

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, 2020 to December 31, 2020



FILED
11/24/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Luann Welmer	01-01-20 to 12-31-21
Mayor	James D. Lienhoop	01-01-20 to 12-31-21
President of the Board of Public Works and Safety	James D. Lienhoop	01-01-20 to 12-31-21
President of the Common Council	Tom Dell Elaine Hilber	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Superintendent of Utilities	Scott Dompke (Vacant) Keith Reeves (interim) Roger Kelso	01-01-20 to 02-25-21 02-26-21 to 03-04-21 03-05-21 to 11-14-21 11-15-21 to 12-31-21
Manager of Finance and Business Operations	Arron O'Neal	01-01-20 to 12-31-21
Airport Director	Brian Payne	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 November 15, 2021, 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

November 15, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 24,315,269	\$ 42,929,867	\$ 34,918,777	\$ 32,326,359
Motor Vehicle Highway	806,410	864,320	1,016,838	653,892
Local Road And Street	994,810	763,106	640,506	1,117,410
MVH RESTRICTED	808,998	836,272	1,592,961	52,309
Thoroughfare	4,705,292	2,410,220	2,687,262	4,428,250
Park Nonreverting Operating	1,532,312	1,580,571	1,778,112	1,334,771
Community Development	4,132	-	-	4,132
Law Enforcement Continuing Ed	126,115	53,033	25,005	154,143
Unsafe Building	104,351	-	3,036	101,315
RIVERBOAT REVENUE SHARING	303,730	262,000	243,033	322,697
Park And Recreation	2,967,261	4,466,333	4,109,654	3,323,940
Rainy Day	4,955,084	24,481	5,017	4,974,548
Economic Development Operatin	1,283,934	3,937,244	3,663,212	1,557,966
Levy Excess	-	145,360	-	145,360
Cumulative Capital Improvemen	159,008	95,535	82,009	172,534
Cumulative Capital Developmen	769,487	1,339,559	1,151,096	957,950
Cumulative Fire	124,068	-	75,677	48,391
Storm Sewer Nonreverting (Cap	104,702	-	73,430	31,272
City Hall Nonreverting (Cap E	141,292	60,650	140,000	61,942
Self-Insurance	470,533	15,525,292	13,095,052	2,900,773
Police Pension	1,323,237	1,053,866	992,107	1,384,996
Fire Pension	3,432,385	2,612,631	2,004,615	4,040,401
Public Safety - LIT	1,034,744	1,013,960	603,755	1,444,949
SEIZED ASSETS	57,592	1,465	1,628	57,429
CDBG-COVID	-	89,744	89,744	-
CITY-COVID	-	1,522,950	1,522,950	-
TRANSIT-COVID	-	802,975	802,975	-
State Road 46 Overpass	4,826,555	25,735	591,475	4,260,815
Donations	174,579	70,860	66,198	179,241
Substance Abuse	1,018,882	-	326,644	692,238
Rental Registration	9,893	805	696	10,002
Columbus Downtown & Airport	1,183,742	-	-	1,183,742
Housing Com Dev	164	-	-	164
Com Dev Special Programs	7,249	254	-	7,503
Com Dev Ethnic Expo	24,477	1,704	300	25,881
Banner Fund 287	1,892	150	2,042	-
Com Dev Garden Plots	8,715	2,208	670	10,253
Volunteers In Medicine	1,771	3	-	1,774
Adopt A Brick	2,939	-	-	2,939
Engineering Special Proj	72,061	-	26,471	45,590
Commons Capital Nonreverting	1,122,567	821,525	1,162,638	781,454
Redevelopment	649,297	77,566	247,730	479,133
Cummins 2nd Street Garage	136,093	234,718	270,967	99,844
Jackson St Garage	1,125,954	229,085	201,026	1,154,013
Fire Alarm Systems	4,962	-	-	4,962
Com Deve Streetscape	384,584	66,245	46,969	403,860
Escrow Accts	90,897	-	29,235	61,662
Lucabe Escrow	3,000	-	-	3,000
CPD Revenues	60,867	5,477	125	66,219
CPD Property Room Money	38,716	2,934	2,934	38,716
CPD LLEBG Crime Prevention	9	-	-	9
CPD Police Alarm Systems	56,359	1,079	928	56,510

CITY OF COLUMBUS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
CDBG Entitlement House RLF N	-	467,914	467,830	84
Ethnic Expo Grant	2,108	-	-	2,108
Orange Leaf Security Deposit	3,390	-	-	3,390
CPD Grants Fund	6,107	4,706	-	10,813
Police Video	1,450	2,395	-	3,845
Blight Elimination	356	-	-	356
Fire Training Facility	3,090	7,900	55	10,935
Shadow Creek Area Improvement	508,364	-	323,355	185,009
Park Bond	14,764	-	-	14,764
Capital CEDIT Bond Reserve	814,635	4,608	-	819,243
CUMMINS WASH ST. GARAGE	-	308,113	308,113	-
Jackson St Bond Pymt	-	948,180	948,180	-
COMMONS '09 BOND PYMTS	331,233	724,894	654,150	401,977
Medic Nonreverting	175,712	22,917	103,122	95,507
Transit Nonreverting	27,610	-	-	27,610
Capital Bond Proceeds	71,135	-	-	71,135
TIF Airport	356,702	452,884	-	809,586
TIF Central	11,214,910	8,839,180	5,160,852	14,893,238
TIF Cummins	8,846,704	5,956,029	1,915,000	12,887,733
TIF South Commons Cole	296,876	282,232	248,424	330,684
REDEV DEBT SERVICE 2011	31,368	154	-	31,522
REDEV 2011B BOND & INTEREST	25	-	-	25
BROWNFIELD DEBT SERVICE	62,736	309	-	63,045
REDEV DIST REF BONDS SER	-	458,500	458,500	-
Insurance Flex Nonreverting	122,883	211,453	220,000	114,336
SIHO MEDICAL	109,751	3,650,381	3,650,452	109,680
SIHO FLEX	352	220,000	218,281	2,071
WATER UTILITY	-	1,370,560	1,370,560	-
WASTEWATER UTILITY	-	1,938,466	1,938,466	-
Escrow Funds	54,725	3,125	3,125	54,725
Payroll Bal	122,127	11,135,921	11,126,713	131,335
Uniforms Garage	-	110	-	110
Uniforms Parks	-	65	-	65
water operating	1,337,302	9,216,384	9,469,295	1,084,391
water deposits	166,521	47,640	32,553	181,608
water depreciation	2,193,220	3,733,058	4,445,644	1,480,634
Water BAN 2020	-	2,500,000	2,041,956	458,044
85 Wastewater Operating	1,190,488	14,266,597	15,062,906	394,179
86 - Wastewater Deposit	335,713	106,896	88,896	353,713
Wastewater Depreciation	4,351,861	2,953,993	4,685,352	2,620,502
Wastewater Bond Reserve	3,677,062	-	1,033,562	2,643,500
Bond & Interest	4,141,971	5,907,052	6,510,223	3,538,800
Aviation	2,904,045	1,840,923	1,449,373	3,295,595
FAA Grant	21,186	1,223,320	1,175,484	69,022
Aviation Nonreverting	156,203	150,087	126,064	180,226
AVIATION-COVID	-	69,000	69,000	-
Totals	<u>\$ 105,185,655</u>	<u>\$ 162,957,728</u>	<u>\$ 149,600,985</u>	<u>\$ 118,542,398</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, 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.

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

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

Funding Policy

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

On Behalf Payments

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

CITY OF COLUMBUS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, 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, 2020

	General	Motor Vehicle Highway	Local Road And Street	MVH RESTRICTED	Thoroughfare
Cash and investments - beginning	\$ 24,315,269	\$ 806,410	\$ 994,810	\$ 808,998	\$ 4,705,292
Receipts:					
Taxes	38,367,544	-	-	-	826,136
Licenses and permits	512,727	-	-	-	-
Intergovernmental receipts	2,767,737	836,272	763,106	836,272	6,429
Charges for services	223,841	25,937	-	-	1,499,315
Fines and forfeits	43,483	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,014,535	2,111	-	-	78,340
Total receipts	42,929,867	864,320	763,106	836,272	2,410,220
Disbursements:					
Personal services	26,144,549	406,006	-	113,746	-
Supplies	1,351,697	140,429	82,385	43,759	-
Other services and charges	5,394,222	103,760	558,121	20,103	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,764,613	366,643	-	1,415,353	2,687,262
Utility operating expenses	-	-	-	-	-
Other disbursements	263,696	-	-	-	-
Total disbursements	34,918,777	1,016,838	640,506	1,592,961	2,687,262
Excess (deficiency) of receipts over disbursements	8,011,090	(152,518)	122,600	(756,689)	(277,042)
Cash and investments - ending	\$ 32,326,359	\$ 653,892	\$ 1,117,410	\$ 52,309	\$ 4,428,250

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park Nonreverting Operating	Community Development	Law Enforcement Continuing Ed	Unsafe Building	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 1,532,312	\$ 4,132	\$ 126,115	\$ 104,351	\$ 303,730
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	34,060	-	-
Intergovernmental receipts	2,917	-	-	-	261,014
Charges for services	1,577,654	-	-	-	-
Fines and forfeits	-	-	18,973	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	986
Total receipts	1,580,571	-	53,033	-	262,000
Disbursements:					
Personal services	796,770	-	-	-	-
Supplies	268,746	-	-	-	-
Other services and charges	712,596	-	25,005	3,036	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	243,033
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,778,112	-	25,005	3,036	243,033
Excess (deficiency) of receipts over disbursements	(197,541)	-	28,028	(3,036)	18,967
Cash and investments - ending	\$ 1,334,771	\$ 4,132	\$ 154,143	\$ 101,315	\$ 322,697

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park And Recreation	Rainy Day	Economic Development Operatin	Levy Excess	Cumulative Capital Improvemen
Cash and investments - beginning	\$ 2,967,261	\$ 4,955,084	\$ 1,283,934	\$ -	\$ 159,008
Receipts:					
Taxes	4,104,688	-	3,929,713	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	334,360	-	-	145,360	95,535
Charges for services	24,412	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	2,873	24,481	7,531	-	-
Total receipts	4,466,333	24,481	3,937,244	145,360	95,535
Disbursements:					
Personal services	2,974,550	-	129,079	-	-
Supplies	280,634	-	289	-	-
Other services and charges	847,055	-	1,109,913	-	-
Debt service - principal and interest	-	-	682,378	-	-
Capital outlay	7,415	5,017	1,141,553	-	82,009
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	600,000	-	-
Total disbursements	4,109,654	5,017	3,663,212	-	82,009
Excess (deficiency) of receipts over disbursements	356,679	19,464	274,032	145,360	13,526
Cash and investments - ending	\$ 3,323,940	\$ 4,974,548	\$ 1,557,966	\$ 145,360	\$ 172,534

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Capital Developmen	Cumulative Fire	Storm Sewer Nonreverting (Cap E)	City Hall Nonreverting (Cap E)	Self-Insurance
Cash and investments - beginning	\$ 769,487	\$ 124,068	\$ 104,702	\$ 141,292	\$ 470,533
Receipts:					
Taxes	1,219,172	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	95,785	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	24,602	-	-	60,650	15,525,292
Total receipts	1,339,559	-	-	60,650	15,525,292
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	73,430	-	5,757,300
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,151,096	75,677	-	140,000	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	7,337,752
Total disbursements	1,151,096	75,677	73,430	140,000	13,095,052
Excess (deficiency) of receipts over disbursements	188,463	(75,677)	(73,430)	(79,350)	2,430,240
Cash and investments - ending	\$ 957,950	\$ 48,391	\$ 31,272	\$ 61,942	\$ 2,900,773

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Police Pension	Fire Pension	Public Safety - LIT	SEIZED ASSETS	CDBG-COVID
Cash and investments - beginning	\$ 1,323,237	\$ 3,432,385	\$ 1,034,744	\$ 57,592	\$ -
Receipts:					
Taxes	-	517,952	1,013,960	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	40,596	-	-	89,744
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,053,866	2,054,083	-	1,465	-
Total receipts	1,053,866	2,612,631	1,013,960	1,465	89,744
Disbursements:					
Personal services	2,400	2,400	-	-	-
Supplies	-	-	-	-	-
Other services and charges	989,707	2,002,215	569,264	1,628	89,744
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	34,491	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	992,107	2,004,615	603,755	1,628	89,744
Excess (deficiency) of receipts over disbursements	61,759	608,016	410,205	(163)	-
Cash and investments - ending	\$ 1,384,996	\$ 4,040,401	\$ 1,444,949	\$ 57,429	\$ -

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CITY-COVID	TRANSIT-COVID	State Road 46 Overpass	Donations	Substance Abuse
Cash and investments - beginning	\$ -	\$ -	\$ 4,826,555	\$ 174,579	\$ 1,018,882
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,522,950	802,975	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	25,735	70,860	-
Total receipts	1,522,950	802,975	25,735	70,860	-
Disbursements:					
Personal services	1,417,798	690,359	-	-	-
Supplies	46,486	70,597	-	-	-
Other services and charges	52,246	42,019	591,475	66,198	326,644
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,420	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,522,950	802,975	591,475	66,198	326,644
Excess (deficiency) of receipts over disbursements	-	-	(565,740)	4,662	(326,644)
Cash and investments - ending	\$ -	\$ -	\$ 4,260,815	\$ 179,241	\$ 692,238

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Rental Registration	Columbus Downtown & Airport	Housing Com Dev	Com Dev Special Programs	Com Dev Ethnic Expo
Cash and investments - beginning	\$ 9,893	\$ 1,183,742	\$ 164	\$ 7,249	\$ 24,477
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	805	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	254	1,704
Total receipts	805	-	-	254	1,704
Disbursements:					
Personal services	-	-	-	-	-
Supplies	346	-	-	-	-
Other services and charges	350	-	-	-	300
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	696	-	-	-	300
Excess (deficiency) of receipts over disbursements	109	-	-	254	1,404
Cash and investments - ending	\$ 10,002	\$ 1,183,742	\$ 164	\$ 7,503	\$ 25,881

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Banner Fund 287	Com Dev Garden Plots	Volunteers In Medicine	Adopt A Brick	Engineering Special Proj
Cash and investments - beginning	\$ 1,892	\$ 8,715	\$ 1,771	\$ 2,939	\$ 72,061
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	150	2,208	3	-	-
Total receipts	150	2,208	3	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,042	670	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	26,471
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,042	670	-	-	26,471
Excess (deficiency) of receipts over disbursements	(1,892)	1,538	3	-	(26,471)
Cash and investments - ending	\$ -	\$ 10,253	\$ 1,774	\$ 2,939	\$ 45,590

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Commons Capital Nonreverting	Redevelopment	Cummins 2nd Street Garage	Jackson St Garage	Fire Alarm Systems
Cash and investments - beginning	\$ 1,122,567	\$ 649,297	\$ 136,093	\$ 1,125,954	\$ 4,962
Receipts:					
Taxes	105,412	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	233,920	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	716,113	77,566	798	229,085	-
Total receipts	821,525	77,566	234,718	229,085	-
Disbursements:					
Personal services	516,603	-	-	-	-
Supplies	13,947	-	-	-	-
Other services and charges	332,088	32,937	270,967	201,026	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	300,000	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	214,793	-	-	-
Total disbursements	1,162,638	247,730	270,967	201,026	-
Excess (deficiency) of receipts over disbursements	(341,113)	(170,164)	(36,249)	28,059	-
Cash and investments - ending	\$ 781,454	\$ 479,133	\$ 99,844	\$ 1,154,013	\$ 4,962

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Com Deve Streetscape	Escrow Accts	Lucabe Escrow	CPD Revenues	CPD Property Room Money
Cash and investments - beginning	\$ 384,584	\$ 90,897	\$ 3,000	\$ 60,867	\$ 38,716
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	66,245	-	-	5,477	2,934
Total receipts	66,245	-	-	5,477	2,934
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	46,969	29,235	-	125	2,934
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	46,969	29,235	-	125	2,934
Excess (deficiency) of receipts over disbursements	19,276	(29,235)	-	5,352	-
Cash and investments - ending	\$ 403,860	\$ 61,662	\$ 3,000	\$ 66,219	\$ 38,716

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CPD LLEBG Crime Prevention	CPD Police Alarm Systems	CDBG Entitlement House RLF N	Ethnic Expo Grant	Orange Leaf Security Deposit
Cash and investments - beginning	\$ 9	\$ 56,359	\$ -	\$ 2,108	\$ 3,390
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	467,914	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	790	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	289	-	-	-
Total receipts	-	1,079	467,914	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	928	-	-	-
Other services and charges	-	-	467,830	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	928	467,830	-	-
Excess (deficiency) of receipts over disbursements	-	151	84	-	-
Cash and investments - ending	\$ 9	\$ 56,510	\$ 84	\$ 2,108	\$ 3,390

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CPD Grants Fund	Police Video	Blight Elimination	Fire Training Facility	Shadow Creek Area Improvement
Cash and investments - beginning	\$ 6,107	\$ 1,450	\$ 356	\$ 3,090	\$ 508,364
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,450	-	-	-	-
Charges for services	-	2,395	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,256	-	-	7,900	-
Total receipts	4,706	2,395	-	7,900	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	55	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	323,355
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	55	323,355
Excess (deficiency) of receipts over disbursements	4,706	2,395	-	7,845	(323,355)
Cash and investments - ending	\$ 10,813	\$ 3,845	\$ 356	\$ 10,935	\$ 185,009

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park Bond	Capital CEDIT Bond Reserve	CUMMINS WASH ST. GARAGE	Jackson St Bond Pymt	COMMONS '09 BOND PYMTS
Cash and investments - beginning	\$ 14,764	\$ 814,635	\$ -	\$ -	\$ 331,233
Receipts:					
Taxes	-	-	-	-	677,625
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	47,269
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	4,608	308,113	948,180	-
Total receipts	-	4,608	308,113	948,180	724,894
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	750	750
Debt service - principal and interest	-	-	308,113	947,430	653,400
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	308,113	948,180	654,150
Excess (deficiency) of receipts over disbursements	-	4,608	-	-	70,744
Cash and investments - ending	\$ 14,764	\$ 819,243	\$ -	\$ -	\$ 401,977

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Medic Nonreverting	Transit Nonreverting	Capital Bond Proceeds	TIF Airport	TIF Central
Cash and investments - beginning	\$ 175,712	\$ 27,610	\$ 71,135	\$ 356,702	\$ 11,214,910
Receipts:					
Taxes	-	-	-	452,884	8,812,850
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	22,917	-	-	-	26,330
Total receipts	<u>22,917</u>	<u>-</u>	<u>-</u>	<u>452,884</u>	<u>8,839,180</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	3,474,059
Debt service - principal and interest	-	-	-	-	90,000
Capital outlay	103,122	-	-	-	340,501
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	1,256,292
Total disbursements	<u>103,122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,160,852</u>
Excess (deficiency) of receipts over disbursements	<u>(80,205)</u>	<u>-</u>	<u>-</u>	<u>452,884</u>	<u>3,678,328</u>
Cash and investments - ending	<u>\$ 95,507</u>	<u>\$ 27,610</u>	<u>\$ 71,135</u>	<u>\$ 809,586</u>	<u>\$ 14,893,238</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TIF Cummins	TIF South Commons Cole	REDEV DEBT SERVICE 2011	REDEV 2011B BOND & INTEREST	BROWNFIELD DEBT SERVICE
Cash and investments - beginning	\$ 8,846,704	\$ 296,876	\$ 31,368	\$ 25	\$ 62,736
Receipts:					
Taxes	5,713,497	273,862	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	242,532	8,370	154	-	309
Total receipts	5,956,029	282,232	154	-	309
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	248,424	-	-	-
Debt service - principal and interest	1,915,000	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,915,000	248,424	-	-	-
Excess (deficiency) of receipts over disbursements	4,041,029	33,808	154	-	309
Cash and investments - ending	\$ 12,887,733	\$ 330,684	\$ 31,522	\$ 25	\$ 63,045

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	REDEV DIST REF BONDS SER	Insurance Flex Nonreverting	SIHO MEDICAL	SIHO FLEX	WATER UTILITY
Cash and investments - beginning	\$ -	\$ 122,883	\$ 109,751	\$ 352	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	458,500	211,453	3,650,381	220,000	1,370,560
Total receipts	458,500	211,453	3,650,381	220,000	1,370,560
Disbursements:					
Personal services	-	220,000	-	-	1,370,560
Supplies	-	-	-	-	-
Other services and charges	-	-	3,650,452	218,281	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	458,500	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	458,500	220,000	3,650,452	218,281	1,370,560
Excess (deficiency) of receipts over disbursements	-	(8,547)	(71)	1,719	-
Cash and investments - ending	\$ -	\$ 114,336	\$ 109,680	\$ 2,071	\$ -

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WASTEWATER UTILITY	Escrow Funds	Payroll Bal	Uniforms Garage	Uniforms Parks
Cash and investments - beginning	\$ -	\$ 54,725	\$ 122,127	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,938,466	3,125	11,135,921	110	65
Total receipts	1,938,466	3,125	11,135,921	110	65
Disbursements:					
Personal services	-	-	2,314,017	-	-
Supplies	-	-	-	-	-
Other services and charges	1,938,466	3,125	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	8,812,696	-	-
Total disbursements	1,938,466	3,125	11,126,713	-	-
Excess (deficiency) of receipts over disbursements	-	-	9,208	110	65
Cash and investments - ending	\$ -	\$ 54,725	\$ 131,335	\$ 110	\$ 65

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	water operating	water deposits	water depreciation	Water BAN 2020	85 Wastewater Operating
Cash and investments - beginning	\$ 1,337,302	\$ 166,521	\$ 2,193,220	\$ -	\$ 1,190,488
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	4,490,650	-	-	-	10,806,100
Penalties	6,920	-	-	-	42,731
Other receipts	4,718,814	47,640	3,733,058	2,500,000	3,417,766
Total receipts	<u>9,216,384</u>	<u>47,640</u>	<u>3,733,058</u>	<u>2,500,000</u>	<u>14,266,597</u>
Disbursements:					
Personal services	1,335,552	-	-	-	1,808,305
Supplies	-	-	-	-	-
Other services and charges	143,972	-	-	-	154,353
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,645,000	-	-	-	3,347,000
Utility operating expenses	3,735,085	-	-	-	2,216,040
Other disbursements	2,609,686	32,553	4,445,644	2,041,956	7,537,208
Total disbursements	<u>9,469,295</u>	<u>32,553</u>	<u>4,445,644</u>	<u>2,041,956</u>	<u>15,062,906</u>
Excess (deficiency) of receipts over disbursements	<u>(252,911)</u>	<u>15,087</u>	<u>(712,586)</u>	<u>458,044</u>	<u>(796,309)</u>
Cash and investments - ending	<u>\$ 1,084,391</u>	<u>\$ 181,608</u>	<u>\$ 1,480,634</u>	<u>\$ 458,044</u>	<u>\$ 394,179</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	86 -				
	Wastewater Deposit	Wastewater Depreciation	Wastewater Bond Reserve	Bond & Interest	Aviation
Cash and investments - beginning	\$ 335,713	\$ 4,351,861	\$ 3,677,062	\$ 4,141,971	\$ 2,904,045
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	1,269,586
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	106,896	2,953,993	-	5,907,052	571,337
Total receipts	<u>106,896</u>	<u>2,953,993</u>	<u>-</u>	<u>5,907,052</u>	<u>1,840,923</u>
Disbursements:					
Personal services	-	-	-	-	555,076
Supplies	-	-	-	-	91,376
Other services and charges	-	-	-	-	499,507
Debt service - principal and interest	-	-	-	6,510,223	-
Capital outlay	-	-	-	-	303,414
Utility operating expenses	-	-	-	-	-
Other disbursements	88,896	4,685,352	1,033,562	-	-
Total disbursements	<u>88,896</u>	<u>4,685,352</u>	<u>1,033,562</u>	<u>6,510,223</u>	<u>1,449,373</u>
Excess (deficiency) of receipts over disbursements	<u>18,000</u>	<u>(1,731,359)</u>	<u>(1,033,562)</u>	<u>(603,171)</u>	<u>391,550</u>
Cash and investments - ending	<u>\$ 353,713</u>	<u>\$ 2,620,502</u>	<u>\$ 2,643,500</u>	<u>\$ 3,538,800</u>	<u>\$ 3,295,595</u>

CITY OF COLUMBUS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	FAA Grant	Aviation Nonreverting	AVIATION-COVID	Totals
Cash and investments - beginning	\$ 21,186	\$ 156,203	\$ -	\$ 105,185,655
Receipts:				
Taxes	-	-	-	66,015,295
Licenses and permits	-	-	-	546,787
Intergovernmental receipts	1,223,320	-	69,000	10,412,005
Charges for services	-	150,087	-	5,007,952
Fines and forfeits	-	-	-	63,246
Utility fees	-	-	-	15,296,750
Penalties	-	-	-	49,651
Other receipts	-	-	-	65,566,042
Total receipts	<u>1,223,320</u>	<u>150,087</u>	<u>69,000</u>	<u>162,957,728</u>
Disbursements:				
Personal services	-	-	-	40,797,770
Supplies	-	117,906	4,849	2,514,429
Other services and charges	1,175,484	8,158	44,755	32,283,690
Debt service - principal and interest	-	-	-	11,106,544
Capital outlay	-	-	19,396	15,987,341
Utility operating expenses	-	-	-	5,951,125
Other disbursements	-	-	-	40,960,086
Total disbursements	<u>1,175,484</u>	<u>126,064</u>	<u>69,000</u>	<u>149,600,985</u>
Excess (deficiency) of receipts over disbursements	<u>47,836</u>	<u>24,023</u>	<u>-</u>	<u>13,356,743</u>
Cash and investments - ending	<u>\$ 69,022</u>	<u>\$ 180,226</u>	<u>\$ -</u>	<u>\$ 118,542,398</u>

CITY OF COLUMBUS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Water	\$ 83,214	\$ 366,557
Wastewater	83,800	1,010,134
Aviation	85,309	21,047
Governmental activities	<u>617,307</u>	<u>238,175</u>
Totals	<u>\$ 869,630</u>	<u>\$ 1,635,913</u>

CITY OF COLUMBUS
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	2017 Commons Bonds	\$ 4,770,000	\$ 654,800
Revenue bonds	Series 2011 Buckingham Cole Taxable Ec. Dev. Bond	1,225,000	206,863
Revenue bonds	SRF Redevelopment District Rev. Bonds 2011A	315,000	30,000
Revenue bonds	Brownfield Series 2011B Revenue Bond	630,000	60,000
Revenue bonds	Ec. Dev. TIF Bonds Series 2011B	2,785,000	311,113
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2009	6,865,057	2,025,000
Revenue bonds	Economic Development Income Tax Revenue Bonds Series 2012	4,280,000	681,934
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016A	2,755,000	460,000
Revenue bonds	Redevelopment District Special Taxing District Refunding Bonds Series 2016B	3,125,000	488,813
Total governmental activities		<u>26,750,057</u>	<u>4,918,523</u>
Water:			
Notes and loans payable	Waterworks Revenue Bond Anticipation Note Series 2020	<u>2,500,000</u>	<u>2,529,500</u>
Wastewater:			
Revenue bonds	2020 Sewage Works Refunding Revenue Bonds	23,330,000	2,227,133
Revenue bonds	2016 Sewage Works Refunding Revenue Bonds	13,620,000	2,068,347
Revenue bonds	2019 Refunding Revenue Bond	<u>2,875,000</u>	<u>388,200</u>
Total Wastewater		<u>39,825,000</u>	<u>4,683,680</u>
Totals		<u>\$ 69,075,057</u>	<u>\$ 12,131,703</u>

CITY OF COLUMBUS
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 12,699,039
Infrastructure	151,953,957
Buildings	105,349,985
Improvements other than buildings	19,712,689
Machinery, equipment, and vehicles	36,847,376
Books and other	<u>128,000</u>
Total governmental activities	<u>326,691,046</u>
Aviation:	
Land	5,685,968
Buildings	4,593,968
Improvements other than buildings	39,162,380
Machinery, equipment, and vehicles	905,902
Construction in progress	<u>2,857,394</u>
Total Aviation	<u>53,205,612</u>
Water:	
Land	237,523
Infrastructure	19,722,141
Buildings	30,946,745
Machinery, equipment, and vehicles	7,260,200
Construction in progress	<u>37,813</u>
Total Water	<u>58,204,422</u>
Wastewater:	
Land	2,860,877
Infrastructure	43,741,382
Buildings	63,016,368
Machinery, equipment, and vehicles	38,589,377
Construction in progress	<u>2,353,989</u>
Total Wastewater	<u>150,561,993</u>
Total capital assets	<u>\$ 588,663,073</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/>.