13,193	30,364	(1,671)	6
Cash and investments - ending	\$ 243,696	\$ 56,640	\$ 55,817	\$ 2,157	\$ 877

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

	Park Nonreverting	Economic Development Op	Sanitation	Housing Authority	Local Law Enf Cont Ed
Cash and investments - beginning	\$ (19,746)	\$ 11,706	\$ 49,041	\$ 126,953	\$ 22,972
Receipts:					
Taxes	-	8,325	-	-	-
Licenses and permits	-	-	-	-	4,265
Intergovernmental receipts	-	1,037	-	-	-
Charges for services	276,371	-	333,080	-	5,692
Fines and forfeits	-	-	-	-	1,353
Utility fees	-	-	-	-	-
Other receipts	-	33,703	-	25,830	2,502
Total receipts	276,371	43,065	333,080	25,830	13,812
Disbursements:					
Personal services	35,896	-	243	-	-
Supplies	110,959	-	-	-	-
Other services and charges	132,549	31,557	363,081	27,979	5,459
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	279,404	31,557	363,324	27,979	5,459
Excess (deficiency) of receipts over disbursements	(3,033)	11,508	(30,244)	(2,149)	8,353
Cash and investments - ending	\$ (22,779)	\$ 23,214	\$ 18,797	\$ 124,804	\$ 31,325

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

	Riverboat Gambling	Emergency Telephone Sys	Park & Recreation	Rainy Day	Env. Remediation/Lml
Cash and investments - beginning	\$ 23,172	\$ 911	\$ 77,265	\$ 384,560	\$ 684,094
Receipts:					
Taxes	-	-	510,920	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	51,834	-	63,630	-	-
Charges for services	-	11,494	-	-	702,673
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	10,000	-	859	2,335	-
Total receipts	61,834	11,494	575,409	2,335	702,673
Disbursements:					
Personal services	-	12,151	382,039	-	-
Supplies	-	-	34,651	-	-
Other services and charges	-	-	159,057	16,370	490,051
Debt service - principal and interest	-	-	-	-	-
Capital outlay	90,536	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	90,536	12,151	575,747	16,370	490,051
Excess (deficiency) of receipts over disbursements	(28,702)	(657)	(338)	(14,035)	212,622
Cash and investments - ending	\$ (5,530)	\$ 254	\$ 76,927	\$ 370,525	\$ 896,716

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

	Cum Cap Development	Redev Revolving Loans	Cumulative Bridge & Street	Cum Cap Impr (Tax Levy)	Cumulative Fire
Cash and investments - beginning	\$ 143,557	\$ 95,697	\$ 360,108	\$ 27,340	\$ 152,609
Receipts:					
Taxes	101,456	-	233,088	-	64,574
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,635	-	29,029	19,991	9,655
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	22,192	2,278	-	1,312
Total receipts	114,091	22,192	264,395	19,991	75,541
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,433	-	7,821
Other services and charges	7,774	-	176,857	39,334	12,559
Debt service - principal and interest	144,250	-	-	-	-
Capital outlay	67,480	-	21,652	-	60
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	219,504	-	199,942	39,334	20,440
Excess (deficiency) of receipts over disbursements	(105,413)	22,192	64,453	(19,343)	55,101
Cash and investments - ending	\$ 38,144	\$ 117,889	\$ 424,561	\$ 7,997	\$ 207,710

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

	Cumulative Park	General Improvement	CEDIT Tax	Information Services	Police Pension
Cash and investments - beginning	\$ 39,342	\$ 4,253	\$ 172,860	\$ 62,022	\$ 224,613
Receipts:					
Taxes	39,021	-	554,205	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,860	-	-	-	-
Charges for services	-	1,120	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	33,725	81,718	176,405
Total receipts	43,881	1,120	587,930	81,718	176,405
Disbursements:					
Personal services	-	-	-	188	182,235
Supplies	-	-	-	59,208	-
Other services and charges	-	1,075	163,431	27,581	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	30,000	-	416,653	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	30,000	1,075	580,084	86,977	182,235
Excess (deficiency) of receipts over disbursements	13,881	45	7,846	(5,259)	(5,830)
Cash and investments - ending	\$ 53,223	\$ 4,298	\$ 180,706	\$ 56,763	\$ 218,783

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

	LOIT- Public Safety	Petty Cash	Cemetery	Bicentennial Fund	Fire Violations
Cash and investments - beginning	\$ 353,224	\$ 500	\$ 33	\$ 697	\$ 158
Receipts:					
Taxes	619,982	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	8,220	-	-
Fines and forfeits	-	-	-	-	9
Utility fees	-	-	-	-	-
Other receipts	40,587	-	-	-	-
Total receipts	660,569	-	8,220	-	9
Disbursements:					
Personal services	20,525	-	3,199	-	-
Supplies	137,261	-	836	-	-
Other services and charges	147,877	-	2,870	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	504,162	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	809,825	-	6,905	-	-
Excess (deficiency) of receipts over disbursements	(149,256)	-	1,315	-	9
Cash and investments - ending	\$ 203,968	\$ 500	\$ 1,348	\$ 697	\$ 167

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

	Donation Park	Donations	Federal Equitable Sharing	Group Insurance	Group Insurance Retirees
Cash and investments - beginning	\$ 110,496	\$ 80,363	\$ 96	\$ (188,176)	\$ 205,437
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	693,151	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	60,704	46,734	21,922	2,116,662	38,999
Total receipts	60,704	739,885	21,922	2,116,662	38,999
Disbursements:					
Personal services	-	-	-	105,910	-
Supplies	-	40,639	-	-	-
Other services and charges	150,040	223	-	2,181,457	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	693,151	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	150,040	734,013	-	2,287,367	-
Excess (deficiency) of receipts over disbursements	(89,336)	5,872	21,922	(170,705)	38,999
Cash and investments - ending	\$ 21,160	\$ 86,235	\$ 22,018	\$ (358,881)	\$ 244,436

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

	Sales Tax	Wayne Waste Superfund	Operation Pull Over	TIF Redevelopment	Cash Change Drawers (4)
Cash and investments - beginning	\$ 442	\$ 5,617	\$ 211	\$ 35,784	\$ 800
Receipts:					
Taxes	434	-	-	69,816	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	89,000	-	5,000	-
Total receipts	<u>434</u>	<u>89,000</u>	<u>-</u>	<u>74,816</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	464	92,226	-	14,388	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	5,300	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>464</u>	<u>92,226</u>	<u>-</u>	<u>19,688</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(30)</u>	<u>(3,226)</u>	<u>-</u>	<u>55,128</u>	<u>-</u>
Cash and investments - ending	<u>\$ 412</u>	<u>\$ 2,391</u>	<u>\$ 211</u>	<u>\$ 90,912</u>	<u>\$ 800</u>

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

	Cemetery Endowment	Payroll- Net Pay	Payroll- Federal	Payroll- FICA	Payroll- Med
Cash and investments - beginning	\$ 20,305	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	380	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	722,952	493,796	449,234	155,667
Total receipts	380	722,952	493,796	449,234	155,667
Disbursements:					
Personal services	-	722,952	-	-	-
Supplies	-	-	-	-	-
Other services and charges	17,793	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	493,796	449,234	155,667
Total disbursements	17,793	722,952	493,796	449,234	155,667
Excess (deficiency) of receipts over disbursements	(17,413)	-	-	-	-
Cash and investments - ending	\$ 2,892	\$ -	\$ -	\$ -	\$ -

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

	Payroll- State	Payroll- Local	Payroll- Civil PERF	Payroll- Police PERF	Payroll- Fire PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	172,618	79,337	39,891	30,465	17,756
Total receipts	172,618	79,337	39,891	30,465	17,756
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	172,618	79,337	39,891	30,465	17,756
Total disbursements	172,618	79,337	39,891	30,465	17,756
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll- Direct Deposit	Payroll- American Family Life	Payroll- Fire Uniforms	Payroll- United Way	Payroll- Nationwide
Cash and investments - beginning	\$ -	\$ 1,006	\$ 9	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	3,667,476	24,659	159	1,642	16,795
Total receipts	3,667,476	24,659	159	1,642	16,795
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	3,667,476	27,192	73	1,642	16,795
Total disbursements	3,667,476	27,192	73	1,642	16,795
Excess (deficiency) of receipts over disbursements	-	(2,533)	86	-	-
Cash and investments - ending	\$ -	\$ (1,527)	\$ 95	\$ -	\$ -

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

	Payroll- American United Life	Payroll- Phone Deduction	Payroll- YMCA Deduction	Payroll- Anytime Fitness	Payroll- Transamerican Life
Cash and investments - beginning	\$ -	\$ 352	\$ 1,693	\$ (127)	\$ (132)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	35,185	7,100	9,926	2,331	633
Total receipts	35,185	7,100	9,926	2,331	633
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	35,185	7,960	8,971	2,363	633
Total disbursements	35,185	7,960	8,971	2,363	633
Excess (deficiency) of receipts over disbursements	-	(860)	955	(32)	-
Cash and investments - ending	\$ -	\$ (508)	\$ 2,648	\$ (159)	\$ (132)

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

	Payroll- Flex	Payroll- Pre-Paid Legal Service	Payroll- Whitley Co Treasurer	Payroll- Utilities	Payroll- Child Support
Cash and investments - beginning	\$ -	\$ 36	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	673	1,005	2,511	5,583	14,614
Total receipts	673	1,005	2,511	5,583	14,614
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	673	1,005	2,511	5,583	14,614
Total disbursements	673	1,005	2,511	5,583	14,614
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 36	\$ -	\$ -	\$ -

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

	Payroll- Five Star Life	Electric Utl Operating	Electric Utl Meter Dep	Electric Utl Depreciation	Electric Cash Reserve
Cash and investments - beginning	\$ 1,130	\$ 199,697	\$ 269,338	\$ 276,121	\$ 1,865,077
Receipts:					
Taxes	-	1,353	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	11,325,481	31,590	-	-
Other receipts	6,906	477,121	-	475,000	74,882
Total receipts	6,906	11,803,955	31,590	475,000	74,882
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	149,640	-	-	-
Capital outlay	-	14,409	-	766,466	740,117
Utility operating expenses	-	11,478,095	24,808	-	-
Other disbursements	6,607	482,857	-	-	240,000
Total disbursements	6,607	12,125,001	24,808	766,466	980,117
Excess (deficiency) of receipts over disbursements	299	(321,046)	6,782	(291,466)	(905,235)
Cash and investments - ending	\$ 1,429	\$ (121,349)	\$ 276,120	\$ (15,345)	\$ 959,842

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

	Stormwater	Sewage Utility Operating	Sewage Improvement	SDI Maintenance Fund	CSO Construction Fund
Cash and investments - beginning	\$ (91,014)	\$ 1,545,879	\$ 231,390	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	775,640	5,506,719	-	18,000	-
Other receipts	6	381,362	600,000	-	874,371
Total receipts	775,646	5,888,081	600,000	18,000	874,371
Disbursements:					
Personal services	181,508	698,307	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	5,872	-	-	-
Debt service - principal and interest	312	1,935,643	-	-	-
Capital outlay	-	-	329,649	-	-
Utility operating expenses	416,714	1,548,501	102,672	1,433	-
Other disbursements	74,840	900,000	-	-	874,371
Total disbursements	673,374	5,088,323	432,321	1,433	874,371
Excess (deficiency) of receipts over disbursements	102,272	799,758	167,679	16,567	-
Cash and investments - ending	\$ 11,258	\$ 2,345,637	\$ 399,069	\$ 16,567	\$ -

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

	Sewage Utl Bond & Int	Sewage Utl Debt Reserve	Sewage Cash Reserve	Water Utility Operating	Water Utl Meter Deposit
Cash and investments - beginning	\$ 907,583	\$ 1,826,643	\$ 210,856	\$ 2,919	\$ 52,560
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	2,161,348	7,965
Other receipts	1,926,567	26,355	300,000	232,667	-
Total receipts	1,926,567	26,355	300,000	2,394,015	7,965
Disbursements:					
Personal services	-	-	-	460,160	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	1,830,201	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	975,360	3,610
Other disbursements	-	-	240,000	893,539	-
Total disbursements	1,830,201	-	240,000	2,329,059	3,610
Excess (deficiency) of receipts over disbursements	96,366	26,355	60,000	64,956	4,355
Cash and investments - ending	\$ 1,003,949	\$ 1,852,998	\$ 270,856	\$ 67,875	\$ 56,915

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

	Water Util Depreciation	Water Util & Bond & Interest	Water Cash Reserve	Water Debt Reserve	Totals
Cash and investments - beginning	\$ 8,358	\$ 96,935	\$ 8,184	\$ 431,528	\$ 11,220,717
Receipts:					
Taxes	-	-	-	-	5,469,445
Licenses and permits	-	-	-	-	43,848
Intergovernmental receipts	-	-	-	-	2,212,622
Charges for services	-	-	-	-	1,361,737
Fines and forfeits	-	-	-	-	128,373
Utility fees	-	-	-	-	19,826,743
Other receipts	195,000	417,168	124,000	-	14,898,886
Total receipts	195,000	417,168	124,000	-	43,941,654
Disbursements:					
Personal services	-	-	-	-	6,459,418
Supplies	-	-	-	-	602,671
Other services and charges	-	-	-	-	4,870,126
Debt service - principal and interest	-	420,148	-	-	4,552,851
Capital outlay	145,454	-	-	-	3,837,833
Utility operating expenses	48,055	-	-	-	14,599,248
Other disbursements	-	-	120,000	-	9,063,654
Total disbursements	193,509	420,148	120,000	-	43,985,801
Excess (deficiency) of receipts over disbursements	1,491	(2,980)	4,000	-	(44,147)
Cash and investments - ending	\$ 9,849	\$ 93,955	\$ 12,184	\$ 431,528	\$ 11,176,570

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ 13,131
Electric	103,167	231,841
Storm Water	1,234	24,780
Wastewater	35,055	80,086
Water	<u>32,350</u>	<u>36,886</u>
Totals	<u>\$ 171,806</u>	<u>\$ 386,724</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Motorola	callworks equipment	\$ 116,511	1/1/2019	1/1/2029
Total of annual lease payments		<u>\$ 116,511</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds Notes and loans payable	Aquatic Center Bonding City Hall remodel	\$ 955,000 710,175	\$ 144,450 67,436
Total governmental activities		<u>1,665,175</u>	<u>211,886</u>
Electric: USDA REDLG USDA REDLG USDA REDLG	Economic Development Economic Development Economic Development	40,709 481,007 268,890	10,404 88,812 50,424
Total Electric		<u>790,606</u>	<u>149,640</u>
Wastewater: Revenue bonds Revenue bonds Revenue bonds Revenue bonds Notes and loans payable	Sewer expansion Sewer expansion Sewer expansion Sewer expansion Sewer cso	473,000 2,403,000 4,862,000 10,380,000 813,298	43,476 194,330 99,230 1,538,088 -
Total Wastewater		<u>18,931,298</u>	<u>1,875,124</u>
Water: Revenue bonds Revenue bonds Revenue bonds	Infrastructure repairs Plant Expansion Plant Expansion	266,000 773,000 1,197,000	136,786 123,038 167,396
Total Water		<u>2,236,000</u>	<u>427,220</u>
		<u>\$ 23,623,079</u>	<u>\$ 2,663,870</u>

CITY OF COLUMBIA CITY  
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
Electric:	
Land	\$ 223,573
Infrastructure	12,337
Buildings	1,618,899
Improvements other than buildings	11,840,571
Machinery, equipment, and vehicles	<u>2,478,004</u>
Total Electric	<u>16,173,384</u>
Storm Water:	
Infrastructure	2,004,748
Improvements other than buildings	4,602
Machinery, equipment, and vehicles	<u>269,267</u>
Total Storm Water	<u>2,278,617</u>
Wastewater:	
Land	44,226
Infrastructure	6,609,411
Buildings	7,648,010
Improvements other than buildings	23,424,773
Machinery, equipment, and vehicles	<u>9,053,827</u>
Total Wastewater	<u>46,780,247</u>
Water:	
Land	7,654
Infrastructure	1,406,878
Buildings	2,520,414
Improvements other than buildings	6,648,648
Machinery, equipment, and vehicles	<u>1,221,873</u>
Total Water	<u>11,805,467</u>
Governmental activities:	
Land	112,995
Infrastructure	8,210,124
Buildings	2,376,566
Improvements other than buildings	1,683,007
Machinery, equipment, and vehicles	<u>4,513,877</u>
Total governmental activities	<u>16,896,569</u>
Total capital assets	<u>\$ 93,934,284</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/>.