

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, 2020 to December 31, 2020



FILED
03/11/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rosie M. Coyle	01-01-20 to 12-31-22
Mayor	Ryan L. Daniel	01-01-20 to 12-31-22
President of the Board of Public Works	Ryan L. Daniel	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	Walter C. Crowder	01-01-20 to 12-31-22



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, 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 February 24, 2022, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 24, 2022

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
GENERAL FUND	\$ 243,695	\$ 3,929,951	\$ 3,922,687	\$ 250,959
MOTOR VEHICLE HIGHWAY	56,640	688,456	741,403	3,693
LOCAL ROAD & STREET	55,818	73,209	72,982	56,045
PARKING METER	2,157	192	246	2,103
PARK NONREVERTING	(22,779)	169,610	168,600	(21,769)
CARES RELIEF- PUBLIC SAFETY	-	297,022	297,022	-
HAZARDOUS MATERIALS	877	12	11	878
ECONOMIC DEVELOPMENT OP	23,214	49,241	7,661	64,794
SANITATION	18,797	335,943	324,606	30,134
HOUSING AUTHORITY	124,804	33,710	132,159	26,355
LOCAL LAW ENF CONT ED	31,325	15,301	1,284	45,342
RIVERBOAT GAMBLING	(5,530)	61,834	1,608	54,696
EMERGENCY TELEPHONE SYS	254	11,609	11,777	86
PARK & RECREATION	76,927	571,055	655,509	(7,527)
RAINY DAY	370,525	50,787	-	421,312
ENV. REMEDIATION/LML	896,717	-	124,846	771,871
CUM CAP DEVELOPMENT	38,145	123,897	128,337	33,705
REDEV REVOLVING LOANS	117,889	25,438	-	143,327
CUMULATIVE BRIDGE & STREET	424,560	257,075	320,335	361,300
CUM CAP IMPR	7,997	18,972	24,032	2,937
CUMULATIVE FIRE	207,711	68,949	82,483	194,177
CUMULATIVE PARK	53,224	47,653	23,645	77,232
GENERAL IMPROVEMENT	4,298	1,260	1,281	4,277
CREDIT TAX	180,705	534,314	401,241	313,778
INFORMATION SERVICES	56,763	83,712	82,635	57,840
POLICE PENSION	218,783	166,184	183,568	201,399
LOIT - PUBLIC SAFETY	203,968	594,424	564,961	233,431
PETTY CASH	500	-	-	500
CEMETERY	1,348	18,740	10,297	9,791
BICENTENNIAL FUND	697	-	-	697
FIRE VIOLATIONS	167	-	-	167
DONATION PARK	21,159	73,791	65,509	29,441
DONATIONS	86,235	831,941	831,692	86,484
FEDERAL EQUITABLE SHARING	22,018	-	-	22,018
GROUP INSURANCE	(358,880)	2,288,191	1,875,986	53,325
GROUP INSURANCE RETIREES	244,436	40,873	-	285,309
SALES TAX	413	379	465	327
WAYNE WASTE SUPERFUND	2,392	93,000	89,948	5,444
OPERATION PULL OVER	211	-	976	(765)
TIF REDEVELOPMENT	90,912	26,053	17,700	99,265
CASH CHANGE DRAWERS (4)	800	-	-	800
CEMETERY ENDOWMENT	2,893	1,260	-	4,153
PAYROLL - NET PAY	-	725,864	725,864	-
PAYROLL - FEDERAL	-	547,665	547,665	-
PAYROLL - FICA	-	482,071	482,071	-
PAYROLL - MED	-	169,397	169,397	-

CITY OF COLUMBIA CITY
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
PAYROLL - STATE	-	185,895	185,895	-
PAYROLL - LOCAL	-	93,293	93,293	-
PAYROLL - CIVIL PERF	-	39,391	39,391	-
PAYROLL - POLICE PERF	-	33,862	33,862	-
PAYROLL - FIRE PERF	-	19,487	19,487	-
PAYROLL - DIRECT DEPOSIT	-	4,034,944	4,034,944	-
PAYROLL - AMERICAN FAMILY LIFE	(1,527)	18,244	18,581	(1,864)
PAYROLL - FIRE UNIFORMS	95	159	152	102
PAYROLL - UNITED WAY	-	1,246	1,246	-
PAYROLL - NATIONWIDE	-	15,415	15,415	-
PAYROLL - AMERICAN UNITED LIFE	-	39,005	39,005	-
PAYROLL - PHONE DEDUCTION	(509)	8,200	7,050	641
PAYROLL - YMCA DEDUCTION	2,648	6,056	6,951	1,753
PAYROLL - ANYTIME FITNESS	(159)	1,065	727	179
PAYROLL - TRANSAMERICAN LIFE	(132)	833	633	68
PAYROLL - FLEX	-	547	547	-
PAYROLL - PRE-PAID LEGAL SERVICE	36	1,005	1,005	36
PAYROLL - WHITLEY CO TREASURER	-	2,604	2,604	-
PAYROLL - UTILITIES	-	7,343	7,343	-
PAYROLL - CHILD SUPPORT	-	14,362	14,362	-
PAYROLL - FIVE STAR LIFE	1,429	7,027	6,773	1,683
ELECTRIC UTILITY OPERATING	(121,348)	11,682,201	11,569,550	(8,697)
ELECTRIC UTILITY METER DEP	276,120	30,550	22,495	284,175
ELECTRIC UTILITY DEPRECIATION	(15,344)	300,000	270,200	14,456
ELECTRIC CASH RESERVE	959,842	-	726,527	233,315
STORMWATER	11,257	779,407	663,017	127,647
SEWAGE UTILITY OPERATING	2,345,636	5,693,775	5,027,148	3,012,263
SEWAGE IMPROVEMENT	399,070	600,000	905,732	93,338
SDI Maintenance fund	16,567	37,500	-	54,067
CSO Construction fund	-	11,014,677	11,000,538	14,139
SEWAGE UTILITY BOND & INT	1,003,949	1,881,295	929,404	1,955,840
SEWAGE UTILITY DEBT RESERVE	1,852,998	15,914	-	1,868,912
SEWAGE CASH RESERVE	270,856	300,000	259,008	311,848
WATER UTILITY OPERATING	67,874	2,729,171	2,729,505	67,540
WATER UTILITY METER DEPOSIT	56,915	8,250	2,955	62,210
WATER UTILITY DEPRECIATION	9,848	410,000	259,022	160,826
WATER UTILITY BOND & INTEREST	93,955	428,604	427,499	95,060
WATER CASH RESERVE	12,184	144,000	132,000	24,184
WATER DEBT RESERVE	431,528	-	-	431,528
2018 SEWAGE SRF CONSTRUCTION	-	507,213	507,213	-
Totals	<u>\$ 11,176,573</u>	<u>\$ 54,601,575</u>	<u>\$ 53,053,568</u>	<u>\$ 12,724,580</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 deficit, insufficient revenue to cover disbursements, a reimbursable grant, and timing for payroll clearing.

Note 8. Other Postemployment Benefits

The City provides health insurance to eligible retirees and their spouses. These benefits pose a liability to the City for this year and in future years. Information regarding these 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 COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARKING METER
Cash and investments - beginning	\$ 243,695	\$ 56,640	\$ 55,818	\$ 2,157
Receipts:				
Taxes	2,915,479	260,564	-	-
Licenses and permits	37,863	-	-	-
Intergovernmental receipts	842,584	425,322	73,209	-
Charges for services	19,800	2,016	-	192
Fines and forfeits	109,564	-	-	-
Utility fees	-	-	-	-
Other receipts	4,661	554	-	-
Total receipts	<u>3,929,951</u>	<u>688,456</u>	<u>73,209</u>	<u>192</u>
Disbursements:				
Personal services	3,287,574	438,565	-	-
Supplies	73,421	27,507	-	-
Other services and charges	389,858	275,331	72,982	246
Debt service - principal and interest	79,683	-	-	-
Capital outlay	92,151	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>3,922,687</u>	<u>741,403</u>	<u>72,982</u>	<u>246</u>
Excess (deficiency) of receipts over disbursements	<u>7,264</u>	<u>(52,947)</u>	<u>227</u>	<u>(54)</u>
Cash and investments - ending	<u>\$ 250,959</u>	<u>\$ 3,693</u>	<u>\$ 56,045</u>	<u>\$ 2,103</u>

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

	PARK NONREVERTING	CARES RELIEF- PUBLIC SAFETY	HAZARDOUS MATERIALS	ECONOMIC DEVELOPMENT OP
Cash and investments - beginning	\$ (22,779)	\$ -	\$ 877	\$ 23,214
Receipts:				
Taxes	-	-	-	43,662
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	5,579
Charges for services	169,610	-	12	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	297,022	-	-
Total receipts	<u>169,610</u>	<u>297,022</u>	<u>12</u>	<u>49,241</u>
Disbursements:				
Personal services	7,951	297,022	-	-
Supplies	71,122	-	11	-
Other services and charges	89,527	-	-	7,661
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>168,600</u>	<u>297,022</u>	<u>11</u>	<u>7,661</u>
Excess (deficiency) of receipts over disbursements	<u>1,010</u>	<u>-</u>	<u>1</u>	<u>41,580</u>
Cash and investments - ending	<u>\$ (21,769)</u>	<u>\$ -</u>	<u>\$ 878</u>	<u>\$ 64,794</u>

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

	SANITATION	HOUSING AUTHORITY	LOCAL LAW ENF CONT ED	RIVERBOAT GAMBLING
Cash and investments - beginning	\$ 18,797	\$ 124,804	\$ 31,325	\$ (5,530)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	7,980	-
Intergovernmental receipts	-	-	-	51,834
Charges for services	335,943	-	4,921	-
Fines and forfeits	-	-	1,739	-
Utility fees	-	-	-	-
Other receipts	-	33,710	661	10,000
Total receipts	<u>335,943</u>	<u>33,710</u>	<u>15,301</u>	<u>61,834</u>
Disbursements:				
Personal services	140	-	-	-
Supplies	-	-	-	-
Other services and charges	324,466	132,159	1,284	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	1,608
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>324,606</u>	<u>132,159</u>	<u>1,284</u>	<u>1,608</u>
Excess (deficiency) of receipts over disbursements	<u>11,337</u>	<u>(98,449)</u>	<u>14,017</u>	<u>60,226</u>
Cash and investments - ending	<u>\$ 30,134</u>	<u>\$ 26,355</u>	<u>\$ 45,342</u>	<u>\$ 54,696</u>

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

	EMERGENCY TELEPHONE SYS	PARK & RECREATION	RAINY DAY	ENV. REMEDICATION/LML
Cash and investments - beginning	\$ 254	\$ 76,927	\$ 370,525	\$ 896,717
Receipts:				
Taxes	-	505,917	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	62,129	-	-
Charges for services	11,609	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	3,009	50,787	-
Total receipts	11,609	571,055	50,787	-
Disbursements:				
Personal services	11,777	433,890	-	-
Supplies	-	39,552	-	-
Other services and charges	-	182,067	-	124,846
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	11,777	655,509	-	124,846
Excess (deficiency) of receipts over disbursements	(168)	(84,454)	50,787	(124,846)
Cash and investments - ending	\$ 86	\$ (7,527)	\$ 421,312	\$ 771,871

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

	CUM CAP DEVELOPMENT	REDEV REVOLVING LOANS	CUMULATIVE BRIDGE & STREET	CUM CAP IMPR
Cash and investments - beginning	\$ 38,145	\$ 117,889	\$ 424,560	\$ 7,997
Receipts:				
Taxes	109,859	-	227,325	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	14,038	-	29,048	18,972
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	25,438	702	-
Total receipts	<u>123,897</u>	<u>25,438</u>	<u>257,075</u>	<u>18,972</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	87,661	-
Other services and charges	-	-	161,477	24,032
Debt service - principal and interest	128,337	-	5,962	-
Capital outlay	-	-	65,235	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>128,337</u>	<u>-</u>	<u>320,335</u>	<u>24,032</u>
Excess (deficiency) of receipts over disbursements	<u>(4,440)</u>	<u>25,438</u>	<u>(63,260)</u>	<u>(5,060)</u>
Cash and investments - ending	<u>\$ 33,705</u>	<u>\$ 143,327</u>	<u>\$ 361,300</u>	<u>\$ 2,937</u>

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

	<u>CUMULATIVE FIRE</u>	<u>CUMULATIVE PARK</u>	<u>GENERAL IMPROVEMENT</u>	<u>CEDIT TAX</u>
Cash and investments - beginning	\$ 207,711	\$ 53,224	\$ 4,298	\$ 180,705
Receipts:				
Taxes	60,845	42,254	-	522,236
Licenses and permits	-	-	-	-
Intergovernmental receipts	7,775	5,399	-	-
Charges for services	-	-	1,260	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	329	-	-	12,078
Total receipts	<u>68,949</u>	<u>47,653</u>	<u>1,260</u>	<u>534,314</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	7,483	-	1,281	203,796
Debt service - principal and interest	-	-	-	-
Capital outlay	75,000	23,645	-	197,445
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>82,483</u>	<u>23,645</u>	<u>1,281</u>	<u>401,241</u>
Excess (deficiency) of receipts over disbursements	<u>(13,534)</u>	<u>24,008</u>	<u>(21)</u>	<u>133,073</u>
Cash and investments - ending	<u>\$ 194,177</u>	<u>\$ 77,232</u>	<u>\$ 4,277</u>	<u>\$ 313,778</u>

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

	INFORMATION SERVICES	POLICE PENSION	LOIT - PUBLIC SAFETY	PETTY CASH
Cash and investments - beginning	\$ 56,763	\$ 218,783	\$ 203,968	\$ 500
Receipts:				
Taxes	-	-	587,830	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	83,712	166,184	6,594	-
Total receipts	83,712	166,184	594,424	-
Disbursements:				
Personal services	235	183,568	23,252	-
Supplies	50,609	-	132,667	-
Other services and charges	31,791	-	171,761	-
Debt service - principal and interest	-	-	116,511	-
Capital outlay	-	-	120,770	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	82,635	183,568	564,961	-
Excess (deficiency) of receipts over disbursements	1,077	(17,384)	29,463	-
Cash and investments - ending	\$ 57,840	\$ 201,399	\$ 233,431	\$ 500

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

	<u>CEMETERY</u>	<u>BICENTENNIAL FUND</u>	<u>FIRE VIOLATIONS</u>	<u>DONATION PARK</u>
Cash and investments - beginning	\$ 1,348	\$ 697	\$ 167	\$ 21,159
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	18,740	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	73,791
Total receipts	<u>18,740</u>	<u>-</u>	<u>-</u>	<u>73,791</u>
Disbursements:				
Personal services	714	-	-	-
Supplies	6,834	-	-	11,300
Other services and charges	2,749	-	-	54,209
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>10,297</u>	<u>-</u>	<u>-</u>	<u>65,509</u>
Excess (deficiency) of receipts over disbursements	<u>8,443</u>	<u>-</u>	<u>-</u>	<u>8,282</u>
Cash and investments - ending	<u>\$ 9,791</u>	<u>\$ 697</u>	<u>\$ 167</u>	<u>\$ 29,441</u>

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

	DONATIONS	FEDERAL EQUITABLE SHARING	GROUP INSURANCE	GROUP INSURANCE RETIREES
Cash and investments - beginning	\$ 86,235	\$ 22,018	\$ (358,880)	\$ 244,436
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	717,724	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	114,217	-	2,288,191	40,873
Total receipts	<u>831,941</u>	<u>-</u>	<u>2,288,191</u>	<u>40,873</u>
Disbursements:				
Personal services	-	-	101,685	-
Supplies	38,968	-	-	-
Other services and charges	-	-	1,774,301	-
Debt service - principal and interest	-	-	-	-
Capital outlay	717,724	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	75,000	-	-	-
Total disbursements	<u>831,692</u>	<u>-</u>	<u>1,875,986</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>249</u>	<u>-</u>	<u>412,205</u>	<u>40,873</u>
Cash and investments - ending	<u>\$ 86,484</u>	<u>\$ 22,018</u>	<u>\$ 53,325</u>	<u>\$ 285,309</u>

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

	SALES TAX	WAYNE WASTE SUPERFUND	OPERATION PULL OVER	TIF REDEVELOPMENT
Cash and investments - beginning	\$ 413	\$ 2,392	\$ 211	\$ 90,912
Receipts:				
Taxes	379	-	-	21,053
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	93,000	-	5,000
Total receipts	<u>379</u>	<u>93,000</u>	<u>-</u>	<u>26,053</u>
Disbursements:				
Personal services	-	-	976	-
Supplies	-	-	-	-
Other services and charges	465	89,948	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	17,700
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>465</u>	<u>89,948</u>	<u>976</u>	<u>17,700</u>
Excess (deficiency) of receipts over disbursements	<u>(86)</u>	<u>3,052</u>	<u>(976)</u>	<u>8,353</u>
Cash and investments - ending	<u>\$ 327</u>	<u>\$ 5,444</u>	<u>\$ (765)</u>	<u>\$ 99,265</u>

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended December 31, 2020

	CASH CHANGE DRAWERS (4)	CEMETERY ENDOWMENT	PAYROLL - NET PAY	PAYROLL - FEDERAL
Cash and investments - beginning	\$ 800	\$ 2,893	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	1,260	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	725,864	547,665
Total receipts	-	1,260	725,864	547,665
Disbursements:				
Personal services	-	-	725,864	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	547,665
Total disbursements	-	-	725,864	547,665
Excess (deficiency) of receipts over disbursements	-	1,260	-	-
Cash and investments - ending	\$ 800	\$ 4,153	\$ -	\$ -

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL - FICA	PAYROLL - MED	PAYROLL - STATE	PAYROLL - LOCAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	482,071	169,397	185,895	93,293
Total receipts	482,071	169,397	185,895	93,293
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	482,071	169,397	185,895	93,293
Total disbursements	482,071	169,397	185,895	93,293
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	PAYROLL - CIVIL PERF	PAYROLL - POLICE PERF	PAYROLL - FIRE PERF	PAYROLL - DIRECT DEPOSIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	39,391	33,862	19,487	4,034,944
Total receipts	<u>39,391</u>	<u>33,862</u>	<u>19,487</u>	<u>4,034,944</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	39,391	33,862	19,487	4,034,944
Total disbursements	<u>39,391</u>	<u>33,862</u>	<u>19,487</u>	<u>4,034,944</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended December 31, 2020

	PAYROLL - AMERICAN FAMILY LIFE	PAYROLL - FIRE UNIFORMS	PAYROLL - UNITED WAY	PAYROLL - NATIONWIDE
Cash and investments - beginning	\$ (1,527)	\$ 95	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	18,244	159	1,246	15,415
Total receipts	<u>18,244</u>	<u>159</u>	<u>1,246</u>	<u>15,415</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	18,581	152	1,246	15,415
Total disbursements	<u>18,581</u>	<u>152</u>	<u>1,246</u>	<u>15,415</u>
Excess (deficiency) of receipts over disbursements	<u>(337)</u>	<u>7</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,864)</u>	<u>\$ 102</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	PAYROLL - AMERICAN UNITED LIFE	PAYROLL - PHONE DEDUCTION	PAYROLL - YMCA DEDUCTION	PAYROLL - ANYTIME FITNESS
Cash and investments - beginning	\$ -	\$ (509)	\$ 2,648	\$ (159)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	39,005	8,200	6,056	1,065
Total receipts	39,005	8,200	6,056	1,065
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	39,005	7,050	6,951	727
Total disbursements	39,005	7,050	6,951	727
Excess (deficiency) of receipts over disbursements	-	1,150	(895)	338
Cash and investments - ending	\$ -	\$ 641	\$ 1,753	\$ 179

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	PAYROLL - TRANSAMERICAN LIFE	PAYROLL - FLEX	PAYROLL - PRE-PAID LEGAL SERVICE	PAYROLL - WHITLEY CO TREASURER
Cash and investments - beginning	\$ (132)	\$ -	\$ 36	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	833	547	1,005	2,604
Total receipts	833	547	1,005	2,604
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	633	547	1,005	2,604
Total disbursements	633	547	1,005	2,604
Excess (deficiency) of receipts over disbursements	200	-	-	-
Cash and investments - ending	\$ 68	\$ -	\$ 36	\$ -

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
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	PAYROLL - UTILITIES	PAYROLL - CHILD SUPPORT	PAYROLL - FIVE STAR LIFE	ELECTRIC UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ 1,429	\$ (121,348)
Receipts:				
Taxes	-	-	-	1,472
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	10,934,525
Other receipts	7,343	14,362	7,027	746,204
Total receipts	7,343	14,362	7,027	11,682,201
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	180,812
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	11,068,349
Other disbursements	7,343	14,362	6,773	320,389
Total disbursements	7,343	14,362	6,773	11,569,550
Excess (deficiency) of receipts over disbursements	-	-	254	112,651
Cash and investments - ending	\$ -	\$ -	\$ 1,683	\$ (8,697)

CITY OF COLUMBIA CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	ELECTRIC UTILITY METER DEP	ELECTRIC UTILITY DEPRECIATION	ELECTRIC CASH RESERVE	STORMWATER
Cash and investments - beginning	\$ 276,120	\$ (15,344)	\$ 959,842	\$ 11,257
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	30,550	-	-	779,280
Other receipts	-	300,000	-	127
Total receipts	<u>30,550</u>	<u>300,000</u>	<u>-</u>	<u>779,407</u>
Disbursements:				
Personal services	-	-	-	168,613
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	270,200	-	1,100
Utility operating expenses	22,495	-	-	493,304
Other disbursements	-	-	726,527	-
Total disbursements	<u>22,495</u>	<u>270,200</u>	<u>726,527</u>	<u>663,017</u>
Excess (deficiency) of receipts over disbursements	<u>8,055</u>	<u>29,800</u>	<u>(726,527)</u>	<u>116,390</u>
Cash and investments - ending	<u>\$ 284,175</u>	<u>\$ 14,456</u>	<u>\$ 233,315</u>	<u>\$ 127,647</u>

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

	SEWAGE UTILITY OPERATING	SEWAGE IMPROVEMENT	SDI Maintenance fund	CSO Construction fund
Cash and investments - beginning	\$ 2,345,636	\$ 399,070	\$ 16,567	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	11,014,677
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	5,372,567	-	37,500	-
Other receipts	321,208	600,000	-	-
Total receipts	<u>5,693,775</u>	<u>600,000</u>	<u>37,500</u>	<u>11,014,677</u>
Disbursements:				
Personal services	735,888	-	-	-
Supplies	-	-	-	-
Other services and charges	9,061	-	-	-
Debt service - principal and interest	1,890,580	-	-	-
Capital outlay	-	339,374	-	11,000,538
Utility operating expenses	1,491,619	566,358	-	-
Other disbursements	900,000	-	-	-
Total disbursements	<u>5,027,148</u>	<u>905,732</u>	<u>-</u>	<u>11,000,538</u>
Excess (deficiency) of receipts over disbursements	<u>666,627</u>	<u>(305,732)</u>	<u>37,500</u>	<u>14,139</u>
Cash and investments - ending	<u>\$ 3,012,263</u>	<u>\$ 93,338</u>	<u>\$ 54,067</u>	<u>\$ 14,139</u>

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

	SEWAGE UTILITY BOND & INT	SEWAGE UTILITY DEBT RESERVE	SEWAGE CASH RESERVE	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 1,003,949	\$ 1,852,998	\$ 270,856	\$ 67,874
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	2,523,053
Other receipts	1,881,295	15,914	300,000	206,118
Total receipts	<u>1,881,295</u>	<u>15,914</u>	<u>300,000</u>	<u>2,729,171</u>
Disbursements:				
Personal services	-	-	-	482,233
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	929,404	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	1,048,877
Other disbursements	-	-	259,008	1,198,395
Total disbursements	<u>929,404</u>	<u>-</u>	<u>259,008</u>	<u>2,729,505</u>
Excess (deficiency) of receipts over disbursements	<u>951,891</u>	<u>15,914</u>	<u>40,992</u>	<u>(334)</u>
Cash and investments - ending	<u>\$ 1,955,840</u>	<u>\$ 1,868,912</u>	<u>\$ 311,848</u>	<u>\$ 67,540</u>

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

	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	WATER UTILITY BOND & INTEREST	WATER CASH RESERVE
Cash and investments - beginning	\$ 56,915	\$ 9,848	\$ 93,955	\$ 12,184
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	8,250	-	-	-
Other receipts	-	410,000	428,604	144,000
Total receipts	<u>8,250</u>	<u>410,000</u>	<u>428,604</u>	<u>144,000</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	427,499	-
Capital outlay	-	224,209	-	-
Utility operating expenses	2,955	34,813	-	-
Other disbursements	-	-	-	132,000
Total disbursements	<u>2,955</u>	<u>259,022</u>	<u>427,499</u>	<u>132,000</u>
Excess (deficiency) of receipts over disbursements	<u>5,295</u>	<u>150,978</u>	<u>1,105</u>	<u>12,000</u>
Cash and investments - ending	<u>\$ 62,210</u>	<u>\$ 160,826</u>	<u>\$ 95,060</u>	<u>\$ 24,184</u>

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

	WATER DEBT RESERVE	2018 SEWAGE SRF CONSTRUCTION	Totals
Cash and investments - beginning	\$ 431,528	\$ -	\$ 11,176,573
Receipts:			
Taxes	-	-	5,298,875
Licenses and permits	-	-	45,843
Intergovernmental receipts	-	-	13,268,290
Charges for services	-	-	565,363
Fines and forfeits	-	-	111,303
Utility fees	-	-	19,685,725
Other receipts	-	507,213	15,626,176
Total receipts	-	507,213	54,601,575
Disbursements:			
Personal services	-	-	6,899,947
Supplies	-	-	539,652
Other services and charges	-	-	4,132,781
Debt service - principal and interest	-	-	3,758,788
Capital outlay	-	-	13,146,699
Utility operating expenses	-	-	14,728,770
Other disbursements	-	507,213	9,846,931
Total disbursements	-	507,213	53,053,568
Excess (deficiency) of receipts over disbursements	-	-	1,548,007
Cash and investments - ending	\$ 431,528	\$ -	\$ 12,724,580

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 122,624	\$ 250,130
Storm Water	1,387	25,401
Wastewater	141,819	83,051
Water	36,285	39,883
Governmental activities	-	14,923
Totals	\$ 302,115	\$ 413,388

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

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>		
Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year	
Type	Purpose			
Governmental activities: General obligation bonds Notes and loans payable	Aquatic Center Bonding City Hall remodel	\$ 775,000 <u>671,947</u>	\$ 70,725 <u>67,436</u>	
Total governmental activities		<u>1,446,947</u>	<u>138,161</u>	
Electric: USDA REDLG USDA REDLG	Economic Development Economic Development	218,466 <u>392,195</u>	50,424 <u>88,812</u>	
Total Electric		<u>610,661</u>	<u>139,236</u>	
Wastewater: Notes and loans payable Revenue bonds Revenue bonds Revenue bonds Revenue bonds Revenue bonds	sewer cso sewer expansion sewer expansion sewer expansion sewer expansion sewer expansion	6,906,140 - 422,000 2,196,000 4,859,000 <u>8,545,000</u>	50,155 - 21,304 96,571 49,590 <u>767,900</u>	
Total Wastewater		<u>22,928,140</u>	<u>985,520</u>	
Water: Revenue bonds Revenue bonds Revenue bonds	infrastructure repairs Plant Expansion Plant Expansion	136,000 676,000 <u>1,065,000</u>	138,972 123,632 <u>168,923</u>	
Total Water		<u>1,877,000</u>	<u>431,527</u>	
Totals		<u>\$ 26,862,748</u>	<u>\$ 1,694,444</u>	

CITY OF COLUMBIA CITY
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
Electric:	
Land	\$ 223,573
Infrastructure	12,337
Buildings	1,617,390
Improvements other than buildings	12,389,523
Machinery, equipment, and vehicles	<u>2,421,675</u>
Total Electric	<u>16,664,498</u>
Wastewater:	
Land	44,226
Infrastructure	6,609,411
Buildings	7,648,010
Improvements other than buildings	23,478,952
Machinery, equipment, and vehicles	<u>9,050,667</u>
Total Wastewater	<u>46,831,266</u>
Water:	
Land	7,654
Infrastructure	1,491,106
Buildings	2,520,414
Improvements other than buildings	6,760,664
Machinery, equipment, and vehicles	<u>1,241,231</u>
Total Water	<u>12,021,069</u>
Governmental activities:	
Land	112,995
Infrastructure	8,210,124
Buildings	2,376,566
Improvements other than buildings	1,756,049
Machinery, equipment, and vehicles	<u>4,522,240</u>
Total governmental activities	<u>16,977,974</u>
Storm Water:	
Infrastructure	2,005,848
Improvements other than buildings	4,602
Machinery, equipment, and vehicles	<u>269,267</u>
Total Storm Water	<u>2,279,717</u>
Total capital assets	<u>\$ 94,774,524</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/>.