

# CITY OF COLUMBUS

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## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended December 31, 2013**

**Issued by**

**CITY AUDITOR**

**HUGH J. DORRIAN**





# Dave Yost • Auditor of State

City Council  
City of Columbus  
90 West Broad Street  
Columbus, Ohio 43215

We have reviewed the *Independent Auditor's Report* of the City of Columbus, Franklin County, prepared by Plante & Moran, PLLC, for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Columbus is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 15, 2014

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**City of Columbus, Ohio**

**Comprehensive Annual Financial Report**

**For the Fiscal Year Ended December 31, 2013**

**Issued by:**  
**City Auditor's Office**

**Hugh J. Dorrian, CPA**  
**City Auditor**

# City of Columbus, Ohio

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# **INTRODUCTORY SECTION**





City of Columbus, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2013

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# City of Columbus, Ohio

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March 25, 2014

To the Citizens of the City of Columbus, Ohio:

The Comprehensive Annual Financial Report (CAFR) of the City of Columbus, Ohio (the City) for the fiscal year ended December 31, 2013, is hereby presented to its citizens by their City Auditor, statutorily described as the City's chief accounting officer.

The City's Charter states, "The auditor shall be an elector of the City, and be elected for a term of four years. . ." The Charter also sets forth the auditor's powers and duties and states, in part:

The auditor shall be the city's chief accounting officer. He shall keep, in accurate, systemized detail a record of the receipts, disbursements, assets, and liabilities of the city, and the recorded facts shall be presented periodically to officials and to the public in such summaries and analytical schedules as shall be necessary to show the full effect of such transactions for each fiscal year upon the finances of the city and in relation to each department of the city government, including distinct summaries and schedules for each public utility owned or operated.

This report fulfills these duties and is available universally on the City's website. The Internet address is <http://www.columbus.gov>. Hard copies are available upon request.

The City's management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Plante Moran, PLLC has issued an unmodified ("clean") opinion on the City's financial statements for the year ended December 31, 2013. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

### **Profile of the Government**

The state legislature established Columbus as a city in 1812. The City is a home-rule municipal corporation operating under the laws of Ohio. The City's Charter, its constitution, can only be amended by a majority of the City's voters. It has been amended many times since its original adoption in 1914, most recently on November 2, 2010. The laws of the State of Ohio prevail when conflicts exist between the Charter and the state constitution and in matters where the Charter is silent.



Columbus, Ohio's capital city, is located in the central part of the state, approximately 150 miles south of Cleveland and 110 miles northeast of Cincinnati. The City's elevation is approximately 777 feet above sea level. Inter and intra state highways I-70, I-71, I-270, and I-670 serve as some of the City's major transportation arteries. The Ohio State University, with 57,466 students on its Columbus campus, is located near the center of the City. Columbus was ranked as the nation's 15th largest city as a result of the 2010 census.

Some comparative data for Ohio's six largest cities follow. Population estimates for 1990, 2000, and 2010 are from the U.S. Bureau of Census. The respective cities' management provided area data as of December 31, 2013.

City	Area 2013	Population		
		2010	2000	1990
Columbus	228.0 sq. mi.	787,033	711,470	632,910
Cleveland	77.9 sq. mi.	396,815	478,403	505,616
Cincinnati	78.8 sq. mi.	296,943	331,285	364,040
Toledo	84.4 sq. mi.	287,208	313,619	332,943
Akron	62.4 sq. mi.	199,110	217,074	223,019
Dayton	56.4 sq. mi.	141,527	166,179	182,044

The Mid-Ohio Regional Planning Commission estimates the City's population at 802,912 at December 31, 2013.

The City's management consists of a Mayor, seven-member Council, City Auditor, and City Attorney. These officials are elected for four-year terms on an at-large basis. The Mayor and four Council members are elected in an odd numbered year. Three Council members, the City Auditor, and the City Attorney are elected in the following odd numbered year. The City's Charter also provides for appointments and elections of successors to these officials if they should, for any reason, vacate their office. All are chosen through a non-partisan election process.

In addition to the elected officials, certain others are major participants in the City's management. The Director of the Department of Recreation and Parks, the Health Commissioner, the Civil Service Executive Secretary, and the Secretary of the Sinking Fund are appointed by, and report to, independent Commissions. All of these Commission members are appointed by the Mayor and are subject to confirmation by the Council. The financial activities of these Commissions (budgets, expenditures, etc.) are subject to approval by the Council and are, therefore, included in this report. The City's Treasurer and Clerk to the Council are appointed by, and serve at the pleasure of the Council.

The Mayor's cabinet, appointed by him and serving at his pleasure, is not subject to confirmation by the Council. In 2013 the cabinet consisted of the directors of the departments of Finance and Management, Public Safety, Public Service, Public Utilities, Development, Building and Zoning Services, Community Relations, Technology, and Equal Business Opportunity.

The accompanying financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, *The Financial Reporting Entity: Omnibus*, and Statement No. 39, *Determining Whether Certain Organizations are Component Units*. On this basis, the reporting entity of the City includes the following services to its citizens as authorized by its charter: public service (refuse collection, street engineering and construction, traffic engineering and parking, etc.); public safety (fire, police, etc.); development; health; recreation and parks; and public utilities. In addition, the City owns and operates five enterprise activities: a water system, a sanitary sewer system, a storm sewer and drainage system, an electricity distribution system, and City-owned parking garages; financial activities for which are contained in this report. Water and sanitary sewer services are metropolitan in nature and reach far beyond the City's corporate boundaries. The City does not operate schools or hospitals, nor is it responsible for public assistance programs.

Other entities included in this report and further explained in Notes A and Q are:

Joint Ventures:

- The Franklin Park Conservatory Joint Recreation District
- The Affordable Housing Trust for Columbus and Franklin County
- The Columbus-Franklin County Finance Authority

Blended Component Units:

- The RiverSouth Authority
- Columbus Next Generation Corporation

Information regarding reporting standards and bases of accounting used in the preparation of the City's financial statements can be found in Note A – *Summary of Significant Accounting Policies* in Notes to the Financial Statements.

The annual budget of the City of Columbus serves as the foundation for the City's financial planning and control. On or before the fifteenth day of November, the Mayor submits to City Council an estimate of the expenditures necessary to conduct the affairs of the City for the fiscal year commencing the following January 1. Budget estimates are distributed throughout the City (including newspapers and libraries) and public hearings are held to obtain taxpayers' comments. Subsequent to January 1, and after publication of the proposed budget ordinances, the budget is legally enacted through adoption of the ordinances. The budget specifies expenditure amounts by Object Level One (i.e. personal services, materials & supplies, contractual services, debt principal payments, other, capital outlay, interest on debt, and transfers) for each division within each fund. Transfers of appropriations of \$100,000 or less can be made between budget Object Level One within a division and fund without additional City Council action, but with responsible management approval. Transfers in excess of this amount require the approval of both City Council and the Mayor.

### Local economy

Employment in the Greater Columbus Area continues to be service oriented. Four of the nine (9) largest employers in the Columbus area are government or government-oriented [The Ohio State University, the State of Ohio, Columbus Public Schools, and City of Columbus]. The twenty-five largest employers in the Greater Columbus area are shown in the Statistical Section of this report. These major employers, representing government, education, insurance, public utilities, manufacturing, retail, banking, research, medical, and services, provide a broad and diverse employment base. The Franklin County average annual unemployment rate (6.2%) for 2013 continued to be below the State of Ohio (7.2%) rate and the United States (7.4%) rate. A ten-year history of unemployment rates for Franklin County (by month) from the Ohio Department of Job and Family Services and the Annual Average Rates for Franklin County, the State of Ohio, and the United States is provided in the Statistical Section of this CAFR – see Table 23.

The City's employee relations are established largely in association with the following labor organizations:

- American Federation of State, County, and Municipal Employees (AFSCME), Locals 1632 and 2191. ([www.afscme.org](http://www.afscme.org))

AFSCME has approximately 2,004 members among the City's 5,143 civilian employees. AFSCME has, however, bargaining rights for approximately 2,477 of these employees. The current labor agreement between the City and AFSCME was effective April 1, 2011 and continues through March 31, 2014.

- Fraternal Order of Police (FOP) ([www.fop9.org](http://www.fop9.org))

FOP has bargaining rights for all of the City's police officers except for the chief and her six deputy chiefs. Of the City's 1,904 police officers, 1,854 are members of the FOP. The current FOP contract was effective December 9, 2011 and continues through December 8, 2014.

- International Association of Firefighters (IAFF) ([www.iaff.org](http://www.iaff.org))

IAFF has bargaining rights for all the City's firefighters except for the chief and one of his five assistant chiefs. Membership in the IAFF includes 1,527 of a total 1,549 firefighters. The current contract was effective November 1, 2011 and continues through October 31, 2014.

- Columbus Municipal Association of Government Employees; Communication Workers of America, Local 4502 (CMAGE/CWA). ([www.cmage.org](http://www.cmage.org))

CMAGE/CWA has approximately 887 members and has bargaining rights for approximately 1,257 of the 5,143 civilian employees. The current contract was effective August 24, 2011 and continues through April 23, 2014.

Under Ohio's Collective Bargaining Act, if members of the police or fire division cannot reach agreement with the City they ". . . shall submit the matter to a final offer settlement procedure." This requirement of Ohio law is referred to as a "no-strike" or "binding arbitration" provision. Other employees are permitted to strike under Ohio law after giving proper notification.

### **Long-term financial planning**

The City manages its long term financing of its capital needs through the annual updating of its Capital Improvement Plan (CIP). The CIP schedules capital improvements through the current and succeeding five years. The CIP does not include appropriations or authorizations to expend monies. The current year portion of the CIP, known as the Capital Improvements Budget (CIB), is formalized by ordinance of the City Council after holding public hearings and presented to the citizens as a formal plan. Appropriations for capital projects are authorized at the time bonds are sold or other funding sources are determined. Both the CIP and the CIB are subject to change by the Council.

The CIP contains not only a detailed listing of planned projects but also, in most instances, their funding source or sources. Most capital projects are funded through the use of long-term debt, bonds or monies borrowed via the Ohio Water Development Authority (see Note G). The City uses a ten year forecast of revenues available for debt service and a ten year forecast of current and anticipated debt service amounts in order to determine its debt capacity for nonenterprise type debt. Enterprise type debt capacity is guided by ten year projections of the respective enterprise revenues and costs. The major source of funding for nonenterprise debt service is a dedicated portion of City income tax collections. The City, by local statute, dedicates one fourth of its income tax collections primarily to the payment of such debt service. This financial activity is accounted for in the General Bond Retirement and Special Income Tax Debt Services Funds, both major funds. This one fourth "set aside" for debt service local statute has been in place since 1983, with similar policies in place since 1956. Since the City maintains this income tax "set aside," the City has not levied a property tax rate increase in over 50 years.

Also as a policy, the City seeks voter approval for much of its general obligation planned debt; both nonenterprise and enterprise type debt. Since 1956, most recently in 2013, the City has sought voter approval 92 times to issue debt for various purposes, both nonenterprise and enterprise type debt. The voters have given their approval 86 times. Of the City's general obligation debt, its voters have given their direct approval for 78% of that outstanding at December 31, 2013 (see Note G). General Obligation bonds of the City are rated AAA, Aaa, and AAA by Standard and Poor's Corporation, Moody's Investors Services, and Fitch Ratings, respectively.

The City's Department of Finance forecasts its General Fund revenues and expenditures, also for a period of ten years, with a more focused emphasis on the initial three years.

### **Relevant financial policies**

Columbus' past financial stability is largely due to implementing and managing through a series of policy decisions beginning over 50 years ago. The policy which promoted stable growth of the City and economy through controlled delivery of services with manageable annexation remains substantially in place to this day.

Recognizing the deterioration of the national and state economies and the unprecedented decline in available City resources, the Mayor, with unanimous support of the City Council, on April 27, 2009 announced the City's intention to seek approval from its voters of an increase in the City's local income tax. The requested rate increase, from 2.0% to 2.5% was approved by the voters on August 4, 2009.

By action of the City Council, one-fourth of revenues obtained from the 2.5% municipal income tax is allocated to the Special Income Tax Debt Service Fund (SIT) and is used primarily to pay debt service for non-enterprise capital improvements. This policy has been consistently in place since 1983. A similar policy with other allocations has been in place since 1956. This policy has greatly assisted the City in addressing its infrastructure needs and has

allowed Columbus to make critical investments in growth corridors as well as older core neighborhoods. The use of the SIT for long-term capital investment has also allowed the City to protect its "Triple A" credit rating.

The City, like the federal and state governments, operates under a system of separation of powers. The legislative branch is manifest in its City Council. The judicial branch exists through municipal court judges with county wide jurisdiction. The executive branch is further divided into the Mayor, the chief executive; the City Attorney, the City's legal advisor and the chief prosecutor; and the City Auditor, the City's chief accountant. Each of these three members of the executive branch is separately elected.

The City Auditor determines and publishes the estimated amount of revenues that the City will receive during a given year. The Council may not appropriate and therefore the Mayor and the total City may not expend a greater amount. The City Auditor, however, can not dictate the services for which the funds may be appropriated. In its simplest form this check and balance is sometimes described as "the Auditor says how much; the Mayor and Council say what for." This process calls for three separately elected bodies: the Mayor, the Council, and the Auditor, to participate in the financial management and expenditure controls of the City.

## **Major initiatives**

### **AS REPORTED BY THE DEPARTMENT OF FINANCE AND MANAGEMENT**

#### **City Hall Campus Redevelopment**

In 2013, the Old Police Headquarters building was renovated to house six City departments/agencies – Public Safety Director, Purchasing, City Attorney, Civil Service, Human Resources, and Income Tax. Designed at the LEED (Leadership in Energy and Environmental Design) Silver Level, it incorporates a blend of the building's old architectural elements with modern technology. Also in 2014, the building currently located at 109 North Front Street will be demolished due to its energy inefficiency and functional obsolescence. In its place a new building will be erected. The new building will house City departments, with an emphasis on business and neighborhood activities as well as civic and advisory functions. This new building will also be a LEED design, and as such will make use of natural and energy efficient lighting, reduced flow water components, high performance heating and air conditioning, recycled products, reflective roof coatings and low VOC (volatile organic compound) paints and sealants. The overarching goal of these projects is to develop and enhance the cohesiveness, functionality, flexibility, sustainability, durability, and accessibility of the City Hall Campus.

#### **Improved Safety Facilities**

For years Columbus firefighters have served the downtown area, the City's busiest, from the tight quarters of Fire Station 2/3, located at 150 East Fulton Street. This will be alleviated in 2014 with the completion of a new station located near the site of the former Fire Training Academy on Greenlawn Avenue. This new Fire Station (to be known as #3), was designed for maximum efficiency, utilizing natural light, occupancy sensors, HVAC condensing units, and special plumbing and roofing materials. The design was chosen to achieve a LEED Silver designation.

While construction of the aforementioned facility is underway, the design and replacement of the current station at 150 East Fulton Street will begin. As with the Greenlawn facility, the new Fulton Street Fire Station (to be known as #2) will be designed to be energy efficient and environmentally friendly. Both stations are intended to serve the southern portions of downtown and the adjacent neighboring areas.

An upgraded police crime lab will also enhance public safety. In August of 2013, construction on a new, relocated crime lab began. The new Crime Lab will be within the same Woodrow Avenue facility the City purchased several years ago to relocate the recently completed Police Property Recovery Center (property room). The current Police Crime Laboratory has outgrown its current leased space on the campus of The Ohio State University and its relocation will be approximately thirty percent of the building space in Woodrow Avenue building.

Combining both Police functions together in the same facility will save time and space and create efficiencies with evidence handling. The renovation is based on a ten year growth plan and will incorporate functions such as a DNA lab, a dark room, an alcohol toxicology lab, Evidence Control, Firearms/Toolmarks testing, Latent Prints, Controlled Substances, Forensic Biology and Digital Forensic laboratories, and a drug analysis lab. It will also increase capabilities for firearms identification, increase evidence preservation, and allow for the hiring of additional forensic scientists to test evidence.

### **Compressed Natural Gas (CNG)**

In 2012 the City opened its first CNG station to begin fueling City owned CNG vehicles that we had begun purchasing in 2009. By switching just a small portion of the City fleet to CNG, it is estimated that, to date, in excess of \$400,000 in fuel costs has been saved. In mid-2013, ground was broken on a second CNG station. This station, located on the City's far-north side, will be completed in 2014 and will be geared towards servicing the City's refuse collection and road maintenance vehicles. This station will be open to the public.

### **Awards and acknowledgements**

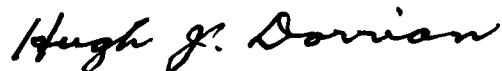
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Columbus, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2012. This was the thirty-fourth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement program requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

This report represents the thirty-fifth (1979-2013) Comprehensive Annual Financial Report of the City of Columbus containing financial statements audited by a firm of certified public accountants. This report is available on the City's website. The Internet address is <http://www.columbus.gov>. Hard copies are available to anyone upon request. This extensive effort of preparation and distribution of this report fulfills the City Auditor's goal of full disclosure of the City's finances.

This report is issued by Hugh J. Dorrian, CPA, City Auditor. Special thanks and recognition go to Ms. Darlene Wildes and Ms. Vikki Amicon for their exemplary efforts in the preparation of this report. All members of the City Auditor's staff and many of the City's other employees also contributed to this effort. They all have my thanks and respect for their work.

Respectfully submitted,



Hugh J. Dorrian, CPA  
Auditor  
City of Columbus, Ohio

City of Columbus, Ohio



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Columbus  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

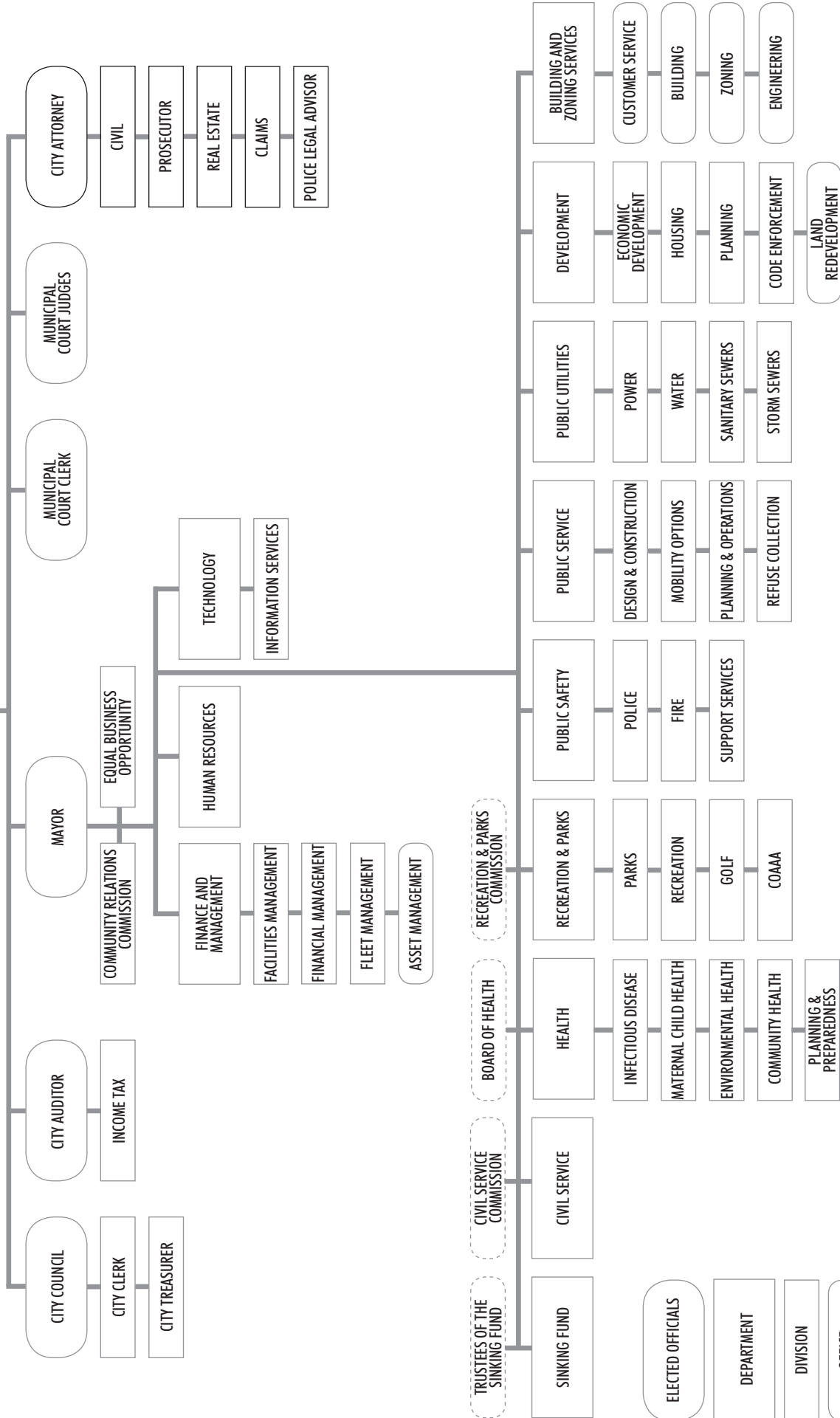
**December 31, 2012**

A handwritten signature in black ink, which appears to read 'Jeffrey R. Emer'.

Executive Director/CEO

# ORGANIZATION CHART OF THE CITY OF COLUMBUS

THE CITIZENS OF COLUMBUS



THE CITY OF  
**COLUMBUS**  
 MICHAEL B. COLEMAN, MAYOR



# LIST OF PRINCIPAL OFFICIALS

---

## **MAYOR**

Michael B. Coleman

## **CITY COUNCIL**

Andrew J. Ginther, President

Hearcel F. Craig

Zachary M. Klein

A. Troy Miller

Michelle M. Mills

Eileen Y. Paley

Priscilla R. Tyson

## **CITY ATTORNEY**

Richard C. Pfeiffer, Jr.

## **CITY AUDITOR**

Hugh J. Dorrian, CPA

## **CITY TREASURER**

Deborah Klie

## **DEPARTMENT OF FINANCE AND MANAGEMENT**

Paul Rakosky

## **SECRETARY OF THE SINKING FUND**

David Irwin

## **CITY CLERK**

Andrea Blevins, CMC

# City of Columbus, Ohio

## Office of the City Auditor Staff

Robert L. McDaniel  
 Darlene Wildes  
 Vikki Vincent Amicon  
 Brad Marburger  
 Timothy J. Carroll  
 Megan Kilgore  
 Tom Noorkah  
 Marni Hall

Deputy Auditor  
 Senior Accountant  
 Chief Accountant  
 Assistant Chief Accountant  
 Assistant Auditor IV  
 Assistant Auditor IV  
 Assistant Auditor IV  
 Assistant Auditor III

Bonnie Buck  
 Sharlene Campbell  
 Rebecca Cox  
 Ryan Creager  
 Mike Gore  
 Patricia Harrell

Patricia Hinkle  
 Michelle Hostetler  
 Vivian James  
 Paul Kuppich  
 Jacqueline Marburger  
 Ann Ochs

Mollie Petitti  
 Mary Raphael  
 Kathy Rowe  
 Charles Bruce Scott  
 Tony Sestito  
 Nicole Torres



Hugh J. Dorrian, CPA  
 City Auditor

### Terms of Office

September 8, 1969	▶	December 31, 1969
January 1, 1970	▶	December 31, 1973
January 1, 1974	▶	December 31, 1977
January 1, 1978	▶	December 31, 1981
January 1, 1982	▶	December 31, 1985
January 1, 1986	▶	December 31, 1989
January 1, 1990	▶	December 31, 1993
January 1, 1994	▶	December 31, 1997
January 1, 1998	▶	December 31, 2001
January 1, 2002	▶	December 31, 2005
January 1, 2006	▶	December 31, 2009
January 1, 2010	▶	December 31, 2013
January 1, 2014		

# **FINANCIAL SECTION**



## Independent Auditor's Report

To the Honorable Hugh J. Dorrian,  
City Auditor  
City of Columbus, Ohio

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Franklin County, Ohio, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City of Columbus, Ohio's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity'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 statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Ohio as of December 31, 2013 and the respective changes in its financial position and, where applicable, cash flows, for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

To the Honorable Hugh J. Dorrian,  
City Auditor  
City of Columbus, Ohio

### **Other Matters**

#### *Required Supplemental Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the General Fund budgetary comparison schedule, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Columbus, Ohio's basic financial statements. The combining statements, agency fund schedule of changes in assets and liabilities, budgetary comparison schedules, and the schedule of receipts and expenditures of federal, state, and county awards (Exhibits A-1 through E-1) are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining statements, agency fund schedule of changes in assets and liabilities (Exhibits B-1, B-2, and C-1 through D-1), "actual" columns of the supplementary information budgetary comparison schedules (Exhibits A-1 through A-3 and B-3 through B-78), and the schedule of receipts and expenditures of federal, state, and county awards (Exhibit E-1) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, agency fund schedule of changes in assets and liabilities, other budgetary comparison schedules, as identified in the table of contents as other supplementary information, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section, "budget" columns of the supplementary information budgetary comparison schedules (Exhibits A-1 through A-3 and Exhibits B-3 through B-78) and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2014 on our consideration of the City of Columbus' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 of Columbus, Ohio's internal control over financial reporting and compliance.

*Plante & Morse, PLLC*

March 25, 2014

## CITY OF COLUMBUS, OHIO

### Management's Discussion and Analysis

As management of the City of Columbus (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the City's financial statements, which follow this section.

#### Financial Highlights

- The assets of the City exceeded its liabilities at the close of 2013 by approximately \$2.941 billion. Of this amount, \$669.0 million is considered unrestricted. The unrestricted net position of the City's business-type activities are \$395.1 million and may be used to meet the on-going obligations of business-type activities, including the water, sanitary sewer, storm sewer, electricity, and garage enterprises; the unrestricted net position of the governmental activities are \$273.8 million.
- The City's total net position increased \$174.6 million in 2013. Net position of the governmental activities increased \$82.4 million, which represents a 5.7 percent increase from 2012. Net position of the business-type activities increased \$92.2 million or 7.0 percent from 2012.
- The total cost of the City's programs increased \$86.0 million or 5.5 percent. The cost of governmental activities increased \$85.7 million or 7.9 percent, while the cost of business-type activities increased \$255 thousand or 0.06 percent.
- As of the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$729.9 million. The combined governmental funds fund balance increased approximately \$71.2 million from the prior year's ending fund balance. Approximately \$384.1 million of the \$729.9 million fund balance is considered restricted at December 31, 2013.
- The general fund reported a total and unrestricted fund balance of \$139.6 million at the end of the current fiscal year. The fund balance for the general fund was 18.6 percent of total general fund expenditures. There was a \$19.1 million increase in the total general fund balance for the year ended December 31, 2013.
- The City's total debt, long-term liabilities (bonds and notes), increased by \$158.7 million (4.05 percent) during the current fiscal year to \$4.082 billion. The significant transactions contributing to the increase in outstanding debt at December 31, 2013 included:
  - On June 13, 2013, the City sold \$359.715 million of general obligation refunding bonds:
    - \$106.670 million to contribute to the current refunding governmental activity bonds; and
    - \$253.045 million to contribute to the current refunding business-type activity bonds.
  - On September 4, 2013, the City sold \$346.855 million of general obligation bonds and notes:
    - \$238.480 million for governmental activity capital projects;
    - \$88.575 million for business-type activity capital projects;
    - \$19.800 million of general obligation notes to refund business-type activity notes.
  - The City's business-type activities issued \$67.786 million in Ohio Water Development Authority revenue obligations for various projects.
  - Governmental and business-type activities paid \$242.194 million on debt maturities in 2013.

#### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances in a manner similar to private-sector business.

The *statement of net position* presents information on all of the City's assets, liabilities, and deferred outflows and deferred inflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business-type activities). The governmental activities of the City include general government, public service, public safety, development, health, and recreation and parks. The business-type activities of the City include five enterprise activities: a water system, a sanitary sewer system, a storm sewer system, an electricity distribution system, and parking garages.

The government-wide financial statements can be found on pages 41 – 43 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 146 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the general bond retirement debt service fund, and the special income tax debt service fund, all of which are considered to be major funds. Data for the other 143 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 44 – 47 of this report.



**Proprietary funds.** The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sanitary sewer, storm sewer, electricity distribution, and parking garage operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions, including employee benefits self-insurance, worker's compensation, fleet management, information services, mail/print services, land acquisition, and construction inspection. The services provided by these funds predominantly benefit the governmental rather than the business-type functions. They have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sanitary sewer, storm sewer, electricity distribution, and parking garage operations. The water, sanitary sewer, storm sewer, and electricity enterprise funds are considered to be major funds of the City, while the garage fund is considered a nonmajor fund. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 48-51 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 52 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53-105 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund budget. The City adopts an annual appropriation budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 107 – 111 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, internal service funds, and fiduciary funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 113 – 256 of this report.

**City of Columbus**  
**Net Position**

(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 1,105,825	\$ 995,016	\$ 877,031	\$ 897,262	\$ 1,982,856	\$ 1,892,278
Capital assets	2,185,746	2,050,507	3,228,513	3,079,972	5,414,259	5,130,479
<b>Total Assets</b>	<b>\$ 3,291,571</b>	<b>\$ 3,045,523</b>	<b>\$ 4,105,544</b>	<b>\$ 3,977,234</b>	<b>\$ 7,397,115</b>	<b>\$ 7,022,757</b>
<b>Total Deferred Outflows of Resources</b>	<b>\$ 28,100</b>	<b>\$ 32,225</b>	<b>\$ 18,791</b>	<b>\$ 21,987</b>	<b>\$ 46,891</b>	<b>\$ 54,212</b>
Long-term liabilities outstanding	\$ 1,588,449	\$ 1,443,124	\$ 2,647,142	\$ 2,620,660	\$ 4,235,591	\$ 4,063,784
Other liabilities	119,632	106,961	72,896	66,495	192,528	173,456
<b>Total Liabilities</b>	<b>\$ 1,708,081</b>	<b>\$ 1,550,085</b>	<b>\$ 2,720,038</b>	<b>\$ 2,687,155</b>	<b>\$ 4,428,119</b>	<b>\$ 4,237,240</b>
<b>Total Deferred Inflows of Resources</b>	<b>\$ 75,296</b>	<b>\$ 73,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,296</b>	<b>\$ 73,728</b>
<b>Net position</b>	<b>\$ 1,536,294</b>	<b>\$ 1,453,935</b>	<b>\$ 1,404,297</b>	<b>\$ 1,312,066</b>	<b>\$ 2,940,591</b>	<b>\$ 2,766,001</b>
Net investment in capital assets	1,173,017	1,087,998	1,006,596	923,776	2,179,613	2,011,774
Restricted	89,447	111,178	2,564	2,644	92,011	113,822
Unrestricted	273,830	254,759	395,137	385,646	668,967	640,405
<b>Total net position</b>	<b>\$ 1,536,294</b>	<b>\$ 1,453,935</b>	<b>\$ 1,404,297</b>	<b>\$ 1,312,066</b>	<b>\$ 2,940,591</b>	<b>\$ 2,766,001</b>

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's assets exceeded liabilities by approximately \$2.941 billion at the close of the most recent fiscal year.

The largest portion of the City's net position (74.1 percent) reflects its investment in capital assets (e.g. land, buildings, improvements other than buildings, machinery and equipment, and infrastructure); less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (3.1 percent) represents resources that are subject to restrictions as to how they may be used. The remaining balance of unrestricted net position (\$669.0 million) may be used to meet the government's on-going obligations to citizens and creditors. It is important to note that although the total unrestricted net position is \$669.0 million; the unrestricted net position of the City's business-type activities (\$395.1 million) may not be used to fund governmental activities.

At the end of the current fiscal year, the City had unrestricted net position related to governmental activities of \$273.8 million.

Overall net position of the City increased \$174.6 million in 2013. Net position for governmental activities increased \$82.4 million, while net position for business-type activities increased \$92.2 million. The City continued efforts to contain costs and pursue new revenue sources. The increase in net position for business-type activities was the result of the aggregate business-type activities holding expenses to 83.7 percent of total revenue for the year. Rates in the water and sanitary sewer enterprise funds were 4.0 percent and 1.0 percent, respectively. Total business-type charges for services decreased 0.8 percent when

compared to 2012. The slight decrease is due to higher than normal rain conditions in 2013 resulting in lower water demands offset by small rates increase. All other revenue in business-type activity decreased \$6.9 million or 26.5 percent as compared to 2012, primarily due to special assessment revenue recognized in 2012. Business-type activities expenses for 2013 increased \$255 thousand or 0.06 percent over the comparable expenses in 2012.

There was an increase of \$82.8 million in the business-type activities net investment in capital assets in 2013 due to principal payments on debt exceeding the annual depreciation on capital assets.

**City of Columbus**  
**Changes in Net Position**  
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Revenues--</b>						
<i>Program revenues:</i>						
Charges for services	\$ 153,029	\$ 150,281	\$ 532,011	\$ 536,206	\$ 685,040	\$ 686,487
Operating grants and contributions	144,346	141,187	-	-	144,346	141,187
Capital grants and contributions	64,320	56,256	5,200	12,396	69,520	68,652
<i>General revenues:</i>						
Income taxes	757,546	697,845	-	-	757,546	697,845
Property taxes	44,621	44,812	-	-	44,621	44,812
Shared revenues	42,069	46,083	-	-	42,069	46,083
Investment earnings	2,943	3,710	2,298	3,350	5,241	7,060
Other taxes	20,800	19,710	-	-	20,800	19,710
Other	32,300	28,661	11,656	10,299	43,956	38,960
<b>Total revenues</b>	<b>\$ 1,261,974</b>	<b>\$ 1,188,545</b>	<b>\$ 551,165</b>	<b>\$ 562,251</b>	<b>\$ 1,813,139</b>	<b>\$ 1,750,796</b>
<b>Expenses:</b>						
General government	\$ 135,294	\$ 101,167	\$ -	\$ -	\$ 135,294	\$ 101,167
Public service	172,363	157,133	-	-	172,363	157,133
Public safety	543,893	525,198	-	-	543,893	525,198
Development	101,490	99,109	-	-	101,490	99,109
Health	44,688	41,785	-	-	44,688	41,785
Recreation and parks	135,850	123,540	-	-	135,850	123,540
Interest on long-term debt	43,895	43,808	-	-	43,895	43,808
Water	-	-	144,555	146,906	144,555	146,906
Sanitary sewer	-	-	203,558	195,696	203,558	195,696
Storm sewer	-	-	30,898	30,940	30,898	30,940
Electric	-	-	81,287	86,525	81,287	86,525
Garage	-	-	778	754	778	754
<b>Total expenses</b>	<b>\$ 1,177,473</b>	<b>\$ 1,091,740</b>	<b>\$ 461,076</b>	<b>\$ 460,821</b>	<b>\$ 1,638,549</b>	<b>\$ 1,552,561</b>
Increase in net position before transfers	84,501	96,805	90,089	101,430	174,590	198,235
Transfers	(2,142)	(1,404)	2,142	1,404	-	-
Increase in net position	82,359	95,401	92,231	102,834	174,590	198,235
<b>Net position -- January 1st</b>	<b>\$ 1,453,935</b>	<b>\$ 1,358,534</b>	<b>\$ 1,312,066</b>	<b>\$ 1,209,232</b>	<b>\$ 2,766,001</b>	<b>\$ 2,567,766</b>
<b>Net position -- December 31st</b>	<b>\$ 1,536,294</b>	<b>\$ 1,453,935</b>	<b>\$ 1,404,297</b>	<b>\$ 1,312,066</b>	<b>\$ 2,940,591</b>	<b>\$ 2,766,001</b>

**Governmental activities.** Governmental activities increased the City's net position by \$82.4 million. Key elements of the changes in net position are as follows:

- Income tax revenue, which represents 60.0 percent of the City's governmental revenue, increased by \$59.7 million or 8.6 percent on a full accrual basis. This increase is attributed to improved employment in the City in 2013.
- Operating grants and contributions increased \$3.2 million or 2.2 percent. The increase is due to an increase in grant funding in 2013 in the areas of aging, development and health.
- Capital grants and contributions increased \$8.1 million or 14.3 percent. The increase is due to an increase in capital grant funding available in 2013.
- Governmental activities expenses increased \$85.7 million or 7.9 percent in 2013 due to the City restoring service levels with the economic recovery.

**Business-type activities.** Business-type activity net position increased \$92.2 million as compared to a \$102.8 million increase in 2012. Key elements of changes in net position are as follows.

- Charges for services decreased \$4.2 million or 0.8 percent. Due to increased rainfall in 2013, resulting in a decrease in the demand for services.
- Capital grants and contributions decreased from \$12.4 million in 2012 to \$5.2 million in 2013. This decrease was due to a one-time special assessment on the City's Garages of approximately \$9.7 million.

Charges for services, which comprise 96.5 percent of the business-type activities revenues, decreased 0.8 percent in 2013 as a result of increased rainfall in 2013, resulting in a decrease in the demand for services. The decrease in demand was offset by rate increases of 4 percent and 1 percent in the water and sewer funds, respectively. The business-type activities continued the pattern of cost containment relative to the level of revenues for enterprise activities in 2013. The percent of annual expense to annual revenue was 83.7 percent in 2013.

## Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

### Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2013, the City's governmental funds reported combined ending fund balances of \$729.9 million, an increase of \$71.2 million in comparison with the prior year. Approximately \$345.8 million of this amount constitutes *unrestricted fund balance* or the total of committed, assigned, and unassigned fund balance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted by parties outside the City or pursuant to enabling legislation.

A schedule of governmental funds revenues and expenditures for the last ten fiscal years has been provided in the Statistical Section of this CAFR – see Table 4.

**General fund.** The general fund is the chief operating fund of the City. At December 31, 2013, total fund balance of the general fund was \$139.6 million. As a measure of the general fund's liquidity, it may be

useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 13.6 percent of total general fund expenditures, while total fund balance represents 18.6 percent of total general fund expenditures.

A schedule of general fund revenues and expenditures for the last ten fiscal years has been provided in the Statistical Section of this CAFR – see Table 5.

The fund balance of the City's general fund increased \$19.1 million during 2013. Key factors of the 2013 results are as follows:

- Total revenues (including transfers in) increased \$37.7 million or 5.1 percent.
- Income tax revenue, which represents 72.6 percent of general fund revenues (including transfers in), increased \$41.0 million or 7.9 percent.
- Expenditures increased by \$23.5 million or 3.2 percent. The increase was primarily a result of the City restoring some of the services that were reduced prior to the income tax rate increase.

***Revenue narrative:***

Brief descriptions of the City's General Fund major revenue components follow.

**Income taxes**

The City's income tax continues to be its primary source of revenue. The tax applies to all wages, salaries, commissions, and other compensation paid by employers and/or the net proceeds from the operation of a business, profession, or other enterprise activity. The initial tax rate of .5 percent, collected in 1948, was increased to 1.0 percent in 1956, 1.5 percent in 1971, and to 2.0 percent in 1983. In a special election on August 4, 2009, the City's voters approved an increase in the rate to 2.5%. The new rate was effective October 1, 2009. Income tax rates of cities and villages within the State of Ohio are limited to a maximum of 1.0 percent, unless specifically approved by a majority of the resident voters of the respective city or village. There are 653 political subdivisions, other than school districts in the State of Ohio that now levy a local income tax. Rates range from .50 percent to 3.0 percent.

Local school districts in the State of Ohio are also permitted to levy an income tax, but only with the approval of a majority of voters within the district. Ohio has 614 school districts; 188 have an income tax. Rates range from 0.25 percent to 2.0 percent.

Approximately 81.6 percent of the City's income tax collected in 2013 was via employers withholding the tax from employees' earnings and remitting the tax to the City on a statutorily prescribed schedule. Approximately 12.9 percent of collections originated from business accounts and 5.5 percent from independently employed individual taxpayers. Depending on the amount withheld, employers must remit to the City on a semi-monthly, monthly, or quarterly frequency, with the largest amounts being remitted semi-monthly.

One quarter of the revenue from this tax is accounted for in a Debt Service Fund and is primarily used for servicing debt pertaining to non-enterprise type capital improvements. Tipping fees for disposal of garbage collected by the City are also paid from this fund on the City's budget basis of accounting. On the modified accrual basis of accounting, such tipping fee amounts are transferred to the General Fund and expended as public service expenditures. Three-quarters of income tax revenues are used for General Fund purposes. General Fund income tax revenues on the budget basis represent 2013 collections of \$575.6 million less refunds of \$15.2 million for a net amount of \$560.4 million. Income tax revenues on the modified accrual basis of accounting, net of refunds, were \$560.7 million.

A ten-year history of the income tax revenue and cash collections, net of refunds, appears in the Statistical Section of this report. The City acts as collection agent for other political subdivisions in the central Ohio area. Collections made for others are accounted for by the City in an Agency Fund. Fees collected by the City for these services totaled \$480,202 in 2013, and are accounted for in the General Fund as charges for services.

### **Property taxes**

Property taxes in Ohio are levied and collected by its 88 counties. The City lies partially within three of these counties: Franklin, Fairfield, and Delaware. After collection, the counties distribute portions of these taxes to the political subdivisions (school districts, cities, villages, townships, etc.) located within their geographic borders. Property taxes for the City represent a tax rate of approximately 3.14 mills (\$3.14 per \$1,000 of taxable valuation) applied to the assessed value of property located in the City. Assessed values represent approximately 35 percent of appraised values. This rate, 3.14 mills, has remained unchanged since 1956.

Increases in this rate can only occur with approval of the City's voters. Revenues from property taxes are used for General Fund operations, including a partial provision, 0.60 mills, for current police and fire pension costs.

Real property assessed values steadily increased over the period 2000 to 2009, with larger increases evident every three years. These three-year increases result from comprehensive reappraisals of property that take place every six years, and less formal triennial updates that occur the third year in between the six year reappraisals. Six-year reappraisals took place in Franklin County in 2005, with the resulting increases in property tax collections occurring in 2006. No residential revaluations were performed in 2008 (a year which was scheduled to be a triennial update year); therefore, residential valuations remained the same for 2009, 2010 and 2011. A revaluation was performed in Franklin County in 2011. Property taxes levied in 2013 but not collectible until 2014 are accounted for in the General Fund as accounts receivable and deferred inflows at an estimated amount of \$45.878 million.

The decrease (7.3 percent) in total assessed values for tax year 2011 for Franklin County, shown in detail in Table 10 in the Statistical Section of this report, is primarily due to the 7.5 percent reduction in real property assessed value resulting from the 2011 revaluation. The total assessed values continued to decrease (1.1 percent) for tax year 2012 and increased slightly (.35 percent) for tax year 2013 for Franklin County. These changes resulted from Board of Revision decisions and changes in tax exempt statuses. As a result of State House Bill 66, beginning in 2009, Ohio no longer has a general tax on tangible personal property.

Overall, property tax revenue decreased from \$44.812 million in 2012 to \$44.621 million in 2013.

Additional data on property values and taxes appear in the Statistical Section of this report.

### **Investment earnings**

The City's investment policies are discussed in Note C. This source of revenue is not conducive to year-to-year comparisons. Investment earnings are only deposited to the General Fund after all statutorily directed earnings are deposited to the appropriate funds: enterprise funds, grant funds, etc. Interest earnings in the General Fund decreased from \$3.439 million in 2012 to \$2.659 million in 2013. The decrease is due to slightly lower interest rates on investments in 2013.

### **Licenses and permits**

Licenses and permits are issued by the City to regulate activities related to building, health, and other business enterprises. The revenue from license and permits remained fairly consistent in 2013 as compared to 2012. License and permits fees were \$10.909 million in 2013 and \$10.900 million in 2012.

### Shared revenues

Shared revenues in the General Fund include the taxes listed below which are levied and collected by the state or counties and partially redistributed to the City and other political subdivisions. Provided below is a five-year history of the City's share of these revenues as reported in the governmental fund financial statements on a modified accrual basis of accounting.

	(in thousands)				
	2013	2012	2011	2010	2009
<b>Shared revenues</b>					
Local government fund	\$ 21,705	25,708	38,967	41,320	39,596
Estate tax	8,776	12,635	12,191	7,101	8,149
Casino Tax	5,617	-	-	-	-
State liquor fees	1,230	1,191	1,166	1,156	1,109
Cigarette tax and other	34	52	34	42	23
Total	<u>\$ 37,362</u>	<u>39,586</u>	<u>52,358</u>	<u>49,619</u>	<u>48,877</u>

The decrease in shared revenue in 2013 as compared to 2012 is due to Ohio Legislature changes in the formula for determining the amount of local government funds shared with local governments. In addition, Ohio's estate tax was eliminated in 2013. These were offset by an increase in Casino tax due to the opening of Hollywood Casino late in 2012.

### Charges for services

The City performs certain services for its citizens and other municipalities for which it charges various amounts. These services include impounding, storing, and selling abandoned autos; fire and police protection provided to certain suburbs; parking meter fees; and various other services. Additionally the City's General Fund allocates certain citywide costs initially borne by the General Fund to certain other funds. These costs (pro rata charges) are allocated by charging certain other funds a statutorily approved rate of 4.5 percent, as determined by the City's most recent cost allocation plan, of their gross revenue.

These revenues in the General Fund over the past five years have produced:

	(in thousands)				
	2013	2012	2011	2010	2009
<b>Charges for services</b>					
Parking meters and fees	\$ 3,471	3,427	3,350	3,461	3,463
City Attorney charges	1,095	994	1,147	1,010	1,058
Police services	6,722	6,314	6,410	5,822	6,539
Fire services	17,825	18,513	17,522	16,887	16,755
Pro rata charges	27,900	28,046	26,674	25,674	24,354
All other	2,536	2,445	2,482	2,547	2,331
Total	<u>\$ 59,549</u>	<u>59,739</u>	<u>57,585</u>	<u>55,401</u>	<u>54,500</u>

Fire services representing charges for emergency medical transportation services were \$14.316 million and \$15.342 million in 2013 and 2012, respectively.

### Fines and forfeits

This revenue source consists of fines and forfeits imposed by the Franklin County Municipal Court, and parking tickets issued by the City's parking violations bureau.

	(in thousands)				
	2013	2012	2011	2010	2009
<b><i>Fines and forfeits</i></b>					
Fines and forfeits	\$ 12,842	13,903	12,450	13,332	15,572
Parking ticket revenue	<u>6,652</u>	<u>7,394</u>	<u>6,456</u>	<u>6,044</u>	<u>6,523</u>
Total	<u>\$ 19,494</u>	<u>21,297</u>	<u>18,906</u>	<u>19,376</u>	<u>22,095</u>

### Miscellaneous

Miscellaneous revenues in the General Fund on the modified accrual basis of accounting consist of the following:

	(in thousands)				
	2013	2012	2011	2010	2009
<b><i>Miscellaneous revenue</i></b>					
Solid Waste Authority of Central Ohio rent	\$ -	-	1,888	2,262	2,284
Electricity kilowatt tax	1,689	1,685	1,583	3,284	3,234
Hotel/motel taxes	1,239	4,021	3,631	3,378	3,119
Refunds and reimbursements	7,113	1,498	3,199	2,183	1,488
Other	<u>736</u>	<u>691</u>	<u>143</u>	<u>76</u>	<u>1,157</u>
Total	<u>\$ 10,777</u>	<u>7,895</u>	<u>10,444</u>	<u>11,183</u>	<u>11,282</u>

### ***Expenditure narrative:***

Public safety, primarily police and fire service, continues to be the dominant function of the General Fund. Public safety expenses were 68.3 percent and 68.7 percent of total expenses for 2013 and 2012, respectively. Total general fund expenditures increased \$23.5 million or 3.2 percent in 2013; revenues (including transfers in) exceeded expenditures (including transfers out) for the year by \$19.1 million.

General Fund revenue and expenditure trend information over the last ten years is included in the Statistical Section of this report – see Table 5 and Table 6.

**General bond retirement debt service fund.** The general bond retirement debt service fund has a total fund balance of \$49 thousand. The net decrease in fund balance during 2013 in this fund was approximately \$56 thousand. The general bond retirement fund is funded primarily with income tax revenue at the level necessary to meet debt service requirements.

**Special income tax debt service fund.** The special income tax debt service fund has a total fund balance of \$169.8 million. The net increase in fund balance during 2013 in this fund was approximately \$10.0 million. One quarter of the City's income tax revenue is set aside to meet debt service requirements for governmental activity type debt. Those income tax revenues not required in the general bond retirement fund, as noted above, are recorded in the special income tax fund. Premiums on governmental activities bonds issued and Build America Bonds' interest expense reimbursements are reported in the special income tax fund.



## **Proprietary Funds**

The City's proprietary funds financial statements provide the same information found in the government-wide financial statements, but in more detail.

The City operates five enterprise activities: a water system, a sanitary sewer system, a storm sewer system, an electricity distribution system, and City-owned parking garages. These activities are accounted for in separate enterprise funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the City intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City accounts for its enterprise funds on the full accrual basis of accounting.

The annual charges and rate increases for the average Columbus resident/user of water and sewers over the last ten years are included in Table 14 of the Statistical Section. An average Columbus resident/user is defined as a customer using 12,000 cubic feet of water annually. Water and sanitary sewer charges are designed to provide resources for both capital and operating costs. Storm sewer and electricity charges are designed to provide resources for operating costs (maintenance) and certain, but not all, capital costs.

The City's enterprises are not subject to rate review or determination by the Public Utilities Commission of Ohio or any similar regulatory body. The City's Council has the necessary authority to establish appropriate user rates when needed. The rates are reviewed and established by the Council annually. The frequency and amounts of rate setting authority lies solely with the City's Council.

Unrestricted net position at the end of the year amounted to \$105.7 million, \$229.7 million, \$23.6 million, \$17.8 million, and \$9.9 million for the water, sanitary sewer, storm sewer, electricity, and garage enterprises, respectively. Net position in the water, sanitary sewer, storm sewer, electricity, and garage enterprise funds increased \$41.7 million, \$34.4 million, \$7.1 million, \$6.6 million, and \$678 thousand, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

**Water.** The City's water enterprise serves the residents of the City and the majority of suburban communities in the Columbus vicinity. The population of the service area is estimated in excess of one million persons. The water enterprise serves 281,391 customer accounts, owns and maintains 2,522 miles of water mains primarily within the City and maintains an additional 997 miles of mains beyond the City's borders.

The City obtains its raw water supply from rivers, reservoirs, and wells. The enterprise conducted a regional water resource project which is used as a guide to develop additional water supply, treatment facilities, and distribution components as dictated by increasing demand. Future supply requirements will be addressed through a combination of demand management efforts and construction of upground reservoirs along the Scioto River north of the City. All necessary land for the upground reservoirs has been purchased.

The enterprise operates one of the most sophisticated water laboratories in the nation. The lab has maintained its EPA certification since the certification process began in 1976 pursuant to the Safe Drinking Water Act of 1974. On a semiannual basis, the lab must conduct various water study sample tests. The certification covers both equipment and personnel and represents a measure of quality performance. The staff is fully supported with state of the art equipment. Their primary responsibility is to assure that the water enterprise is, and will remain, in compliance with all federal, state, and local requirements.

All bonds of the water enterprise are paid from water enterprise revenues.

A ten-year comparison of certain water enterprise data is shown in Table 7 of the Statistical Section.

**Sanitary Sewer.** The City's sanitary sewer enterprise also serves the metropolitan area with approximately 271,341 customer accounts, both residential and commercial. Included in the total sewer system are 3,923 miles of sanitary sewers, 3,054 miles of storm sewers, and 166 miles of combined sanitary/storm sewers. The costs and related financial activities of sanitary and combined sewers are accounted for in the Sanitary Sewer Enterprise Fund.

When the Jackson Pike plant, one of the City's two treatment plants, reaches capacity the excess automatically flows through connectors to the Southerly plant. The Southerly plant has a design capacity that allows gallons treated to exceed, by approximately 20 percent, the maximum longer term sustainable maximum capacity for shorter periods of time.

All bonds and notes of the sanitary sewer enterprise are paid from sanitary sewer enterprise revenues.

A ten-year comparison of certain sanitary sewer enterprise data is shown in Table 7 of the Statistical Section.

**Storm Sewer.** Prior to 2002 the City's storm sewer financial activity was accounted for in a governmental type special revenue fund. Beginning with 2002, storm sewer assets, liabilities, revenues, and expenses have been accounted for in a business-type activity enterprise fund. The City intends that all costs of the storm sewer enterprise be supported by user charges except for debt service, principal and interest, on bonds authorized by the voters in 2005 and prior. This net debt service amount in 2013 was \$1.312 million and is included in the enterprise financial statements as a transfer in from the Special Income Tax Debt Service Fund. Final maturity on these bonds, all general obligation type bonds, is 2018.

The City's storm sewer enterprise owns and maintains 3,054 miles of such sewers and has 197,483 customer accounts, all within the City's borders.

A ten-year comparison of certain storm sewer enterprise data is shown in Table 7 of the Statistical Section.

**Electricity.** The City owns and operates an electricity distribution system and accounts for it in the Electricity Enterprise Fund. The system had its origin in the 1890's and generated electricity from burning coal. The initial sole purpose for its existence was to light the streets of the City. In response to environmental concerns, the City ceased generating electricity. The City continued distributing electric power by purchasing all of its needed power from privately owned and other publicly owned utilities. The City intends that all costs of the electric enterprise be supported by user charges except for certain debt service, principal and interest, on bonds authorized by the voters. This net debt service amount in 2013 was \$673 thousand and is included in the enterprise financial statements as a transfer in from the Special Income Tax Debt Service Fund.

Rates charged to customers are determined solely by the City's Council after recommendation by the electricity enterprise management. Council's determination is final and is not subject to review or approval by any other regulatory body. Rates are, however, subject to market driven competition provided by the private electric utility in the area.

A ten-year comparison of certain electricity enterprise data is shown in Table 7 of the Statistical Section.

## General Fund Budgetary Highlights

The final amended general fund budget had total appropriations of approximately \$20.1 million less than the original budget. The total original appropriations, including those for transfers out, were \$774.7 million, while the final appropriations were \$754.6 million. A ten-year history of fund balances in the various components of the General Fund follows:

Budget Basis (in thousands)									
Year Ended	Undesignated subfund	Economic stabilization subfund	Anticipated expenditures subfund	Safety			2013 Basic City Services	Neighbor-hood Initiative	Total General Fund
				staffing contingency subfund	Job Growth subfund	Public Safety Initiative			
2004	\$ 21,678	\$ 53,568	\$ 12,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,048
2005	20,197	41,738	13,552	1,000	1,150	-	-	-	77,637
2006	26,360	41,812	15,402	1,000	611	774	-	-	85,959
2007	17,278	44,481	17,252	-	600	272	-	-	79,883
2008	25	43,581	1,225	-	-	11	-	-	44,842
2009	3,279	15,000	2,976	-	-	16	-	-	21,271
2010	23,646	22,724	4,762	-	-	16	-	-	51,148
2011	33,793	32,897	6,814	-	-	16	-	-	73,520
2012	39,903	39,805	8,874	-	306	-	11,000	-	99,888
2013	44,457	56,145	10,996	2	569	111	5,000	74	117,354

## Capital Asset and Debt Administration

**Capital assets.** The City's investment in capital assets for governmental and business-type activities as of December 31, 2013, amounts to \$5.4 billion (net of accumulated depreciation). This investment in capital assets includes land, buildings, systems, improvements, machinery and equipment, park facilities, roads, curbs and gutters, streets and sidewalks, and drainage systems. The total increase in the City's investment in capital assets for 2013 was 5.5 percent (a 6.6 percent increase for governmental activities and a 4.8 percent increase for business-type activities).

### Capital Assets, net of depreciation (amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 273,963	\$ 271,118	\$ 70,038	\$ 69,344	\$ 344,001	\$ 340,462
Buildings	441,479	402,961	59,404	63,464	500,883	466,425
Improvements other than buildings	201,040	172,192	2,522,489	2,466,648	2,723,529	2,638,840
Machinery and equipment	100,798	91,986	13,945	12,022	114,743	104,008
Infrastructure	1,168,466	1,112,250	152,948	149,721	1,321,414	1,261,971
Construction in progress	-	-	409,689	318,773	409,689	318,773
<b>Total</b>	<b>\$ 2,185,746</b>	<b>\$ 2,050,507</b>	<b>\$ 3,228,513</b>	<b>\$ 3,079,972</b>	<b>\$ 5,414,259</b>	<b>\$ 5,130,479</b>

Major capital asset events during 2013 included the following:

- Total capital assets, net of accumulated depreciation, increased \$283.8 million.
- Business-type activity capital assets increased by \$148.5 million or \$237.1 million, net of \$88.6 million in current year depreciation expense. The increase was due to: 62.7 million in water plant and water line improvements; \$5.5 million in sanitary sewer plant improvements; \$105.1 million in sanitary sewer line improvements; and \$63.8 million in other improvements.
- Governmental activity capital assets increased by \$135.2 million or \$217.7 million, net of \$82.5 million in current year depreciation expense. This increase was due to: \$4.4 million in donated streets; \$107.9 million in traffic signals and other street improvements; \$3.3 million in land and other improvements related to new and future park sites; \$13.1 million in recreation center rehabilitation; \$22.0 million in park improvements; \$2.1 million in new communication data systems; \$9.2 million in police and fire vehicles; \$33.7 million in general government facility improvements; \$8.9 million in police and fire facility improvements and \$13.1 million in other improvements.

Additional information on the City's capital assets can be found in Note F in the Notes to the Financial Statements.

**Long-term debt.** At December 31, 2013, the City, the primary government, had \$4.082 billion of long-term bonds and loans outstanding with net unamortized premiums and discounts of \$288.412 million. All assessment bonds and notes issued by the City are general obligation bonds and notes. There were \$1.515 million in assessment bonds, all related to business-type activities, outstanding at December 31, 2013. The revenue bonds of the City represent bonds secured solely by specified revenue sources.

**City of Columbus**  
**General Obligation and Revenue Bonds Outstanding**  
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
General obligation bonds and notes	\$ 1,366,805	\$ 1,230,122	\$ 1,287,558	\$ 1,331,574	\$ 2,654,363	\$ 2,561,696
Revenue bonds and notes	73,911	78,107	1,353,877	1,283,622	1,427,788	1,361,729
<b>Total</b>	<b>\$ 1,440,716</b>	<b>\$ 1,308,229</b>	<b>\$ 2,641,435</b>	<b>\$ 2,615,196</b>	<b>\$ 4,082,151</b>	<b>\$ 3,923,425</b>

Total long-term bonds and loans outstanding at December 31, 2013 increased \$158.7 million or 4.05 percent as compared to the amount outstanding at December 31, 2012. Key events contributing to the change in long-term debt balances are as follow:

- On June 13, 2013, the City sold \$359.715 million of general obligation refunding bonds:
  - \$106.670 million to contribute to the current refunding governmental activity bonds; and
  - \$253.045 million to contribute to the current refunding business-type activity bonds.
- On September 4, 2013, the City sold \$346.855 million of general obligation bonds and notes:
  - \$238.480 million for governmental activity capital projects;
  - \$88.575 million for business-type activity capital projects;
  - \$19.800 million of general obligation notes to refund business-type activity notes.
- The City's business-type activities issued \$67.786 million in Ohio Water Development Authority revenue obligations for various projects.
- Governmental and business-type activities paid \$242.194 million on debt maturities in 2013.

The City's general obligation bond ratings by Standard & Poor's Corporation, Moody's Investor Services, Inc. and Fitch Ratings are "AAA", "Aaa", and "AAA", respectively. The City's bond ratings were confirmed with the respective rating agencies as shown in the table below.

On March 20, 2014, Fitch Ratings, Inc. ("Fitch") announced that it had downgraded its credit rating for the following outstanding City revenue bonds:

- \$390,000,000 Sewerage System Fixed Rate Revenue Bonds, Series 2008A, to "AA" from "AA+"
- \$51,855,000 Sewerage System Adjustable Rate Revenue Bonds, Series 2008B, to "AA"/"F1+" from "AA+"/"F1+"

The rating outlook is stable.

A full copy of the press release issued by Fitch regarding the above rating actions may be obtained from Fitch on its website at [www.fitchratings.com](http://www.fitchratings.com). Investors should contact Fitch for additional explanation of the significance of the change in rating. There can be no assurance that any such rating will continue for a period of time or that any rating will not be lowered or withdrawn.

Type	Moody's	Standard & Poor's	Fitch Ratings
General Obligation Bonds – Fixed Rate	Aaa	AAA	AAA
2006 Sanitary Sewer System Adjustable Rate General Obligation Bonds	Aaa/VMIG1	AAA/A-1+	AAA/F1+
2008 Sanitary Sewer System Fixed Rate Revenue Bonds (Series 2008A)	Aa1	AA+	AA
2008 Sanitary Sewer System Adjustable Rate Revenue Bonds (Series 2008B)	Aa1/VMIG1	AA+/A-1+	AA/F1+

The City is within all of its legal debt limitations. The Ohio Revised Code provides that the net debt (as defined in the Ohio Revised Code) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5 percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5 percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2013, the City's total net debt amounted to 7.26 percent of the total assessed value of all property within the City. Unvoted net debt amounted to 1.92 percent of the total assessed value of all property within the City. The City had a legal debt margin for total debt of \$473.096 million and a legal debt margin for unvoted debt of \$523.142 million. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the City's unvoted debt, when added to that of other political subdivisions within the respective counties in which Columbus lies, is limited to ten mills.

Additional information regarding the City's long-term debt can be found in Note G in the Notes to the Financial Statements.

### **Economic Factors and the 2014 General Fund Budget**

Structural balance in the general fund was achieved in 2013, with current revenues exceeding current year expenditures. The 2014 budget of \$796.7 million is, with a few exceptions, a continuation level budget. The 2014 budget funds police and fire recruit classes that maintain 2013 uniformed strength levels by replacing projected retirements and other terminations on a one-to-one basis. Other important City services are funded at continuation levels in 2014. The 2014 budget includes a number of restorations that were previously cut from the general fund (and may have been funded from other sources). Restorations include: the bulk pickup program, six recreation centers returning to full-time hours, and vehicle purchases. Also, the City is allocating funds toward educational priorities consistent with the recommendations of the Columbus Education Commission.

The City continues to replenish the Economic Stabilization Fund (Rainy Day Fund). Deposits of \$10 million in 2011, \$6.725 million in 2012, \$16.15 million in 2013 and a projected deposit of \$7.6 million in 2014 will bring the balance in that fund to \$64 million by the end of 2014. This puts the City well on its way to achieving the new goal of a \$75 million balance in the fund by the end of 2018. With the 2013 payment, the City met its commitment to rebuilding the fund to a \$50 million balance a year earlier than originally promised.

### **The City of Columbus Accountability Committee**

The Accountability Committee was formed in 2009 following voter passage of the City income tax increase from 2.0 percent to 2.5 percent. The mission of the Committee is to provide review and guidance to City leaders so that they can successfully implement the City's 10-Year Reform and Efficiency Plan. The plan was developed and finalized following recommendations by an Economic Advisory Committee, citywide

review and the adoption of a resolution by City Council. Comprised of eleven action items and four study items, the goal was to save \$100-150 million in the General Fund over the period from 2010-2019. Reforms enacted since 2009 will save the city at least \$224 million through 2019.

Progress on Major Action Items:

- Phase out for existing employees and discontinue for new employees the practice of paying the employee share of retirement costs. *This recommendation was first implemented in 2010. Efforts continue with each successive collective bargaining contract negotiation.*
- Require higher employee contribution toward the cost of health care benefits. *Employee contributions were increased in 2010, 2011, 2012, and 2013. Efforts continue with each collective bargaining contract negotiation.*
- Conduct an audit of salary and benefits provided to employees and use the resulting information as a guide when negotiating labor contracts. *Such audit was completed in 2009.*
- Establish new policies that discourage excessive overtime. *Additional overtime monitoring was put into place in 2009; however, overtime continues to be a major concern in the Divisions of Police and Fire. It is anticipated that recent recruit classes will help alleviate overtime in 2014.*
- Civilianize certain sections of the divisions of police and fire. *Implemented in 2011 and is ongoing.*
- Increase efficiencies in the operations of Fleet Management, Facilities Management and increase energy efficiencies. *All have made significant progress and are ongoing.*

**Request for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show accountability for the money it receives. This report is also available on the City's website at [www.columbus.gov](http://www.columbus.gov). Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Auditor's Office, 90 West Broad Street, Columbus, Ohio, 43215.

# City of Columbus, Ohio

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# **BASIC FINANCIAL STATEMENTS**

# City of Columbus, Ohio

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City of Columbus, Ohio

Exhibit 1

Statement of Net Position

December 31, 2013

(amounts expressed in thousands)

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents with treasurer	\$ 567,711	\$ 323,181	\$ 890,892
Cash and cash equivalents with fiscal and escrow agents and other	665	-	665
Cash and cash equivalents with trustee	299	-	299
Investments	1,586	-	1,586
Receivables (net of allowance for uncollectibles)	175,841	102,091	277,932
Due from other governments	42,582	-	42,582
Internal Balances	(6,901)	6,901	-
Inventories	620	16,176	16,796
Deferred charges and other	2	-	2
Restricted assets:			
Cash and cash equivalents with treasurer and other	323,420	426,118	749,538
Cash and cash equivalents with trustee	-	2,564	2,564
Capital Assets:			
Land and construction in progress	273,963	479,727	753,690
Other Capital Assets, net of accumulated depreciation	1,911,783	2,748,786	4,660,569
Total Capital Assets	<u>2,185,746</u>	<u>3,228,513</u>	<u>5,414,259</u>
Total Assets	<u>3,291,571</u>	<u>4,105,544</u>	<u>7,397,115</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>28,100</u>	<u>18,791</u>	<u>46,891</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	42,449	9,028	51,477
Customer deposits	-	942	942
Accrued wages and benefits	34,030	2,760	36,790
Accrued interest payable	19,139	31,734	50,873
Due to:			
Other governments	9,506	-	9,506
Others	9,301	77	9,378
Matured bonds and interest payable	1,015	-	1,015
Payables from restricted assets:			
Accounts payable	-	28,320	28,320
Due to others	-	35	35
Advances from grantors	4,192	-	4,192
Long-term liabilities			
Due within one year			
Accrued vacation and sick leave	57,000	5,707	62,707
Claims and judgments	20,925	-	20,925
Notes payable	2,187	19,500	21,687
Demand bonds	-	103,855	103,855
Bonds payable	120,006	129,498	249,504
Due in more than one year			
Accrued vacation and sick leave	20,618	-	20,618
Claims and judgments	49,190	-	49,190
Notes payable	21,387	-	21,387
Bonds payable, net	1,297,136	2,388,582	3,685,718
Total liabilities	<u>1,708,081</u>	<u>2,720,038</u>	<u>4,428,119</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>75,296</u>	<u>-</u>	<u>75,296</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,173,017	1,006,596	2,179,613
Restricted for:			
Capital projects	9,539	1,030	10,569
Debt Service	37,328	1,534	38,862
Other purposes	42,580	-	42,580
Unrestricted	273,830	395,137	668,967
Total net position	<u>\$ 1,536,294</u>	<u>\$ 1,404,297</u>	<u>\$ 2,940,591</u>

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

# City of Columbus, Ohio

Statement of Activities  
For the Year Ended December 31, 2013  
(amounts expressed in thousands)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary government</b>				
Governmental Activities				
General Government	\$ 135,294	\$ 57,555	\$ 2,864	\$ 865
Public Service	172,363	30,311	34,722	63,455
Public Safety	543,893	27,632	1,946	-
Development	101,490	21,657	13,784	-
Health	44,688	7,149	17,513	-
Recreation and parks	135,850	8,725	73,517	-
Interest on Long-term debt	43,895	-	-	-
Total governmental activities	1,177,473	153,029	144,346	64,320
Business-type activities				
Water	144,555	177,953	-	185
Sanitary sewer	203,558	230,489	-	5,014
Storm sewer	30,898	36,243	-	-
Electric	81,287	85,885	-	1
Garages	778	1,441	-	-
Total business-type activities	461,076	532,011	-	5,200
Total primary government	1,638,549	685,040	144,346	69,520

**General revenues:**

- Income taxes
- Property taxes
- Shared revenues
- Hotel/Motel taxes
- Investment earnings
- Municipal motor vehicle tax
- Subsidies - Build America Bond interest reimbursement
- Miscellaneous
- Transfers
- Total general revenues and transfers
- Change in net position
- Net position - beginning
- Net position - ending

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

**Net (Expense) Revenue and Changes in Net Position**

**Primary Government**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (74,010)		\$ (74,010)
(43,875)		(43,875)
(514,315)		(514,315)
(66,049)		(66,049)
(20,026)		(20,026)
(53,608)		(53,608)
(43,895)		(43,895)
<u>(815,778)</u>		<u>(815,778)</u>
	33,583	33,583
	31,945	31,945
	5,345	5,345
	4,599	4,599
	663	663
	<u>76,135</u>	<u>76,135</u>
<u>(815,778)</u>	<u>76,135</u>	<u>(739,643)</u>
757,546	-	757,546
44,621	-	44,621
42,069	-	42,069
17,511	-	17,511
2,943	2,298	5,241
3,289	-	3,289
1,100	3,157	4,257
31,200	8,499	39,699
(2,142)	2,142	-
<u>898,137</u>	<u>16,096</u>	<u>914,233</u>
82,359	92,231	174,590
1,453,935	1,312,066	2,766,001
<u>\$ 1,536,294</u>	<u>\$ 1,404,297</u>	<u>\$ 2,940,591</u>

## City of Columbus, Ohio

Balance Sheet

Governmental Funds

December 31, 2013

(amounts expressed in thousands)

	<u>General Fund</u>	<u>General Bond Retirement</u>	<u>Special Income Tax</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents:					
Cash and investments with treasurer	\$ 155,890	\$ 9	\$ 169,519	\$ 436,331	\$ 761,749
Cash and investments with fiscal and escrow agents and other	-	-	-	665	665
Cash and investments with trustee	-	-	-	299	299
Investments	-	1,586	-	-	1,586
Receivables (net of allowances for uncollectibles)	115,020	2	21,519	39,267	175,808
Due from other:					
Governments	10,298	-	-	32,284	42,582
Funds	3,461	-	1,728	273	5,462
Prepaid expenses	-	-	-	2	2
Total assets	<u>284,669</u>	<u>1,597</u>	<u>192,766</u>	<u>509,121</u>	<u>988,153</u>
<b>LIABILITIES</b>					
Accounts payable	4,802	-	3,291	30,385	38,478
Due to other:					
Funds	112	533	303	3,485	4,433
Others	6,976	-	2,325	-	9,301
Matured bonds and interest payable	-	1,015	-	-	1,015
Advances from grantors	-	-	-	4,192	4,192
Accrued wages and benefits	29,342	-	-	3,589	32,931
Notes payable	-	-	-	300	300
Total liabilities	<u>41,232</u>	<u>1,548</u>	<u>5,919</u>	<u>41,951</u>	<u>90,650</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>103,809</u>	<u>-</u>	<u>17,030</u>	<u>46,811</u>	<u>167,650</u>
<b>FUND BALANCES</b>					
Restricted	-	49	-	384,022	384,071
Committed	24,328	-	169,817	36,599	230,744
Assigned	13,122	-	-	-	13,122
Unassigned	102,178	-	-	(262)	101,916
Total fund balances	<u>139,628</u>	<u>49</u>	<u>169,817</u>	<u>420,359</u>	<u>729,853</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 284,669</u>	<u>\$ 1,597</u>	<u>\$ 192,766</u>	<u>\$ 509,121</u>	<u>\$ 988,153</u>

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

## City of Columbus, Ohio

### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

December 31, 2013

(amounts expressed in thousands)

Total fund balance, governmental funds (Exhibit 3)	\$	729,853
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities (excluding internal service fund capital assets of \$46,991) are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	273,140	
Buildings, net of \$192,235 accumulated depreciation	410,440	
Improvements other than buildings, net of \$94,786 accumulated depreciation	195,613	
Machinery and equipment, net of \$151,730 accumulated depreciation	91,096	
Infrastructure, net of \$505,857 accumulated depreciation	<u>1,168,466</u>	
Total capital assets (See Note F)		2,138,755

Internal services funds (see Exhibit 5) are used by the City to account for the financing of goods or services provided by one department or agency to other City departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

17,445

City income tax revenue related to 2013 (and prior tax years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements.

67,000

Charges for services related to 2013 (and prior years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements.

4,413

Grant revenue related to 2013 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements.

338

State shared revenue appropriated during the State of Ohio's fiscal year ended June 30, 2014 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements.

20,603

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position. Also, during the year the City issued new debt. The deferred amount on refunding and premium received on the refunding were reported in the governmental fund when the debt was issued, whereas these amounts are deferred and amortized, over the remaining life of the new debt, as an adjustment to interest expense in the statement of activities.

Balances at December 31, 2013 are:

Accrued interest on bonds		(18,411)
Accrued vacation and sick leave		(75,489)
Bonds and notes payable	(1,235,037)	
Unamortized deferred amount on refunding	27,099	
Unamortized premiums	<u>(140,275)</u>	
Total long-term liabilities (see Note G)		<u>(1,348,213)</u>

Net Position of Governmental Activities in the Statement of Net Position (Exhibit 1)

\$ 1,536,294

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

## City of Columbus, Ohio

### Statement of Revenues, Expenditures and Changes in Fund Balances

#### Governmental Funds

For the Year Ended December 31, 2013

(amounts expressed in thousands)

	General Fund	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Income taxes	\$ 560,653	\$ 138,037	\$ 48,847	\$ 8	\$ 747,545
Property taxes	44,621	-	-	-	44,621
Grants and subsidies	-	-	1,056	137,348	138,404
Investment income	2,659	8	-	276	2,943
Licenses and permits	10,909	-	-	23,261	34,170
Shared revenue	37,362	-	-	40,005	77,367
Charges for services	59,549	-	-	29,657	89,206
Fines and forfeits	19,494	-	-	7,118	26,612
Miscellaneous	10,777	-	724	70,823	82,324
Total revenues	<u>746,024</u>	<u>138,045</u>	<u>50,627</u>	<u>308,496</u>	<u>1,243,192</u>
<b>EXPENDITURES</b>					
Current:					
General government	100,477	122	1,566	23,554	125,719
Public service	48,380	-	13	54,537	102,930
Public safety	514,069	-	380	7,512	521,961
Development	30,793	-	-	66,958	97,751
Health	20,246	-	-	23,974	44,220
Recreation and parks	33,702	-	168	85,997	119,867
Capital Outlay	4,636	-	-	240,885	245,521
Debt Service:					
Principal retirement - current refunding	-	-	121,375	-	121,375
Principal retirement	-	101,375	1,886	4,946	108,207
Interest and fiscal charges	-	43,606	2,213	3,812	49,631
Total Expenditures	<u>752,303</u>	<u>145,103</u>	<u>127,601</u>	<u>512,175</u>	<u>1,537,182</u>
Deficiency of revenues over expenditures	<u>(6,279)</u>	<u>(7,058)</u>	<u>(76,974)</u>	<u>(203,679)</u>	<u>(293,990)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	26,640	7,002	3,321	28,433	65,396
Transfers out	(1,214)	-	(38,746)	(27,536)	(67,496)
Issuance of debt	-	-	-	221,352	221,352
Refunding bonds issued	-	-	102,405	-	102,405
Premium on bonds issued	-	-	20,031	23,464	43,495
Total other financing sources	<u>25,426</u>	<u>7,002</u>	<u>87,011</u>	<u>245,713</u>	<u>365,152</u>
Net change in fund balances	<u>19,147</u>	<u>(56)</u>	<u>10,037</u>	<u>42,034</u>	<u>71,162</u>
Fund balances - beginning of year	120,481	105	159,780	378,325	658,691
Fund balances - end of year	<u>\$ 139,628</u>	<u>\$ 49</u>	<u>\$ 169,817</u>	<u>\$ 420,359</u>	<u>\$ 729,853</u>

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



## City of Columbus, Ohio

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended December 31, 2013  
(amounts expressed in thousands)

Net change in fund balances - total governmental funds (Exhibit 4)	\$	71,162
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense. This amount includes the adjustment for capital outlay expenditures capitalized (\$196,194 of total capital outlay of \$245,521 met the capitalization requirements) offset by depreciation expense (\$80,092) and loss on disposal of assets (\$7,598) in the current period. The City had donated capital assets of \$6,100 in 2013 which is not reported in the governmental funds.		130,726
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the reversal of prior year items against current year accruals.		12,515
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The long-term liability for compensated absences is not recorded in the funds, but is reported in the statement of activities. This amount is the current year change in the liability, reported as an expense in the statement of activities.		(3,120)
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Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position. This amount is the amount by which bond proceeds for new bond issues (\$221,352) and refunding bond issues (\$102,405) exceeds the repayment of bond principal (\$108,207) and refunded bonds (\$121,375) not reported as notes payable in the governmental funds.		(94,175)
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Bond premiums are included as revenue in the funds, but capitalized and amortized over the life of the bonds in the government-wide financial statements.		(27,843)
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Deferred amounts on refunding are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements. This amount represents the deferred amount on the 2013 refundings offset by amortization of deferred amounts on all refundings.		(3,924)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(3,928)
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Change in net position of internal service funds reported with governmental activities		946
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Change in net position of governmental activities (Exhibit 2)	\$	82,359
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The notes to the financial statements are an integral part of this statement.

## City of Columbus, Ohio

Statement of Net Position

Proprietary Funds

December 31, 2013

(amounts expressed in thousands)

	<b>Business-type Activities - Enterprise</b>						<b>Governmental Activities - Internal Service Funds</b>
	<b>Major Funds</b>				<b>Nonmajor Fund</b>	<b>Total</b>	
	<b>Water</b>	<b>Sanitary Sewer</b>	<b>Storm Sewer</b>	<b>Electricity</b>	<b>Garages</b>		
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents with treasurer	\$ 85,679	\$ 200,221	\$ 19,868	\$ 16,872	\$ 541	\$ 323,181	\$ 129,382
Receivables (net of allowance for uncollectibles)	31,385	48,573	5,988	6,732	9,413	102,091	33
Due from other funds	32	-	33	708	-	773	967
Inventory	6,687	8,543	-	946	-	16,176	620
Total current assets	<u>123,783</u>	<u>257,337</u>	<u>25,889</u>	<u>25,258</u>	<u>9,954</u>	<u>442,221</u>	<u>131,002</u>
Non-current assets:							
Restricted assets:							
Cash and cash equivalents with treasurer and other	264,303	129,427	25,115	7,273	-	426,118	-
Cash and cash equivalents with trustees	1,030	1,534	-	-	-	2,564	-
Capital Assets:							
Land and construction in progress	171,930	291,522	10,826	2,391	3,058	479,727	823
Other capital assets, net of accumulated depreciation	605,689	1,883,654	152,942	83,967	22,534	2,748,786	46,168
Total non-current assets	<u>1,042,952</u>	<u>2,306,137</u>	<u>188,883</u>	<u>93,631</u>	<u>25,592</u>	<u>3,657,195</u>	<u>46,991</u>
Total assets	<u>1,166,735</u>	<u>2,563,474</u>	<u>214,772</u>	<u>118,889</u>	<u>35,546</u>	<u>4,099,416</u>	<u>177,993</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>6,008</u>	<u>6,945</u>	<u>5,766</u>	<u>72</u>	<u>-</u>	<u>18,791</u>	<u>1,001</u>
<b>LIABILITIES</b>							
Current Liabilities:							
Accounts payable	2,536	1,523	16	4,953	-	9,028	3,971
Customer deposits	-	-	-	942	-	942	-
Due to other:							
Governments	-	-	-	-	-	-	9,506
Funds	771	1,123	143	295	-	2,332	437
Others	-	4	-	73	-	77	-
Payable from restricted assets:							
Accounts payable	19,498	8,303	242	277	-	28,320	-
Due to others	-	25	-	10	-	35	-
Accrued interest payable	11,330	18,062	1,990	318	34	31,734	728
Accrued wages and benefits	1,240	1,181	56	283	-	2,760	1,099
Accrued vacation and sick leave	2,231	2,803	93	580	-	5,707	2,129
Claims and judgments	-	-	-	-	-	-	20,925
Current portion of:							
Demand bonds	-	103,855	-	-	-	103,855	-
Bonds, notes and loans payable	50,238	65,816	9,911	3,533	19,500	148,998	6,936
Total current liabilities	<u>87,844</u>	<u>202,695</u>	<u>12,451</u>	<u>11,264</u>	<u>19,534</u>	<u>333,788</u>	<u>45,731</u>
Non-current liabilities:							
Claims and judgments	-	-	-	-	-	-	49,190
Bonds and loans payable, net	696,942	1,553,457	120,683	17,152	348	2,388,582	58,168
Total non-current liabilities	<u>696,942</u>	<u>1,553,457</u>	<u>120,683</u>	<u>17,152</u>	<u>348</u>	<u>2,388,582</u>	<u>107,358</u>
Total liabilities	<u>784,786</u>	<u>1,756,152</u>	<u>133,134</u>	<u>28,416</u>	<u>19,882</u>	<u>2,722,370</u>	<u>153,089</u>
<b>NET POSITION</b>							
Net investment in capital assets	281,251	583,057	63,813	72,731	5,744	1,006,596	5,381
Restricted for debt service	-	1,534	-	-	-	1,534	-
Restricted for capital projects	1,030	-	-	-	-	1,030	-
Unrestricted	105,676	229,676	23,591	17,814	9,920	386,677	20,524
Total net position	<u>\$ 387,957</u>	<u>\$ 814,267</u>	<u>\$ 87,404</u>	<u>\$ 90,545</u>	<u>\$ 15,664</u>	<u>\$ 1,395,837</u>	<u>\$ 25,905</u>
Adjustment to consolidate internal service fund activities						8,460	
Total Net Position per government-wide financial statements						<u>\$ 1,404,297</u>	

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

**City of Columbus, Ohio**  
Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2013  
(amounts expressed in thousands)

**Business-type Activities - Enterprise**

	<b>Major Funds</b>				<b>Nonmajor Fund</b>	<b>Total</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Water</b>	<b>Sanitary Sewer</b>	<b>Storm Sewer</b>	<b>Electricity</b>	<b>Garages</b>		<b>Total</b>
<b>OPERATING REVENUES</b>							
Charges for services	\$ 177,953	\$ 230,489	\$ 36,243	\$ 85,885	\$ 1,441	\$ 532,011	\$ 238,412
Miscellaneous	6,062	1,484	27	697	-	8,270	6,428
Total operating revenues	184,015	231,973	36,270	86,582	1,441	540,281	244,840
<b>OPERATING EXPENSES</b>							
Personal services	48,593	41,316	8,109	9,151	-	107,169	35,062
Materials and supplies	21,274	16,493	320	948	-	39,035	19,193
Contractual services	31,406	45,095	13,111	8,233	35	97,880	182,966
Purchased power	-	-	-	58,300	-	58,300	-
Depreciation	23,803	55,475	4,665	3,993	633	88,569	2,386
Other	1,291	654	53	27	-	2,025	488
Total Operating expenses	126,367	159,033	26,258	80,652	668	392,978	240,095
Operating income	57,648	72,940	10,012	5,930	773	147,303	4,745
<b>NON-OPERATING REVENUES (EXPENSES)</b>							
Investment income	1,108	948	152	74	16	2,298	1
Interest expense	(18,727)	(45,548)	(4,746)	(662)	(111)	(69,794)	(2,062)
Other, net	2,131	6,042	378	-	-	8,551	35
Total non-operating expenses	(15,488)	(38,558)	(4,216)	(588)	(95)	(58,945)	(2,026)
Income before transfers	42,160	34,382	5,796	5,342	678	88,358	2,719
Transfers in	126	14	1,312	1,290	-	2,742	708
Transfers out	(600)	-	-	-	-	(600)	(750)
Change in net position	41,686	34,396	7,108	6,632	678	90,500	2,677
Total net position - beginning	346,271	779,871	80,296	83,913	14,986	1,305,337	23,228
Total net position - ending	\$ 387,957	\$ 814,267	\$ 87,404	\$ 90,545	\$ 15,664	\$ 1,395,837	\$ 25,905
Change in net position, per above						90,500	
Adjustment to consolidate the internal service fund activities						1,731	
Total change in net position of business-type activities						92,231	

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

**City of Columbus, Ohio**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013  
(amounts expressed in thousands)

Exhibit 7

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
<b>Operating activities:</b>							
Cash received from customers	\$ 176,251	\$ 237,006	\$ 36,596	\$ 87,209	\$ 1,406	\$ 538,468	\$ 237,126
Cash paid to employees	(48,428)	(46,712)	(2,384)	(8,977)	-	(106,501)	(34,945)
Cash paid to suppliers	(53,970)	(64,550)	(19,281)	(67,959)	-	(205,760)	(194,043)
Other receipts	6,427	1,590	26	1,018	348	9,409	5,320
Other payments	(19)	(144)	-	(28)	-	(191)	(283)
<b>Net cash provided by (used in) operating activities</b>	<u>80,261</u>	<u>127,190</u>	<u>14,957</u>	<u>11,263</u>	<u>1,754</u>	<u>235,425</u>	<u>13,175</u>
<b>Noncapital financing activities:</b>							
Subsidies	2,068	5,886	378	25	-	8,357	31
Transfers in	126	14	1,312	1,290	-	2,742	708
Transfers out	(600)	-	-	-	-	(600)	(750)
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>1,594</u>	<u>5,900</u>	<u>1,690</u>	<u>1,315</u>	<u>-</u>	<u>10,499</u>	<u>(11)</u>
<b>Capital and related financing activities:</b>							
Proceeds from sale of assets	67	157	-	11	-	235	19
Purchases of property, plant and equipment	(93,737)	(111,312)	(9,211)	(4,499)	-	(218,759)	(5,678)
Proceeds from issuance of bonds, loans and notes	32,592	116,059	5,445	2,265	-	156,361	17,691
Refunding bonds and notes issued	149,365	72,875	27,960	2,845	19,500	272,545	4,265
Premium on bonds issued	32,308	19,114	5,699	734	348	58,203	1,289
Principal payments on bonds and loans	(41,586)	(68,461)	(10,970)	(3,799)	(1,750)	(126,566)	(6,621)
Payment on refunded bonds	(178,349)	(86,483)	(33,093)	(3,335)	(19,500)	(320,760)	(4,765)
Interest and fiscal charges paid on bonds, loans and notes	(29,913)	(55,566)	(5,081)	(991)	(373)	(91,924)	(1,897)
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>(129,253)</u>	<u>(113,617)</u>	<u>(19,251)</u>	<u>(6,769)</u>	<u>(1,775)</u>	<u>(270,665)</u>	<u>4,303</u>
<b>Investing activities:</b>							
Interest received on investments	1,092	897	150	68	16	2,223	1
<b>Net cash provided by investing activities</b>	<u>1,092</u>	<u>897</u>	<u>150</u>	<u>68</u>	<u>16</u>	<u>2,223</u>	<u>1</u>
Increase (decrease) in cash and cash equivalents	(46,306)	20,370	(2,454)	5,877	(5)	(22,518)	17,468
<b>Cash and cash equivalents at beginning of year (including \$483,940 in total restricted accounts)</b>	<u>397,318</u>	<u>310,812</u>	<u>47,437</u>	<u>18,268</u>	<u>546</u>	<u>774,381</u>	<u>111,914</u>
<b>Cash and cash equivalents at end of year (including \$428,682 in total restricted accounts)</b>	<u>\$ 351,012</u>	<u>\$ 331,182</u>	<u>\$ 44,983</u>	<u>\$ 24,145</u>	<u>\$ 541</u>	<u>\$ 751,863</u>	<u>\$ 129,382</u>

(Continued)

**City of Columbus, Ohio**

Exhibit 7 (continued)

Statement of Cash Flows  
 Proprietary Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
<b>Operating income (loss)</b>	\$ 57,648	\$ 72,940	\$ 10,012	\$ 5,930	\$ 773	\$ 147,303	\$ 4,745
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation	23,803	55,475	4,665	3,993	633	88,569	2,386
Amortization, net	-	-	-	-	-	-	(387)
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	(1,254)	(1,450)	353	1,697	348	(306)	(16)
Due from other government	400	-	-	-	-	400	-
Due from other funds	34	106	19	(64)	-	95	(617)
Inventory	442	(869)	-	(222)	-	(649)	127
Accounts payable	(896)	490	57	(312)	-	(661)	(2,250)
Customer deposits	-	-	-	98	-	98	-
Due to other governments	-	-	-	-	-	-	122
Due to other funds	(48)	204	(152)	(25)	-	(21)	-
Unearned revenue	-	-	-	-	-	-	(754)
Accrued wages and benefits	118	150	3	84	-	355	95
Accrued vacation and sick leave	14	144	-	84	-	242	2
Claims and judgments	-	-	-	-	-	-	9,722
Net cash provided by (used in) operating activities	<u>\$ 80,261</u>	<u>\$ 127,190</u>	<u>\$ 14,957</u>	<u>\$ 11,263</u>	<u>\$ 1,754</u>	<u>\$ 235,425</u>	<u>\$ 13,175</u>
<b>Supplemental information:</b>							
Noncash activities:							
Change in fair value of investments	<u>\$ (253)</u>	<u>\$ (200)</u>	<u>\$ (32)</u>	<u>\$ (12)</u>	<u>\$ -</u>	<u>\$ (497)</u>	<u>\$ -</u>

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

**City of Columbus, Ohio**  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
December 31, 2013  
(amounts expressed in thousands)

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents:	
Cash and investments with treasurer	\$ 31,285
Receivables (net of allowances for uncollectibles)	<u>1</u>
<b>Total assets</b>	<u>\$ 31,286</u>
<b>LIABILITIES</b>	
Due to:	
Other Governments	\$ 18,181
Other	<u>13,105</u>
<b>Total liabilities</b>	<u>\$ 31,286</u>

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

# **NOTES TO THE FINANCIAL STATEMENTS**

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements  
December 31, 2013

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**NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The state legislature established Columbus as a city in 1812. The City is a home-rule municipal corporation operating under the laws of Ohio. The City's Charter, its constitution, can only be amended by a majority of the City's voters. The City operates under the Council–Mayor form of government.

The accompanying financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, and Statement No. 61, *The Financial Reporting Entity: Omnibus*, in that the financial statements include all the organizations, activities, functions, and component units for which the City (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the City's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the City. On this basis, the reporting entity of the City includes the following services as authorized by its charter: public service, public safety, development, health, and recreation and parks. In addition, the City owns and operates five enterprise activities: a water system, a sanitary sewer system, a storm sewer system, an electricity distribution system, and City owned parking garages. The reporting entity also includes three joint ventures and two component units.

Joint Ventures:

- The Franklin Park Conservatory Joint Recreation District (the Conservatory District) was created by the City (Resolution 109X-90) and Franklin County (Resolution 79-90) in 1990 pursuant to authority contained in Section 755.14(B) of the Ohio Revised Code (ORC). The agreement between the City and the County that created the Conservatory District in 1990 was amended by the City (Ordinance 1794-96) and the County (Resolution 800-96) in August 1996. The amendment increased the number of members of the Board of the Conservatory District from 10 to 17. Eight members of the Board are appointed by the Mayor of the City subject to confirmation by the City's Council and six members are appointed by the County. In addition, the Governor, the Speaker of the House of Representatives and the President of the Senate of the State of Ohio each appoint one member to the Board pursuant to the authority contained in Section 755.14(B)(2) of the ORC. State appointed members are nonvoting members if they also serve as members of the Ohio General Assembly; no member presently serves in both roles. The Mayor of the City, therefore, does not appoint a voting majority of the Board.

The City contributed certain capital assets to the Conservatory District at the time of its inception and has agreed to an annual operating subsidy, but subject to annual appropriation by the City's Council. Revenues, the operating subsidy, received by the Conservatory District in 2013 from the City were \$500,000. In addition, the City provided support of \$890,000 in 2013 for the Conservatory District's capital needs. In the event of the Conservatory District's liquidation, its assets will be transferred to the City.

Because the City's Mayor does not appoint a voting majority of the Conservatory District's Board and multiple governments participate in the board appointment process, the City accounts for and reports the financial activity of the Conservatory District as a joint venture pursuant to GASB Statements No. 14, 39, and 61. The Conservatory District's financial statements may be obtained from The Franklin Park Conservatory Joint Recreation District at 1777 East Broad Street, Columbus, Ohio 43203. Other information about the Conservatory District can be obtained on their website at [www.fpconservatory.org](http://www.fpconservatory.org).

- The Affordable Housing Trust for Columbus and Franklin County (AHT) was initially created as the Columbus Housing Trust Corporation, with Articles of Incorporation (Articles) filed with the Ohio Secretary of State on August 31, 2000. Amended Articles were then filed for AHT in May 2001. No single



**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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government or government official appoints a majority of the Board members. All are jointly appointed. In 2013 the City provided cash assistance to AHT of \$1,401,907 applicable to fiscal year 2013 hotel-motel tax. The City is committed through its legislation to provide a portion of its hotel-motel tax collections to AHT each year into the future. This commitment approximates \$1.3 million per year.

Since the Mayor does not singularly appoint a voting majority of AHT's board of trustees and multiple governments participate in both the board appointment process and the financial support of AHT, the City accounts for and reports the financial activity of AHT as a joint venture pursuant to GASB Statements No. 14, 39 and 61. AHT's financial statements may be obtained from The Affordable Housing Trust for Columbus and Franklin County, 110 North 17th Street, Columbus, OH 43203. Other information about AHT can be located on their website at [www.hztrust.org](http://www.hztrust.org).

- The Columbus-Franklin County Finance Authority (the Finance Authority) was created by the City (Ordinance 0540-2006) and Franklin County (Resolution 200-06) in March 2006 pursuant to authority contained in Section 4582.21 through 4582.59 of the Ohio Revised Code (ORC). The Finance Authority is governed by a nine-member Board of Directors, each of whom shall serve for a term of four years, of which four (4) shall be appointed by the Mayor of the City, with the advice and consent of City Council, four (4) shall be appointed by the Board of County Commissioners of the County of Franklin, Ohio, and one (1) shall be a joint appointment. The Finance Authority is considered a joint venture of the City and the County. In 2013, the City provided \$150,000 cash assistance to the Finance Authority for operations. The Finance Authority's financial statements may be obtained from The Columbus-Franklin County Finance Authority, 350 East First Avenue, Suite 120, Columbus, Ohio 43201. Other information about the Finance Authority can be located on their website at [www.columbusfinance.org](http://www.columbusfinance.org).

Component units:

- The RiverSouth Authority (RiverSouth) came into existence in 2004 as a result of the following statutes. The Columbus City Council, via ordinance no. 2446-03, approved on November 19, 2003, authorized the City Clerk to initiate the process to create The RiverSouth Authority, a new community authority as provided for under Ohio Revised Code (ORC) Chapter 349. The City Council continued the process by establishing the time and place for a public hearing on the matter via Ordinance No. 451-04 approved on March 17, 2004. The public hearing was held at 5:00 p.m. on Monday, April 19, 2004 in City Council Chambers. The Council, via Ordinance No. 1007-04, approved June 23, 2004, created "The RiverSouth Authority" as a body politic and corporate.

The Board of Trustees of the Authority, pursuant to the creating Ordinance 1007-04, consists of nine members. The City appoints five members including one local government representative. The Developer, The Columbus Downtown Development Corporation, a private entity, appoints the remaining four members. RiverSouth encompasses several square blocks in the core of Columbus's downtown, and, as indicated in the background of the ordinance, all to be developed and redeveloped for the conduct of commercial, residential, cultural, educational, and recreational activities.

Certain inter-dependent transactions occurred in 2004 pursuant to the following. Ordinance No. 1009-2004, approved by Council on June 23, 2004, authorized the City's Director of Development to execute a lease agreement and first supplemental lease agreement with RiverSouth whereby the City leased certain land, approximately 1.621 acres, from RiverSouth and recognized certain projects and costs to be undertaken by RiverSouth. On June 29, 2004 RiverSouth then proceeded to issue \$37,870,000 of RiverSouth Area Redevelopment Bonds, 2004 Series A (the Bonds). Rental payments from the City to RiverSouth due as a result of the lease and first supplemental lease agreements are to equate to the debt service requirements on the Bonds beginning December 1, 2007 in the total amount of \$58.905 million. These rental payments are subject to annual appropriations of City Council. Payments began in 2007.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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The Official Statement, dated June 24, 2004, issued in conjunction with the Bonds states in part "...the Authority and City entered into the Master Lease Agreement dated June 1, 2004 (the "Lease") under which the Authority has agreed to issue obligations to finance redevelopment activities as authorized by the Columbus City Council, and to lease to the City certain land consisting of approximately 1.621 acres (the "Project Land") located in the RiverSouth area in downtown Columbus. The City's lease interest in the Project Land will include the underlying land interest in the Project Land but does not include improvements made on the Project Land whether or not such improvements are financed by Bonds issued by the Authority. Upon the expiration of the lease term, all right, title and interest in the Project Land will be transferred to the City. In connection with each series of Bonds issued by the Authority, the City and the Authority will enter into a supplemental lease agreement. The supplemental lease agreement will identify the capital facilities to be financed with the related series of Bonds and will provide for the applicable rentals. The Authority and City have also entered into the First Supplemental Lease dated June 1, 2004 (the "First Supplemental Lease") in connection with the issuance of the 2004 Series A Bonds. . ."

Ordinance No. 1312-2005, approved by Council on July 25, 2005 authorized the City to enter into a Second Supplemental Lease Agreement with the RiverSouth Authority. This Second Agreement resulted in RiverSouth, on October 11, 2005, issuing an additional \$42,850,000 of bonds; the RiverSouth Area Redevelopment Bonds, 2005 Series A. Rental payments from the City to RiverSouth due as a result of the Second Supplemental Lease Agreement are to equate to the debt service requirements on the 2005 bonds beginning December 1, 2008 in the total amount of \$66.518 million. Rental payments under the Second Supplemental Lease Agreement are also subject to annual appropriations of City Council with payments beginning in 2008 and apply to the same 1.621 acres of land as the Master Lease Agreement and the First Supplemental Lease Agreements.

A portion of the 2004 RiverSouth bonds outstanding were refunded during 2012 and the City's rental payments were adjusted accordingly.

Because the City appoints a majority of the Board of Trustee members of RiverSouth and because of RiverSouth's financial dependency on the City, a component unit relationship is deemed to exist. Because RiverSouth's total debt outstanding is expected to be repaid with City resources, it is reported as if it were part of the City (blended). See Note Q – Component Units – for additional disclosures regarding RiverSouth.

- The Columbus Next Generation Corporation (CNGC) came into existence in 2012 as a result of Columbus City Council ordinance no. 1968-2012, approved on October 1, 2012, which authorized the establishment of a non-profit development corporation. CNGC was formed for the purpose of advancing, encouraging and promoting the industrial, economic, commercial development including the elimination of blight and creation of job opportunities pursuant to O.R.C. 1702.01-99. With the City of Columbus as sole member, CNGC filed as a corporation for non-profit with the Ohio Secretary of State on October 10, 2012.

City Council authorized a \$500,000 contract with CNGC in ordinance no. 0664-2013. Under that contract, CNGC will perform a variety of services to advance economic development, including but not limited to: create economic development plans for specific areas of the City; develop and promote incentives, including the use of the City's telecommunications, fiber, and broadband network; acquire and develop real estate; and manage various related projects. In 2013 the City provided cash assistance to CNGC of \$370,000 toward this contract.

The accounting policies and financial reporting practices of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units.

In June 2012, the GASB issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This net pension liability that will be recorded on the government-wide and

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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proprietary fund statements will be computed differently than the current unfunded actuarial accrued liability, using specific parameters set forth by the GASB. The State Systems will need to also allocate this liability across the governmental units that participate in the pension Systems. Statement No. 68 also enhances accountability and transparency through revised note disclosures and required supplementary information (RSI). The City is currently evaluating the impact this standard will have on the financial statements when adopted. The City will be dependent on the State Systems to provide the information necessary in implementing this standard. The provisions of this Statement are effective for financial statements for the year ended December 31, 2015.

The following is a summary of the City's significant accounting policies:

**(a) Government-wide and fund financial statements**

Financial information of the City is presented in this report as follows.

- Management's discussion and analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.
- Basic financial statements:
  - Government-wide financial statements consist of a statement of net position and a statement of activities.

These statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the City. Governmental activities are reported separately from business-type activities. Governmental activities are normally supported by taxes and intergovernmental revenues whereas business-type activities are normally supported by fees and charges for services and are usually intended by management to be financially self-sustaining. Fiduciary funds of the City are not included in these government-wide financial statements; however, separate financial statements are presented for the fiduciary funds.

Interfund receivables and payables between governmental and business-type activities have been eliminated in the Government-wide Statement of Net Position. These eliminations minimize the duplicating effect on assets and liabilities within the governmental and business-type activities total column.

Internal service fund balances, whether positive or negative, have been eliminated against the expenses and program revenues shown in the governmental activities Statement of Activities.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities.

Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

- Fund financial statements consist of a series of statements focusing on information about the City's major governmental and enterprise funds. Separate financial statements are presented for the governmental, proprietary, and fiduciary funds.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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The City's major governmental funds are the General fund, the General Bond Retirement debt service fund, and the Special Income Tax debt service fund. Of the City's business-type activities, its Water, Sanitary Sewer, Storm Sewer, and Electricity enterprise funds are considered major funds.

The General Fund is the accounting entity in which all governmental activity, except that which is required to be accounted for in other funds, is accounted for. Its revenues consist primarily of taxes, investment income, licenses and permits, intergovernmental shared revenue, charges for services, fines, and other.

General Fund expenditures represent costs of general government; public service, including garbage collection; public safety, including fire, police, and communications; certain development costs, and other. Resources of the General Fund are also transferred annually to support services such as public recreation and public health, which are accounted for in separate special revenue funds.

The General Bond Retirement and the Special Income Tax debt service funds are accounting entities in which the City accounts for the accumulation of resources for and the payment of general obligation debt; principal, interest, and related expenditures. Revenues consist primarily of a portion of the City's income tax.

The Water enterprise fund, a major fund, is the accounting entity in which the City accounts for all financial activity related thereto. The City collects, purifies, and sells water to City residents and certain suburban areas. Water is collected from surface areas (rivers) and wells. The City has three water treatment plants. Revenues consist primarily of user charges.

The Sanitary Sewer enterprise fund, a major fund, is the accounting entity in which the City accounts for all financial activity related thereto. The City collects and treats effluent of City residents and residents of certain suburban areas. The City has two sewerage treatment plants. Revenues consist primarily of user charges.

The Storm Sewer enterprise fund, a major fund, is the accounting entity in which the City accounts for all financial activity related thereto. Revenues consist primarily of user charges.

The Electricity enterprise fund, a major fund, is the accounting entity in which the City accounts for all the financial activity related thereto. The City purchases, but does not generate, and sells electricity to its residential and commercial customers. Revenues consist primarily of user charges.

The Garages enterprise fund, a nonmajor fund, is the accounting entity in which the City accounts for all the financial activity related to both City-owned parking garages. One of the City garages opened late in 2009, while the second opened in 2010. Revenues in this fund will consist primarily of parking fees.

The City maintains various nonmajor internal service funds which are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, generally on a cost reimbursement basis. The largest of these funds account for fleet management services and electronic information services.

Also maintained by the City are fiduciary funds such as agency funds used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

- o Notes to the financial statements providing information that is essential to a user's understanding of the basic financial statements.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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- Required supplementary information such as budgetary comparison schedules is required by GASB. The City maintains budgetary controls by not permitting expenditures to exceed appropriations at the Object Level One level for each division within each fund.

**(b) Financial reporting presentation**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (expenses). Fund types are as follows:

GOVERNMENTAL FUNDS

**General Fund**—The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds**—Special Revenue Funds are used to account for proceeds of resources that are restricted or committed for purposes other than debt service or capital projects. The uses and limitations of each special revenue fund are specified by City ordinances or federal and state statutes.

**Debt Service Funds**—Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Capital Projects Funds**—Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Permanent Funds**—Permanent funds are for the purpose of accounting for resources that are legally restricted to the extent that earnings, and not principal, may be used for purposes that support the reporting government's programs. The City, however, does not utilize Permanent funds.

PROPRIETARY FUNDS

**Enterprise Funds**—Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has separate enterprise funds for its water, sanitary sewer, storm sewer, electricity services, and parking garages.

**Internal Service Funds**—Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, generally on a cost-reimbursement basis.

FIDUCIARY FUNDS

**Agency Funds**—Agency Funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments, and/or other funds. Assets held for other funds or governments include payroll taxes and other employee withholdings (which are combined into one agency fund for ease of payment), and income taxes and utility charges collected by the City on behalf of other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Other Fiduciary funds; which, however, the City does not utilize are **Pension trust funds** used to account for resources that are required to be held in trust for the respective members or beneficiaries; **Investment trust funds** used to report the external portion of investment pools reported by the

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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sponsoring government as required by GASB No. 31 and **Private-purpose trust funds** used to account for other trust arrangements which benefit individuals, private organizations, or other governments.

**(c) Measurement focus and bases of accounting**

Except for budgetary purposes, the bases of accounting used by the City conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The government-wide and the proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include income taxes, property taxes, grants, shared revenue (unrestricted, intergovernmental revenue) and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the taxpayer's liability occurs and revenue from property taxes is recognized in the fiscal year for which the taxes are levied. On an accrual basis, revenue in the form of shared revenue is recognized when the provider government recognizes its liability to the City. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(d) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in all funds. On the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities. There were outstanding encumbrances in two of the major governmental funds at December 31, 2013: \$30 million in the General Fund and \$16 million in the Special Income Tax Fund. In addition, encumbrances in the Other Governmental funds at December 31, 2013 totaled \$324 million. Funds may be encumbered when they are collected or in process of being collected.

**(e) Cash Equivalents**

For purposes of the statement of cash flows, the Proprietary Funds consider all highly liquid investments held by trustees, with an original maturity of three months or less when purchased, to be cash equivalents. In addition, all cash and investments with treasurer are also considered to be cash equivalents because they are available to the Proprietary Funds on demand.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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**(f) Investments**

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the City records all of its investments at fair value as defined in the statement. The City does not engage in any form of derivatives or reverse repurchase agreements in the management of its investment portfolio. Only eligible investments with final maturities not greater than three years from time of purchase are permitted. The City's cash and investments are further explained in Note C.

**(g) Inventory**

Inventory is valued at cost utilizing the first-in, first-out method for enterprise funds and the average cost method for internal service funds. Items considered as inventory in the enterprise funds and internal service funds are accounted for as expenditures when acquired by governmental funds.

**(h) Capital Assets**

Capital assets, which include property, plant and equipment, and infrastructure (e.g. roads, curbs and gutters, streets and sidewalks, and drainage systems) are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. The City defines capital assets as assets with an estimated useful life of five years or more from the time of acquisition by the City and a cost of \$5,000 or more. Such assets are recorded at historical cost or estimated historical cost (for certain assets acquired prior to 1960). Pursuant to the implementation of GASB Statement No. 34, the historical cost of infrastructure assets (retroactive to January 1, 1979) is included as part of the governmental capital assets reported in the government-wide statements. Donated assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment, and infrastructure are depreciated using the straight line method over the following estimated useful lives:

Description	Estimated Lives (years)
Information processing equipment	5-7
Trucks	8
Equipment, furniture, and fixtures	10
Heavy rescue equipment	25
Buildings, infrastructure, water lines, and fire hydrants	40
Sewer mains and certain water assets	75-100

**(i) Pensions**

Pursuant to the modified accrual basis of accounting, governmental funds record the provision for pension cost when contributions are required. Pension cost for proprietary fund types is recorded when incurred (see Note K).

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**(j) Insurance**

The City assumes the liability for most property damage and personal injury risks. Judgments and claims, including those incurred but not reported as of year-end, are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. The City insures certain of its major buildings and stored vehicles. The policy has a \$250,000 deductible for losses not associated with flooding. The City carries \$2,000,000 in liability insurance associated with the operation of its compressed natural gas (CNG) fueling station located on its Fleet Management Operations site at 4211 Groves Road. No losses occurred in 2011, 2012, or 2013 that exceeded insurance coverage.

The City's Division of Police currently operates a fleet of five jet-powered helicopters. A sixth helicopter is owned but listed as "Ground Not in Motion (GNIM)" status. Liability insurance for bodily injury and property damage is carried on all helicopters at \$15,000,000 per loss occurrence and \$1,000,000 per passenger seat. There is no deductible for the liability coverage. In addition, all five operating aircraft are insured against casualty loss (physical damage) with a deductible of 1 percent of the hull value for losses sustained while the unit is in motion. One helicopter in the fleet is valued at \$1,000,000, three are valued at \$1,700,000 each, one is valued at \$2,100,000. Hull insurance is carried on all units at the unit's full value. In addition, the FLIR cameras used in the units during flight operations are also insured at full value.

Additionally, the City provides medical, dental, vision, and short-term disability coverage for its employees on a self-insurance basis. Expenses for claims are recorded on a current basis based on an actuarially determined charge per employee. The City accounts for such activity in an internal service fund.

A summary of changes in self-insurance medical claims liability follows:

	(in thousands)				
	2013	2012	2011	2010	2009
Claims liability at January 1	\$ 8,800	\$ 8,725	\$ 8,645	\$ 8,555	\$ 8,000
Incurred claims, net of favorable settlements	140,768	129,806	121,477	112,146	104,741
Claims paid	(139,143)	(129,731)	(121,397)	(112,056)	(104,186)
Claims liability at December 31	<u>\$ 10,425</u>	<u>\$ 8,800</u>	<u>\$ 8,725</u>	<u>\$ 8,645</u>	<u>\$ 8,555</u>

Claims are accrued based upon estimates of the claims liabilities made by management and the third-party administrator of the City. These estimates are based on past experience and current claims outstanding. Actual claims experience may differ from the estimate. An actuary was used in the determination of the current liability. This claims liability is recorded in the Internal Service Fund as accrued wages and benefits.

Beginning in 2006 the City began to partially self-insure its workers' compensation costs in conjunction with the Ohio Bureau of Workers' Compensation. Expenses for claims are recorded on the current basis based on an actuarially determined charge per employee. The City accounts for the activities of this program in an internal service fund.

A summary of changes in self-insurance worker's compensation claims liability follows:

	(in thousands)				
	2013	2012	2011	2010	2009
Claims liability at January 1	\$ 51,593	\$ 52,429	\$ 43,884	\$ 34,528	\$ 39,040
Incurred claims, net of favorable settlements	18,430	8,609	17,432	16,511	1,882
Claims paid	(10,333)	(9,445)	(8,887)	(7,155)	(6,394)
Claims liability at December 31	<u>\$ 59,690</u>	<u>\$ 51,593</u>	<u>\$ 52,429</u>	<u>\$ 43,884</u>	<u>\$ 34,528</u>



**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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**(k) Vacation and Sick Leave**

City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation and sick leave at various rates.

Vacation accumulated is reported as an expense when earned in the proprietary fund and government-wide financial statements. Sick leave accumulated is reported as an expense when earned and expected to be paid at termination in the proprietary fund and government-wide financial statements. Vacation and sick leave accumulated by governmental fund type employees is not reported as an expenditure in the governmental fund financial statements, as current financial resources are not used.

Payment of vacation and sick leave is dependent upon many factors; therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payment of vacation and sick leave when such payments become due.

**(l) Debt Issuance Costs, Premiums, Discounts, and Deferred Amounts on Refundings**

Bond premiums and discounts, as well as deferred amounts on refundings, are capitalized and amortized over the life of the bonds. Debt issuance costs are expensed when incurred.

**(m) Interfund Transactions**

The City has the following types of transactions among funds:

- 1) Reciprocal interfund loans: Amounts provided by one fund to another with a requirement for repayment.
- 2) Reciprocal interfund services provided and used: Purchases and sales of goods and services between funds for a price approximating their external exchange value.
- 3) Nonreciprocal interfund transfers: Flows of assets between funds without equivalent flows of assets in return and without a requirement for repayment. This includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided.
- 4) Nonreciprocal interfund reimbursements: Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them.

**(n) Budgetary Information**

Annual budgets are adopted for all governmental funds other than blended component units and capital projects funds on a basis other than GAAP in that revenues are recorded when received in cash and expenditures are recorded when encumbered or paid in cash. Capital projects funds adopt project-length budgets at the time bonds are sold or other funding sources are determined. The City maintains budgetary controls by not permitting expenditures to exceed appropriations at the Object Level One level for each division within each fund.

**(o) Net Position**

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Since the City does not have a formal policy for flow of net position, it considers restricted – net position to have been depleted before unrestricted – net position.

At December 31, 2013, \$34.661 million of the City's \$89.447 million in governmental activities restricted net position on the Statement of Net Position were restricted by enabling legislation, as defined by GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*. The governmental activities amount

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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restricted for "Other purposes" of \$42.580 million included the following: \$28.202 million for mobility options; \$7.955 million for building, housing and economic incentives; \$4.371 million for municipal court/justice; \$1.418 million for protection and enforcement; and \$634 thousand for miscellaneous other purposes.

**(p) Other Significant Accounting Policies**

Pursuant to local statute and determined by an internal cost allocation plan, certain costs initially borne by the General Fund are then billed as direct charges to other funds of the City. Revenues from these charges are accounted for in the government-wide Statement of Activities as general government and in the governmental funds Statement of Revenue, Expenditures, and Changes in Fund Balances General Fund as charges for services. The corresponding expenses appear as function/program costs in the Statement of Activities.

The City, in its proprietary funds, accounts for all recurring type revenues, including all revenues which the City controls through statutory pricing or regulatory authority, as operating revenues and all recurring type expenses as operating expenses. Non-recurring revenues such as gains on sales of assets and revenues over which the City has minimal or no control, primarily interest earnings, are accounted for as nonoperating revenues. Interest expense and other non-recurring expenses, over which the City has minimal or no control, are reported as non-operating expense.

The City complies with all restrictions governing the use of restricted assets. Such restrictions do not offer discretion regarding use of these resources in an unrestricted manner. Where capital funds, usually bond proceeds, are available capital assets are acquired from such resources. Capital assets can be, however, and to a lesser amount are, acquired from unrestricted resources.

**NOTE B—COMMITMENTS AND CONTINGENCIES**

**(a) Litigation**

The City is a defendant in a number of lawsuits pertaining to matters that are incidental to performing routine governmental and other functions. Based on the current status of all these legal proceedings, it is the opinion of management that ultimate resolution of such will not have a material effect on the City's financial statements.

**(b) Federal Grants**

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. While questioned costs may occur, ultimate repayments required of the City have been infrequent in prior years.

**(c) Franklin County Convention Facilities Authority (CFA) – Convention Facility**

The CFA is a separate and distinct entity created under the laws of Ohio. In June 1990, the CFA issued lease revenue bonds for the purpose of constructing a convention facility in downtown Columbus. Also in June 1990, the City and the County of Franklin, Ohio (the County) entered into a lease/sublease arrangement with the CFA pursuant to which the City and the County leased the convention facility as tenants in common from the CFA. The City and the County subleased the facility back to the CFA. The lease requires that the City and the County each pay rent to the CFA in an amount equal to one half of the debt service on the revenue bonds. Under the sublease, the CFA is required to pay rent to the County and the City in an amount equal to such debt service. Such sub rental payments are expected to be derived from the hotel/motel excise tax levied by the CFA, and if such tax is insufficient, from earnings on, and the principal amount of, certain reserve funds created in connection with the issuance of the revenue bonds. If the foregoing amounts are insufficient, the City agreed in the lease to apply that portion of the hotel/motel tax levied by the City and currently paid by the City to a convention and visitors bureau to the payment of rentals under the lease. If,

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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after the application of the foregoing amounts, additional amounts are required to meet the City's and the County's obligations under the lease, such amounts will be paid by the City and the County, in equal shares, from their general resources, provided that their respective legislative bodies have appropriated funds for such purpose. No such payments were necessary prior to or during 2013. The lease will terminate as to the City and the County if their respective legislative bodies fail to appropriate amounts required for rentals thereunder. The total amount of these revenue bonds outstanding at December 31, 2013 was \$138.3 million net of premiums and discounts of \$672 thousand, or a gross amount of \$139.0 million.

**(d) Franklin County Convention Facilities Authority (CFA) - Nationwide Arena**

In February 2012, the CFA issued lease revenue bonds for the purpose of acquiring the Nationwide Arena, which is located in the Arena District. In connection with such acquisition, and to provide funds for a portion of the acquisition price, the City and Franklin County have entered into a lease-sublease arrangement (the "Arena Lease") with the CFA pursuant to which the City and the County has each agree to pay a portion of its respective "casino tax receipts" (defined below) to the CFA, which will, in turn, pledge such payments to the payment of debt service on indebtedness incurred by the CFA to acquire the Nationwide Arena. Pursuant to Section 6, Article 15 of the Ohio Constitution, the State is required to collect a tax on each of the casinos authorized by that section and distribute such moneys (the "casino tax receipts") to each of the host county and City in which a casino is located. The Columbus casino opened October 2012. Under the Arena Lease, 25 percent of the City's annual casino tax receipts will be paid to the CFA through 2015, and that the percentage of annual casino tax receipts payable under the Arena Lease will increase by one percent each year to a maximum of 32 percent beginning in 2022. The City paid \$2.6 million to CFA in 2013 under the Arena Lease.

The Arena Lease is anticipated to be effective for 27 years, subject to extension or earlier termination upon certain circumstances. No general funds of the City will be pledged or encumbered to the payment of any of the City's obligations under the Arena Lease and any of the City's payment obligations under the Arena Lease will be subject to annual appropriation being made by City Council and will be payable solely from, and only to the extent of, any casino tax receipts.

**(e) Franklin County Convention Facilities Authority (CFA) - Hotel**

Under a Cooperative Agreement among the CFA, the County of Franklin, Ohio and the City, dated January 1, 2010, the City has committed to provide funding from two revenue sources to assist the Authority in paying the debt service on bonds issued by the Authority to finance the construction of a new hotel. The City's payment obligation consists of making annual payments to the Authority of all City Hotel-Motel Excise Tax collections levied on the new hotel and to maintain a fund of \$1.4 million from the incremental parking meter receipts resulting from increases in the City's parking meter charges after 2009 which funds would be available for debt service, if needed. The City paid \$931 thousand to CFA in 2013 under the Cooperative Agreement.

**(f) Electricity Purchase Power Agreement**

The City's Electricity Enterprise celebrated its 114<sup>th</sup> year of operation in 2013. The Enterprise presently serves 440 industrial customers, 2,657 commercial customers and 9,146 residential customers for a total of 12,243 in 2013. The Enterprise received approximately \$23.5 million (27 percent) of its operating revenue from other funds of the City for electric power. The enterprise purchases and resells power. It does not generate power.

The City's Electricity Enterprise continued to receive the bulk of its power supply from American Electric Power Service Corporation (AEPSC) in 2013. This agreement with AEPSC is set to conclude on May 31, 2014. Following this, a supply agreement is in place with American Municipal Power, Inc., (AMP) for power supply through December 31, 2016. AMP is a Columbus-based municipal electric supply organization. Beyond 2016, the Enterprise has a power supply agreement in place with AEP Energy Partners, Inc., a

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

subsidiary of American Electric Power. This agreement was amended in late 2013 to provide supply through November 30, 2019.

**(g) Compensated Absences and Termination Benefit Arrangement**

At December 31, 2013, the City had compensated absences liabilities of Governmental Activities that will not be paid from funds available, as defined. The City wishes to fully disclose these liabilities. In accordance with GASB Interpretation No. 6; *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, however, these liabilities are not accounted for, nor are they required to be, in the Fund financial statements contained in this report. Accrued vacation and sick leave are granted to City employees at varying amounts. At the time of the employee's termination, such accruals are paid to the employee at varying rates from the fund to which the employee's payroll is charged. Except for the unused portion of an employee's prior year's sick leave accrual which is recorded in the fund that ultimately disburses this accrual to the employee after year end, all other accrued vacation and sick leave applicable to governmental activities is not reflected in the fund financial statements contained in this report.

The long term liability activity related to compensated absences for the year ended December 31, 2013, was as follows:

	Beginning		Reductions	Ending	Amount
	Balance	Additions	(in thousands)	Balance	payable within
					one year
Governmental Activities	\$ 74,502	57,859	54,743	\$ 77,618	\$ 57,000
Business Type Activities	5,464	7,835	7,592	5,707	5,707

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for all internal service fund compensated absences in the amount of \$2.129 million at year end are included in the totals above for governmental activities. Also, for the governmental activities, compensated absences are generally liquidated at a rate of approximately 80.69 percent from the general fund, 15.12 percent from other governmental funds, and 4.19 percent from the internal service funds.

**NOTE C—CASH AND INVESTMENTS**

**Investment Policies:** The City follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, and records all its investments at fair value. At December 31, 2013, fair value was \$119,380 below the City's net cost for its investments. At December 31, 2012, fair value was \$908,525 above net cost. Fair value is determined by quoted market prices and acceptable other pricing methodologies.

The City pools its cash, except for that held by revenue bond trustees, fiscal and escrow agents, and certain debt service and agency fund cash and investments, for maximum investing efficiency. Earnings on the pool are allocated to individual funds at the discretion of the City Council after meeting revenue bond indentures and other requirements. All statutory requirements are met in distributing earnings of the pool to various funds.

The City Codes, Chapters 325 and 321, respectively, provide for a Treasury Investment Board and a Depository Commission. Both consist of the City Treasurer, who serves as chairman and represents the City Council; the City Auditor, an independently elected official; and the Director of the Department of Finance, representing the Mayor; hence a check and balance process via the separation of powers.

Pursuant to these code sections, the City does not purchase any form of derivatives. The City does invest in STAROhio, an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner similar to Rule 2a-7 of the Investment

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price that is the price the investment could be sold for on December 31, 2013.

Management of STAROhio states that its policy also prohibits investing in derivatives and/or engaging in the use of reverse repurchase agreements. Average days to maturity of the STAROhio portfolio at December 31, 2013 was 53 days (55 days at December 31, 2012). The City is prohibited from using reverse repurchase agreements and does not leverage its investment portfolio in any manner. The City purchases investments only through member banks of the Federal Reserve System or broker dealers registered with the National Association of Security Dealers. The City requires broker dealers to formally apply for and be evaluated for eligibility to conduct business with the City.

The City's investment code limits its investments to those governmental type investments noted below. Only eligible investments with the remaining terms not greater than three years until final maturity are purchased by the Treasurer. Investments with a remaining term of greater than two years may be purchased only with the specific approval of City Council. Average days to maturity of the City's investments with the Treasurer at December 31, 2013 was 530.0 days (447.6 days at December 31, 2012).

Investments as permitted by Chapter 325 of the Columbus City Code are:

- A. Bonds, notes, or other obligations of the United States government or its Agencies for which the faith of the United States is pledged for the payment of principal and interest thereon. They are:

Obligations of the United States government:

- United States Treasury Bills
- United States Treasury Notes
- United States Treasury Bonds
- United States Treasury Strips

Obligations guaranteed by the United States government:

Federal government agencies:

- Department of Housing and Urban Development
- Farmers Home Administration
- General Service Administration
- Government National Mortgage Association
- Maritime Administration
- Washington Metropolitan Area Transit Authority

- B. Bonds, notes, debentures, or other obligations issued by any of the federal government-sponsored enterprises listed below. They are:

- Federal Farm Credit System
- Federal Home Loan Banks
- Federal Home Loan Mortgage Corporation
- Federal National Mortgage Association

- C. The Ohio State Treasurer's Asset Reserve Funds (STAROhio) pursuant to Ohio Revised Code 135.45;

- D. Bonds or other obligations of the City of Columbus, Ohio;

- E. Obligations of the State of Ohio or any municipal corporation, village, county, township, or other political subdivision of the State of Ohio, as to which there is no default of principal or interest and which have been approved as to their validity by nationally recognized bond counsel.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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- F. Certificates of deposits (collateralized as described below) in eligible institutions applying for moneys as provided in Chapter 321 of Columbus City Codes; and
- G. Repurchase agreements that are collateralized with legally authorized securities as defined in Chapter 321.08 of Columbus City Code and held in third-party safekeeping designated by the City Treasurer and in the name of the City of Columbus.

Safeguarding activities call for the City's investments with the Treasurer, except for investments with STAROhio, investments held by revenue bond trustees, fiscal and escrow agents, and certain debt service and agency funds, to be held in book entry form at federal reserve banks in the accounts of certain member banks-agents of the City who hold the investments in the City's name.

The revenue bond agreement of the sanitary sewer enterprise requires certain cash and investments to be maintained and managed by trustees. The trustee, bank trust departments, invests these monies at the direction of the City Auditor pursuant to the revenue bond agreements.

All of the City's deposits and investments comply with State statutes, City ordinances, and applicable bond indentures.

**Deposits:** Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned. The City's policy is to place deposits with major local banks (as defined by Chapter 321 of the City Code) approved by the Depository Commission. All deposits, except for deposits held by fiscal and escrow agents or trustees, are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by Chapter 135 of the ORC and Chapter 321 of the Columbus City Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system in the name of the respective depository bank, and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at a Federal Reserve Bank in the name of the City.

At December 31, 2013, the carrying amount of all City deposits, exclusive of money market funds in the amount of \$2,564,448 held by bond trustees, was \$215,264,243. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2013, \$2,313,077 of the City's bank balance of \$214,692,837 was exposed to custodial risk as follows:

	(in thousands)
Uninsured and collateral held by the pledging financial institution's agents not in the City's name	\$ 1,648
Uncollateralized and uninsured	<u>665</u>
Total balances per banks	<u>\$ 2,313</u>

The money market funds, amounting to \$2,564,448, while held by bond trustees as the City's agents and in the City's name, are also considered uncollateralized and uninsured. However, their disposition and availability are governed by bond ordinances and indentures.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Investments:** As of December 31, 2013, the City had the following investments and maturities (amounts in thousands):

	Fair Value	Investment Maturities				
		6 months or less	7 to 12 months	13 to 18 months	19 to 24 months	Greater than 24 months
STAROhio	\$ 20,426	20,426	-	-	-	-
US Treasuries	1,450	1,450	-	-	-	-
FFCB Notes	321,113	-	30,018	111,995	24,975	154,125
FHLB Notes	354,852	88,037	21,864	20,735	-	224,216
FHLMC Notes	411,953	110,031	150,677	-	28,014	123,231
FNMA Notes	363,093	-	90,979	64,085	89,871	118,158
City of Columbus Assessment Bonds	136	-	136	-	-	-
Total	<u>\$ 1,473,023</u>	<u>219,944</u>	<u>293,674</u>	<u>196,815</u>	<u>142,860</u>	<u>619,730</u>

*Interest Rate Risk.* As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy generally limits investment portfolio maturities to three years or less.

*Credit Risk.* The City's investments in FFCB, FHLB, FHLMC, and FNMA Coupon Notes were rated AA+ and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The City's investments in various City of Columbus bonds and notes totaling \$136,448 were not specifically rated; however, the City of Columbus Assessment Bonds are general obligations of the City. The City's general obligation bond ratings by Standard & Poor's, Moody's Investor Services, and Fitch Ratings are AAA, Aaa, and AAA, respectively. Standard and Poor's has assigned STAROhio an AAAM money market rating. The City's policy regarding credit risk is manifest in the types of investments the City is permitted to purchase as prescribed by the City Code, as described above.

*Concentration of Credit Risk.* The Treasury Investment Board guidelines do not place a limit on the amount which may be invested in any one issuer. Of the City's total investments, 24.1 percent are FHLB Notes, 24.6 percent are FNMA Notes, 28.0 percent are FHLMC Notes, and 21.8 percent are FFCB Notes. All other investments not explicitly guaranteed by the U.S. government are 1.4 percent of the City's total investments. Investments explicitly guaranteed by the U.S. Government are 0.1 percent of the City's total investments.

*Custodial Credit Risk.* Safeguarding activities per the City Code call for the City's investments with the Treasurer, except for investments with STAROhio, investments held by revenue bond trustees, fiscal and escrow agents, and certain debt service and agency funds, to be held in book entry form at federal reserve banks in the accounts of certain member banks-agents of the City who hold the investments in the City's name. The City's investments in US Treasuries, FFCB Notes, FHLB Notes, FHLMC Notes and FNMA Notes are held by Fifth-Third Trust at the Federal Reserve in Fifth-Third Trust's name.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Reconciliation of Cash and Investments to the Statement of Net Position:** The following is a reconciliation of cash and investments to the Statement of Net Position as of December 31, 2013.

	(in thousands)
Investments (summarized in prior table)	\$ 1,473,023
Carrying amount of the City's Deposits	215,264
Money Market Funds held by Bond Trustees	2,863
Cash and collection items on hand	156
Less: City Auditor warrants payable	(14,477)
Total	\$ 1,676,829
<b><i>Governmental Activities</i></b>	
Governmental Funds	
Cash and investments with treasurer	\$ 761,749
Cash and investments with fiscal and escrow agents and other	665
Cash and cash equivalents with trustee	299
Investments	1,586
Internal Service Funds	
Cash and investments with treasurer	129,382
Total Cash and Investments - Governmental Activities	893,681
<b><i>Business-Type Activities</i></b>	
Enterprise Funds	
Cash and investments with treasurer	323,181
Restricted cash and cash equivalents with treasurer and other	426,118
Restricted cash and cash equivalents with trustee	2,564
Total Cash and Investments - Business-Type Activities	751,863
<b><i>Agency Funds</i></b> - cash and investments with treasurer	
Total	\$ 31,285
Total	\$ 1,676,829



**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**NOTE D—RECEIVABLES**

Receivables at December 31, 2013 consist of the following (in thousands):

	Taxes and Service Payments	Customer and Other Accounts	HUD Loans	Special Assessments	Accrued Interest	Gross Receivables	Less: Allowance for uncollectibles	Receivables, net
Governmental type funds:								
General fund	\$ 125,710	4,095	-	-	574	130,379	(15,359)	\$ 115,020
General bond retirement	-	-	-	-	2	2	-	2
Special income tax	26,142	-	-	377	-	26,519	(5,000)	21,519
Other governmental funds	<u>29,416</u>	<u>2,044</u>	<u>107,907</u>	<u>3,052</u>	<u>25</u>	<u>142,444</u>	<u>(103,177)</u>	<u>39,267</u>
Total governmental funds	<u>181,268</u>	<u>6,139</u>	<u>107,907</u>	<u>3,429</u>	<u>601</u>	<u>299,344</u>	<u>(123,536)</u>	<u>175,808</u>
Business type funds:								
Water	-	37,465	-	-	229	37,694	(6,309)	31,385
Sanitary sewer	-	47,578	-	829	213	48,620	(47)	48,573
Storm sewer	-	6,528	-	-	30	6,558	(570)	5,988
Electricity	-	7,285	-	1,013	16	8,314	(1,582)	6,732
Garages	-	-	-	9,413	-	9,413	-	9,413
Total business type funds	<u>-</u>	<u>98,856</u>	<u>-</u>	<u>11,255</u>	<u>488</u>	<u>110,599</u>	<u>(8,508)</u>	<u>102,091</u>
Internal service funds	<u>-</u>	<u>78</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>	<u>(45)</u>	<u>33</u>
Total	<u>\$ 181,268</u>	<u>105,073</u>	<u>107,907</u>	<u>14,684</u>	<u>1,089</u>	<u>410,021</u>	<u>(132,089)</u>	<u>\$ 277,932</u>

Housing and Urban Development (HUD) loans include Community Development Act (CDA) loans of \$23.6 million, Home Investment Partnerships (HOME) Program loans of \$56.3 million, and various other loans totaling \$28.0 million. Funds received under these programs that are loaned to eligible recipients are recorded as loans receivable. The City has recorded a \$101.7 million allowance for uncollectible HUD loans. Loans provided for certain homeownership programs are forgiven if the homeowner remains in the home for the period of affordability specified in the program rules. Although some loans are repaid because the homeowners have elected to relocate elsewhere, the repayment is limited to net proceeds after payment of the first mortgage and seller closing costs and; therefore, most repayments are minimal.

Enterprise customer and other accounts receivable include unbilled charges for services at December 31, 2013 as follows:

	(in thousands)
Water enterprise	\$ 18,308
Sanitary sewer enterprise	26,438
Storm sewer enterprise	3,509
Electricity enterprise	<u>2,908</u>
Total unbilled charges for services	<u>\$ 51,163</u>

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**NOTE E—DUE FROM AND DUE TO OTHER FUNDS**

	(in thousands)	
	Due From	Due To
Governmental funds:		
General	\$ 3,461	\$ 112
General bond retirement	-	533
Special income tax	1,728	303
Other governmental:		
Development services	-	56
Health	106	-
Health grants	-	189
Street construction maintenance and repair	-	528
Treasury investment earnings	-	611
Golf course operations	-	47
Recreation and parks operations	167	
Pen site TIF	-	440
NWD off sites TIF	-	1,129
Crewville TIF	-	77
Parks and recreation bond	-	29
Streets and highways	-	268
Federal/State highway engineering	-	86
State and highway improvements	-	25
	273	3,485
Internal Service Funds:		
Fleet management	450	437
Information services	103	-
Construction inspection	374	-
Land acquisition	40	-
	967	437
Business type funds:		
Water	32	771
Sanitary sewer	-	1,123
Storm sewer	33	143
Electric	708	295
	773	2,332
	\$ 7,202	\$ 7,202

The outstanding balances between funds result mainly from the time lag between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**NOTE F—CAPITAL ASSETS**

Capital assets; those assets with an estimated useful life of five years or more from the time of acquisition by the City and a cost of \$5,000 or more, are primarily funded through the issuance of long term bonds and loans. Land and construction in progress are not subject to depreciation.

A summary of capital assets and changes occurring in 2013 follows.

	(in thousands)			
	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
Capital Assets used in:				
<b>Governmental Activities</b>				
Nondepreciable capital assets -				
Land	\$ 271,118	7,761	4,916	\$ 273,963
Total nondepreciable capital assets	<u>271,118</u>	<u>7,761</u>	<u>4,916</u>	<u>273,963</u>
Depreciable capital assets:				
Building	588,469	54,823	4,277	639,015
Improvements, other than building	261,846	36,467	988	297,325
Machinery and equipment	276,064	29,896	17,105	288,855
Infrastructure	1,577,940	96,383	-	1,674,323
Total depreciable capital assets	<u>2,704,319</u>	<u>217,569</u>	<u>22,370</u>	<u>2,899,518</u>
Accumulated depreciation:				
Building	185,508	14,798	2,770	197,536
Improvements, other than building	89,654	6,719	88	96,285
Machinery and equipment	184,078	20,794	16,815	188,057
Infrastructure	465,690	40,167	-	505,857
Total accumulated depreciation	<u>924,930</u>	<u>82,478</u>	<u>19,673</u>	<u>987,735</u>
Total depreciable capital assets, net	<u>1,779,389</u>	<u>135,091</u>	<u>2,697</u>	<u>1,911,783</u>
Total governmental activities capital assets, net	<u>\$ 2,050,507</u>	<u>142,852</u>	<u>7,613</u>	<u>\$ 2,185,746</u>
<b>Business Type Activities</b>				
Nondepreciable capital assets -				
Land	\$ 69,344	694	-	\$ 70,038
Construction in progress	318,773	90,916	-	409,689
Total nondepreciable capital assets	<u>388,117</u>	<u>91,610</u>	<u>-</u>	<u>479,727</u>
Depreciable capital assets:				
Building	228,282	3	-	228,285
Improvements, other than building	3,459,069	132,496	-	3,591,565
Machinery and equipment	66,697	5,550	8,794	63,453
Infrastructure	190,519	7,892	-	198,411
Total depreciable capital assets	<u>3,944,567</u>	<u>145,941</u>	<u>8,794</u>	<u>4,081,714</u>
Accumulated depreciation:				
Building	164,818	4,063	-	168,881
Improvements, other than building	992,421	76,655	-	1,069,076
Machinery and equipment	54,675	3,186	8,353	49,508
Infrastructure	40,798	4,665	-	45,463
Total accumulated depreciation	<u>1,252,712</u>	<u>88,569</u>	<u>8,353</u>	<u>1,332,928</u>
Total depreciable capital assets, net	<u>2,691,855</u>	<u>57,372</u>	<u>441</u>	<u>2,748,786</u>
Total business type activities capital assets, net	<u>\$ 3,079,972</u>	<u>148,982</u>	<u>441</u>	<u>\$ 3,228,513</u>

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

Capital assets, net of accumulated depreciation, at December 31, 2013 appear in the Statement of Net Position as follows (in thousands).

Governmental Activities (excludes Internal Service Funds)	\$2,138,755		
Business type activities:		Internal service funds:	
Water enterprise	\$ 777,619	Fleet management	\$ 33,304
Sanitary sewer enterprise	2,175,176	Information services	13,099
Storm sewer enterprise	163,768	Mail, Print Term Contracts	110
Electricity enterprise	86,358	Construction Inspection	478
Garage enterprise	25,592		

Depreciation expense in 2013 was charged to the following functions and funds (in thousands).

Governmental Activities (excludes Internal Service Funds):			
General government	\$ 5,046	Internal service funds:	
Public service	48,667	Fleet management	\$ 1,059
Public safety	16,546	Information services	1,274
Development	720	Mail, Print Term Contracts	12
Health	230	Construction Inspection	41
Recreation and parks	<u>8,883</u>		
	<u>\$ 80,092</u>		<u>\$ 2,386</u>
Business type activities:			
Water enterprise	\$ 23,803		
Sanitary sewer enterprise	55,475		
Storm sewer enterprise	4,665		
Electricity enterprise	3,993		
Garage enterprise	<u>633</u>		
	<u>\$ 88,569</u>		

Interest incurred during the construction phase (\$13.956 million in 2013), net of related interest earnings (\$829 thousand in 2013), of business-type activity, capital assets is included as part of the capitalized value of the assets constructed. Interest was capitalized in 2013 in the following activities/funds.

	(in thousands)
Water enterprise	\$ 5,924
Sanitary sewer enterprise	<u>7,203</u>
Total 2013 interest capitalized	<u>\$ 13,127</u>

Construction commitments will be funded with existing resources and/or issuance of additional debt.

**NOTE G—BONDS, NOTES, AND LOANS PAYABLE**

Bonds, notes, and loans payable in the Statement of Net Position are summarized below. Internal service fund debt of \$65.104 million, which includes unamortized premiums of \$4.568 million, is included in governmental activities debt.

	Governmental Activities	Business Type Activities				
		Water	Sanitary Sewer	Storm Sewer	Electricity	Garage
			(in thousands)			
Amount outstanding at December 31, 2013	\$ 1,295,873	668,301	1,676,090	115,239	18,736	19,500
Unamortized bond premium	144,843	78,944	47,126	15,355	1,949	348
Unamortized bond discount	-	(65)	(88)	-	-	-
Amount per Statement of Net Position	<u>\$ 1,440,716</u>	<u>747,180</u>	<u>1,723,128</u>	<u>130,594</u>	<u>20,685</u>	<u>19,848</u>

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

The following table shows the activity in bonds, notes, and loans payable during 2013 (in thousands).

Type of obligation	Balance December 31,					Balance December 31, Amount due	
	2012	New Issues	Refundings	Maturities	Refunded	2013	in 2014
<b>Governmental activities</b>							
General obligation:							
OPWC notes	\$ 5,917	562		543		\$ 5,936	\$ 515
Bonds-fixed rate	1,048,208	220,790	102,405	102,125	121,375	1,147,903	108,785
Notes-short-term fixed rate	1,100	-	300	800	300	300	300
Notes-long-term fixed rate	8,630	-	-	1,343	-	7,287	1,372
Information services bonds-fixed rate	24,436	10,345	3,365	4,500	3,660	29,986	4,761
Fleet management bonds-fixed rate	25,531	7,345	900	2,121	1,105	30,550	2,175
Revenue obligations:							
Notes (TIFs)-long-term fixed	10,152	-	-	101	-	10,051	N/A
Total governmental activities-City only	<u>1,123,974</u>	<u>239,042</u>	<u>106,970</u>	<u>111,533</u>	<u>126,440</u>	<u>1,232,013</u>	<u>117,908</u>
Total component unit-							
Lease revenue bonds (Note Q)	<u>67,955</u>	<u>-</u>	<u>-</u>	<u>4,095</u>	<u>-</u>	<u>63,860</u>	<u>4,285</u>
Total governmental activities	<u>1,191,929</u>	<u>239,042</u>	<u>106,970</u>	<u>115,628</u>	<u>126,440</u>	<u>1,295,873</u>	<u>122,193</u>
<b>Business-type activities</b>							
Water							
General obligation:							
Bonds-fixed rate	660,412	32,305	149,365	39,614	178,349	624,119	48,093
Revenue obligations-							
OWDA/EPA loans	<u>45,867</u>	<u>287</u>	<u>-</u>	<u>1,972</u>	<u>-</u>	<u>44,182</u>	<u>2,145</u>
Total water	<u>706,279</u>	<u>32,592</u>	<u>149,365</u>	<u>41,586</u>	<u>178,349</u>	<u>668,301</u>	<u>50,238</u>
Sanitary sewer							
General obligation:							
Bonds-fixed rate	309,322	48,560	72,875	20,698	86,483	323,576	22,573
Bonds-variable rate	56,000	-	-	4,000	-	52,000	52,000
Revenue obligations:							
Bonds-fixed rate	390,000	-	-	-	-	390,000	-
Bonds-variable rate	51,855	-	-	-	-	51,855	51,855
OWDA/EPA loans	<u>834,923</u>	<u>67,499</u>	<u>-</u>	<u>43,763</u>	<u>-</u>	<u>858,659</u>	<u>43,243</u>
Total sanitary sewer	<u>1,642,100</u>	<u>116,059</u>	<u>72,875</u>	<u>68,461</u>	<u>86,483</u>	<u>1,676,090</u>	<u>169,671</u>
Storm sewer							
General obligation:							
Bonds-fixed rate	<u>125,897</u>	<u>5,445</u>	<u>27,960</u>	<u>10,970</u>	<u>33,093</u>	<u>115,239</u>	<u>9,911</u>
Total storm sewer	<u>125,897</u>	<u>5,445</u>	<u>27,960</u>	<u>10,970</u>	<u>33,093</u>	<u>115,239</u>	<u>9,911</u>
Electricity							
General obligation:							
Bonds-fixed rate	<u>20,760</u>	<u>2,265</u>	<u>2,845</u>	<u>3,799</u>	<u>3,335</u>	<u>18,736</u>	<u>3,533</u>
Total electricity	<u>20,760</u>	<u>2,265</u>	<u>2,845</u>	<u>3,799</u>	<u>3,335</u>	<u>18,736</u>	<u>3,533</u>
Parking Garages							
General obligation:							
Notes-short-term fixed rate	<u>21,250</u>	<u>-</u>	<u>19,500</u>	<u>1,750</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>
Total parking garages	<u>21,250</u>	<u>-</u>	<u>19,500</u>	<u>1,750</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>
Total business-type activities	<u>2,516,286</u>	<u>156,361</u>	<u>272,545</u>	<u>126,566</u>	<u>320,760</u>	<u>2,497,866</u>	<u>252,853</u>
Total	<u>\$ 3,708,215</u>	<u>395,403</u>	<u>379,515</u>	<u>242,194</u>	<u>447,200</u>	<u>\$ 3,793,739</u>	<u>\$ 375,046</u>

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**New Issue and Refundings**

**Current Refunding**

On June 13, 2013, the City sold \$359.715 million of various purpose general obligation refunding bonds to currently refund \$427.400 million in outstanding bonds. The proceeds from the current refunding (\$359.715 million) were used to refund a portion of the City's outstanding Series 2009CD Build America Bonds, Series 2010CD Build America Bonds, Series 2010-2C Build America Bonds and Recovery Zone Economic Development Bonds, and the Series 2010-3AB Recovery Zone Economic Development Bonds, all of which were currently callable.

Further information regarding this bond issue follows (in thousands):

	<u>Business-type activities - Enterprise</u>						
	<u>Governmental</u>	<u>Internal</u>		Sanitary	Storm		
	<u>Activities</u>	<u>Service</u>	Water	Sewer	Sewer	Electricity	Total
Refunded (old) bonds:							
Principal	\$ 121,375	4,765	178,349	86,483	33,093	3,335	427,400
Interest	<u>33,199</u>	<u>608</u>	<u>63,225</u>	<u>28,937</u>	<u>10,171</u>	<u>756</u>	<u>136,896</u>
Total refunded	<u>154,574</u>	<u>5,373</u>	<u>241,574</u>	<u>115,420</u>	<u>43,264</u>	<u>4,091</u>	<u>564,296</u>
Refunding (new) bonds:							
Principal	102,405	4,265	149,365	72,875	27,960	2,845	359,715
Interest	<u>43,256</u>	<u>843</u>	<u>77,682</u>	<u>35,287</u>	<u>13,292</u>	<u>956</u>	<u>171,316</u>
Total refunding	<u>145,661</u>	<u>5,108</u>	<u>227,047</u>	<u>108,162</u>	<u>41,252</u>	<u>3,801</u>	<u>531,031</u>
Unadjusted reduction in aggregate debt service	<u>\$ 8,913</u>	<u>265</u>	<u>14,527</u>	<u>7,258</u>	<u>2,012</u>	<u>290</u>	<u>33,265</u>
Economic gain:							
Present value of unadjusted reduction in aggregate debt service	\$ 7,320	231	10,972	5,779	1,673	257	26,232
Plus: refunding bonds issued	102,405	4,265	149,365	72,875	27,960	2,845	359,715
Plus: premium received	18,840	529	28,841	13,901	5,113	528	67,752
Less: deposit to Bond Retirement Fund	(122,388)	(4,823)	(180,147)	(87,718)	(33,392)	(3,404)	(431,872)
Less: costs of issuance	<u>(605)</u>	<u>(22)</u>	<u>(906)</u>	<u>(436)</u>	<u>(166)</u>	<u>(16)</u>	<u>(2,151)</u>
Net present value savings	<u>\$ 5,572</u>	<u>180</u>	<u>8,125</u>	<u>4,401</u>	<u>1,188</u>	<u>210</u>	<u>19,676</u>
Present value rate - true interest cost of new bonds	2.68%	2.68%	2.68%	2.68%	2.68%	2.68%	2.68%
Interest rate borne by old bonds	2.49% to 6.05%	2.91% to 4.14%	2.91% to 5.88%	2.91 to 5.88%	2.49 to 6.10%	2.91 to 5.80%	2.49% to 6.10%

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**New Bond Issue and Note Refunding**

On September 4, 2013, the City issued \$346.855 million of general obligation bonds and notes. Of this, \$327.055 million of bonds were issued for the purpose of funding various projects throughout the City totaling \$359.690 million. Additionally, \$19.800 million of various purpose limited tax notes were issued to refund the City's Series 2012-1 limited tax notes which matured on November 21, 2013 in the amount of \$22.350 million. Further information regarding the bonds follows (in thousands):

	<b>Governmental Activities</b>	<b>Internal Service</b>	<b>Business-type activities - Enterprise</b>				<b>Total</b>
			<b>Water</b>	<b>Sanitary Sewer</b>	<b>Storm Sewer</b>	<b>Electricity</b>	
<b>Sources of Funds:</b>							
Par value of new bonds	\$ 220,790	17,690	32,305	48,560	5,445	2,265	327,055
Gross premium on bonds	<u>24,655</u>	<u>760</u>	<u>3,467</u>	<u>5,213</u>	<u>586</u>	<u>206</u>	<u>34,887</u>
<b>Total Sources</b>	<b>\$ <u>245,445</u></b>	<b><u>18,450</u></b>	<b><u>35,772</u></b>	<b><u>53,773</u></b>	<b><u>6,031</u></b>	<b><u>2,471</u></b>	<b><u>361,942</u></b>
<b>Uses of Funds:</b>							
Amount available to fund projects	\$ 244,255	18,365	35,620	53,550	5,445	2,455	359,690
Underwriter's discount on issuance	1,006	76	147	220	25	11	1,485
Premium contingency	<u>184</u>	<u>9</u>	<u>5</u>	<u>3</u>	<u>561</u>	<u>5</u>	<u>767</u>
<b>Total Uses</b>	<b>\$ <u>245,445</u></b>	<b><u>18,450</u></b>	<b><u>35,772</u></b>	<b><u>53,773</u></b>	<b><u>6,031</u></b>	<b><u>2,471</u></b>	<b><u>361,942</u></b>

**Summary of New Bond Issue Par and Premium Amounts**

Only those bonds and notes issued in 2013 having premiums, none had discounts, are shown in the following table.

(in thousands)

	<u>Par</u>	<u>Premium</u>
<b>Governmental activities</b>		
Governmental Funds:		
GO Bonds-new money	\$ 220,790	\$ 24,655
GO Bonds-refunding	<u>121,375</u>	<u>33,199</u>
<b>Total</b>	<b>\$ <u>342,165</u></b>	<b>\$ <u>57,854</u></b>
Internal Service Funds:		
GO Various purpose-new money	\$ 17,690	\$ 760
GO Various purpose-refunding	<u>4,765</u>	<u>608</u>
<b>Total</b>	<b>\$ <u>22,455</u></b>	<b>\$ <u>1,368</u></b>
<b>Business-type activities</b>		
GO Water enterprise bonds-new money	\$ 32,305	\$ 3,467
GO Water enterprise bonds-refunding	178,349	63,225
GO Sewer enterprise bonds-new money	48,560	5,213
GO Sewer enterprise bonds-refunding	86,483	28,937
GO Storm sewer enterprise bonds-new money	5,445	586
GO Storm sewer enterprise bonds-refunding	33,093	10,171
GO Electricity enterprise bonds-new money	2,265	206
GO Electricity enterprise bonds-refunding	3,335	756
GO Garage enterprise notes-refunding	<u>19,500</u>	<u>348</u>
<b>Total</b>	<b>\$ <u>409,335</u></b>	<b>\$ <u>112,909</u></b>

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

The principal retirement in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances is comprised of the following.

	(in thousands)
OPWC notes	\$ 543
General obligation bonds	102,125
General obligation notes	1,343
Revenue bonds and notes (TIFs)	101
Blended component unit - Lease revenue bonds	4,095
Total	\$ 108,207

Proceeds from bonds and long-term notes in the Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balance consist of the following.

	(in thousands)
General obligation bonds - New Issues	\$ 220,790
OPWC Notes	562
Total	\$ 221,352

In addition, the City issued \$300 thousand in bond anticipation notes that are reported as notes payable on the Governmental Funds Balance Sheet.

**Short-Term Notes**

**Series 2013-1 Various Purpose Limited Tax Notes (General Obligation):** Notes in the amount of \$19.800 million were issued in September 2013 to refund the City's Series 2012-1 Parking Garage Notes and Preserve TIF District Notes.

The City had borrowed a total of \$29.500 million through the issuance of bond anticipation notes, of which \$19.500 million remains currently outstanding, to acquire and construct an approximately 773-space parking garage located at the corner of Rich and Front Streets and an approximately 682-space parking garage located at the corner of Fourth and Elm Streets. Construction of the two garages is now complete.

The remaining notes, in the amount of \$300 thousand, were initially issued to provide funds for transportation-related improvements in the Preserve TIF District project area.

The City expects to refund the notes with the proceeds of bonds, or refunding bond anticipation notes, to be issued prior to the September 2, 2014 maturity date of the notes. The City intends to pay debt service on these bonds from (i) special assessments levied in order to pay a portion of the cost of the Fourth and Elm Garage; (ii) TIF revenues generated in the downtown area to pay a portion of the cost of the garages; (iii) parking revenues received from the operation of the garages; and (iv) TIF revenues collected by the City to pay for the Preserve TIF District project.

**Long-Term Notes**

Except for the TIF notes, all other notes payable are backed by the full faith and credit, i.e. general obligations, of the City. Notes may be issued in anticipation of long-term bond financing and are refinanced until such bonds are issued. There are, however, long-term notes for which the debt service will be paid from current resources. Those notes are as follows.

**State Infrastructure Bank (SIB):** The City currently has one SIB loan, totaling \$7.287 million, which is administered and funded by the Ohio Department of Transportation. The loan, for the Main St. Bridge project, provides funds for the replacement and construction of the new bridge and accompanying infrastructure. The amount disbursed to date is \$10.758 million, of which \$7.287 million remains outstanding.



**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Ohio Public Works Commission (OPWC):** OPWC extends both grants and loans to the City. In certain OPWC commitments, the agreements with OPWC provide for cash received by the City to be first considered as grant receipts. Monies received by the City after the grant commitment has been fulfilled by OPWC are then considered loans. Only the loan portion need be repaid by the City. The first two commitments from OPWC included loan monies only.

Notes in the amount of \$5.936 million accounted for as Governmental activities represent the amounts due on twenty-six loans from the Ohio Public Works Commission (OPWC) for infrastructure improvements. These notes are non-interest-bearing and have serial maturities, with final maturities July 1, 2034. Initial repayments of the loans began in July 1994. OPWC has committed to additional non-interest-bearing loans as shown in the following table. Cash is provided to the City by OPWC only to the extent of project completion. Only that portion of the loan commitment actually paid to the City is recognized as a liability by the City. Repayments of these loans are made from the Debt Service Fund. OPWC loans are considered general obligations of the City and Governmental activities obligations.

Grant and loan commitments and loans outstanding at December 31, 2013 were as follows (in thousands):

Project	Project Number	Total grant commitment	Total loan commitment	Repaid by City			Outstanding Loans at 12/31/2013
				Total Loaned at 12/31/2013	Prior to 2013	In 2013	
Sawmill Road	CC515	\$ -	\$ 200	200	185	10	5
Roberts Road	CC522	-	1,052	902	836	44	22
Neil Avenue	CC814	2,278	188	56	43	2	11
Cleveland Ave. N.	CC903	2,503	1,347	1,347	975	69	303
Cleveland Ave. S.	CC914	2,773	1,053	1,053	737	52	264
Main Street Rehab	CC019	441	88	88	59	6	23
Mound Street Rehab	CC017	546	98	98	68	4	26
Livingston Ave. Rehab	CC015	1,622	352	352	247	17	88
Group 6	CC013	361	120	58	36	2	20
Edgehill Improvements	CC15A	577	180	162	102	8	52
US 23 Culvert	CC18A	305	95	39	27	2	10
James Road	CC08B	2,867	623	623	358	32	233
Stelzer Road	CC06C	2,082	174	87	38	5	44
Greenlawn Avenue	CC04D	5,298	1,277	1,277	512	63	702
ADA Curb Ramps	CC08D	470	97	18	9	1	8
Morse Rd. Phase 1	CC06H	3,854	1,354	475	84	23	368
McKinley Avenue	CC13H	1,168	1,107	845	148	42	655
Main Street Bridge	CC02J	3,904	1,308	1,308	359	66	883
Morse Rd. Rehab	CC02K	3,492	1,175	931	47	47	837
Lockbourne Rd. Recon.	CC08L	1,498	502	138	4	8	126
Henderson Rd. Olent.	CC06M	712	239	15	2	1	12
Williams Rd. Underpass	CC14L	502	1,498	779	58	39	682
RiverSouth Roadway	CC02M	3,745	1,255	-	-	-	-
Third Ave Recon.	CC02P	2,852	956	562	-	-	562
East Fifth Ave Imp.	CC13P	824	276	-	-	-	-
East Fifth/Cleveland Ave	CC02Q	3,062	1,081	-	-	-	-
			<u>\$ 17,695</u>	<u>11,413</u>	<u>4,934</u>	<u>543</u>	<u>5,936</u>

Future debt service requirements on the OPWC loans and loan commitments are shown as Future Debt Service for Governmental Activities Non-Proprietary – Notes contained in this Note G.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Notes (TIF):** This amount represents a developer's participation in debt service on certain limited general obligation bonds. The agreement between the City and the developer requires the developer to pay to the City 65 percent of debt service on the applicable portion of the bonds less the revenues received by the City from two TIFs. When the applicable TIF revenues exceed 65 percent of the debt service on the applicable portion of the bonds, the City must begin repaying the developer. The amounts received by the City from the developer were as follows:

Date received from developer	(in thousands)
April 27, 2002	\$ 1,221
March 5, 2003	1,837
February 19, 2004	1,542
February 10, 2005	1,255
January 24, 2006	818
January 17, 2007	741
January 31, 2008	443
January 29, 2009	91
January 20, 2010	53
	\$ 8,001

The interest rate on the notes shall not exceed the City's rate of borrowing on general obligation bonds. The interest rate on the notes is estimated to be 4.45 percent. The repayment obligation is limited solely to revenues of the two applicable TIFs and does not constitute a general obligation of the City.

Also included is \$2.050 million representing TIF revenues pledged to the Columbus Franklin County Finance Authority for proceeds of bonds issued by the Authority but given to the City for park land acquisition. The recording of the \$2.050 million is pursuant to GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

**Arbitrage Regulations**

The City has calculated and recorded all liabilities related to federal arbitrage regulation.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Debt Summary**

This summary includes long-term general obligation (G.O.) and revenue supported debt, \$300 thousand of governmental activities short-term notes (Preserve District), \$63.860 of governmental activities (component unit) lease revenue bonds, and \$19.500 million of business-type short-term notes (Parking Garages).

	Years of Issue	Years due through	Interest rate	Weighted Average Interest rate (3)	Amount
					(in thousands)
<b>Governmental activities</b>					
G.O. Ohio Public Works Commission notes	1993-2013	2034	0.00%	0.00%	\$ 5,936
G.O. Bonds-fixed rate	1998-2013	2032	0.30% to 5.13%	4.47%	1,147,903
G.O. Notes-long-term fixed rate	2008-2011	-	0.00% to 3.00%	3.00% (1)	7,287
G.O. Notes-short-term fixed rate	2013	2014	2.00%	2.00%	300
G.O. Information services bonds-fixed rate	2005-2013	2021	2.04% to 5.00%	3.90%	29,986
G.O. Fleet management bonds-fixed rate	2005-2013	2027	2.54% to 5.00%	3.90%	30,550
Revenue Note (TIF)-fixed rate-Nationwide	2002-2010	2030	4.45%	4.45%	8,001
Revenue Note (TIF)-fixed rate-Harrison West	2007	-	6.00%	6.00%	2,050
Component Unit - Lease Revenue Bonds	2004-2012	2025	4.35% to 5.04%	4.75%	<u>63,860</u>
Total governmental type					<u>\$ 1,295,873</u>
<b>Business-type activities</b>					
Water					
G.O. Bonds-fixed rate	1998-2013	2034	0.79% to 5.92%	4.56%	\$ 624,119
OWDA-EPA loans	2007-2013	2032	3.17% to 3.76%	3.40%	44,182
Sanitary sewer					
G.O. Bonds-fixed rate	1998-2013	2034	0.84% to 5.92%	4.40%	323,576
G.O. Bonds-variable rate	2006	2026	0.03% to 0.23%	0.15%	52,000
			(0.08% annual average)		
Revenue Bonds-fixed rate Series 2008	2008	2032	4.25% to 5.00%	4.72%	390,000
Revenue Bonds-variable rate Series 2008	2008	2032	0.03% to 0.23%	0.15%	51,855
			(0.08% annual average)		
OWDA-EPA loans	1994-2013	2035	0.91% to 4.66%	3.54%	858,659
Storm sewer					
G.O. Bonds-fixed rate	1998-2013	2034	0.80% to 5.92%	4.50%	115,239
Electricity					
G.O. Bonds-fixed rate	2004-2013	2029	3.92% to 5.00%	4.64%	18,736
Parking Garages					
G.O. Notes- short-term fixed rate	2013	2014	2.00%	2.00%	<u>19,500</u> (2)
Total business type-enterprise					<u>2,497,866</u>
Total					<u>\$ 3,793,739</u>

(1) Interest is calculated at the rate of 0.00 percent from the date monies are first disbursed to the City until, and including, the last day of the twelfth month. From the first day of the thirteenth month and thereafter, interest will be calculated at the rate of 3.00 percent.

(2) Intended to be converted to long-term debt.

(3) The interest rates identified on the City's General Obligation debt above are calculated using the actual coupon rates on each series of bonds or notes. The rates are not representative of the true interest costs to the City. As a result of low interest rates, the market for the sale of the City's bonds and notes has frequently produced bids at a stated coupon rate with a premium payable upon the sale of the securities, which creates a true interest cost (TIC) substantially less than the coupon rate.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Long-Term Debt Payout**

Certain characteristics of the City's long-term debt are shown in the following table. This table excludes the \$300 thousand of governmental activities short-term notes (Preserve District), \$19.500 million of business-type short-term notes (Parking Garages) and the component unit's \$63.860 million.

Although the City's self-liquidity supported variable rate bonds may be payable upon demand (see the Variable Interest Rate Bonds section), the bonds are included in the below table per their respective redemption schedules.

	(in thousands)						Primary Government Total
	Governmental Activities (1)	Business Type				Business Type Total	
		Water	Sanitary Sewer	Storm Sewer	Electricity		
<b>Amount outstanding</b>							
General obligations (G.O.)	\$ 1,221,662	624,119	375,576	115,239	18,736	\$ 1,133,670	\$ 2,355,332
Revenue obligations	10,051	44,182	1,300,514	-	-	1,344,696	1,354,747
Total	<u>\$ 1,231,713</u>	<u>668,301</u>	<u>1,676,090</u>	<u>115,239</u>	<u>18,736</u>	<u>\$ 2,478,366</u>	<u>\$ 3,710,079</u>
<b>% of outstanding amounts</b>							
General obligations (% X total)	99.20%	93.40%	22.40%	100.00%	100.00%	45.70%	63.50%
Limited-unvoted (% X G.O.)	36.40%	2.50%	7.50%	19.60%	35.70%	6.40%	22.00%
Unlimited-voted (% X G.O.)	63.60%	97.50%	92.50%	80.40%	64.30%	93.60%	78.00%
Revenue obligations (% X total)	0.80%	6.60%	77.60%	0.00%	0.00%	54.30%	36.50%
<b>% X Principal paid out within 10 yrs</b>							
General obligations	79.73% <sup>(2)</sup>	63.10%	66.15%	74.39%	84.44%	65.61%	72.90% <sup>(2)</sup>
Revenue obligations	N/A <sup>(3)</sup>	N/A <sup>(4)</sup>	1.28% <sup>(5)</sup>	N/A	N/A	1.28% <sup>(4)(5)</sup>	1.28% <sup>(3)(4)(5)</sup>
<b>Weighted average interest rate</b>							
General obligations	4.46% <sup>(2)</sup>	4.56%	3.77%	4.50%	4.64%	4.30%	4.38% <sup>(2)</sup>
Revenue obligations	N/A <sup>(3)</sup>	3.40%	3.76%	N/A	N/A	3.75%	3.75% <sup>(3)</sup>

- (1) Exclusive of \$63,860,000 of Component Unit Lease Revenue Bonds (see Note Q).
- (2) Exclusive of Ohio Public Works Commission Notes of \$5,936,305 and SIB Loans of \$7,286,725.
- (3) Exclusive of TIF Notes of \$10,049,421.
- (4) Exclusive of Water Ohio Water Development Authority Loans of \$44,181,820.
- (5) Exclusive of Sanitary Sewer Ohio Water Development Authority Loans of \$858,659,354.

**Variable interest rate bonds**

The variable interest rate bonds were issued, pursuant to ordinances adopted by Council, in the Sanitary Sewer Enterprise in 2006 and 2008. The 2008 Sanitary Sewer (weekly interest rate mode) bonds are revenue bonds. The 2006 Sanitary Sewer Enterprise bonds are variable rate, weekly interest rate mode, general obligation bonds. The proceeds of the bonds were used to provide funds for certain capital improvements, retire certain bonds previously issued by the City, and pay costs incurred to issue the bonds.

Variable Rate Issues by Purpose	Outstanding at	
	12/31/2013	Source of Liquidity
Sanitary Sewer: Series 2006 G.O. and 2008 Rev. Bonds	\$103,855,000	Self-Liquidity

Interest on the variable interest rate bonds is paid at various times as specified in the trust agreements relating to such bonds, at rates determined by the remarketing agent and the City after reviewing the rates of similar municipal issues. The bonds may be put at the discretion of the holders at a price equal to principal plus accrued interest on any interest payment date or such other dates as specified in the trust agreements. The remarketing agent is authorized to use its best efforts to sell the put bonds at a price equal to 100 percent of the principal amount.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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The Sanitary Sewer variable rate revenue bonds (\$51.855 million) and variable rate general obligation bonds (\$52.000 million) carry no letter of credit or liquidity enhancement. If a put bond proves to be unremarkable by the remarketing agent, the City is required by statute to buy the bonds into its own portfolio.

While the City is required to buy the bonds into its own portfolio, the bonds are not considered redeemed or retired.

Section 325 of the Columbus City Code states the following:

If obligations of the City which provide for put arrangements are outstanding and if the remarketing agent for such obligations is otherwise unable to remarket such obligations upon the tender for purchase thereof in accordance with their terms, then to the extent that there are moneys in the treasury of the City available for investment pursuant to C.C. 325.010, the City treasurer shall purchase such obligations for the treasury investment account at a price not in excess of the principal amount thereof plus accrued interest, if any, and retain such obligations in the treasury investment account, until the earlier of their maturity or such time as they are remarketed by the remarketing agent.

If uninvested moneys in the treasury of the City are insufficient to provide for purchase of obligations of the City under the circumstances described in the immediately preceding paragraph of this section, the City treasurer shall convert such other investments made pursuant to C.C. 325.010 to cash to the extent necessary, and at such time as is necessary, to provide sufficient moneys for such purchase.

Obligations purchased by the City treasurer pursuant to this section shall remain outstanding in accordance with their terms and shall not be considered redeemed or retired as a result of the purchase thereof pursuant to this section. [Emphasis added]

It is the City's intention for the bonds to remain outstanding until their maturity and are therefore considered long-term debt by the City. Because this financing arrangement pursuant to the City Code is not an arm's length agreement with an unrelated third party, GASB Interpretation 1 requires the bonds to be reported as a current liability. As such, the variable interest rate self-liquidity bonds have been classified as current demand bonds on the Statement of Net Position; however, the bonds are included in the future debt services schedules per their respective redemption schedules.

For both the 2006 Sanitary Sewer variable rate general obligation bonds and the 2008 Sanitary Sewer variable rate revenue bonds, the City's self-liquidity provision is rated A-1+ by Standard and Poor's, VMIG1 by Moody's Investors Service, and F1+ by Fitch Ratings.

On March 20, 2014, Fitch Ratings, Inc. ("Fitch") announced that it had downgraded its credit rating for the following outstanding City revenue bonds:

- \$390,000,000 Sewerage System Fixed Rate Revenue Bonds, Series 2008A, to "AA" from "AA+"
- \$51,855,000 Sewerage System Adjustable Rate Revenue Bonds, Series 2008B, to "AA"/"F1+" from "AA+"/"F1+"

The Rating Outlook is Stable.

A specific interest rate is not required of the Sanitary Sewer variable rate bonds if purchased into the City's investment portfolio.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

The following table reflects the additional interest the City would have to pay if the variable rate bonds were purchased into the City's own portfolio. The assumed incremental interest rate in the table is 3.25 percent.

(in thousands)

Year ending December 31:	Sanitary Sewer General Obligation and Revenue Bonds
2014	\$ 3,373
2015	3,243
2016	3,117
2017	2,983
2018	2,853
2019-2023	12,318
2024-2028	9,201
2029-2032	5,000
	\$ 42,088

The City may, at its option, convert the variable rate bonds to a fixed rate. Furthermore, the bonds may be called at the discretion of the City under specified procedures on any interest payment date. These variable rate bonds are not auction rate securities.

**Future Debt Service**

The following tables summarize the City's future debt service requirements on its outstanding bonds, long-term notes, \$19.500 million of business-type short-term notes (Parking Garages), and OWDA/EPA loans and loan commitments as of December 31, 2013. Future interest assumes rates on variable rate debt at the respective issues' average rates since inception.

Although the City's self-liquidity supported variable rate bonds may be payable upon demand (see the Variable Interest Rate Bonds section), the bonds are included in the below table per their respective redemption schedules (in thousands).

Year ending December 31:	Governmental Activities Non-Proprietary*			Governmental Type Internal Service	
	Bond	Note		Bond	
	Principal	Principal	Interest	Principal	Interest
2014	\$ 108,785	815	50,762	6,936	2,258
2015	120,333	516	46,419	8,431	2,031
2016	112,345	516	41,324	7,566	1,729
2017	103,951	516	36,401	7,516	1,454
2018	92,351	479	31,885	6,645	1,161
2019-2023	370,588	1,701	102,317	18,072	2,869
2024-2028	208,400	1,229	32,274	5,370	405
2029-2033	31,150	436	2,191	-	-
2034	-	28	-	-	-
	\$ 1,147,903	6,236	343,573	60,536	11,907

\*Exclusive of SIB Loans of \$7,286,725, TIF Notes of \$10,049,421, and RiverSouth Lease Revenue Bonds of \$63,860,000 (see Note Q for RiverSouth future debt service schedule).

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

Year ending December 31:	Enterprise Funds					
	Water			Sanitary Sewer		
	Bond Principal	OWDA Principal	Interest	Bond Principal	OWDA Principal	Interest
2014	\$ 48,093	2,145	29,741	26,573	43,243	55,711
2015	47,552	2,204	27,478	27,690	56,269	63,282
2016	47,566	2,279	25,391	27,609	59,067	61,492
2017	45,061	2,357	23,188	27,204	60,533	58,390
2018	42,371	2,438	21,092	27,045	60,286	55,253
2019-2023	163,190	13,508	78,983	117,978	305,631	230,613
2024-2028	134,505	15,995	41,463	220,320	257,941	146,409
2029-2033	94,161	7,321	9,907	340,587	120,242	41,908
2034-2035	1,620	-	73	2,425	26,191	823
	<u>\$ 624,119</u>	<u>48,247</u>	<u>257,316</u>	<u>817,431</u>	<u>989,403</u>	<u>713,881</u>

The OWDA principal and interest amounts in this table assume all current loan agreements will be fulfilled.

Year ending December 31:	Enterprise Funds (continued)					
	Electricity		Storm Sewer		Parking Garages	
	Bond Principal	Interest	Bond Principal	Interest	Note Principal	Note Interest
2014	\$ 3,533	870	9,911	5,130	19,500	388
2015	3,670	699	10,189	4,621	-	-
2016	2,018	533	9,833	4,135	-	-
2017	1,699	436	9,477	3,730	-	-
2018	1,223	354	9,168	3,369	-	-
2019-2023	3,678	1,115	37,144	11,684	-	-
2024-2028	2,770	314	22,540	4,387	-	-
2029-2033	145	6	6,707	764	-	-
2034	-	-	270	12	-	-
	<u>\$ 18,736</u>	<u>4,327</u>	<u>115,239</u>	<u>37,832</u>	<u>19,500</u>	<u>388</u>

All refunds from the U.S. Treasury that result from the issuance of the Build America Bonds' Recovery Zone Economic Development Bond program shall be deposited into the City fund responsible for making the debt service payment on the related bonds. Such amounts have not been reflected in the future debt service schedules.

**Restricted Assets**

In conjunction with the issuance of the Sanitary Sewer revenue bonds, the City entered into various trust agreements with commercial banks. These trust agreements require that the City establish funds for the cost of construction and repayment of debt. The restricted asset balances in the Enterprise Funds segregate funds held by the City from funds held by trustee in accordance with the trust agreement. In addition, cash related to proceeds of bonds issued for capital projects is restricted by bond ordinances. Enterprise restricted assets consisted of the following at December 31, 2013 (in thousands):

	Water	Sanitary Sewer	Storm Sewer	Electricity	Total Enterprise
Held by the City:					
Construction funds	\$ 264,232	128,922	25,115	6,331	\$ 424,600
For Others as deposits	71	505	-	942	1,518
Held by trustees:					
Debt service funds	-	1,534	-	-	1,534
State of Ohio construction fund	1,030	-	-	-	1,030
Total restricted assets	<u>\$ 265,333</u>	<u>130,961</u>	<u>25,115</u>	<u>7,273</u>	<u>\$ 428,682</u>

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

Restricted assets consist of cash, cash equivalents, and investments. In addition, these trust agreements require the City to pledge net revenues (defined in the trust agreement as revenues less operating and maintenance expenses) of the Sanitary Sewer Enterprise Fund to the payment of the principal and interest on the respective bonds when due.

In the opinion of management, the City has complied with all bond covenants.

**Matured Bonds and Interest**

Matured bonds and interest payable include \$774 thousand and \$241 thousand, respectively, at December 31, 2013 and 2012.

**OWDA/EPA**

Loans payable to the Ohio Water Development Authority (OWDA/EPA), in the amount of \$902.841 million, are funded by the Ohio Environmental Protection Agency. \$858.659 million are revenue obligations incurred to help finance sanitary sewerage treatment facilities and are to be repaid from charges for sanitary sewerage services. \$44.182 million are revenue obligations incurred to help finance an elevated water storage tank and are to be repaid from charges for water services.

**Voted Debt Authority**

Various amounts of debt for various purposes were authorized by the City's voters (voted-unlimited) in November 2008 and November 2013. The remaining unissued amounts and purposes of these authorizations are shown in the following table. There is no time limit regarding utilization of the authorization.

		<u>(in thousands)</u>			
	Date	Total	Issued in	Issued in	Unissued as of
	<u>Authorized</u>	<u>Authorized</u>	<u>2004-2012</u>	<u>2013</u>	<u>12/31/2013</u>
Safety and health	2008	\$ 86,170	78,100	8,070	\$ -
Streets and highways	2008	345,630	192,200	89,025	64,405
Water system	2008	524,700	444,790	32,305	47,605
Refuse collection	2008	32,205	31,045	1,160	-
Sanitary sewer system	2008	551,970	190,805	48,560	312,605
Recreation and parks	2008	124,215	84,515	35,215	4,485
Safety and health	2013	52,500	-	-	52,500
Recreation and parks	2013	123,910	-	-	123,910
Public service	2013	220,300	-	-	220,300
Public utilities	2013	445,295	-	-	445,295
		<u>\$ 2,506,895</u>	<u>1,021,455</u>	<u>214,335</u>	<u>\$ 1,271,105</u>

Bonds identified above as Sanitary sewer system, Electricity, Water system, and Storm sewer system are accounted for in the respective business-type enterprise funds. Other bonds are accounted for as Governmental Activities bonds.

**Legal Debt Margins**

The Ohio Revised Code provides that the total net debt (as defined in the ORC) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5 percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5 percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2013 the City's total net debt amounted to 7.26 percent of total assessed value of all property within the City and unvoted net debt amounted to 1.92 percent of the total assessed value of all property within the City. The City had a legal debt margin for total debt of \$473.096 million and a legal debt margin for unvoted debt of \$523.142



**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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million. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions.

**Tax Increment Financing Districts (TIFs)**

The City, pursuant to the Ohio Revised Code and City ordinances, has established 61 TIFs. A TIF represents a geographic area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" are then dedicated to the payments for various public improvements within or adjacent to the TIF area. However, payments from two of the TIFs will assist the City in paying for certain public improvements in an area remote from the TIF area. Property values existing before the commencement date of a TIF continue to be subjected to property taxes.

Gross "service fee" revenue was \$26.803 million less \$403 thousand in county auditor deductions for a net total of \$26.400 million in 2013 and is accounted for as miscellaneous revenue in certain Debt Service and Capital Projects Funds since these monies are intended to be used to construct public improvements through payment of principal and interest on bonds issued for that purpose and payments to developers on reimbursements agreements. Corresponding capital assets are accounted for in the City's infrastructure accounts.

With the exception of one 20 year TIF, the City's TIFs have a longevity of the shorter period of 30 years or until the public improvements are paid for. The property tax exemption then ceases; service fees cease, and property taxes then apply to the increased property values.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Defeased Bonds**

A description of the City's advance refunded, defeased, bonds with remaining outstanding amounts follows, exclusive of the component unit's refunded lease revenue bonds: (in thousands)

Descriptions of Defeased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Defeased	Maturities Defeased	Interest Rates of Defeased Bonds	Amount Defeased	Defeased Amount Outstanding at December 31, 2013
Transportation (U) - GO	7/27/2004	\$ 46,320	7/1/2014	8/25/2011	2016-2021	5.00%	\$ 16,350	\$ 16,350
Sanitary Sewer (U) - GO	7/27/2004	33,245	7/1/2014	8/25/2011	2016-2021	5.00%	9,960	9,960
Water (U) - GO	7/27/2004	32,240	7/1/2014	8/25/2011	2016-2020	5.00%	10,740	10,740
Recreation and Parks (U) - GO	7/27/2004	25,945	7/1/2014	8/25/2011	2016-2021	5.00%	9,135	9,135
Recreation and Parks / Golf (U) - GO	7/27/2004	785	7/1/2014	8/25/2011	2016-2021	5.00%	285	285
Transportation (L) - GO	7/27/2004	45,835	7/1/2014	8/25/2011	2016-2021	5.00%	16,170	16,170
Storm Sewer (L) - GO	7/27/2004	33,515	7/1/2014	8/25/2011	2016-2021	5.00%	10,050	10,050
Fire (L) - GO	7/27/2004	21,250	7/1/2014	8/25/2011	2016-2018	5.00%	4,900	4,900
Development (L) - GO	7/27/2004	9,045	7/1/2014	8/25/2011	2016-2021	5.00%	2,700	2,700
Recreation and Parks (L) - GO	7/27/2004	4,475	7/1/2014	8/25/2011	2016-2021	5.00%	1,565	1,565
Health (L) - GO	7/27/2004	535	7/1/2014	8/25/2011	2016-2020	5.00%	175	175
Transportation (U) - GO	7/27/2004	46,320	7/1/2014	3/21/2012	2022	5.00%	2,720	2,720
Sanitary Sewer (U) - GO	7/27/2004	33,245	7/1/2014	3/21/2012	2022-2025	4.50% to 5.00%	6,640	6,640
Rec and Parks (U) - GO	7/27/2004	25,945	7/1/2014	3/21/2012	2022	5.00%	1,520	1,520
Rec and Parks - Golf (U) - GO	7/27/2004	785	7/1/2014	3/21/2012	2022	5.00%	50	50
Transportation (L) - GO	7/27/2004	45,835	7/1/2014	3/21/2012	2022	5.00%	2,695	2,695
Storm Sewer (L) - GO	7/27/2004	33,515	7/1/2014	3/21/2012	2022-2025	4.625 to 5.00%	6,700	6,700
Development (L) - GO	7/27/2004	9,045	7/1/2014	3/21/2012	2022-2025	4.625 to 5.00%	1,800	1,800
Rec and Parks (L) - GO	7/27/2004	4,475	7/1/2014	3/21/2012	2022	5.00%	260	260
Rec and Parks - Golf (U) - GO	12/14/2005	1,350	12/15/2015	3/21/2012	2018-2022	5.00%	415	415
Health and Safety (U) - GO	12/14/2005	22,515	12/15/2015	3/21/2012	2018-2022	5.00%	7,895	7,895
Rec and Parks (U) - GO	12/14/2005	24,390	12/15/2015	3/21/2012	2018-2022	5.00%	7,615	7,615
Sanitary Sewer (U) - GO	12/14/2005	25,290	12/15/2015	3/21/2012	2018-2023	5.00%	8,430	8,430
Storm Sewer (U) - GO	12/14/2005	40,005	12/15/2015	3/21/2012	2018-2023	5.00%	13,320	13,320
Transportation (U) - GO	12/14/2005	58,970	12/15/2015	3/21/2012	2018-2021	5.00%	15,720	15,720
Water (U) - GO	12/14/2005	47,635	12/15/2015	3/21/2012	2018-2021	5.00%	12,700	12,700
Health and Safety (U) - GO	12/12/2006	11,545	12/15/2016	3/21/2012	2020-2022	5.00%	2,020	2,020
Rec and Parks - Golf (U) - GO	12/12/2006	360	12/15/2016	3/21/2012	2020-2022	5.00%	60	60
Rec and Parks (U) - GO	12/12/2006	14,125	12/15/2016	3/21/2012	2020-2022	5.00%	2,655	2,655

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

Descriptions of Deceased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Deceased	Maturities Deceased	Interest Rates of Deceased Bonds	Amount Deceased	Deceased Amount Outstanding at December 31, 2013
Transportation (U) – GO	12/12/2006	\$ 45,350	12/15/2016	3/21/2012	2020-2022	5.00%	\$ 9,060	\$ 9,060
Storm Sewer (U) – GO	12/12/2006	12,630	12/15/2016	3/21/2012	2020-2022	5.00%	1,890	1,890
Water (U) – GO	12/12/2006	33,110	12/15/2016	3/21/2012	2020-2022	5.00%	6,615	6,615
Transportation (U) – GO	7/27/2004	46,320	7/1/2014	9/26/2012	2015	5.00%	2,725	2,725
Sanitary Sewer (U) – GO	7/27/2004	33,245	7/1/2014	9/26/2012	2015	5.00%	1,660	1,660
Water (U) – GO	7/27/2004	32,240	7/1/2014	9/26/2012	2015	5.00%	2,150	2,150
Rec and Parks (U) – GO	7/27/2004	25,945	7/1/2014	9/26/2012	2015	5.00%	1,525	1,525
Electric Distribution (U) – GO	7/27/2004	12,025	7/1/2014	9/26/2012	2015	5.00%	1,205	1,205
Electric Street Lighting (U) – GO	7/27/2004	2,390	7/1/2014	9/26/2012	2015	5.00%	235	235
Electric SIT (U) – GO	7/27/2004	1,005	7/1/2014	9/26/2012	2015	5.00%	100	100
Storm Sewer SIT (U) – GO	7/27/2004	2,270	7/1/2014	9/26/2012	2015	5.00%	255	255
Rec and Parks - Golf (U) – GO	7/27/2004	785	7/1/2014	9/26/2012	2015	5.00%	45	45
Transportation (L) – GO	7/27/2004	45,835	7/1/2014	9/26/2012	2015	5.00%	2,695	2,695
Storm Sewer (L) – GO	7/27/2004	33,515	7/1/2014	9/26/2012	2015	5.00%	1,675	1,675
Police (L) – GO	7/27/2004	9,805	7/1/2014	9/26/2012	2015	5.00%	980	980
Fire (L) – GO	7/27/2004	21,250	7/1/2014	9/26/2012	2015	5.00%	1,635	1,635
Development (L) – GO	7/27/2004	9,045	7/1/2014	9/26/2012	2015	5.00%	450	450
Facilities Management (L) – GO	7/27/2004	5,455	7/1/2014	9/26/2012	2015	5.00%	545	545
Rec and Parks (L) – GO	7/27/2004	4,475	7/1/2014	9/26/2012	2015	5.00%	265	265
Health (L) – GO	7/27/2004	535	7/1/2014	9/26/2012	2015	5.00%	35	35
Water (U) – GO	2/23/2005	14,065	6/15/2015	9/26/2012	2017	5.00%	4,180	4,180
Storm Sewer (U) – GO	2/23/2005	24,615	6/15/2015	9/26/2012	2017-2022	5.00%	7,915	7,915
Sanitary Sewer (U) – GO	2/23/2005	55,175	6/15/2015	9/26/2012	2017-2022	5.00%	21,755	21,755
Storm Sewer SIT (U) – GO	2/23/2005	1,640	6/15/2015	9/26/2012	2017	5.00%	178	178
Rec and Parks - Golf (U) – GO	2/23/2005	1,246	6/15/2015	9/26/2012	2017	5.00%	125	125
Rec and Parks (U) – GO	2/23/2005	3,814	6/15/2015	9/26/2012	2017	5.00%	342	342
Rec and Parks/ Capitol South (U)	2/23/2005	202	6/15/2015	9/26/2012	2017	5.00%	25	25
Traffic Engineering (U)	2/23/2005	35,062	6/15/2015	9/26/2012	2017	5.00%	4,780	4,780
Rec and Parks - Golf (U) – GO	2/23/2005	41	6/15/2015	9/26/2012	2017	5.00%	5	5
Public Safety (U) – GO	2/23/2005	6,412	6/15/2015	9/26/2012	2017	5.00%	907	907
Rec and Parks (U) – GO	2/23/2005	7,639	6/15/2015	9/26/2012	2017	5.00%	961	961
Public Safety (U) – GO	2/23/2005	2,332	6/15/2015	9/26/2012	2017	5.00%	1,143	1,143
Rec and Parks (U) – GO	2/23/2005	452	6/15/2015	9/26/2012	2017	5.00%	222	222
Transportation (U) – GO	2/23/2005	9,113	6/15/2015	9/26/2012	2017	5.00%	4,366	4,366

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

Descriptions of Deceased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Deceased	Maturities Deceased	Interest Rates of Deceased Bonds	Amount Deceased	Deceased Amount Outstanding at December 31, 2013
Health (U) – GO	2/23/2005	\$ 472	6/15/2015	9/26/2012	2017	5.00%	\$ 231	\$ 231
Electricity SIT Supp. (U) – GO	12/14/2005	515	12/15/2015	9/26/2012	2016	5.00%	50	50
Electricity (U) – GO	12/14/2005	2,565	12/15/2015	9/26/2012	2016	5.00%	255	255
Golf (U) – GO	12/14/2005	1,350	12/15/2015	9/26/2012	2016-2017	5.00%	170	170
Health and Safety (U) – GO	12/14/2005	22,515	12/15/2015	9/26/2012	2016-2017	5.00%	2,645	2,645
Rec and Parks (U) – GO	12/14/2005	24,390	12/15/2015	9/26/2012	2016-2017	5.00%	3,050	3,050
Sanitary Sewer (U) – GO	12/14/2005	25,290	12/15/2015	9/26/2012	2016-2017, 2024-2026	4.25% to 5.00%	7,025	7,025
Storm Sewer (U) – GO	12/14/2005	40,005	12/15/2015	9/26/2012	2016-2017, 2024-2026	4.25% to 5.00%	11,100	11,100
Transportation (U) – GO	12/14/2005	58,970	12/15/2015	9/26/2012	2016-2017	5.00%	7,860	7,860
Water (U) – GO	12/14/2005	47,635	12/15/2015	9/26/2012	2016-2017	5.00%	6,350	6,350
Development - Gowdy (L) – GO	12/14/2005	5,340	12/15/2015	9/26/2012	2017-2026	4.00% to 4.50%	2,640	2,640
Fleet (L) – GO	12/14/2005	20,000	12/15/2015	9/26/2012	2017-2026	4.00% to 4.50%	10,000	10,000
Health and Safety (U) – GO	12/12/2006	11,545	12/15/2016	9/26/2012	2018-2019	5.00%	1,350	1,350
Rec and Parks - Golf (U) – GO	12/12/2006	360	12/15/2016	9/26/2012	2018-2019	5.00%	40	40
Rec and Parks (U) – GO	12/12/2006	14,125	12/15/2016	9/26/2012	2018-2019	5.00%	1,770	1,770
Transportation (U) – GO	12/12/2006	45,350	12/15/2016	9/26/2012	2018-2019	5.00%	6,040	6,040
Storm Sewer (U) – GO	12/12/2006	12,630	12/15/2016	9/26/2012	2018-2019	5.00%	1,260	1,260
Water (U) – GO	12/12/2006	33,110	12/15/2016	9/26/2012	2018-2019	5.00%	4,410	4,410
Water (U) – GO	11/28/2007	24,095	9/1/2017	9/26/2012	2021-2022	5.00%	3,210	3,210
Water (U) – GO	11/28/2007	56,905	9/1/2017	9/26/2012	2021-2022	5.00%	5,690	5,690
Transportation (U) – GO	11/28/2007	52,400	9/1/2017	9/26/2012	2021-2022	5.00%	6,980	6,980
Health and Safety (U) – GO	11/28/2007	6,605	9/1/2017	9/26/2012	2021-2022	5.00%	770	770
Rec and Parks (U) – GO	11/28/2007	6,415	9/1/2017	9/26/2012	2021-2022	5.00%	800	800
King Lincoln (L) – GO	11/28/2007	595	9/1/2017	9/26/2012	2021-2024	5.00%	120	120
Parsons Ave (L) – GO	11/28/2007	550	9/1/2017	9/26/2012	2021-2024	5.00%	100	100
Transportation (L) – GO	11/28/2007	3,185	9/1/2017	9/26/2012	2021-2024	5.00%	640	640
Wheatland Dev (L) – GO	11/28/2007	550	9/1/2017	9/26/2012	2021-2024	5.00%	100	100
RiverSouth (L) – GO	11/28/2007	915	9/1/2017	9/26/2012	2021-2024	5.00%	200	200
Health and Safety (L) – GO	11/28/2007	30,900	9/1/2017	9/26/2012	2021-2024	5.00%	5,730	5,730
Rec and Parks - Golf (L) – GO	11/28/2007	500	9/1/2017	9/26/2012	2021-2024	5.00%	120	120
Rec and Parks (L) – GO	11/28/2007	12,325	9/1/2017	9/26/2012	2021-2024	5.00%	3,080	3,080
Easton TIF Bonds (L)	11/23/2004	36,430	6/1/2014	11/27/2012	2012-2026	3.50% to 5.00%	31,805	31,510
Polaris TIF Bonds (L)	10/28/2004	20,000	6/1/2014	11/27/2012	2012-2026	3.20% to 4.75%	17,450	16,840

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Subsequent Event**

On January 30, 2014, the City sold \$97.560 million of general obligation refunding bonds to advance refund \$96.935 million of certain outstanding bonds issued in 2005 through 2007. Of the total \$97.560 million of general obligation bonds issued, \$55.695 million are tax exempt bonds and \$41.865 million are taxable bonds. Internal service fund debt is included in governmental type debt.

Further information regarding this bond issue follows (in thousands):

	<b>Governmental Activities</b>	<b>Internal Service</b>	<b>Business-type activities - Enterprise</b>				<b>Total</b>
			Water	Sanitary Sewer	Storm Sewer	Electricity	
Amount paid to escrow agent	\$ 58,426	\$ 2,337	29,864	12,277	4,028	968	107,900
Net carrying amount of old bonds:							
Old bonds outstanding	52,298	2,140	26,655	11,270	3,727	845	96,935
Unamortized bond premium	<u>2,685</u>	<u>29</u>	<u>1,249</u>	<u>125</u>	<u>171</u>	<u>61</u>	<u>4,320</u>
Net carrying amount of old bonds	<u>54,983</u>	<u>2,169</u>	<u>27,904</u>	<u>11,395</u>	<u>3,898</u>	<u>906</u>	<u>101,255</u>
Deferred amount on refunding	<u>\$ 3,443</u>	<u>\$ 168</u>	<u>1,960</u>	<u>882</u>	<u>130</u>	<u>62</u>	<u>6,645</u>
	<b>Governmental Activities</b>	<b>Internal Service</b>	<b>Business-type activities - Enterprise</b>				<b>Total</b>
			Water	Sanitary Sewer	Storm Sewer	Electricity	
Refunded (old) bonds							
Principal	\$ 52,298	\$ 2,140	26,655	11,270	3,727	845	96,935
Interest	<u>11,400</u>	<u>362</u>	<u>6,163</u>	<u>1,903</u>	<u>545</u>	<u>194</u>	<u>20,567</u>
Total refunded	<u>63,698</u>	<u>2,502</u>	<u>32,818</u>	<u>13,173</u>	<u>4,272</u>	<u>1,039</u>	<u>117,502</u>
Refunding (new) bonds							
Principal	52,825	2,110	26,650	11,310	3,825	840	97,560
Interest	<u>6,567</u>	<u>263</u>	<u>3,920</u>	<u>980</u>	<u>158</u>	<u>152</u>	<u>12,040</u>
Total refunding	<u>59,392</u>	<u>2,373</u>	<u>30,570</u>	<u>12,290</u>	<u>3,983</u>	<u>992</u>	<u>109,600</u>
Unadjusted reduction in aggregate debt service	<u>\$ 4,306</u>	<u>\$ 129</u>	<u>2,248</u>	<u>883</u>	<u>289</u>	<u>47</u>	<u>7,902</u>
Economic gain – present value of adjusted reduction in aggregate debt service	\$ 3,757	\$ 103	2,004	774	260	38	6,936
Plus: refunding bonds issued	52,825	2,110	26,650	11,310	3,825	840	97,560
Plus: premium received	4,326	206	2,528	656	82	125	7,923
Less: payment to Escrow Agent	(58,426)	(2,337)	(29,864)	(12,277)	(4,028)	(968)	(107,900)
Less: costs of issuance	<u>(317)</u>	<u>(13)</u>	<u>(164)</u>	<u>(66)</u>	<u>(21)</u>	<u>(6)</u>	<u>(587)</u>
Net present value savings	<u>\$ 2,165</u>	<u>\$ 69</u>	<u>1,154</u>	<u>397</u>	<u>118</u>	<u>29</u>	<u>3,932</u>
Present value rate – true interest cost of new bonds	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%
Interest rate borne by old bonds	4% to 5%	4% to 5%	5%	4% to 5%	4% to 5%	5%	4% to 5%

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**NOTE H—DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide and proprietary fund statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as deferred inflow on the government-wide statement of net position.

On the modified accrual basis of accounting, the City has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund balance sheet for the following (in thousands):

	Governmental Type Funds			Totals
	Other		Totals	
	General	Special Income Tax		
Income tax (Note L)	\$ 50,250	16,750	-	\$ 67,000
Property tax (Note M)	45,878	-	-	45,878
Shared revenue	6,275	-	14,328	20,603
EMS receivable	1,406	-	-	1,406
Special assessment	-	280	2,727	3,007
Grants	-	-	338	338
Service payments	-	-	29,418	29,418
Total deferred inflows of resources	\$ 103,809	17,030	46,811	\$ 167,650

**NOTE I—PROPERTY LEASED TO OTHERS**

- The City leased to others in 1985, an office building known as the old, old post office. The City has no net investment in this lease because the City's purchase price of \$3 million for the building was entirely recovered by a lease payment received at the lease's inception. The initial lease term was for 20 years with a 20-year renewal term at \$100 per year. The lessee renewed the lease in December 2005 for an additional 20 years. The lessee may then purchase the property at its then fair market value or continue to lease it for up to 55 additional years.
- The City leases certain real property, together with buildings and improvements located thereon, to the Columbus Zoological Park Association (the Zoo). The lease, with annual rental payments of \$10 per year, which was paid in a lump sum of \$200 before the first anniversary date of the amended lease, is an extension of earlier leases that began in 1970. This current lease which commenced in 2003 expires December 31, 2023. The Zoo uses and occupies the premises solely for zoological, conservation, educational, research, and recreational purposes. Animals at the Zoo are not owned by the City.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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- The City completed construction of the Griggs Boathouse in 2011 on the City property located at 3033 Thoburn Rd. The construction was funded from monies provided by The Ohio State University (OSU). The property and associated building remains a City of Columbus asset. The construction agreement provided for the completed facility to be used by OSU, the Greater Columbus Rowing Association (GCRA), and the City. The subsequent lease agreement between the three parties determines their responsibilities based on the percentage of area used by each as 50 percent, 33.5 percent, and 16.5 percent, respectively. There are two leases associated with the Griggs Boathouse. The first lease is with OSU and is a term of 40 years with an annual review and renewal of the terms of the rental amount. The second agreement is with GCRA and is a five (5) year lease with an option for automatic renewal for an additional five (5) years. The rental factors include annual and regular operations and maintenance (utilities, custodial, annual preventative maintenance, building insurance, and telecommunications) as well as longer term costs for interior repairs and replacement and exterior hardscape, softscape & building repair and replacement. Rent collections are accounted for in a special revenue fund.
- In 2011 the City completed construction on the Scioto Mile properties. Included was the construction of a restaurant facility located at 229 Civic Center Drive within the Bicentennial Park. In 2011 the City entered into a three year lease agreement with KA Restaurant Concepts LLC for the operations of the restaurant facility. The agreement establishes the rent at 3 percent of the first two million dollars in gross sales, and 5 percent of gross sales exceeding two million dollars. Rent collections are held in a special revenue fund for the purpose of paying utilities consumed by the tenant at the restaurant, for the exterior and structural repair and replacement needs of the restaurant facility itself as well as any other repair and replacement needs of the park and facilities at Bicentennial Park.
- The City leases to Specialty Restaurant Corporations 5.147 acres of real property located at the confluence of the Olentangy and Scioto Rivers under a long term ground lease.
- The City also leases part of a City-owned building at 1111 East Broad Street to various other government related agencies. In 2013, the City received \$1,248,303 in rental payments that were accounted for in a special revenue fund.
- On April 22, 2004, pursuant to Ordinance No. 0624-03, the City purchased the Lincoln Theater property for \$1,000,000. On July 27, 2007, pursuant to Ordinance No. 2253-2006, the City leased the property to the Lincoln Theater Association, an Ohio nonprofit corporation, under a 99 year lease. Under the terms of the lease the Lincoln Theater Association was required to undertake major renovations to the building and to use the building primarily for the presentation of theatrical, musical, comedy and other performing arts. The City, Franklin County, and private organizations contributed toward rehabilitation and restoration efforts of the theater in addition to the major renovations required under the lease agreement.
- The City leases three City-owned buildings to the Columbus Neighborhood Health Center, Inc. to run community health centers. These buildings are located at 2300 West Broad Street, 1905 Parsons Avenue, and 1180 East Main Street. In 2013, the City received \$409,390 in rental payments.

In addition to the major leases itemized here, the City has numerous other properties leased out in varying terms and amounts.

**NOTE J—LEASE COMMITMENTS AND LEASED ASSETS**

- The City leases a significant amount of property and equipment under short term operating leases. Total payments on such leases for the year ended December 31, 2013 were approximately \$2.9 million (\$4.6 million in 2012).
- The City also leases a building under a capitalized lease. The cost of the building, \$19.8 million, is included in the City's capital assets used in governmental activities. The final capital lease payment on the building was paid by the City in 2005. In December 2008, the City agreed to terms for the lease of this building which

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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include: an initial term of one year commencing on April 1, 2009 and continuing for successive one-year terms unless the City provides 60 day written notice of its intention not to terminate and subject to annual appropriation of funds for payment of rent; annual rent will be the sum of the actual operating cost to provide janitorial services to the space occupied by the City and a pro-rated insurance cost; upon the City's expenditure of an accumulated cost of \$30 million in capital improvements by no later than December 31, 2030, the City shall have an option to take fee title to the building with payment of the leased option purchase price as defined in the lease.

- On April 1, 1993, the City leased to the Solid Waste Authority of Central Ohio (SWACO) an electricity-generating, solid waste recovery plant and related transfer stations (the Plant). The annual lease payments to the City were to be in the amount of the related debt service requirements. The lease was accounted for as a capital lease and was originally accounted for in the Electricity Enterprise Fund.

Due to a series of federal court decisions and U.S. E.P.A. decisions, the Plant ceased operations in 1994. Because the asset underlying the lease was no longer a functioning asset, the lease was transferred from the Electricity Enterprise Fund to the Special Income Tax debt service fund in 1994 and to the City's General Fund in 2004.

Through various amendments to the lease, the City agreed to reduce the amount due from SWACO to the City to an amount equal to 65 percent of debt service and associated bond costs required for the City's bonds from January 1, 1995 to the bonds' final maturity in 2010. SWACO agreed to impose a new fee on garbage originating throughout the SWACO boundaries, primarily Franklin County, Ohio. The City, rather than pay cash to SWACO for residential type garbage picked up by City garbage trucks, grants a credit to SWACO against the amount due by SWACO to the City. The final credit from SWACO was received in the first quarter of 2012 and the City has begun paying the fee to SWACO. This fee applies to all garbage originating within SWACO boundaries regardless of whether the garbage is disposed of (tipped) at SWACO's landfill or not. This fee, authorized by SWACO in December 1998, became effective at various dates in 1999. As a result of additional modifications to the SWACO lease agreement, the term of the lease has been extended to March 31, 2054.

SWACO operates a landfill and agrees to continue to operate the landfill in a manner that ensures that disposal capacity in the Franklin County Landfill will be available to the City and its residents through, at a minimum, the year 2025. The City continues to agree to dispose of all garbage collected by the City at the SWACO landfill. In 2013, the City paid SWACO a total of \$16.6 million from all funds for landfill tipping fees (\$17.2 million in 2012).

- During 2004, the City entered into an agreement with its component unit, RiverSouth, for the lease of approximately 1.621 acres of land, as described in Note A. The lease of the land, valued at \$2 million, is considered a capital lease. Since RiverSouth is a blended component unit, the \$2 million capital lease and corresponding \$2 million "investment in capital lease with the primary government" have been eliminated from the government-wide financial statements.



**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**NOTE K—PENSION PLANS**

Police and fire-sworn personnel participate in the statewide Ohio Police and Fire Pension Fund (OP&F). Substantially all other City employees participate in the statewide Ohio Public Employees Retirement System (OPERS). Both OP&F and OPERS are cost sharing multiple-employer public employee retirement systems administered by their respective Retirement Boards. The OP&F Board consists of 6 members elected by representative groups and 3 statutory members. The OPERS Board consists of 7 members elected by representative groups, 1 statutory member, and 3 appointed members. The total payroll for the City's employees for the year ended December 31, 2013 was \$559.2 million. Of this amount, \$282.2 million was covered by OP&F, \$267.6 million was covered by OPERS, and \$9.4 million was not subject to pension benefit calculations.

Employer and employee required contributions to OP&F and OPERS are established by the Ohio Revised Code (ORC) and are based on percentages of covered employees' gross salaries, as defined. In addition to paying the employer's share as required by the ORC, the City pays a portion of the employee's share.

Required contributions to OP&F and OPERS are used to fund pension obligations and health care programs. Rates required attributable to 2013 payroll costs are summarized as follows:

	Percentage of covered payroll—January 1, 2013 to December 31, 2013				
	Employee share				
	Paid by City	Paid by employee	Total	Employer Share	Total
OP&F:					
Police hired before 01/01/2013, through 07/06/2013	4.50	5.50	10.00%	19.50%	29.50%
Police hired before 01/01/2013, effective 07/07/2013	4.50	6.25	10.75%	19.50%	30.25%
Police hired before 01/01/2013, effective 12/08/2013	3.50	7.25	10.75%	19.50%	30.25%
Police hired on or after 01/01/2013 through 07/06/2013	0.00	10.00	10.00%	19.50%	29.50%
Police hired on or after 01/01/2013, effective 07/07/2013	0.00	10.75	10.75%	19.50%	30.25%
Fire through 07/06/2013	2.50	7.50	10.00%	24.00%	34.00%
Fire effective 07/07/2013	2.50	8.25	10.75%	24.00%	34.75%
OPERS:					
<i>Full time employees</i>					
AFSCME Local 1632 hired on or after 05/15/2011	0.00	10.00	10.00%	14.00%	24.00%
AFSCME Local 1632 hired before 05/15/2011, through 03/30/2013	8.00	2.00	10.00%	14.00%	24.00%
AFSCME Local 1632 hired before 05/15/2011, effective 03/31/2013	7.00	3.00	10.00%	14.00%	24.00%
AFSCME Local 2191 hired on or after 07/10/2011	0.00	10.00	10.00%	14.00%	24.00%
AFSCME Local 2191 hired before 07/10/2011, through 03/30/2013	8.00	2.00	10.00%	14.00%	24.00%
AFSCME Local 2191 hired before 07/10/2011, effective 03/31/2013	7.00	3.00	10.00%	14.00%	24.00%
CMAGE/CWA hired on or after 07/24/2011	0.00	10.00	10.00%	14.00%	24.00%
CMAGE/CWA hired before 07/24/2011, through 11/23/2013	6.00	4.00	10.00%	14.00%	24.00%
CMAGE/CWA hired before 07/24/2011, effective 11/24/2013	5.00	5.00	10.00%	14.00%	24.00%
MCP hired on or after 01/01/2010	0.00	10.00	10.00%	14.00%	24.00%
MCP hired before 01/01/2010, through 05/11/2013	7.00	3.00	10.00%	14.00%	24.00%
MCP hired before 01/01/2010, effective 05/12/2013	6.00	4.00	10.00%	14.00%	24.00%
<i>Part time employees</i>					
AFSCME	6.00	4.00	10.00%	14.00%	24.00%
CMAGE/CWA through 11/23/2013	6.00	4.00	10.00%	14.00%	24.00%
CMAGE/CWA effective 11/24/2013	5.00	5.00	10.00%	14.00%	24.00%
MCP	6.00	4.00	10.00%	14.00%	24.00%

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**Police and Fire (OP&F)**

OP&F has provided the following information to the City in order to assist the City in complying with GASB Statement No. 27.

- A. OP&F is a cost-sharing multiple-employer defined benefit pension plan.
- B. OP&F provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.
- C. Authority to establish and amend benefits is provided by state statute per Chapter 742 of the ORC.
- D. OP&F issues a stand-alone financial report. Interested parties may obtain a copy at [www.op-f.org](http://www.op-f.org), by making a written request to OP&F at: 140 East Town Street, Columbus, Ohio 43215-5164, or by calling (614) 228-2975.
- E. The ORC provides statutory authority for employee and employer contributions. The required contributions are:

	Employees	Employer
Police		
January 1, 2013 thru July 1, 2013	10.00%	19.50%
July 2, 2013 thru December 31, 2013	10.75%	19.50%
Fire		
January 1, 2013 thru July 1, 2013	10.00%	24.00%
July 2, 2013 thru December 31, 2013	10.75%	24.00%

- F. The City's employer share contributions to OP&F for the years ended December 31, 2013, 2012, and 2011 were (in thousands) \$60,726, \$58,801, and \$57,937, respectively, or 53 percent of required contributions for 2012, 57 percent of the required contributions for 2011 and 62 percent of required contributions for 2010. During 2013, the City paid a 100 percent of the statutorily required contributions.

City data indicates the statutorily required amounts for the past five years have been:

Year	Employee share paid by employee	Employee share paid by City	Employer share paid by City	Total paid by City
(in thousands)				
Police:				
2013	\$ 9,280	\$ 6,825	30,389	\$ 37,214
2012	6,907	8,216	29,489	37,705
2011	6,639	8,120	28,781	36,901
2010	5,129	9,259	28,055	37,314
2009	3,464	9,995	26,251	36,246
Fire:				
2013	\$ 9,767	\$ 3,300	30,337	\$ 33,637
2012	6,622	5,591	29,312	34,903
2011	4,195	7,953	29,156	37,109
2010	2,942	8,849	28,300	37,149
2009	2,970	7,991	26,305	34,296

OP&F has provided the following information pertaining to other postemployment benefits for health care costs in order to assist the City in complying with GASB Statement No. 45.

- A. Plan Description  
OP&F provides access to postretirement health care coverage to any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit or is a spouse or an eligible dependent

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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child of such person. The health care coverage provided by OP&F is considered an Other Post Employment Benefits (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees (Board) to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the ORC.

**B. Funding Policy**

The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F (defined benefit pension plan). Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5 percent and 24 percent of covered payroll for police and fire employers, respectively. The ORC states that the employer contributions may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administrated as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board.

The Board is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contributions for retiree health care benefits. For the year ended December 31, 2013, the employer contributions allocated to the health care plan was 4.69 percent of covered payroll from January 1, 2013 thru May 31, 2013 and 2.85 percent of covered payroll from June 1, 2013 thru December 31, 2013. The amount of employer contributions allocated to the health care plan each year is subject to the Board's primary responsibility to ensure that pension benefits are adequately funded and also is limited by the provisions of Sections 115 and 401(h).

The OP&F Board also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions allocated to health care for police employer contributions and firefighter employer contribution for the years ended December 31, 2013, 2012, and 2011 were \$5.6 million (police) and \$4.6 million (fire), \$10.2 million (police) and \$8.2 million (fire), and \$10.0 million (police) and \$8.2 million (fire), respectively.

**OPERS**

OPERS has provided the following information to the City in order to assist the City in complying with GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* (Statement No. 27).

**A. OPERS administers three separate pension plans as described below:**

1. The Traditional Pension Plan – a cost-sharing multiple-employer defined benefit pension plan.
2. The Member-Directed Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
3. The Combined Plan – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

- B. OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the ORC.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy at [www.opers.org](http://www.opers.org), by making a written request to OPERS at: 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 1-800-222-PERS (7377).
- E. The ORC provides statutory authority for employee and employer contributions. For 2013, member and employer contributions were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety division exist only within the Traditional Pension Plan.

The City's employee contribution rate in 2013 was 10.0 percent.

The City's contribution rate, as an employer, was 14.0 percent of covered payroll in 2013.

- F. The City's employer share contributions to OPERS for the three years ended December 31, 2013, 2012, and 2011 were (in thousands) \$37,457, \$36,103, and \$35,242, respectively. The employer contributions for all three years were equal to 100 percent of the required employer contributions.

City data indicates the required amounts for the past five years have been:

Year	Employee share paid by employee	Employee share paid by City	Employer share paid by City	Total paid by City
		(in thousands)		
2013	\$ 11,120	\$ 15,633	37,457	\$ 53,090
2012	7,442	18,295	36,103	54,398
2011	3,976	21,195	35,242	56,437
2010	1,321	23,109	34,201	57,310
2009	371	23,391	33,266	56,657

OPERS has provided the following information pertaining to other postemployment benefits for health care costs in order to assist the City in complying with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension Benefits* (Statement No. 45).

A. Plan Description

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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**B. Funding Policy**

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care benefits.

Employer contribution rates are expressed as a percentage of covered payrolls of active member. In 2013, the City contributed 14.0 percent of covered payroll. The ORC currently limits the employer contributions to 14.0 percent of covered payroll. Active members do not make contributions to the OPEB Plan.

OPERS's Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0 percent during calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

**C. City Contributions**

The portion of the City's contribution used to fund OPEB for 2013, 2012, and 2011 was \$2.7 million, \$10.3 million, and \$10.1 million, respectively.

**D. OPERS Board of Trustees Adopt Changes to the Health Care Plan:**

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0 percent of the employer contributions toward the health care fund after the end of the transition period.

There are no postemployment benefits provided by the City other than those provided through OPERS and OP&F.

The liability for past service costs at the time OPERS was established was assumed by the State of Ohio; therefore, it is not a liability of the City. The liability for past service costs at the time OP&F was established was paid by the City to OP&F in January 1994. The City is current on all of its required pension fund contributions.

**NOTE L—INCOME TAXES**

Based on the results of a special election in August 2009, the City's income tax rate was increased from 2 percent to 2.5 percent. This rate was effective as of October 1, 2009. The City levies tax on substantially all income earned within the City. In addition, residents of the City are required to pay City income tax on income they earn outside the City. However, a credit is allowed for income taxes paid to other municipalities.

Employers within the City are required to withhold income tax on employees' compensation and remit this tax to the City semimonthly, monthly, or quarterly, depending upon the amounts withheld. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually.

For the governmental fund financial statements, the City recognizes as revenue income tax received within 60 days after year end applicable to taxpayer liabilities for periods prior to the year-end net of an allowance for income tax refunds. These taxes are considered both measurable and available whereas all other income taxes are recognized as revenue when received. The City has consistently followed this practice for many years.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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Receivables and unearned revenues have been recorded in the General and Special Income Tax funds in the amount of \$50.250 million and \$16.750 million, respectively, for the estimated income tax due to the City for 2013 and prior tax years, but not collected within the available period.

**NOTE M—PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the City.

Real property taxes and public utility taxes collected during 2013 were assessed against the value listed as of January 1, 2012, the lien date. One half of these taxes were due January 21, 2013 with the remaining balance due on June 20, 2013.

Assessed values on real property are established by state law at 35 percent of appraised market value. A revaluation of all property is required to be completed every sixth year. The last revaluation in Franklin County was completed in 2011. The assessed value upon which the 2013 levy was based was approximately \$14.573 billion (\$14.224 billion, \$129 million, and \$220 million for Franklin County, Fairfield County, and Delaware County, respectively). The assessed value for 2013 including real and public utilities, upon which the 2014 levy will be based, is approximately \$14.622 billion (\$14.275 billion, \$124 million, and \$223 million for Franklin County, Fairfield County, and Delaware County, respectively).

Ohio law prohibits taxation of property from all taxing authorities within a county in excess of 1 percent of assessed value without a vote of the people. Under current procedures, the City's share is .314 percent (3.14 mills) of assessed value. Increases in the property tax rate are restricted only by voter willingness to approve such increases.

The County Treasurers collect property taxes on behalf of all taxing districts in the counties, including the City of Columbus. The County Auditors periodically remit to the City its portion of the taxes collected. Property taxes may be paid on either an annual or semiannual basis. Current tax collections for the year ended December 31, 2013 were 88.5 percent (88.0 percent in 2012) of the tax levy in Franklin County.

Property taxes levied in 2013 but not due for collection until 2014 are recorded in the General Fund as taxes receivable and deferred inflows of resources at December 31, 2013 in the amount of \$45.878 million.

**NOTE N—FUND BALANCE**

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is "bound to honor constraints on the specific purposes for which amounts in the fund can be spent" in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The components for reporting the City's fund balance are restricted, committed, assigned and unassigned. At December 31 2013, the City had no significant fund balance which is considered nonspendable, as defined by GASB Statement No. 54. Restricted fund balance includes those amounts that are restricted by parties outside of the City and pursuant to enabling legislation. Committed fund balance describes the portion of fund balance that has been limited by use by approval of City Council. City Council is the City's highest level of decision making. Fund balance commitments are established, modified, or rescinded by City Council action through passage of an ordinance. Assigned fund balance includes amounts that have an intended use by City Council. City Council demonstrates its intent for use of assigned amounts through passage of appropriation legislation, resolution, or ordinance. The unassigned fund balance represents the residual net resources.

On April 11, 1988, City Council passed ordinance 0860-1988 which established an Economic Stabilization subfund within the General Fund. Per the ordinance, funds in the Economic Stabilization subfund can only be expended upon authorization of City Council. Such expenditures "shall be solely for the purpose of continuing basic City services during times of economic recession or unexpected revenue loss by the City". City Council authorizes

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

transfers into the Economic Stabilization subfund as funds are deemed available. The balance in the Economic Stabilization subfund at December 31, 2013 was \$56.1 million and is included in the unassigned fund balance of the General Fund.

The City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The City does not have a formal policy for its use of unrestricted fund balance amounts; therefore, it considers committed amounts used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

A summary of fund balance as of December 31, 2013 by category with specific purpose information follows (in thousands):

	General Fund	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total
<b>Fund balances:</b>					
<b>Restricted for:</b>					
Debt service reserve	\$ -	49	-	-	\$ 49
Asset management	-	-	-	67,365	67,365
Building, housing and economic incentive	-	-	-	65,599	65,599
Information technology capital projects	-	-	-	8,055	8,055
Life enrichment	-	-	-	42,733	42,733
Mobility options	-	-	-	142,490	142,490
Municipal court/Justice	-	-	-	4,371	4,371
Protection and enforcement	-	-	-	41,051	41,051
Waste management	-	-	-	8,845	8,845
Wellness and prevention	-	-	-	1,907	1,907
Other purposes	-	-	-	1,606	1,606
<b>Total restricted</b>	<u>-</u>	<u>49</u>	<u>-</u>	<u>384,022</u>	<u>384,071</u>
<b>Committed to:</b>					
Asset management	-	-	-	2,701	2,701
Building, housing and economic incentive	11,255	-	-	14,836	26,091
Casino	-	-	-	2,679	2,679
Community outreach	-	-	-	1,579	1,579
Debt service reserve	-	-	169,817	-	169,817
General governance	4,253	-	-	-	4,253
Life enrichment	77	-	-	2,994	3,071
Mobility options	2,681	-	-	4,305	6,986
Protection and enforcement	6,062	-	-	3,600	9,662
Wellness and prevention	-	-	-	1,333	1,333
Other purposes	-	-	-	2,572	2,572
<b>Total committed</b>	<u>24,328</u>	<u>-</u>	<u>169,817</u>	<u>36,599</u>	<u>230,744</u>
<b>Assigned to:</b>					
Building, housing and economic incentive	437	-	-	-	437
Job growth initiative	1,547	-	-	-	1,547
Public safety initiative	142	-	-	-	142
27th pay period	10,996	-	-	-	10,996
<b>Total assigned</b>	<u>13,122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,122</u>
<b>Unassigned</b>	<u>102,178</u>	<u>-</u>	<u>-</u>	<u>(262)</u>	<u>101,916</u>
<b>Total fund balances</b>	<u>\$ 139,628</u>	<u>49</u>	<u>169,817</u>	<u>420,359</u>	<u>\$ 729,853</u>

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

The following deficit fund balances existed at December 31, 2013 (in thousands):

	Deficit Fund Balance
<b>Governmental Activities</b>	
Other Governmental Funds:	
Golf Course Operations	\$ 186
Crewville TIF	76
Internal Service Funds:	
Information services	529

These deficits will be eliminated by future charges for services or future bonds sales, where appropriate.

Fund balance deficits may be budgeted for and exist on the City's budgetary basis of accounting for certain funds. These fund balance deficits exist because encumbrances are recorded against certain accounts receivable that are not recognized as revenue on the budget basis of accounting.

**NOTE O—MISCELLANEOUS REVENUES**

For the year ended December 31, 2013, miscellaneous revenues in the fund financial statements consisted of the following (in thousands):

	General	Special Income Tax	Other Governmental Funds
Hotel/motel taxes	\$ 1,239	-	16,272
Refunds and reimbursements	7,117	375	7,586
Rent	201	253	2,119
Payments in lieu of property taxes	2	-	26,803
Donations	-	-	961
HUD loan program	-	-	4,644
City auto license tax	-	-	3,289
Sale of assets	13	-	1,854
Capital reimbursements	-	-	668
Electric kWh revenue	1,689	-	-
Other	516	96	6,627
Total miscellaneous revenues	\$ 10,777	724	70,823



**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

**NOTE P—TRANSFERS**

For the year ended December 31, 2013, transfers presented in conformity with generally accepted accounting principles (GAAP) consisted of the following (in thousands):

	Transfers in						
	Total	Governmental Funds				Proprietary Funds	
		Transfers Out	General Fund	General Bond Retirement Fund	Special Income Tax Fund	Other Governmental Funds	Internal Service Funds
<b>Governmental Funds</b>							
<b>General Fund</b>	\$ 1,214	-	-	-	1,214	-	-
Total General Fund	<u>1,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,214</u>	<u>-</u>	<u>-</u>
<b>Special Income Tax Fund:</b>							
Nonreciprocal interfund transfer to Storm Sewer (debt service)	1,312	-	-	-	-	-	1,312
Nonreciprocal interfund transfer to Electricity (debt service)	673	-	-	-	-	-	673
Nonreciprocal interfund transfer to Internal Services (debt service)	708	-	-	-	-	708	-
Tipping fees	16,007	16,007	-	-	-	-	-
RiverSouth	7,317	-	-	-	7,317	-	-
Other	12,729	10,529	1,577	-	623	-	-
Total Special Income Tax Fund	<u>38,746</u>	<u>26,536</u>	<u>1,577</u>	<u>-</u>	<u>7,940</u>	<u>708</u>	<u>1,985</u>
<b>Other Governmental Funds:</b>							
Special Revenue Funds	3,576	104	313	750	1,652	-	757
Nonmajor Debt Service Funds	16,777	-	5,112	2,571	9,094	-	-
Capital Projects Funds	7,183	-	-	-	7,183	-	-
Total Other Governmental Funds	<u>27,536</u>	<u>104</u>	<u>5,425</u>	<u>3,321</u>	<u>17,929</u>	<u>-</u>	<u>757</u>
<b>Total Governmental Funds</b>	<u>67,496</u>	<u>26,640</u>	<u>7,002</u>	<u>3,321</u>	<u>27,083</u>	<u>708</u>	<u>2,742</u>
<b>Internal Service Funds</b>	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>	<u>-</u>
<b>Enterprise Funds</b>							
Water	600	-	-	-	600	-	-
Total Enterprise Funds	<u>600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>-</u>
<b>Total Transfers</b>	<u>\$ 68,846</u>	<u>26,640</u>	<u>7,002</u>	<u>3,321</u>	<u>28,433</u>	<u>708</u>	<u>2,742</u>

Transfers are used to move revenues from the fund with collection authorization to the General Bond Retirement fund as debt service principal and interest payments become due and to move unrestricted revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorization, including amounts provided as subsidies and/or matching funds for various grant programs. Transfers from business-type activities represent legally authorized transfers to fund the business-type activity portion of certain governmental activities' capital projects.

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements, continued

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**NOTE Q—COMPONENT UNITS**

As described in Note A, the City has two blended component units. The significant accounting disclosures for the component unit follow.

**THE RIVERSOUTH AUTHORITY (RiverSouth)**

RiverSouth is a community authority created by the City of Columbus pursuant to Chapter 349 of the Ohio Revised Code as a body corporate and politic. RiverSouth was created to govern the redevelopment and revitalization of a new community referred to as the RiverSouth District. The Downtown Development Corporation, a not-for-profit corporation, has been appointed developer of the new community.

**Significant Accounting Policies and Disclosures for RiverSouth**

The financial statements of the RiverSouth Authority have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash – At December 31, 2013, the carrying amount of the Authority's cash was \$125,037. These funds are on deposit with a trustee and will be used for the Authority's expenses. Also, the amount is deposited with a U.S. Government Money Market Fund, and has been rated Aaa by Standard and Poor's and is considered a cash equivalent.

While the funds are uncollateralized and uninsured, their disposition and availability are governed by bond resolution and the Master Trust Agreement, the First Supplemental Trust agreement, and the Second Supplemental Trust agreement between the Authority and U.S. Bank.

Bonds Payable – The RiverSouth Area Redevelopment Bonds, 2005 Series A and 2004 Series A were issued in the amounts of \$42,850,000 and \$37,870,000 respectively, to provide funds to pay the costs of acquiring and developing land and acquiring and constructing community facilities. These bonds are payable from the revenues, receipts, and other moneys assigned under a Master Trust Agreement dated June 1, 2004 between the Authority and U.S. Bank National Association as Trustee (the Trustee), as supplemented by the First Supplemental Trust Agreement dated June 1, 2004 and the Second Supplemental Trust Agreement dated October 1, 2005 (together, the "Trust Agreement").

A portion of the 2004 bonds were refunded in May 2012.

The revenues and receipts assigned by the Trust Agreement are primarily composed of certain rental payments to be paid to RiverSouth under the Lease with the City. The rental payments paid by the City to RiverSouth are from monies specifically appropriated for such purpose and are to be the primary source of money to pay debt service. The obligation of the City to make rental payments is expressly made subject to the availability of annual appropriations for such purpose. Notwithstanding the requirement for annual appropriations of rental payments for the payment of debt service, the City has agreed that all such rental payments required to pay debt service will be included in the estimated budgets of the City. RiverSouth and the City contemplate that the supplemental agreements will make provision for rental payments to be paid to RiverSouth in amounts at least adequate to meet the debt service on the 2004 Series A and 2005 Series A bonds. Neither the project land nor the capital facilities to be financed with the bond proceeds are pledged to secure payment on the bonds. The first rental payments from the City were paid December 1, 2007.

**CITY OF COLUMBUS, OHIO**  
**Notes to the Financial Statements, continued**

Principal and interest requirements to retire the RiverSouth's outstanding debt at December 31, 2013 are:

<u>Year ending December 31.</u>	(in thousands)	
	Principal	Interest
2014	\$ 4,285	\$ 3,031
2015	4,510	2,807
2016	4,720	2,596
2017	4,935	2,383
2018	5,160	2,160
2019-2023	29,690	6,874
2024-2025	10,560	716
Total	\$ 63,860	\$ 20,567

See Notes A and J for further disclosures related to RiverSouth and its relationship and transactions with the City. Complete financial statements of RiverSouth may be obtained from The RiverSouth Authority at 4483 Reymond Ct., Columbus, Ohio, 43220.

**THE COLUMBUS NEXT GENERATION CORPORATION (CNGC)**

The Columbus Next Generation Corporation (CNGC), a non-profit development corporation, was established in October 2012. City Council authorized a \$500,000 contract with CNGC. Under that contract, CNGC will perform a variety of services to advance economic development, including but not limited to: create economic development plans for specific areas of the City; develop and promote incentives, including the use of the City's telecommunications, fiber, and broadband network; acquire and develop real estate; and manage various related projects. In 2013, the City provided cash assistance to CNGC of \$370,000 toward this contract.

At December 31, 2013 the carrying amount of CNGC cash was \$174,457. The City's cash assistance was CNGC's only revenue source in 2013 and it was used for general operating expenses of the new corporation.

# City of Columbus, Ohio

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# **REQUIRED SUPPLEMENTARY INFORMATION**

# City of Columbus, Ohio

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**City of Columbus, Ohio**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended December 31, 2013**  
**(amounts expressed in thousands)**

Exhibit 9

	General Fund			Variance— Positive (negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues:</b>				
Income taxes	\$ 548,500	\$ 560,600	\$ 560,436	\$ (164)
Property taxes	45,783	44,915	44,721	(194)
Investment income	4,000	3,500	2,820	(680)
Licenses and permits	10,345	11,445	10,904	(541)
Shared revenues	32,203	37,318	37,940	622
Charges for services	58,113	59,851	59,869	18
Fines and forfeits	21,350	19,685	19,447	(238)
Electric kilowatt revenue	1,530	1,800	1,689	(111)
Miscellaneous	5,570	2,834	8,673	5,839
Total revenues	<u>727,394</u>	<u>741,948</u>	<u>746,499</u>	<u>4,551</u>
<b>Expenditures:</b>				
Current:				
General government	105,379	106,372	100,187	6,185
Public service	34,353	34,383	30,941	3,442
Public safety	511,909	517,220	510,195	7,025
Development	22,525	39,555	39,300	255
Recreation and parks	-	244	244	-
Expenditures paid through county auditor	1,015	1,015	760	255
Total expenditures	<u>675,181</u>	<u>698,789</u>	<u>681,627</u>	<u>17,162</u>
Excess of revenues over expenditures	52,213	43,159	64,872	21,713
<b>Other financing sources (uses):</b>				
Transfers in	2,800	4,014	4,070	56
Transfers out - Health	(20,143)	(20,253)	(20,253)	-
Transfers out - Recreation and parks	(33,884)	(33,469)	(33,469)	-
Transfers out - Other	(45,472)	(2,095)	(844)	1,251
Total other financing sources (uses)	<u>(96,699)</u>	<u>(51,803)</u>	<u>(50,496)</u>	<u>1,307</u>
Net change in fund balances	(44,486)	(8,644)	14,376	23,020
<b>Fund balances at beginning of year</b>	99,888	99,888	99,888	-
<b>Lapsed encumbrances</b>	1,609	3,550	3,090	(460)
<b>Fund balances at end of year</b>	<u>\$ 57,011</u>	<u>\$ 94,794</u>	<u>\$ 117,354</u>	<u>\$ 22,560</u>

Adjustments necessary to convert the results of operations at end of year on the budget basis to the modified accrual basis (GAAP) are as follows:

<b>Net change in fund balance per the Budgetary Comparison Schedule</b>	\$ 14,376
(Increases) decreases from revenues:	
Received in cash during year but already accrued as receivables (GAAP) at December 31, 2012	(122,504)
Accrued as receivables at December 31, 2013 but not recognized in budget	130,135
Deferred at December 31, 2012 but not recognized in budget	96,643
Deferred at December 31, 2013 but recognized in budget	(103,809)
(Increases) decreases from encumbrances:	
Expenditures of amounts encumbered during the year ended December 31, 2012	(20,249)
Recognized as expenditures in the budget	28,339
(Increases) decreases from expenditures:	
Accrued as liabilities at December 31, 2012 recognized as expenditures (GAAP) but not in budget	37,950
Accrued as liabilities at December 31, 2013	(41,232)
Change in unrealized loss on investments	(502)
<b>Net change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balance (Exhibit 4)</b>	<u>\$ 19,147</u>

See notes to required supplementary information.

**CITY OF COLUMBUS, OHIO**

Notes to the Required Supplementary Information

December 31, 2013

**NOTE A—BUDGETARY DATA**

City Council follows the procedures outlined below in establishing expenditure budget data.

- (1) Prior to November 15, the Mayor submits to City Council an estimate of the expenditures necessary to conduct the affairs of the City for the fiscal year commencing the following January 1.
- (2) Budget estimates are distributed throughout the City (including newspapers and libraries) and public hearings are held to obtain taxpayers' comments.
- (3) Subsequent to January 1, and after publication of the proposed budget ordinances, the budget is legally enacted through passage of the ordinances. The budget specifies expenditure amounts by Object Level One for each division within each fund. The objects are (1) personal services, (2) materials and supplies, (3) contractual services, (4) debt principal payments, (5) other, (6) capital outlay, (7) interest on debt, and (10) transfers.
- (4) Transfers of appropriations of less than \$100,000 can be made between budget Object Level One within a division and fund without additional City Council action, but with responsible management approval. Transfers in excess of this amount require the approval of both City Council and the Mayor. Supplemental appropriations must be approved by City Council. During 2013, all appropriations were approved as required. Appropriations for general fund expenditures and transfers out, were as follows:

	Original budget	(in thousands)	
		<u>Revisions</u>	<u>Final budget</u>
General	\$ 774,680	(20,074)	754,606

- (5) The City maintains budgetary controls by not permitting expenditures to exceed appropriations at the Object Level One level for each division within each fund.
- (6) Unencumbered appropriations lapse at year-end.

All General fund expenditures, except for expenditures paid through the county auditor, have annual expenditures budgeted by City Council. Revenues and expenditures paid through the county auditor are estimated by the City Auditor in conjunction with the annual budgeting process. However, this estimate is not included or required in the budget ordinance.

Revenues for the General fund are estimated by the City Auditor in conjunction with the annual budgeting process. However, this estimate is not included or required in the budget ordinance.



## Notes to the Required Supplementary Information (continued)

The City's budgetary process is based upon accounting for certain transactions on a basis other than GAAP. The major differences are:

- (1) Revenues are recorded when received in cash (budget), as opposed to when susceptible to accrual (modified accrual).
- (2) Expenditures are recorded when encumbered or paid in cash (budget), as opposed to when the liability is incurred (modified accrual).
- (3) Encumbrances are recorded as the equivalent of expenditures (budget), as opposed to fund balances (modified accrual).

# City of Columbus, Ohio

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# **SUPPLEMENTARY INFORMATION**

# City of Columbus, Ohio

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# City of Columbus, Ohio

## **Major Governmental Funds**

**General Fund** – the general operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund.

**General Bond Retirement Fund** – required by State statutes and accounts for all general obligation debt, except proprietary funds' general obligation debt, of the City.

**Special Income Tax Fund** – used to account for 25% of income tax collections set aside for debt service and related expenditures.

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Current				
General Government				
City council				
Personal services	\$ 3,521,171	\$ 3,471,171	\$ 3,047,873	\$ 423,298
Materials and supplies	20,500	70,500	39,113	31,387
Contractual services	123,495	173,495	137,364	36,131
Total city council	<u>3,665,166</u>	<u>3,715,166</u>	<u>3,224,350</u>	<u>490,816</u>
City auditor				
Personal services	2,708,356	2,775,089	2,747,996	27,093
Materials and supplies	24,600	24,600	24,506	94
Contractual services	928,415	1,003,415	988,527	14,888
Total city auditor	<u>3,661,371</u>	<u>3,803,104</u>	<u>3,761,029</u>	<u>42,075</u>
Income tax				
Personal services	7,386,336	7,311,336	6,665,676	645,660
Materials and supplies	79,000	79,000	76,244	2,756
Contractual services	1,157,278	1,157,278	1,039,972	117,306
Total income tax	<u>8,622,614</u>	<u>8,547,614</u>	<u>7,781,892</u>	<u>765,722</u>
City treasurer				
Personal services	894,828	870,828	859,701	11,127
Materials and supplies	2,850	2,850	2,672	178
Contractual services	165,306	189,306	184,994	4,312
Total city treasurer	<u>1,062,984</u>	<u>1,062,984</u>	<u>1,047,367</u>	<u>15,617</u>
City attorney				
Personal services	10,601,875	10,465,410	10,465,410	-
Materials and supplies	89,300	88,882	88,882	-
Contractual services	374,392	330,936	330,936	-
Other	-	500	500	-
Total city attorney	<u>11,065,567</u>	<u>10,885,728</u>	<u>10,885,728</u>	<u>-</u>
Real estate				
Personal services	209,201	209,201	188,321	20,880
Total real estate	<u>209,201</u>	<u>209,201</u>	<u>188,321</u>	<u>20,880</u>
Municipal court judges				
Personal services	14,129,392	14,129,392	14,035,388	94,004
Materials and supplies	38,200	38,200	30,430	7,770
Contractual services	1,330,319	1,330,319	1,213,701	116,618
Total municipal court judges	<u>15,497,911</u>	<u>15,497,911</u>	<u>15,279,519</u>	<u>218,392</u>
Municipal court clerk				
Personal services	10,281,034	10,281,034	10,130,854	150,180
Materials and supplies	118,872	126,572	126,572	-
Contractual services	757,240	757,240	712,710	44,530
Total municipal court clerk	<u>11,157,146</u>	<u>11,164,846</u>	<u>10,970,136</u>	<u>194,710</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Civil service commission				
Personal services	\$ 3,179,807	\$ 3,179,807	\$ 3,072,275	\$ 107,532
Materials and supplies	32,439	41,607	40,433	1,174
Contractual services	612,959	591,758	517,109	74,649
Capital outlay	-	12,033	12,033	-
Total civil service commission	<u>3,825,205</u>	<u>3,825,205</u>	<u>3,641,850</u>	<u>183,355</u>
Human resources				
Personal services	1,238,937	1,238,937	1,190,561	48,376
Materials and supplies	46,497	46,497	30,581	15,916
Contractual services	114,481	169,481	162,106	7,375
Total human resources	<u>1,399,915</u>	<u>1,454,915</u>	<u>1,383,248</u>	<u>71,667</u>
Mayor				
Personal services	2,107,640	2,107,640	1,888,974	218,666
Materials and supplies	13,316	13,316	9,925	3,391
Contractual services	277,336	218,347	156,425	61,922
Total mayor	<u>2,398,292</u>	<u>2,339,303</u>	<u>2,055,324</u>	<u>283,979</u>
Community relations commission				
Personal services	839,898	839,898	828,492	11,406
Materials and supplies	2,900	2,900	2,511	389
Contractual services	60,025	397,255	393,655	3,600
Total community relations comm.	<u>902,823</u>	<u>1,240,053</u>	<u>1,224,658</u>	<u>15,395</u>
Equal business opportunity office				
Personal services	802,536	820,466	802,966	17,500
Materials and supplies	5,000	5,000	3,508	1,492
Contractual services	85,064	167,134	163,588	3,546
Total equal business opportunity	<u>892,600</u>	<u>992,600</u>	<u>970,062</u>	<u>22,538</u>
Finance				
Personal services	4,456,985	4,536,985	4,083,419	453,566
Materials and supplies	23,899	23,899	19,640	4,259
Contractual services	3,901,884	4,501,884	3,938,481	563,403
Total finance	<u>8,382,768</u>	<u>9,062,768</u>	<u>8,041,540</u>	<u>1,021,228</u>
Technology				
Contractual services	15,667,706	15,682,706	14,755,336	927,370
Total technology	<u>15,667,706</u>	<u>15,682,706</u>	<u>14,755,336</u>	<u>927,370</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Facilities management				
Personal services	\$ 6,060,853	\$ 5,980,853	\$ 5,293,514	\$ 687,339
Materials and supplies	415,723	665,723	445,751	219,972
Contractual services	10,485,365	10,235,365	9,236,949	998,416
Other	5,750	5,750	900	4,850
Total facilities management	<u>16,967,691</u>	<u>16,887,691</u>	<u>14,977,114</u>	<u>1,910,577</u>
Total general government	<u>105,378,960</u>	<u>106,371,795</u>	<u>100,187,474</u>	<u>6,184,321</u>
Public service				
Service director				
Personal services	3,084,370	3,084,370	2,778,112	306,258
Materials and supplies	5,906	5,906	4,007	1,899
Contractual services	23,394	23,394	23,241	153
Total service director	<u>3,113,670</u>	<u>3,113,670</u>	<u>2,805,360</u>	<u>308,310</u>
Refuse collection				
Personal services	14,307,449	14,307,449	13,272,395	1,035,054
Materials and supplies	134,690	134,690	123,450	11,240
Contractual services	13,591,901	13,621,901	11,746,694	1,875,207
Other	101,500	101,500	51,418	50,082
Capital outlay	10,000	10,000	6,419	3,581
Total refuse collection	<u>28,145,540</u>	<u>28,175,540</u>	<u>25,200,376</u>	<u>2,975,164</u>
Transportation mobility options				
Personal services	2,927,668	2,927,668	2,805,642	122,026
Materials and supplies	39,500	39,500	23,041	16,459
Contractual services	120,466	120,466	106,428	14,038
Other	6,655	6,655	-	6,655
Total transportation mobility options	<u>3,094,289</u>	<u>3,094,289</u>	<u>2,935,111</u>	<u>159,178</u>
Total public service	<u>34,353,499</u>	<u>34,383,499</u>	<u>30,940,847</u>	<u>3,442,652</u>
Public safety				
Safety director				
Personal services	1,465,247	1,465,247	1,368,150	97,097
Materials and supplies	10,367	10,367	5,173	5,194
Contractual services	6,573,152	7,336,152	6,889,314	446,838
Total safety director	<u>8,048,766</u>	<u>8,811,766</u>	<u>8,262,637</u>	<u>549,129</u>

(continued)



**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Support services				
Personal services	\$ 4,896,761	\$ 4,920,338	\$ 4,680,852	\$ 239,486
Materials and supplies	467,175	467,175	416,583	50,592
Contractual services	1,182,125	1,308,548	1,175,150	133,398
Other	1,000	1,000	412	588
Total support services	<u>6,547,061</u>	<u>6,697,061</u>	<u>6,272,997</u>	<u>424,064</u>
Police				
Personal services	258,741,752	261,187,330	260,519,156	668,174
Materials and supplies	5,001,683	5,728,744	5,505,167	223,577
Contractual services	16,199,418	16,214,418	12,954,833	3,259,585
Other	225,000	425,000	414,882	10,118
Total police	<u>280,167,853</u>	<u>283,555,492</u>	<u>279,394,038</u>	<u>4,161,454</u>
Fire				
Personal services	200,041,063	200,736,914	200,736,914	-
Materials and supplies	5,140,166	5,529,030	5,353,850	175,180
Contractual services	11,764,081	11,645,323	9,950,915	1,694,408
Other	200,000	244,329	223,959	20,370
Total fire	<u>217,145,310</u>	<u>218,155,596</u>	<u>216,265,638</u>	<u>1,889,958</u>
Total public safety	<u>511,908,990</u>	<u>517,219,915</u>	<u>510,195,310</u>	<u>7,024,605</u>
Development				
Development administration				
Personal services	3,022,353	3,058,730	3,058,730	-
Materials and supplies	28,986	28,986	23,779	5,207
Contractual services	3,675,168	3,865,668	3,860,087	5,581
Total development administration	<u>6,726,507</u>	<u>6,953,384</u>	<u>6,942,596</u>	<u>10,788</u>
Economic development				
Personal services	441,439	426,239	384,593	41,646
Materials and supplies	5,423	20,623	13,713	6,910
Contractual services	2,336,093	3,276,093	3,262,186	13,907
Other	-	15,864,100	15,864,100	-
Total economic development	<u>2,782,955</u>	<u>19,587,055</u>	<u>19,524,592</u>	<u>62,463</u>
Building services				
Personal services	5,647,544	5,614,972	5,508,433	106,539
Materials and supplies	51,407	68,807	67,594	1,213
Contractual services	1,085,667	1,085,667	1,063,231	22,436
Other	10,000	10,000	416	9,584
Total building services	<u>6,794,618</u>	<u>6,779,446</u>	<u>6,639,674</u>	<u>139,772</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Planning				
Personal services	\$ 1,521,024	\$ 1,524,366	\$ 1,524,366	\$ -
Materials and supplies	13,742	13,742	8,399	5,343
Contractual services	437,130	437,130	411,144	25,986
Total planning	<u>1,971,896</u>	<u>1,975,238</u>	<u>1,943,909</u>	<u>31,329</u>
Housing				
Personal services	351,445	361,875	361,875	-
Materials and supplies	2,500	2,500	1,694	806
Contractual services	3,895,077	3,895,077	3,885,821	9,256
Total housing	<u>4,249,022</u>	<u>4,259,452</u>	<u>4,249,390</u>	<u>10,062</u>
Total development	<u>22,524,998</u>	<u>39,554,575</u>	<u>39,300,161</u>	<u>254,414</u>
Recreation parks				
Recreation and parks				
Contractual services	-	243,723	243,723	-
Total recreation and parks	<u>-</u>	<u>243,723</u>	<u>243,723</u>	<u>-</u>
Total recreation and parks	<u>-</u>	<u>243,723</u>	<u>243,723</u>	<u>-</u>
Expenditures paid through county auditor	<u>1,015,000</u>	<u>1,015,000</u>	<u>760,000</u>	<u>255,000</u>
Total expenditures	<u>\$ 675,181,447</u>	<u>\$ 698,788,507</u>	<u>\$ 681,627,515</u>	<u>\$ 17,160,992</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**General Bond Retirement**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit A-2

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 9,000	\$ 9,000	\$ 9,281	\$ 281
Miscellaneous	<u>79,991,000</u>	<u>479,991,000</u>	<u>459,719,774</u>	<u>(20,271,226)</u>
Total revenues	<u>80,000,000</u>	<u>480,000,000</u>	<u>459,729,055</u>	<u>(20,270,945)</u>
<b>Expenditures</b>				
Current				
General government				
Sinking fund trustees				
Personal services	72,987	125,120	118,712	6,408
Materials and supplies	408	700	218	482
Contractual services	4,958	8,500	1,085	7,415
Capital outlay	<u>2,333</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total sinking fund trustees	<u>80,686</u>	<u>138,320</u>	<u>120,015</u>	<u>18,305</u>
Total general government	<u>80,686</u>	<u>138,320</u>	<u>120,015</u>	<u>18,305</u>
Debt service				
Principal retirement and payment of obligation under capitalized lease	207,482,231	637,577,231	637,577,231	-
Interest and fiscal charges	<u>98,576,939</u>	<u>92,738,974</u>	<u>92,738,974</u>	<u>-</u>
Total debt service	<u>306,059,170</u>	<u>730,316,205</u>	<u>730,316,205</u>	<u>-</u>
Total expenditures	<u>306,139,856</u>	<u>730,454,525</u>	<u>730,436,220</u>	<u>18,305</u>
Excess (deficiency) of revenues over expenditures	(226,139,856)	(250,454,525)	(270,707,165)	(20,252,640)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>270,000,000</u>	<u>270,000,000</u>	<u>270,654,890</u>	<u>654,890</u>
Net change in fund balances	43,860,144	19,545,475	(52,275)	(19,597,750)
<b>Fund balance at beginning of year</b>	1,648,274	1,648,274	1,648,274	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 45,508,418</u>	<u>\$ 21,193,749</u>	<u>\$ 1,595,999</u>	<u>\$ (19,597,750)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Special Income Tax**  
**Budget Basis**  
**Year ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Income taxes	\$ 182,831,000	\$ 186,866,000	\$ 186,811,958	\$ (54,042)
Grants and subsidies	1,050,000	1,050,000	1,055,664	5,664
Special assessments	90,000	90,000	98,588	8,588
Miscellaneous	20,680,000	20,680,000	20,683,177	3,177
Total revenues	<u>204,651,000</u>	<u>208,686,000</u>	<u>208,649,387</u>	<u>(36,613)</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Contractual services	175,000	175,000	-	175,000
Capital outlay		50,000	50,000	-
Total city attorney	<u>175,000</u>	<u>225,000</u>	<u>50,000</u>	<u>175,000</u>
City auditor				
Contractual services	-	7,416,826	7,416,725	101
Other		1,450,239	1,450,239	-
Total city auditor	<u>-</u>	<u>8,867,065</u>	<u>8,866,964</u>	<u>101</u>
Municipal court clerk				
Contractual services		134,400	134,400	-
Capital outlay		13,618	13,618	-
Total municipal court clerk	<u>-</u>	<u>148,018</u>	<u>148,018</u>	<u>-</u>
Technology				
Materials and supplies	-	585,750	585,750	-
Contractual services	-	1,678,879	1,678,879	-
Total technology	<u>-</u>	<u>2,264,629</u>	<u>2,264,629</u>	<u>-</u>
Asset management				
Contractual services	-	353,793	353,793	-
Total asset management	<u>-</u>	<u>353,793</u>	<u>353,793</u>	<u>-</u>
Fleet management				
Capital outlay	-	5,440,493	5,322,538	117,955
Total fleet management	<u>-</u>	<u>5,440,493</u>	<u>5,322,538</u>	<u>117,955</u>
Finance				
Contractual services	205,000	205,000	3,200	201,800
Other	-	1,014,844	1,014,844	-
Total finance	<u>205,000</u>	<u>1,219,844</u>	<u>1,018,044</u>	<u>201,800</u>
Total general government	<u>380,000</u>	<u>18,518,842</u>	<u>18,023,986</u>	<u>494,856</u>
Public service				
Refuse collection				
Contractual services	17,474,000	17,474,000	17,474,000	-
Total refuse collection	<u>17,474,000</u>	<u>17,474,000</u>	<u>17,474,000</u>	<u>-</u>
Total public service	<u>17,474,000</u>	<u>17,474,000</u>	<u>17,474,000</u>	<u>-</u>
Public safety				
Police				
Capital outlay	-	164,537	164,537	-
Total police	<u>-</u>	<u>164,537</u>	<u>164,537</u>	<u>-</u>
Total public safety	<u>-</u>	<u>164,537</u>	<u>164,537</u>	<u>-</u>
Debt service				
Principal retirement and payment of obligation under capitalized lease	2,427,000	1,898,614	1,898,614	-
Interest and fiscal charges	350,000	248,638	248,638	-
Total debt service	<u>2,777,000</u>	<u>2,147,252</u>	<u>2,147,252</u>	<u>-</u>
Total expenditures	<u>20,631,000</u>	<u>38,304,631</u>	<u>37,809,775</u>	<u>494,856</u>
Excess of revenues over expenditures	184,020,000	170,381,369	170,839,612	458,243

(continued)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Special Income Tax**  
**Budget Basis**  
**Year ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Other financing sources (uses)</b>				
Proceeds from debt	-	44,286,486	102,665,000	58,378,514
Operating transfers in	4,852,514	4,852,514	4,852,514	-
Operating transfers out	(146,698,737)	(276,540,340)	(276,540,340)	-
Total other financing sources (uses)	<u>(141,846,223)</u>	<u>(227,401,340)</u>	<u>(169,022,826)</u>	<u>58,378,514</u>
Net change in fund balances	42,173,777	(57,019,971)	1,816,786	58,836,757
<b>Fund balance at beginning of year</b>	137,294,525	137,294,525	137,294,525	-
<b>Lapsed encumbrances</b>	11,257,391	11,257,391	11,257,391	-
<b>Fund balance at end of year</b>	<u>\$ 190,725,693</u>	<u>\$ 91,531,945</u>	<u>\$ 150,368,702</u>	<u>\$ 58,836,757</u>

# City of Columbus, Ohio

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# City of Columbus, Ohio

## Other Governmental Funds

**Special Revenue Funds** – used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances or Federal and/or State statutes specify the uses and limitations of each Special Revenue Fund. The title of the funds is descriptive of the activities involved. RiverSouth and Columbus Next Generation are separate legal entities defined as blended component units of the City for financial reporting purposes; therefore, there is no Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual included in this report for RiverSouth and Columbus Next Generation. The Special Revenue Funds are:

### *City Ordinances*

- RiverSouth – Blended Component Unit
- Columbus Next Generation
- Land Management
- Area Commissions
- Special Purpose
- Mayor’s Education Charitable Trust
- Columbus Community Relations
- Housing/Business Tax Incentives
- Hester Dysart Paramedic Education
- Hotel-Motel Tax
- Emergency Human Services
- Private Leisure Assistance for Youth
- Tree Replacement
- Gatrell Arts Vocational Rehabilitation
- Columbus Housing Fund
- Neighborhood Economic Development
- Fire Quarter Master Incentive Travel
- Columbus JEDD Revenue
- Development Services
- Private Construction Inspection
- Health
- Municipal Motor Vehicle Tax
- City Parking Meter Contribution
- Parking Meter Program
- E-911
- Treasury Investment Earnings
- Casino
- Westside Community Fund
- Golf Course Operations
- Recreation & Parks Operations
- Reynolds Crossing Special Assmnts
- DPU Small Business Education & Training
- Mined Assets
- Private Grants
- Urban Site Acquisition Loan
- Photo Red Light
- Property Management
- Collection Fees
- City Attorney Mediation
- Environmental
- Citywide Training Entrepreneurial
- Police Continuing Professional Training

### *State Statutes*

#### **To Account for Shared Revenues, Fines, and Other Special Revenues**

- Law Enforcement
- Drivers Alcohol Treatment
- Municipal Court Special Projects
- Municipal Court Clerk
- County Auto License
- Street Const. Maintenance & Repair

#### ***Federal and/or State Statutes* To Account for Grants and Subsidies**

- HOME Program
- HOPE Program
- HUD Section 108 Loans
- General Government Grants
- Urban Development Action Grants
- Community Development Act
- Health Department Grants
- Recreation & Parks Grants

# City of Columbus, Ohio

## Other Governmental Funds (continued)

**Debt Service Funds** – used to account for the accumulation of resources for and payment of general obligation principal, interest, and related expenditures.

- Tax Increment Financing (TIFs)
- Recreation Debt Service
- Capitol South Debt Service

**Capital Project Funds** – used to account for financial resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds and fiduciary funds. The titles of the funds are descriptive of the activities involved. The Capital Projects Funds classified by the primary sources of funding are:

### *Debt Proceeds*

- Public Safety
- Parks & Recreation
- Refuse Collection
- Streets & Highways
- Health
- Governmental Super B.A.B
- Recreation & Parks Taxable Bonds
- Nationwide Development Bond
- Lyra/Gemini/Polaris/Antares Imp
- Construction Management Taxable Bonds
- Construction Management
- Northland & Other Acquisitions
- Development Taxable Bonds
- Easton Infrastructure Improvements
- Northwest Corridor
- Northeast Corridor
- Southeast Growth Area
- East Broad St Growth Area
- High/Goodale Street
- Housing Preservation
- Auditor Bond
- Neighborhood Health Ctr Cap Reserve
- Boathouse Improvement Costs
- Development Revolving Loans-Grants
- Reynoldsburg Columbus Pay as We Grow
- Harrison West Recreation Park
- RiverSouth Lifestyle
- Governmental B.A.B.
- Tax Increment Financing (TIFs)

### *Grant Revenue and Other Funding Sources*

- Short North SID
- Parks & Rec. Permanent Improvement
- General Permanent Improvement
- Transportation Improvement Program
- State Issue 2-Streets
- Federal State Highway Engineering
- Street & Highway Improvement



**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue									
	RiverSouth	Columbus Next Generation	HOME Program	HOPE Program	HUD Section 108 Loans	Land Management	Law Enforcement	General Government	Grants	
<b>ASSETS</b>										
Cash and cash equivalents:										
Cash and investments with treasurer	\$ -	\$ -	199	\$ 18	\$ 67	\$ 1,020	\$ 1,689	\$ 967		
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-	-	-
Cash and investments with trustee	125	174	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	2	38	-	-	1	775		
Due from other:										
Governments	-	-	108	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	2	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 127</b>	<b>\$ 174</b>	<b>\$ 309</b>	<b>\$ 56</b>	<b>\$ 67</b>	<b>\$ 1,020</b>	<b>\$ 1,690</b>	<b>\$ 1,742</b>		
<b>LIABILITIES</b>										
Accounts payable	5	-	295	-	-	9	272	1,370		
Due to other:										
Governments	-	-	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	14	-	-	-	-	-	-	34
Notes payable—Note G	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ 309</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ 272</b>	<b>\$ 1,404</b>		
<b>DEFERRED INFLOWS OF RESOURCES</b>										
	-	-	-	-	-	-	-	338		
<b>FUND BALANCES</b>										
Restricted	122	174	-	56	67	-	1,418	-		
Committed	-	-	-	-	-	1,011	-	-		
Unassigned	-	-	-	-	-	-	-	-		
<b>Total fund balances</b>	<b>122</b>	<b>174</b>	<b>-</b>	<b>56</b>	<b>67</b>	<b>1,011</b>	<b>1,418</b>	<b>-</b>		
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 127</b>	<b>\$ 174</b>	<b>\$ 309</b>	<b>\$ 56</b>	<b>\$ 67</b>	<b>\$ 1,020</b>	<b>\$ 1,690</b>	<b>\$ 1,742</b>		

(continued)





**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

Fire Quarter Master Incentive Travel Fund	Special Revenue									
	JEDD Revenue	Columbus	Development Services	Private		Urban Dev. Action Grants	Community Development Act	Health	Health Department Grants	
				Construction Inspection						
\$ 82	\$ 100	\$ 8,995	\$ 749	\$ 282	\$ 2,592	\$ 2,086	\$ -	\$ -		
-	-	-	-	-	-	-	-	-		
-	-	-	82	17	5,340	1	-	-		
-	-	-	-	-	-	-	-	1,013		
-	-	-	-	-	-	106	-	-		
-	-	-	-	-	-	-	-	-		
<b>\$ 82</b>	<b>\$ 100</b>	<b>\$ 8,995</b>	<b>\$ 831</b>	<b>\$ 299</b>	<b>\$ 7,932</b>	<b>\$ 2,193</b>	<b>\$ 1,013</b>			
1	-	27	4	-	277	337	505			
-	-	-	-	-	-	-	-			
-	-	56	-	-	-	-	189			
-	-	-	-	-	-	-	-			
-	-	366	43	-	122	523	319			
-	-	-	-	-	-	-	-			
<b>1</b>	<b>-</b>	<b>449</b>	<b>47</b>	<b>-</b>	<b>399</b>	<b>860</b>	<b>1,013</b>			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
81	100	8,546	784	299	7,533	1,333	-			
-	-	-	-	-	-	-	-			
<b>81</b>	<b>100</b>	<b>8,546</b>	<b>784</b>	<b>299</b>	<b>7,533</b>	<b>1,333</b>	<b>-</b>			
<b>\$ 82</b>	<b>\$ 100</b>	<b>\$ 8,995</b>	<b>\$ 831</b>	<b>\$ 299</b>	<b>\$ 7,932</b>	<b>\$ 2,193</b>	<b>\$ 1,013</b>			

**ASSETS**

Cash and cash equivalents:  
 Cash and investments with treasurer  
 Cash and investments with fiscal and escrow  
 agents  
 Cash and investments with trustee  
 Receivables (net of allowances for uncollectibles)  
 Due from other:  
 Governments  
 Funds  
 Prepaid expenses

**Total assets**

130

**LIABILITIES**

Accounts payable  
 Due to other:  
 Governments  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
 Notes payable—Note G

**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned

**Total fund balances**

**Total liabilities, deferred outflows  
 and fund balances**

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue							
	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	City Parking Meter Contribution	Parking Meter Program	E-911	Treasury Investment Earnings	Casino
<b>ASSETS</b>								
Cash and cash equivalents:								
Cash and investments with treasurer	\$ 3,000	\$ 9,539	\$ 3,057	\$ 1,400	\$ 1,416	\$ 1,754	\$ 611	\$ -
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	204	-	-	1	-	-	-
Due from other:								
Governments	-	15,694	1,643	-	-	-	-	5,250
Funds	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 3,000</b>	<b>\$ 25,437</b>	<b>\$ 4,700</b>	<b>\$ 1,400</b>	<b>\$ 1,417</b>	<b>\$ 1,754</b>	<b>\$ 611</b>	<b>\$ 5,250</b>
<b>LIABILITIES</b>								
Accounts payable	-	191	397	-	101	-	-	-
Due to other:								
Governments	-	-	-	-	-	-	-	-
Funds	-	528	-	-	-	-	611	-
Advances from grantors	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	819	-	-	11	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>1,538</b>	<b>397</b>	<b>-</b>	<b>112</b>	<b>-</b>	<b>611</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>10,653</b>	<b>1,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,571</b>
<b>FUND BALANCES</b>								
Restricted	-	13,246	3,199	-	-	-	-	-
Committed	3,000	-	-	1,400	1,305	1,754	-	2,679
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>3,000</b>	<b>13,246</b>	<b>3,199</b>	<b>1,400</b>	<b>1,305</b>	<b>1,754</b>	<b>-</b>	<b>2,679</b>
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 3,000</b>	<b>\$ 25,437</b>	<b>\$ 4,700</b>	<b>\$ 1,400</b>	<b>\$ 1,417</b>	<b>\$ 1,754</b>	<b>\$ 611</b>	<b>\$ 5,250</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

Westside Community Fund	Special Revenue									
	Golf Course Operations	Recreation & Parks Operations		Recreation & Parks Grants	Crossing Special Assessments	DPU Small Business Education and Training	Mined Assets	Private Grants	Reynolds	
\$ 1,625	\$ 2	\$ 3,326	\$ 7,471	\$ -	\$ 10	\$ 1,501	\$ 564			
-	-	-	-	-	-	-	-	-	-	-
-	-	-	2	3,052	-	-	-	-	-	-
-	-	-	2,822	-	-	-	11	-	-	-
-	-	167	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,625</u>	<u>\$ 2</u>	<u>\$ 3,493</u>	<u>\$ 10,295</u>	<u>\$ 3,052</u>	<u>\$ 10</u>	<u>\$ 1,501</u>	<u>\$ 575</u>			
-	62	519	5,700	-	-	-	1	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	47	-	-	-	-	-	-	-	-	-
-	-	-	4,192	-	-	-	-	-	-	-
-	79	745	403	-	-	-	1	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	<u>188</u>	<u>1,264</u>	<u>10,295</u>	-	-	-	<u>2</u>	-	-	-
-	-	-	-	2,727	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
1,625	-	2,229	-	325	10	1,501	573	-	-	-
-	(186)	-	-	-	-	-	-	-	-	-
<u>1,625</u>	<u>(186)</u>	<u>2,229</u>	-	<u>325</u>	<u>10</u>	<u>1,501</u>	<u>573</u>	-	-	-
\$ 1,625	\$ 2	\$ 3,493	\$ 10,295	\$ 3,052	\$ 10	\$ 1,501	\$ 575			

**ASSETS**

Cash and cash equivalents:  
 Cash and investments with treasurer  
 Cash and investments with fiscal and escrow agents  
 Cash and investments with trustee  
 Receivables (net of allowances for uncollectibles)  
 Due from other:  
 Governments  
 Funds  
 Prepaid expenses  
**Total assets**

**LIABILITIES**

Accounts payable  
 Due to other:  
 Governments  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
 Notes payable—Note G  
**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned  
**Total fund balances**  
**Total liabilities, deferred outflows and fund balances**

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue							Citywide Training Entrepreneurial Fund
	Urban Site Acquisition Loan Fund	Photo Red Light Fund	Property Management	Collection Fees	City Attorney Mediation	Environmental Fund		
<b>ASSETS</b>								
Cash and cash equivalents:	\$ 453	\$ 852	\$ 1,265	\$ 91	\$ 48	\$ 100	\$ 28	
Cash and investments with treasurer	-	-	-	-	-	-	-	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	14	-	-	-	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	
Due from other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Prepaid expenses	-	-	-	-	-	-	-	
<b>Total assets</b>	<b>\$ 453</b>	<b>\$ 852</b>	<b>\$ 1,265</b>	<b>\$ 105</b>	<b>\$ 48</b>	<b>\$ 100</b>	<b>\$ 28</b>	
<b>LIABILITIES</b>								
Accounts payable	-	1	65	105	-	3	2	
Due to other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Advances from grantors	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	
Notes payable—Note G	-	-	-	-	-	-	-	
<b>Total liabilities</b>	<b>-</b>	<b>1</b>	<b>65</b>	<b>105</b>	<b>-</b>	<b>3</b>	<b>2</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>FUND BALANCES</b>								
Restricted	-	-	-	-	-	-	-	
Committed	453	851	1,200	-	48	97	26	
Unassigned	-	-	-	-	-	-	-	
<b>Total fund balances</b>	<b>453</b>	<b>851</b>	<b>1,200</b>	<b>-</b>	<b>48</b>	<b>97</b>	<b>26</b>	
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 453</b>	<b>\$ 852</b>	<b>\$ 1,265</b>	<b>\$ 105</b>	<b>\$ 48</b>	<b>\$ 100</b>	<b>\$ 28</b>	

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Police</u>	<u>Continuing</u>	<u>Professional</u>	<u>Training Fund</u>	<u>Nonmajor</u>	<u>Special</u>	<u>Revenue</u>	<u>Total</u>
<b>ASSETS</b>									
Cash and cash equivalents:									
Cash and investments with treasurer	\$	58	\$					67,063	
Cash and investments with fiscal and escrow agents		-						665	
Cash and investments with trustee		-						299	
Receivables (net of allowances for uncollectibles)		-						9,529	
Due from other:								-	
Governments								26,541	
Funds								273	
Prepaid expenses								2	
<b>Total assets</b>	\$	58	\$					104,372	
<b>LIABILITIES</b>									
Accounts payable								10,869	
Due to other:								-	
Governments								1,431	
Funds								4,192	
Advances from grantors								3,589	
Accrued wages and benefits								-	
Notes payable—Note G								-	
<b>Total liabilities</b>								20,081	
<b>DEFERRED INFLOWS OF RESOURCES</b>									
									17,393
<b>FUND BALANCES</b>									
Restricted									30,485
Committed		52							36,599
Unassigned									(186)
<b>Total fund balances</b>									66,898
<b>Total liabilities, deferred outflows and fund balances</b>	\$	58	\$					104,372	

(continued)



**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	Debt Service						
	Easton TIF	Polaris TIF	Tuttle Crossing TIF	Nationwide Pen Site TIF	Nationwide Off Sites TIF	Gateway OSU TIF	Brewery District TIF
<b>ASSETS</b>							
Cash and cash equivalents:	\$ 3,499	\$ 4,296	\$ -	\$ 593	\$ 1,625	\$ -	\$ 500
Cash and investments with treasurer	-	-	-	-	-	-	-
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	7,002	3,403	650	621	1,701	270	470
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 10,501</b>	<b>\$ 7,699</b>	<b>\$ 650</b>	<b>\$ 1,214</b>	<b>\$ 3,326</b>	<b>\$ 270</b>	<b>\$ 970</b>
<b>LIABILITIES</b>							
Accounts payable	-	-	-	154	496	-	-
Due to other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	440	1,129	-	-
Advances from grantors	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 594</b>	<b>\$ 1,625</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>7,000</b>	<b>3,400</b>	<b>650</b>	<b>620</b>	<b>1,700</b>	<b>270</b>	<b>470</b>
<b>FUND BALANCES</b>							
Restricted	3,501	4,299	-	-	1	-	500
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>3,501</b>	<b>4,299</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>500</b>
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 10,501</b>	<b>\$ 7,699</b>	<b>\$ 650</b>	<b>\$ 1,214</b>	<b>\$ 3,326</b>	<b>\$ 270</b>	<b>\$ 970</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	Debt Service						
	Waggoner Road TIF	Recreation Debt Service	Rocky Fork TIF	Lucent TIF	East Broad Dominion TIF	Waggoner M/I TIF	East Broad Commercial TIF
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 2,291	\$ 2	\$ -	\$ -	\$ 957	\$ 1,094	\$ 1,737
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	576	-	1,450	500	240	305	260
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,867</b>	<b>\$ 2</b>	<b>\$ 1,450</b>	<b>\$ 2,055</b>	<b>\$ 1,197</b>	<b>\$ 1,399</b>	<b>\$ 1,997</b>
<b>LIABILITIES</b>							
Accounts payable	-	-	-	-	-	-	-
Due to other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>575</b>	<b>-</b>	<b>1,450</b>	<b>500</b>	<b>240</b>	<b>305</b>	<b>260</b>
<b>FUND BALANCES</b>	<b>2,292</b>	<b>2</b>	<b>-</b>	<b>1,555</b>	<b>957</b>	<b>1,094</b>	<b>1,737</b>
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>2,292</b>	<b>2</b>	<b>-</b>	<b>1,555</b>	<b>957</b>	<b>1,094</b>	<b>1,737</b>
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 2,867</b>	<b>\$ 2</b>	<b>\$ 1,450</b>	<b>\$ 2,055</b>	<b>\$ 1,197</b>	<b>\$ 1,399</b>	<b>\$ 1,997</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	Debt Service						
	Lucent Commercial TIF	Brewery District II TIF	Grange Urban Redevelopment TIF	Short North TIF	Hayden Run South TIF	Grange II Urban Redevelopment TIF	Columbus Downtown TIF
<b>ASSETS</b>							
Cash and cash equivalents:	\$ 846	\$ 488	\$ 759	\$ -	\$ 2,873	\$ 499	\$ 34
Cash and investments with treasurer agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	275	150	350	1,200	1,300	160	35
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,121</b>	<b>\$ 638</b>	<b>\$ 1,109</b>	<b>\$ 1,200</b>	<b>\$ 4,173</b>	<b>\$ 659</b>	<b>\$ 69</b>
<b>LIABILITIES</b>							
Accounts payable	-	-	759	-	-	499	-
Due to other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>759</b>	<b>-</b>	<b>-</b>	<b>499</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>275</b>	<b>150</b>	<b>350</b>	<b>1,200</b>	<b>1,300</b>	<b>160</b>	<b>35</b>
<b>FUND BALANCES</b>	<b>846</b>	<b>488</b>	<b>-</b>	<b>-</b>	<b>2,873</b>	<b>-</b>	<b>34</b>
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>846</b>	<b>488</b>	<b>-</b>	<b>-</b>	<b>2,873</b>	<b>-</b>	<b>34</b>
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 1,121</b>	<b>\$ 638</b>	<b>\$ 1,109</b>	<b>\$ 1,200</b>	<b>\$ 4,173</b>	<b>\$ 659</b>	<b>\$ 69</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	<u>Debt Service</u>		
	<u>Capitol South</u>	<u>Debt Service</u>	<u>Total</u>
			<u>Nonmajor</u>
			<u>Debt Service</u>
<b>ASSETS</b>			
Cash and cash equivalents:			
Cash and investments with treasurer	\$ 399	\$	24,047
Cash and investments with fiscal and escrow agents	-	-	-
Cash and investments with trustee	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	20,918
Due from other:			
Governments	-	-	-
Funds	-	-	-
Prepaid expenses	-	-	-
<b>Total assets</b>	<u>\$ 399</u>	<u>\$</u>	<u>44,965</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	1,908
Due to other:			
Governments	-	-	-
Funds	-	-	1,569
Advances from grantors	-	-	-
Accrued wages and benefits	-	-	-
Notes payable—Note G	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>3,477</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<b>FUND BALANCES</b>			
Restricted	399	-	20,578
Committed	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<u>399</u>	<u>-</u>	<u>20,578</u>
<b>Total liabilities, deferred outflows and fund balances</b>	<u>\$ 399</u>	<u>\$</u>	<u>44,965</u>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	Capital Projects							Short North SID
	Public Safety	Parks & Recreation	Refuse Collection	Streets & Highways	Health	Governmental Super B.A.B.	Recreation & Parks Taxable Bonds	
\$	40,072	\$ 40,628	\$ 9,256	\$ 118,665	\$ 409	\$ 991	\$ 1,465	\$ 372
agents	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	1	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	-
Due from other:								
Governments	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>40,072</b>	<b>40,628</b>	<b>9,256</b>	<b>118,665</b>	<b>409</b>	<b>992</b>	<b>1,465</b>	<b>372</b>
<b>LIABILITIES</b>								
Accounts payable	476	4,064	411	4,063	-	81	17	-
Due to other:								
Governments	-	-	-	-	-	-	-	-
Funds	-	29	-	268	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>476</b>	<b>4,093</b>	<b>411</b>	<b>4,331</b>	<b>-</b>	<b>81</b>	<b>17</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
<b>FUND BALANCES</b>								
Restricted	39,596	36,535	8,845	114,334	409	911	1,448	372
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>39,596</b>	<b>36,535</b>	<b>8,845</b>	<b>114,334</b>	<b>409</b>	<b>911</b>	<b>1,448</b>	<b>372</b>
<b>Total liabilities, deferred outflows and fund balances</b>	<b>40,072</b>	<b>40,628</b>	<b>9,256</b>	<b>118,665</b>	<b>409</b>	<b>992</b>	<b>1,465</b>	<b>372</b>

(continued)

**ASSETS**

Cash and cash equivalents:  
 Cash and investments with treasurer  
 Cash and investments with fiscal and escrow  
 agents  
 Cash and investments with trustee  
 Receivables (net of allowances for uncollectibles)  
 Due from other:  
 Governments  
 Funds  
 Prepaid expenses  
**Total assets**

**LIABILITIES**

Accounts payable  
 Due to other:  
 Governments  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
 Notes payable—Note G  
**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned  
**Total fund balances**  
**Total liabilities, deferred outflows  
and fund balances**

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

													<b>Capital Projects</b>										
Nationwide Development Bond	Lyra/Gemini/ Polaris/Antares Improvements	Construction Management Taxable Bonds	Construction Management	Northland and Other Acquisitions	Development Taxable Bonds	Parks & Rec. Permanent Improvement	General Permanent Improvement																
\$ 623	\$ -	\$ 5,000	\$ 58,525	\$ 3,891	\$ 5,050	\$ 3,783	\$ 4,218																
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 623</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 58,525</u>	<u>\$ 3,891</u>	<u>\$ 5,050</u>	<u>\$ 3,783</u>	<u>\$ 4,218</u>																
593	-	-	2,011	15	87	227	40																
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>593</u>	<u>-</u>	<u>-</u>	<u>2,011</u>	<u>15</u>	<u>87</u>	<u>227</u>	<u>40</u>																
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	5,000	56,514	3,876	4,963	3,556	4,178																
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>30</u>	<u>-</u>	<u>5,000</u>	<u>56,514</u>	<u>3,876</u>	<u>4,963</u>	<u>3,556</u>	<u>4,178</u>																
<u>\$ 623</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 58,525</u>	<u>\$ 3,891</u>	<u>\$ 5,050</u>	<u>\$ 3,783</u>	<u>\$ 4,218</u>																

(continued)

**ASSETS**

Cash and cash equivalents:  
 Cash and investments with treasurer  
 Cash and investments with fiscal and escrow agents  
 Cash and investments with trustee  
 Receivables (net of allowances for uncollectibles)  
 Due from other:  
 Governments  
 Funds  
 Prepaid expenses  
**Total assets**

**LIABILITIES**

Accounts payable  
 Due to other:  
 Governments  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
 Notes payable—Note G  
**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**  
 Restricted  
 Committed  
 Unassigned  
**Total fund balances**  
**Total liabilities, deferred outflows and fund balances**

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

<b>Capital Projects</b>										
	<b>Easton Infrastructure Improvement</b>	<b>Transportation Improvement Program</b>	<b>State Issue 2 - Streets</b>	<b>Federal State Highway Engineering</b>	<b>Street &amp; Highway Improvement</b>	<b>Northwest Corridor</b>	<b>Northeast Corridor</b>	<b>Southeast Growth Area</b>		
\$ -	\$ -	\$ 1,230	\$ 1,847	\$ 215	\$ 4,406	\$ 1,981	\$ 1,845	\$ 75		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	301	-	-	-		
-	-	231	-	5,481	31	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
<b>\$ -</b>	<b>\$ 1,461</b>	<b>\$ 1,847</b>	<b>\$ 5,696</b>	<b>\$ 4,738</b>	<b>\$ 1,981</b>	<b>\$ 1,845</b>	<b>\$ 75</b>			
-	-	46	383	2,526	393	56	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	86	25	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	46	383	2,612	418	56	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	1,415	-	1,464	3,084	4,320	1,925	1,845	75		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
<b>\$ -</b>	<b>\$ 1,461</b>	<b>\$ 1,847</b>	<b>\$ 5,696</b>	<b>\$ 4,738</b>	<b>\$ 1,981</b>	<b>\$ 1,845</b>	<b>\$ 75</b>			

**ASSETS**

Cash and cash equivalents:  
 Cash and investments with treasurer  
 Cash and investments with fiscal and escrow agents  
 Cash and investments with trustee  
 Receivables (net of allowances for uncollectibles)  
 Due from other:  
 Governments  
 Funds  
 Prepaid expenses  
**Total assets**

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**LIABILITIES**

Accounts payable  
 Due to other:  
 Governments  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
 Notes payable—Note G  
**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned  
**Total fund balances**  
**Total liabilities, deferred outflows and fund balances**

(continued)





**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	<b>Capital Projects</b>									
	<b>Reynoldsburg Columbus Pay as We Grow</b>	<b>Harrison West Recreation Park</b>	<b>RiverSouth Lifestyle</b>	<b>Governmental B.A.B.</b>	<b>Miranova TIF</b>	<b>Crewville TIF</b>	<b>Alum Creek-Watkins Rd TIF</b>	<b>I-70 Cap-S.High TIF</b>		
<b>ASSETS</b>										
Cash and cash equivalents:	\$ 301	\$ 523	\$ 334	\$ 3,892	\$ 1,398	\$ 1	\$ 59	\$ 415		
Cash and investments with treasurer agents	-	-	-	-	-	-	-	-		
Cash and investments with trustee	-	-	-	3	720	20	135	20		
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	-		
Due from other:										
Governments	-	-	-	-	-	-	-	-		
Funds	-	-	-	-	-	-	-	-		
Prepaid expenses	-	-	-	-	-	-	-	-		
<b>Total assets</b>	<b>\$ 301</b>	<b>\$ 523</b>	<b>\$ 334</b>	<b>\$ 3,895</b>	<b>\$ 2,118</b>	<b>\$ 21</b>	<b>\$ 194</b>	<b>\$ 435</b>		
<b>LIABILITIES</b>										
Accounts payable	-	-	-	382	523	-	-	-		
Due to other:										
Governments	-	-	-	-	-	-	-	-		
Funds	-	-	-	-	-	77	-	-		
Advances from grantors	-	-	-	-	-	-	-	-		
Accrued wages and benefits	-	-	-	-	-	-	-	-		
Notes payable—Note G	-	-	-	-	-	-	-	-		
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>382</b>	<b>523</b>	<b>77</b>	<b>-</b>	<b>-</b>		
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>720</b>	<b>20</b>	<b>135</b>	<b>20</b>		
<b>FUND BALANCES</b>										
Restricted	301	523	334	3,513	875	-	59	415		
Committed	-	-	-	-	-	-	-	-		
Unassigned	-	-	-	-	-	(76)	-	-		
<b>Total fund balances</b>	<b>301</b>	<b>523</b>	<b>334</b>	<b>3,513</b>	<b>875</b>	<b>(76)</b>	<b>59</b>	<b>415</b>		
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 301</b>	<b>\$ 523</b>	<b>\$ 334</b>	<b>\$ 3,895</b>	<b>\$ 2,118</b>	<b>\$ 21</b>	<b>\$ 194</b>	<b>\$ 435</b>		

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

**Capital Projects**

	Morse Rd TIF	Pen West East TIF	Pen West West TIF	Jeffrey Place TIF	Italian Village TIF	Crosswoods TIF	West Edge I TIF	West Edge II TIF
\$ 2,815	\$ -	\$ 205	\$ -	\$ -	\$ -	\$ 52	\$ 253	\$ 262
-	-	-	-	-	-	-	-	-
-	320	70	120	950	170	60	65	65
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>\$ 3,215</b>	<b>\$ 320</b>	<b>\$ 275</b>	<b>\$ 120</b>	<b>\$ 950</b>	<b>\$ 222</b>	<b>\$ 313</b>	<b>\$ 327</b>	<b>\$ 327</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	52	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	52	-	-	-
400	320	70	120	950	170	60	65	65
2,815	-	205	-	-	-	-	253	262
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,815</b>	<b>-</b>	<b>205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>253</b>	<b>262</b>
<b>\$ 3,215</b>	<b>\$ 320</b>	<b>\$ 275</b>	<b>\$ 120</b>	<b>\$ 950</b>	<b>\$ 222</b>	<b>\$ 313</b>	<b>\$ 327</b>	<b>\$ 327</b>

**ASSETS**

Cash and cash equivalents:  
 Cash and investments with treasurer  
 Cash and investments with fiscal and escrow agents  
 Cash and investments with trustee  
 Receivables (net of allowances for uncollectibles)  
 Due from other:  
 Governments  
 Funds  
 Prepaid expenses  
**Total assets**

14

**LIABILITIES**

Accounts payable  
 Due to other:  
 Governments  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
 Notes payable—Note G  
**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned  
**Total fund balances**  
**Total liabilities, deferred outflows and fund balances**

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

**Capital Projects**

	Northland TIF	AC Humko I TIF	AC Humko II TIF	Hayden Run N TIF	Preserve TIF	Dublin-Granville S TIF	Dublin-Granville N TIF	Albany Crossing TIF
\$	314	\$ -	\$ 37	\$ 4,157	\$ 616	\$ 76	\$ 720	\$ 1,001
agents	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	90	180	700	950	770	40	145	600
Due from other:								
Governments	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
<b>Total assets</b>	<u>404</u>	<u>180</u>	<u>737</u>	<u>5,107</u>	<u>1,386</u>	<u>116</u>	<u>865</u>	<u>1,601</u>
<b>LIABILITIES</b>								
Accounts payable	-	-	-	-	60	-	-	36
Due to other:								
Governments	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	300	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360</u>	<u>-</u>	<u>-</u>	<u>36</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>90</u>	<u>180</u>	<u>700</u>	<u>950</u>	<u>770</u>	<u>40</u>	<u>145</u>	<u>600</u>
<b>FUND BALANCES</b>								
Restricted	314	-	37	4,157	256	76	720	965
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<u>314</u>	<u>-</u>	<u>37</u>	<u>4,157</u>	<u>256</u>	<u>76</u>	<u>720</u>	<u>965</u>
<b>Total liabilities, deferred outflows and fund balances</b>	<u>404</u>	<u>180</u>	<u>737</u>	<u>5,107</u>	<u>1,386</u>	<u>116</u>	<u>865</u>	<u>1,601</u>

(continued)

ASSETS

Cash and cash equivalents:  
 Cash and investments with treasurer  
 Cash and investments with fiscal and escrow agents  
 Cash and investments with trustee  
 Receivables (net of allowances for uncollectibles)  
 Due from other:  
 Governments  
 Funds  
 Prepaid expenses  
**Total assets**

14

LIABILITIES

Accounts payable  
 Due to other:  
 Governments  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
 Notes payable—Note G  
**Total liabilities**

DEFERRED INFLOWS OF RESOURCES

FUND BALANCES

Restricted  
 Committed  
 Unassigned  
**Total fund balances**  
**Total liabilities, deferred outflows and fund balances**

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

		<b>Capital Projects</b>												
		Upper Albany West TIF	Hamilton Central College TIF	New Albany W-Central College TIF	Rickenbacker West TIF	Blausler- Summerlyn TIF	One Neighborhood TIF	Weinland Park TIF						
<b>ASSETS</b>														
Cash and cash equivalents:	\$	34	\$	1,345	\$	62	\$	671	\$	118	\$	8	\$	-
Cash and investments with treasurer agents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash and investments with trustee	35	600	1	250	350	45	100	150						
Receivables (net of allowances for uncollectibles)														
Due from other:														
Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	\$	69	\$	1,945	\$	63	\$	921	\$	163	\$	108	\$	150
<b>LIABILITIES</b>														
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to other:														
Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	-	32	-	-	-	-	-	-	-	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>														
	\$	35	\$	600	\$	1	\$	250	\$	350	\$	100	\$	150
<b>FUND BALANCES</b>														
Restricted	34	1,313	62	671	-	118	8	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	34	1,313	62	671	-	118	8	-	-	-	-	-	-	-
<b>Total liabilities, deferred outflows and fund balances</b>	\$	69	\$	1,945	\$	63	\$	921	\$	350	\$	108	\$	150

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013  
 (amounts expressed in thousands)

	<u>Capital Projects</u>			
	<u>Capital Projects</u>		<u>Total</u>	
	<u>Third &amp; Olentangy TIF</u>	<u>North Broadway TIF</u>	<u>Nonmajor Capital Projects</u>	<u>Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents:				
Cash and investments with treasurer	\$ 468	\$ -	\$ 345,221	\$ 436,331
Cash and investments with fiscal and escrow agents	-	-	-	665
Cash and investments with trustee	-	-	-	299
Receivables (net of allowances for uncollectibles)	450	2	8,820	39,267
Due from other:				
Governments	-	-	5,743	32,284
Funds	-	-	-	273
Prepaid expenses	-	-	-	2
<b>Total assets</b>	<b>\$ 918</b>	<b>\$ 2</b>	<b>\$ 359,784</b>	<b>\$ 509,121</b>
<b>LIABILITIES</b>				
Accounts payable	-	-	17,608	30,385
Due to other:				
Governments	-	-	-	-
Funds	-	-	485	3,485
Advances from grantors	-	-	-	4,192
Accrued wages and benefits	-	-	-	3,589
Notes payable—Note G	-	-	300	300
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>18,393</b>	<b>41,951</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>450</b>	<b>2</b>	<b>8,508</b>	<b>46,811</b>
<b>FUND BALANCES</b>				
Restricted	468	-	332,959	384,022
Committed	-	-	-	36,599
Unassigned	-	-	(76)	(262)
<b>Total fund balances</b>	<b>468</b>	<b>-</b>	<b>332,883</b>	<b>420,359</b>
<b>Total liabilities, deferred outflows and fund balances</b>	<b>\$ 918</b>	<b>\$ 2</b>	<b>\$ 359,784</b>	<b>\$ 509,121</b>

# City of Columbus, Ohio

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**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue									
	RiverSouth	Columbus Next Generation	HOME Program	HOPE Program	HUD Section 108 Loans	Land Management	Law Enforcement	General Government Grants		
<b>REVENUES</b>										
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	6	6	17,401
Investment income	112	-	-	-	-	-	-	6	6	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	4	4	-
Fines and forfeits	-	-	-	-	-	-	-	337	262	-
Miscellaneous	-	-	-	-	-	572	-	262	6,255	-
<b>Total revenues</b>	<u>112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>572</u>	<u>-</u>	<u>615</u>	<u>23,656</u>	<u>-</u>
<b>EXPENDITURES</b>										
Current:										
General government	32	-	-	-	-	-	-	-	-	1,607
Public service	-	-	-	-	-	-	-	-	-	142
Public safety	-	-	-	-	-	-	-	1,032	-	1,504
Development	-	183	9,722	-	-	92	-	-	-	18,068
Health	-	-	-	-	-	-	-	-	-	747
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	13	-	-	-	-	-	106	-	658
Debt service:										
Principal retirement - Note G	4,095	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	3,222	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>7,349</u>	<u>196</u>	<u>9,722</u>	<u>-</u>	<u>-</u>	<u>92</u>	<u>-</u>	<u>1,138</u>	<u>-</u>	<u>22,726</u>
<b>Excess(deficiency) of revenues over expenditures</b>	<u>(7,237)</u>	<u>(196)</u>	<u>(9,722)</u>	<u>-</u>	<u>-</u>	<u>480</u>	<u>-</u>	<u>(523)</u>	<u>-</u>	<u>930</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	7,316	370	-	-	-	-	-	-	-	401
Transfers out	-	-	-	-	-	-	-	-	-	(1,331)
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>7,316</u>	<u>370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(930)</u>
<b>Net change in fund balance</b>	<u>79</u>	<u>174</u>	<u>(9,722)</u>	<u>-</u>	<u>-</u>	<u>480</u>	<u>-</u>	<u>(523)</u>	<u>-</u>	<u>-</u>
<b>Fund balances—beginning of year</b>	<u>43</u>	<u>-</u>	<u>9,722</u>	<u>56</u>	<u>67</u>	<u>531</u>	<u>1,941</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances—end of year</b>	<u>\$ 122</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ 56</u>	<u>\$ 67</u>	<u>\$ 1,011</u>	<u>\$ 1,418</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue									
	Mayor's					Special Revenue				
	Area	Special Purpose	Education Charitable Trust	Drivers Alcohol Treatment	Municipal Court Special Projects	Municipal Court Clerk	Columbus Community Relations	Housing / Business Tax Incentives	Commissions	
<b>REVENUES</b>										
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	3	-	-	-	-	-	-	-	109
Shared revenues	-	-	-	100	38	232	-	-	-	-
Charges for services	-	166	-	-	11	-	-	-	-	-
Fines and forfeits	-	30	-	234	1,426	2,491	-	-	-	-
Miscellaneous	2	559	-	-	713	10	53	-	-	-
<b>Total revenues</b>	2	758	-	334	2,188	2,733	53	-	-	109
<b>EXPENDITURES</b>										
Current:										
General government	-	119	-	119	2,387	2,575	27	-	-	-
Public service	-	37	-	-	-	-	-	-	-	-
Public safety	-	83	-	29	-	-	-	-	-	-
Development	36	-	-	-	-	-	-	-	-	69
Health	-	4	-	-	-	-	-	-	-	-
Recreation and parks	-	122	-	-	-	-	-	-	-	-
Capital outlay	-	68	-	-	-	81	-	-	-	-
Debt service:										
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	36	433	-	148	2,387	2,656	27	-	-	69
<b>Excess(deficiency) of revenues over expenditures</b>	(34)	325	-	186	(199)	77	26	-	-	40
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	53	-	-	-	415	250	-	-	-	-
Transfers out	-	(155)	-	(75)	-	(320)	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	53	(155)	-	(75)	415	(70)	-	-	-	-
<b>Net change in fund balance</b>	19	170	-	111	216	7	26	-	-	40
<b>Fund balances—beginning of year</b>	52	1,658	79	625	1,000	3,148	31	-	-	256
<b>Fund balances—end of year</b>	\$ 71	\$ 1,828	\$ 79	\$ 736	\$ 1,216	\$ 3,155	\$ 57	\$ -	\$ -	\$ 296

(continued)



**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue										Neighborhood Economic Development Fund
	Hester Dysart Paramedic Education	Hotel-Motel Tax	Emergency Human Services	Private			Gatrell Arts Vocational Rehabilitation	Columbus Housing Fund	Tree Replacement	Neighborhood Economic Development Fund	
				Leisure Assistance for Youth	Assistance for Youth	Tree Replacement					
<b>REVENUES</b>											
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	52	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	13,206	1,663	89	48	1,402	-	-	48	-	101
<b>Total revenues</b>	-	<u>13,206</u>	<u>1,663</u>	<u>141</u>	<u>48</u>	<u>1,402</u>	-	-	<u>48</u>	-	<u>101</u>
<b>EXPENDITURES</b>											
Current:											
General government	-	13,201	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-	-
Public safety	5	-	-	-	-	-	-	-	-	-	-
Development	-	-	1,911	-	-	1,402	-	-	-	-	85
Health	-	10	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	65	13	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	5	<u>13,211</u>	<u>1,911</u>	<u>65</u>	<u>13</u>	<u>1,402</u>	-	-	<u>13</u>	-	<u>85</u>
<b>Excess(deficiency) of revenues over expenditures</b>	(5)	(5)	(248)	76	35	-	-	-	35	-	16
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in	-	-	50	-	-	-	-	-	-	-	-
Transfers out	-	(242)	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	<u>(242)</u>	<u>50</u>	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	(5)	(247)	(198)	76	35	-	-	-	35	-	16
<b>Fund balances—beginning of year</b>	131	438	1,379	618	13	-	-	-	23	-	270
<b>Fund balances—end of year</b>	\$ <u>126</u>	\$ <u>191</u>	\$ <u>1,181</u>	\$ <u>694</u>	\$ <u>48</u>	\$ <u>23</u>	\$ <u>23</u>	\$ <u>23</u>	\$ <u>48</u>	\$ <u>23</u>	\$ <u>286</u>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Fire Quarter Master Incentive Travel Fund	Special Revenue										
		JEDD Revenue	Columbus Revenue	Development Services		Private Construction Inspection		Urban Dev. Action Grants	Community Development Act		Health	Department Grants
<b>REVENUES</b>												
Income taxes	-	\$ -	\$ -	-	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	1,773	-	-	16,467
Investment income	-	-	-	-	-	-	-	-	8	-	-	3
Licenses and permits	-	-	18,337	-	-	-	-	-	-	-	3,285	-
Shared revenues	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,539	-	-	-	92	-	3,359	410
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	50	-
Miscellaneous	-	-	529	-	15	-	-	-	1,016	-	214	17
<b>Total revenues</b>	-	-	18,866	-	2,554	-	-	-	2,889	-	6,908	16,897
<b>EXPENDITURES</b>												
Current:												
General government	-	-	-	-	-	-	-	-	462	-	-	-
Public service	-	-	-	-	2,328	-	-	-	-	-	-	-
Public safety	29	-	-	-	-	-	-	-	-	-	-	-
Development	-	-	15,488	-	-	-	32	-	5,429	-	-	-
Health	-	-	-	-	-	-	-	-	189	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	774	-	6,048	16,879
Capital outlay	-	-	14	-	97	-	-	-	-	-	2	18
Debt service:												
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	29	-	15,502	-	2,425	-	32	-	6,854	-	6,050	16,897
<b>Excess(deficiency) of revenues over expenditures</b>	(29)	-	3,364	-	129	-	(32)	-	(3,965)	-	858	-
<b>OTHER FINANCING SOURCES (USES)</b>												
Transfers in	2	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	(27)	-	3,364	-	129	-	(32)	-	(3,965)	-	858	-
<b>Fund balances—beginning of year</b>	108	100	5,182	-	655	-	331	-	11,498	-	475	-
<b>Fund balances—end of year</b>	81	100	8,546	-	784	-	299	-	7,533	-	1,333	-

(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue							
	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	City Parking Meter Contribution	Parking Meter Program	E-911	Treasury Investment Earnings	Casino
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	18	-	-	3	-	-	-
Licenses and permits	-	1,515	-	-	-	-	-	-
Shared revenues	3,000	31,547	-	-	-	-	-	5,088
Charges for services	-	9,880	-	-	1,682	1,821	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	4,653	3,290	-	100	2	-	-
<b>Total revenues</b>	<b>3,000</b>	<b>47,613</b>	<b>3,290</b>	<b>-</b>	<b>1,785</b>	<b>1,823</b>	<b>-</b>	<b>5,088</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	2,700	44,232	2,901	-	1,251	-	-	-
Public safety	-	-	-	-	-	2,702	-	-
Development	-	-	-	-	-	-	-	2,563
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	151	123	-	-	-	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	750
Interest and fiscal charges	-	-	-	-	-	-	-	573
<b>Total expenditures</b>	<b>2,700</b>	<b>44,383</b>	<b>3,024</b>	<b>-</b>	<b>1,251</b>	<b>2,702</b>	<b>-</b>	<b>3,886</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>300</b>	<b>3,230</b>	<b>266</b>	<b>-</b>	<b>534</b>	<b>(879)</b>	<b>-</b>	<b>1,202</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	517	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(792)
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(792)</b>
<b>Net change in fund balance</b>	<b>300</b>	<b>3,747</b>	<b>266</b>	<b>-</b>	<b>534</b>	<b>(879)</b>	<b>-</b>	<b>410</b>
<b>Fund balances—beginning of year</b>	<b>2,700</b>	<b>9,499</b>	<b>2,933</b>	<b>1,400</b>	<b>771</b>	<b>2,633</b>	<b>-</b>	<b>2,269</b>
<b>Fund balances—end of year</b>	<b>\$ 3,000</b>	<b>\$ 13,246</b>	<b>\$ 3,199</b>	<b>\$ 1,400</b>	<b>\$ 1,305</b>	<b>\$ 1,754</b>	<b>\$ -</b>	<b>\$ 2,679</b>

(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue									
	Westside Community Fund	Golf Course Operations	Recreation & Parks Operations	Recreation & Parks Grants	Reynolds Crossing Special Assessments	DPU Small Business Education and Training	Mined Assets	Private Grants		
<b>REVENUES</b>										
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	73,474	-	-	-	-	-	339
Investment income	-	-	-	14	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	3,767	3,660	905	68	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	136	1,162	1,403	-	10	-	-	-	1
<b>Total revenues</b>	-	3,903	4,822	75,796	68	10	-	-	-	340
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	3
Development	125	-	-	-	68	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	97
Recreation and parks	-	4,004	3,701	77,179	-	-	-	-	-	28
Capital outlay	-	-	-	611	-	-	-	-	-	-
Debt service:										
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	125	4,004	3,701	77,790	68	-	-	-	-	128
<b>Excess(deficiency) of revenues over expenditures</b>	(125)	(101)	1,121	(1,994)	-	10	-	-	-	212
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	202	2,473	-	-	-	-	-	-
Transfers out	-	-	(182)	(479)	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	20	1,994	-	-	-	-	-	-
<b>Net change in fund balance</b>	(125)	(101)	1,141	-	-	10	-	-	-	212
<b>Fund balances—beginning of year</b>	1,750	(85)	1,088	-	325	-	1,501	-	-	361
<b>Fund balances—end of year</b>	\$ 1,625	\$ (186)	\$ 2,229	\$ -	\$ 325	\$ 10	\$ 1,501	\$ -	\$ -	\$ 573

(continued)

**City of Columbus, Ohio**

Exhibit B-2 (continued)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Special Revenue						
	Urban Site Acquisition Loan Fund	Photo Red Light Fund	Property Management	Collection Fees	City Attorney Mediation	Environmental Fund	Citywide Training Entrepreneurial Fund
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	12	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	40	540	-	-	11
Fines and forfeits	-	2,122	-	414	-	14	-
Miscellaneous	-	1	1,458	5	-	2	3
<b>Total revenues</b>	-	2,123	1,498	979	-	16	14
<b>EXPENDITURES</b>							
Current:							
General government	-	-	1,353	771	1	19	2
Public service	-	-	-	208	-	-	-
Public safety	-	2,069	-	-	-	-	-
Development	15	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	89	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	15	2,069	1,442	979	1	19	2
<b>Excess(deficiency) of revenues over expenditures</b>	(15)	54	56	-	(1)	(3)	12
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	(15)	54	56	-	(1)	(3)	12
<b>Fund balances—beginning of year</b>	468	797	1,144	-	49	100	14
<b>Fund balances—end of year</b>	\$ 453	\$ 851	\$ 1,200	\$ -	\$ 48	\$ 97	\$ 26

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Police</u>	<u>Total</u>
	<u>Continuing</u>	<u>Nonmajor</u>	
	<u>Professional</u>	<u>Special</u>	
	<u>Training Fund</u>	<u>Revenue</u>	
<b>REVENUES</b>			
Income taxes	-	\$ 8	
Grants and subsidies	-	109,460	
Investment income	-	216	
Licenses and permits	-	23,261	
Shared revenues	-	40,005	
Charges for services	-	28,955	
Fines and forfeits	-	7,118	
Miscellaneous	-	38,952	
<b>Total revenues</b>	-	<u>247,975</u>	
<b>EXPENDITURES</b>			
Current:			
General government	-	22,675	
Public service	-	53,799	
Public safety	56	7,512	
Development	-	55,288	
Health	-	23,974	
Recreation and parks	-	85,975	
Capital outlay	19	1,961	
Debt service:			
Principal retirement - Note G	-	4,845	
Interest and fiscal charges	-	3,795	
<b>Total expenditures</b>	<u>75</u>	<u>259,824</u>	
<b>Excess(deficiency) of revenues over expenditures</b>	(75)	(11,849)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	12,049	
Transfers out	-	(3,576)	
Issuance of debt	-	-	
Refunding bonds issued	-	-	
Payment to refunded bond escrow agent	-	-	
Premium on bond issuance	-	-	
<b>Total other financing sources (uses)</b>	-	<u>8,473</u>	
<b>Net change in fund balance</b>	(75)	(3,376)	
<b>Fund balances—beginning of year</b>	<u>127</u>	<u>70,274</u>	
<b>Fund balances—end of year</b>	<u>52</u>	<u>\$ 66,898</u>	(continued)

# City of Columbus, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Debt Service						
	Easton TIF	Polaris TIF	Tuttle Crossing TIF	Nationwide Pen Site TIF	Nationwide Off Sites TIF	Gateway OSU TIF	Brewery District TIF
<b>REVENUES</b>							
Income taxes	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-
Investment income	14	16	-	2	3	-	2
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	6,344	3,108	647	599	1,640	263	461
<b>Total revenues</b>	<b>6,358</b>	<b>3,124</b>	<b>647</b>	<b>601</b>	<b>1,643</b>	<b>263</b>	<b>463</b>
<b>EXPENDITURES</b>							
Current:							
General government	90	45	8	161	515	-	5
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	2	-	-	-	263	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>90</b>	<b>47</b>	<b>8</b>	<b>161</b>	<b>515</b>	<b>263</b>	<b>5</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>6,268</b>	<b>3,077</b>	<b>639</b>	<b>440</b>	<b>1,128</b>	<b>-</b>	<b>458</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(8,967)	(2,919)	(639)	(440)	(1,129)	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(8,967)</b>	<b>(2,919)</b>	<b>(639)</b>	<b>(440)</b>	<b>(1,129)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(2,699)</b>	<b>158</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>458</b>
<b>Fund balances—beginning of year</b>	<b>6,200</b>	<b>4,141</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>42</b>
<b>Fund balances—end of year</b>	<b>\$ 3,501</b>	<b>\$ 4,299</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 500</b>

(continued)

# City of Columbus, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

Exhibit B-2 (continued)

	Debt Service						
	Waggoner Road TIF	Recreation Debt Service	Rocky Fork TIF	Lucent TIF	East Broad Dominion TIF	Waggoner M/I TIF	East Broad Commercial TIF
<b>REVENUES</b>							
Income taxes	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-
Investment income	7	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	315	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	564	-	1,228	424	206	291	252
<b>Total revenues</b>	<u>571</u>	<u>315</u>	<u>1,228</u>	<u>424</u>	<u>206</u>	<u>291</u>	<u>252</u>
<b>EXPENDITURES</b>							
Current:							
General government	11	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	266	6	3	4	3
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>11</u>	<u>-</u>	<u>266</u>	<u>6</u>	<u>3</u>	<u>4</u>	<u>3</u>
<b>Excess(deficiency) of revenues over expenditures</b>	560	315	962	418	203	287	249
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(363)	(1,730)	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(363)</u>	<u>(1,730)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	560	(48)	(768)	418	203	287	249
<b>Fund balances—beginning of year</b>	<u>1,732</u>	<u>50</u>	<u>768</u>	<u>1,137</u>	<u>754</u>	<u>807</u>	<u>1,488</u>
<b>Fund balances—end of year</b>	<u>\$ 2,292</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 1,555</u>	<u>\$ 957</u>	<u>\$ 1,094</u>	<u>\$ 1,737</u>

(continued)



**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Debt Service						
	Lucent Commercial TIF	Brewery District II TIF	Grange Urban Redevelopment TIF	Short North TIF	Hayden Run South TIF	Grange II Urban Redevelopment TIF	Columbus Downtown TIF
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	13	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	313	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	264	104	346	1,173	991	158	34
<b>Total revenues</b>	<u>264</u>	<u>104</u>	<u>346</u>	<u>1,173</u>	<u>1,317</u>	<u>158</u>	<u>34</u>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	3	4	763	2,350	13	500	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>3</u>	<u>4</u>	<u>763</u>	<u>2,350</u>	<u>13</u>	<u>500</u>	<u>-</u>
<b>Excess(deficiency) of revenues over expenditures</b>	<u>261</u>	<u>100</u>	<u>(417)</u>	<u>(1,177)</u>	<u>1,304</u>	<u>(342)</u>	<u>34</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(590)	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(590)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>261</u>	<u>100</u>	<u>(417)</u>	<u>(1,177)</u>	<u>714</u>	<u>(342)</u>	<u>34</u>
<b>Fund balances—beginning of year</b>	<u>585</u>	<u>388</u>	<u>417</u>	<u>1,177</u>	<u>2,159</u>	<u>342</u>	<u>-</u>
<b>Fund balances—end of year</b>	<u>\$ 846</u>	<u>\$ 488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,873</u>	<u>\$ -</u>	<u>\$ 34</u>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	<u>Debt Service</u>		
	<u>Capitol South</u>	<u>Total Nonmajor Debt Service</u>	
<b>REVENUES</b>			
Income taxes	\$ -	\$ -	
Grants and subsidies	-	13	
Investment income	-	44	
Licenses and permits	-	-	
Shared revenues	-	-	
Charges for services	-	628	
Fines and forfeits	-	-	
Miscellaneous	-	19,097	
<b>Total revenues</b>	-	<u>19,782</u>	
<b>EXPENDITURES</b>			
Current:			
General government	-	835	
Public service	-	-	
Public safety	-	-	
Development	-	4,180	
Health	-	-	
Recreation and parks	-	-	
Capital outlay	-	-	
Debt service:			
Principal retirement - Note G	-	-	
Interest and fiscal charges	-	-	
<b>Total expenditures</b>	-	<u>5,015</u>	
<b>Excess(deficiency) of revenues over expenditures</b>	-	<u>14,767</u>	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	
Transfers out	-	(16,777)	
Issuance of debt	-	-	
Refunding bonds issued	-	-	
Payment to refunded bond escrow agent	-	-	
Premium on bond issuance	-	-	
<b>Total other financing sources (uses)</b>	-	<u>(16,777)</u>	
<b>Net change in fund balance</b>	-	<u>(2,010)</u>	
<b>Fund balances—beginning of year</b>	399	<u>22,588</u>	
<b>Fund balances—end of year</b>	<u>\$ 399</u>	<u>\$ 20,578</u>	(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

**Capital Projects**

	Public Safety	Parks & Recreation	Refuse Collection	Streets & Highways	Health	Governmental Super B.A.B.	Recreation & Parks Taxable Bonds	Short North SID
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	1	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	12	-	-	-	-	-	-
<b>Total revenues</b>	-	12	-	-	-	1	-	-
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	27,022	36,464	15,014	77,796	99	4,574	1,942	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	27,022	36,464	15,014	77,796	99	4,574	1,942	-
<b>Excess(deficiency) of revenues over expenditures</b>	(27,022)	(36,452)	(15,014)	(77,796)	(99)	(4,573)	(1,942)	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	478	-	-	-	-	-	-
Transfers out	-	(2,136)	-	(3,820)	-	-	-	-
Issuance of debt	29,605	31,825	5,580	89,025	-	-	3,390	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	3,349	3,690	500	10,685	-	-	-	-
<b>Total other financing sources (uses)</b>	32,954	33,857	6,080	95,890	-	-	3,390	-
<b>Net change in fund balance</b>	5,932	(2,595)	(8,934)	18,094	(99)	(4,573)	1,448	-
<b>Fund balances—beginning of year</b>	33,664	39,130	17,779	96,240	508	5,484	-	372
<b>Fund balances—end of year</b>	\$ 39,596	\$ 36,535	\$ 8,845	\$ 114,334	\$ 409	\$ 911	\$ 1,448	\$ 372

(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

		Capital Projects							
		Lyra/Gemini/ Polaris/Antares Improvements	Construction Mgmt Taxable Bonds	Construction Management	Northland and Other Acquisitions	Development Taxable Bonds	Parks & Rec. Permanent Improvement	General Permanent Improvement	
<b>REVENUES</b>									
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grants and subsidies	-	-	-	-	-	-	-	-	
Investment income	-	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	-	-	
Shared revenues	-	-	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	517	1,376	
<b>Total revenues</b>							517	1,376	
<b>EXPENDITURES</b>									
Current:									
General government	-	-	-	42	-	-	-	2	
Public service	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	
Development	-	963	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Recreation and parks	-	-	-	-	-	-	22	-	
Capital outlay	593	-	-	12,043	2,565	87	2,298	767	
Debt service:									
Principal retirement - Note G	-	-	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	593	963	-	12,085	2,565	87	2,320	769	
<b>Excess(deficiency) of revenues over expenditures</b>	(593)	(963)	-	(12,085)	(2,565)	(87)	(1,803)	607	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	623	963	-	-	-	-	1,731	600	
Transfers out	-	-	-	-	-	-	-	(51)	
Issuance of debt	-	-	5,000	36,255	1,550	5,050	-	-	
Refunding bonds issued	-	-	-	-	-	-	-	-	
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	
Premium on bond issuance	-	-	-	3,545	-	-	-	-	
<b>Total other financing sources (uses)</b>	623	963	5,000	39,800	1,550	5,050	1,731	549	
<b>Net change in fund balance</b>	30	-	5,000	27,715	(1,015)	4,963	(72)	1,156	
<b>Fund balances—beginning of year</b>	-	-	-	28,799	4,891	-	3,628	3,022	
<b>Fund balances—end of year</b>	30	\$ -	\$ 5,000	\$ 56,514	\$ 3,876	\$ 4,963	\$ 3,556	\$ 4,178	

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

**Capital Projects**

	Easton Infrastructure Improvement	Transportation Improvement Program	State Issue 2 - Streets	Federal State Highway Engineering	Street & Highway Improvement	Northwest Corridor	Northeast Corridor	Southeast Growth Area
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	3,226	3,088	21,561	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	74	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1	195	2,111	266	163	-
<b>Total revenues</b>	-	3,226	3,089	21,756	2,185	266	163	-
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	688	50	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	6,400	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	3,266	3,002	29,764	3,020	265	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	6,400	3,266	3,002	30,452	3,070	265	-	-
<b>Excess(deficiency) of revenues over expenditures</b>	(6,400)	(40)	87	(8,696)	(885)	1	163	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	6,400	-	815	4,724	50	-	-	-
Transfers out	-	-	-	-	(968)	-	-	-
Issuance of debt	-	-	562	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	6,400	-	1,377	4,724	(918)	-	-	-
<b>Net change in fund balance</b>	-	(40)	1,464	(3,972)	(1,803)	1	163	-
<b>Fund balances—beginning of year</b>	-	1,455	-	7,056	6,123	1,924	1,682	75
<b>Fund balances—end of year</b>	-	\$ 1,415	\$ 1,464	\$ 3,084	\$ 4,320	\$ 1,925	\$ 1,845	\$ 75

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Capital Projects						
	East Broad St. Growth Area	High/Goodale Street	Housing Preservation	Auditor Bond	Neighborhood		
					Health Center Capital Reserve	Boathouse Improvement Costs	Development Revolving Loans-Grants
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	8	-	-	410	-	8
<b>Total revenues</b>	-	8	-	-	410	-	8
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	127
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	4,737	2,961	28	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	-	-	4,737	2,961	28	-	127
<b>Excess(deficiency) of revenues over expenditures</b>	-	8	(4,737)	(2,961)	382	-	(119)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(208)	-	-	-	-
Issuance of debt	-	-	4,525	8,985	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Premium on bond issuance	-	-	675	1,015	-	-	-
<b>Total other financing sources (uses)</b>	-	-	4,992	10,000	-	-	-
<b>Net change in fund balance</b>	-	8	255	7,039	382	-	(119)
<b>Fund balances—beginning of year</b>	219	33	9,317	1,016	1,116	65	179
<b>Fund balances—end of year</b>	\$ 219	\$ 41	\$ 9,572	\$ 8,055	\$ 1,498	\$ 65	\$ 60

(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Capital Projects							
	Reynoldsburg Columbus Pay as We Grow	Harrison West Recreation Park	RiverSouth Lifestyle	Governmental B.A.B.	Miranova TIF	Crewville TIF	Alum Creek- Watkins Rd TIF	I-70 Cap- S.High TIF
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	2	-	13	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	600	-	125	-
<b>Total revenues</b>	-	2	-	13	600	-	125	-
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,942	668	76	203	7
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	-	-	-	2,942	668	76	203	7
<b>Excess(deficiency) of revenues over expenditures</b>	-	2	-	(2,929)	(68)	(76)	(78)	(7)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	-	2	-	(2,929)	(68)	(76)	(78)	(7)
<b>Fund balances—beginning of year</b>	301	521	334	6,442	943	-	137	422
<b>Fund balances—end of year</b>	\$ 301	\$ 523	\$ 334	\$ 3,513	\$ 875	\$ (76)	\$ 59	\$ 415

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**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

**Capital Projects**

	Morse Rd TIF	Pen West		Pen West		Jeffrey Place		Italian Village		Crosswoods		West Edge I		West Edge II	
		East TIF	West TIF	West TIF	TIF	TIF	TIF	TIF	TIF	TIF	TIF	TIF	TIF		
<b>REVENUES</b>															
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	334	317	71	98	895	165	55	58							
<b>Total revenues</b>	334	317	71	98	895	165	55	58							
<b>EXPENDITURES</b>															
Current:															
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	7	1,363	1	98	895	165	1	1							
Debt service:															
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	7	1,363	1	98	895	165	1	1							
<b>Excess(deficiency) of revenues over expenditures</b>	327	(1,046)	70	-	-	-	54	57							
<b>OTHER FINANCING SOURCES (USES)</b>															
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	327	(1,046)	70	-	-	-	54	57							
<b>Fund balances—beginning of year</b>	2,488	1,046	135	-	-	-	199	205							
<b>Fund balances—end of year</b>	\$ 2,815	\$ -	\$ 205	\$ -	\$ -	\$ -	\$ 253	\$ 262							

(continued)



**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	<b>Capital Projects</b>									
	<b>Northland TIF</b>	<b>AC Humko I TIF</b>	<b>AC Humko II TIF</b>	<b>Hayden Run N TIF</b>	<b>Preserve TIF</b>	<b>Dublin-Granville S TIF</b>	<b>Dublin-Granville N TIF</b>	<b>Albany Crossing TIF</b>		
<b>REVENUES</b>										
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous	82	170	659	910	736	35	138	594		
<b>Total revenues</b>	<u>82</u>	<u>170</u>	<u>659</u>	<u>910</u>	<u>736</u>	<u>35</u>	<u>138</u>	<u>594</u>		
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	1	170	528	54	197	-	2	813		
Debt service:										
Principal retirement - Note G	-	-	101	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	17	-	-	-	-	-
<b>Total expenditures</b>	<u>1</u>	<u>170</u>	<u>629</u>	<u>54</u>	<u>214</u>	<u>-</u>	<u>2</u>	<u>813</u>		
<b>Excess(deficiency) of revenues over expenditures</b>	81	-	30	856	522	35	136	(219)		
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	5	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	81	-	30	856	527	35	136	(219)		
<b>Fund balances—beginning of year</b>	233	-	7	3,301	(271)	41	584	1,184		
<b>Fund balances—end of year</b>	<u>\$ 314</u>	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 4,157</u>	<u>\$ 256</u>	<u>\$ 76</u>	<u>\$ 720</u>	<u>\$ 965</u>		<u>(continued)</u>

# City of Columbus, Ohio

Exhibit B-2 (continued)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

## Capital Projects

	Capital Projects									
	Ulry-Central College TIF	Upper Albany West TIF	Hamilton Central College TIF	New Albany W-Central College TIF	Rickenbacker West TIF	Blausler- Summerlyn TIF	One Neighborhood TIF	Weinland Park TIF		
<b>REVENUES</b>										
Income taxes	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous	35	563	-	226	188	40	8	137	-	-
<b>Total revenues</b>	<u>35</u>	<u>563</u>	<u>-</u>	<u>226</u>	<u>188</u>	<u>40</u>	<u>8</u>	<u>137</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	6	1,905	-	4	372	1	-	137	-	-
Debt service:										
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>6</u>	<u>1,905</u>	<u>-</u>	<u>4</u>	<u>372</u>	<u>1</u>	<u>-</u>	<u>137</u>	<u>-</u>	<u>-</u>
<b>Excess(deficiency) of revenues over expenditures</b>	29	(1,342)	-	222	(184)	39	8	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	29	(1,342)	-	222	(184)	39	8	-	-	-
<b>Fund balances—beginning of year</b>	5	2,655	62	449	184	79	-	-	-	-
<b>Fund balances—end of year</b>	<u>34</u>	<u>1,313</u>	<u>62</u>	<u>671</u>	<u>-</u>	<u>118</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Capital Projects			
	Third & Olentangy TIF	North Broadway TIF	Total	
			Nonmajor Capital Projects	Nonmajor Governmental Funds
<b>REVENUES</b>				
Income taxes	\$ -	\$ -	\$ -	\$ 8
Grants and subsidies	-	-	27,875	137,348
Investment income	-	-	16	276
Licenses and permits	-	-	-	23,261
Shared revenues	-	-	-	40,005
Charges for services	-	-	74	29,657
Fines and forfeits	-	-	-	7,118
Miscellaneous	468	-	12,774	70,823
<b>Total revenues</b>	468	-	40,739	308,496
<b>EXPENDITURES</b>				
Current:				
General government	-	-	44	23,554
Public service	-	-	738	54,537
Public safety	-	-	-	7,512
Development	-	-	7,490	66,958
Health	-	-	-	23,974
Recreation and parks	-	-	22	85,997
Capital outlay	-	-	238,924	240,885
Debt service:				
Principal retirement - Note G	-	-	101	4,946
Interest and fiscal charges	-	-	17	3,812
<b>Total expenditures</b>	-	-	247,336	512,175
<b>Excess(deficiency) of revenues over expenditures</b>	468	-	(206,597)	(203,679)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	16,384	28,433
Transfers out	-	-	(7,183)	(27,536)
Issuance of debt	-	-	221,352	221,352
Refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Premium on bond issuance	-	-	23,464	23,464
<b>Total other financing sources (uses)</b>	-	-	254,017	245,713
<b>Net change in fund balance</b>	468	-	47,420	42,034
<b>Fund balances—beginning of year</b>	-	-	285,463	378,325
<b>Fund balances—end of year</b>	\$ 468	\$ -	\$ 332,883	\$ 420,359

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**HOME Program**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-3

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Grants and subsidies	\$ 11,779,000	\$ 15,779,000	\$ 4,112,202	\$ (11,666,798)
Miscellaneous	221,000	221,000	221,232	232
Total revenues	<u>12,000,000</u>	<u>16,000,000</u>	<u>4,333,434</u>	<u>(11,666,566)</u>
<b>Expenditures</b>				
Current				
Development				
Housing				
Personal services	94,293	451,943	451,943	-
Materials and supplies	1,747	1,747	1,747	-
Contractual services	18,325	506,450	506,450	-
Other	1,320,387	4,042,112	4,042,112	-
Total housing	<u>1,434,752</u>	<u>5,002,252</u>	<u>5,002,252</u>	<u>-</u>
Total development	<u>1,434,752</u>	<u>5,002,252</u>	<u>5,002,252</u>	<u>-</u>
Total expenditures	<u>1,434,752</u>	<u>5,002,252</u>	<u>5,002,252</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10,565,248	10,997,748	(668,818)	(11,666,566)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	10,565,248	10,997,748	(668,818)	(11,666,566)
<b>Fund balance (deficit) at beginning of year</b>	(7,770,484)	(7,770,484)	(7,770,484)	-
<b>Lapsed encumbrances</b>	<u>1,062,827</u>	<u>1,062,827</u>	<u>1,062,827</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 3,857,591</u>	<u>\$ 4,290,091</u>	<u>\$ (7,376,475)</u>	<u>\$ (11,666,566)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**HOPE Program**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-4

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	-	-	-
<b>Fund balance at beginning of year</b>	17,580	17,580	17,580	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	\$ <u>17,580</u>	\$ <u>17,580</u>	\$ <u>17,580</u>	\$ <u>-</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**HUD Section 108 Loans**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-5

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	-	-	-
<b>Fund balance (deficit) at beginning of year</b>	(1,702,366)	(1,702,366)	(1,702,366)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	\$ <u>(1,702,366)</u>	\$ <u>(1,702,366)</u>	\$ <u>(1,702,366)</u>	\$ <u>-</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Land Management**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-6

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues</b>				
Miscellaneous	\$ 500,000	\$ 500,000	\$ 572,505	\$ 72,505
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>572,505</u>	<u>72,505</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Personal services	-	15,000	6,495	8,505
Materials and supplies	-	14,000	5,124	8,876
Contractual services	-	367,401	329,134	38,267
Other	-	3,599	3,599	-
Total development director	<u>-</u>	<u>400,000</u>	<u>344,352</u>	<u>55,648</u>
Total development	<u>-</u>	<u>400,000</u>	<u>344,352</u>	<u>55,648</u>
Total expenditures	<u>-</u>	<u>400,000</u>	<u>344,352</u>	<u>55,648</u>
Excess of revenues over expenditures	500,000	100,000	228,153	128,153
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	500,000	100,000	228,153	128,153
<b>Fund balance at beginning of year</b>	468,102	468,102	468,102	-
<b>Lapsed encumbrances</b>	8,250	8,250	8,250	-
<b>Fund balance at end of year</b>	<u>\$ 976,352</u>	<u>\$ 576,352</u>	<u>\$ 704,505</u>	<u>\$ 128,153</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Law Enforcement**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-7

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 2,224,000	\$ 2,224,000	\$ 336,896	\$ (1,887,104)
Investment earnings	7,000	7,000	7,283	283
Grants and subsidies	6,000	6,000	6,102	102
Charges for services	4,000	4,000	4,442	442
Miscellaneous	259,000	259,000	259,428	428
Total revenues	<u>2,500,000</u>	<u>2,500,000</u>	<u>614,151</u>	<u>(1,885,849)</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Materials and supplies	-	1,013,160	771,196	241,964
Contractual services	-	687,726	483,439	204,287
Other	-	10,000	6,850	3,150
Capital outlay	-	207,229	151,250	55,979
Total police	<u>-</u>	<u>1,918,115</u>	<u>1,412,735</u>	<u>505,380</u>
Total public safety	<u>-</u>	<u>1,918,115</u>	<u>1,412,735</u>	<u>505,380</u>
Total expenditures	<u>-</u>	<u>1,918,115</u>	<u>1,412,735</u>	<u>505,380</u>
Excess (deficiency) of revenues over expenditures	2,500,000	581,885	(798,584)	(1,380,469)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,500,000	581,885	(798,584)	(1,380,469)
<b>Fund balance at beginning of year</b>	1,755,300	1,755,300	1,755,300	-
<b>Lapsed encumbrances</b>	10,573	10,573	10,573	-
<b>Fund balance at end of year</b>	<u>\$ 4,265,873</u>	<u>\$ 2,347,758</u>	<u>\$ 967,289</u>	<u>\$ (1,380,469)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**General Government Grants**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-8

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Grants and subsidies	\$ 47,014,000	\$ 46,613,033	\$ 18,460,920	\$ (28,152,113)
Miscellaneous	2,986,000	2,986,000	2,986,245	245
Total revenues	<u>50,000,000</u>	<u>49,599,033</u>	<u>21,447,165</u>	<u>(28,151,868)</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Personal services	-	412,560	351,254	61,306
Materials and supplies	710	710	710	-
Contractual services	46,727	182,210	182,210	-
Total city attorney	<u>47,437</u>	<u>595,480</u>	<u>534,174</u>	<u>61,306</u>
Mayor				
Personal services	98,167	98,167	98,167	-
Materials and supplies	554	554	554	-
Contractual services	11,352	16,352	16,352	-
Total mayor	<u>110,073</u>	<u>115,073</u>	<u>115,073</u>	<u>-</u>
Municipal court judges				
Personal services	54,872	259,553	259,553	-
Materials and supplies	-	5,567	1,558	4,009
Contractual services	262,776	592,739	592,739	-
Other	-	11,550	11,550	-
Total municipal court judges	<u>317,648</u>	<u>869,409</u>	<u>865,400</u>	<u>4,009</u>
Finance				
Personal services	89,610	71,458	71,458	-
Contractual services	15,012	-	-	-
Capital outlay	12,978	-	-	-
Total finance	<u>117,600</u>	<u>71,458</u>	<u>71,458</u>	<u>-</u>
Total general government	<u>592,758</u>	<u>1,651,420</u>	<u>1,586,105</u>	<u>65,315</u>
Public service				
Refuse collection				
Personal services	-	79,394	50,570	28,824
Contractual services	-	25,817	16,000	9,817
Capital outlay	-	21,499	21,499	-
Total refuse collection	<u>-</u>	<u>126,710</u>	<u>88,069</u>	<u>38,641</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**General Government Grants**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-8 (continued)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Transportation planning and operations				
Personal services	\$ 89,444	\$ 89,444	\$ 89,444	\$ -
Materials and supplies	80	80	80	-
Contractual services	22,113	22,113	22,113	-
Total transportation planning and operations	<u>111,637</u>	<u>111,637</u>	<u>111,637</u>	<u>-</u>
Total public service	<u>111,637</u>	<u>238,347</u>	<u>199,706</u>	<u>38,641</u>
Public safety				
Police				
Personal services	2,765,575	1,307,590	1,307,590	-
Materials and supplies	65,621	289,564	289,564	-
Contractual services	65,027	40,215	40,215	-
Capital outlay	-	571,984	420,059	151,925
Total police	<u>2,896,223</u>	<u>2,209,353</u>	<u>2,057,428</u>	<u>151,925</u>
Fire				
Materials and supplies	254	2,754	2,754	-
Total fire	<u>254</u>	<u>2,754</u>	<u>2,754</u>	<u>-</u>
Support services				
Contractual services	360	360	360	-
Other	11,299	11,299	11,299	-
Total support services	<u>11,659</u>	<u>11,659</u>	<u>11,659</u>	<u>-</u>
Total public safety	<u>2,908,136</u>	<u>2,223,766</u>	<u>2,071,841</u>	<u>151,925</u>
Development				
Development director				
Personal services	419,655	109,416	109,416	-
Materials and supplies	4,479	-	-	-
Contractual services	3,246,511	3,662,208	3,662,208	-
Capital Outlay	78,772	-	-	-
Total development director	<u>3,749,417</u>	<u>3,771,624</u>	<u>3,771,624</u>	<u>-</u>
Economic development				
Contractual services	51,006	-	-	-
Total economic development	<u>51,006</u>	<u>-</u>	<u>-</u>	<u>-</u>
Housing				
Personal services	680,295	514,397	514,397	-
Contractual services	188,304	687,011	687,011	-
Other	1,005,682	2,187,767	2,187,767	-
Total housing	<u>1,874,281</u>	<u>3,389,175</u>	<u>3,389,175</u>	<u>-</u>
Total development	<u>5,674,704</u>	<u>7,160,799</u>	<u>7,160,799</u>	<u>-</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**General Government Grants**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-8 (continued)

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget- Positive (Negative)</b>
Health				
Health				
Materials and supplies	\$ 175	\$ 175	\$ 175	\$ -
Contractual services	61,508	823,347	823,347	-
Total health	61,683	823,522	823,522	-
Total health	61,683	823,522	823,522	-
Total expenditures	9,348,918	12,097,854	11,841,973	255,881
Excess of revenues over expenditures	40,651,082	37,501,179	9,605,192	(27,895,987)
<b>Other financing sources (uses)</b>				
Operating transfers in	-	400,967	400,967	-
Operating transfers out	(44,377)	(1,331,467)	(1,331,467)	-
Total other financing sources (uses)	(44,377)	(930,500)	(930,500)	-
Net change in fund balances	40,606,705	36,570,679	8,674,692	(27,895,987)
<b>Fund balance (deficit) at beginning of year</b>	(16,148,514)	(16,148,514)	(16,148,514)	-
<b>Lapsed encumbrances</b>	1,501,300	1,501,300	1,501,300	-
<b>Fund balance (deficit) at end of year</b>	\$ 25,959,491	\$ 21,923,465	\$ (5,972,522)	\$ (27,895,987)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Area Commissions**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-9

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 35,000	\$ 35,000	\$ 2,735	\$ (32,265)
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>2,735</u>	<u>(32,265)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	-	55,000	52,500	2,500
Total development director	<u>-</u>	<u>55,000</u>	<u>52,500</u>	<u>2,500</u>
Total development	<u>-</u>	<u>55,000</u>	<u>52,500</u>	<u>2,500</u>
Total expenditures	<u>-</u>	<u>55,000</u>	<u>52,500</u>	<u>2,500</u>
Excess (deficiency) of revenues over expenditures	35,000	(20,000)	(49,765)	(29,765)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>-</u>	<u>52,500</u>	<u>52,500</u>	<u>-</u>
Net change in fund balances	35,000	32,500	2,735	(29,765)
<b>Fund balance at beginning of year</b>	44,656	44,656	44,656	-
<b>Lapsed encumbrances</b>	4,482	4,482	4,482	-
<b>Fund balance at end of year</b>	<u>\$ 84,138</u>	<u>\$ 81,638</u>	<u>\$ 51,873</u>	<u>\$ (29,765)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Special Purpose**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-10

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Licenses and permits	\$ 2,000	\$ 2,000	\$ 2,660	\$ 660
Fines and forfeitures	29,000	29,000	29,750	750
Charges for services	166,000	166,000	166,459	459
Miscellaneous	503,000	503,000	559,398	56,398
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>758,267</u>	<u>58,267</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Personal services	-	111,300	77,602	33,698
Total city attorney	-	111,300	77,602	33,698
Mayor				
Personal services	-	823	823	-
Materials and supplies	-	1,700	1,602	98
Contractual services	-	45,129	38,873	6,256
Capital outlay	-	15,000	15,000	-
Total mayor	-	62,652	56,298	6,354
Total general government	-	173,952	133,900	40,052
Health				
Health				
Personal services	-	5,000	4,096	904
Materials and supplies	-	4,555	949	3,606
Contractual services	-	1,000	1,000	-
Total health	-	10,555	6,045	4,510
Total health	-	10,555	6,045	4,510
Public safety				
Police				
Materials and supplies	-	3,200	108	3,092
Contractual services	-	32,216	29,266	2,950
Total police	-	35,416	29,374	6,042
Fire				
Materials and supplies	-	49,217	42,849	6,368
Contractual services	-	29,203	28,817	386
Capital outlay	-	26,883	26,883	-
Total fire	-	105,303	98,549	6,754
Total public safety	-	140,719	127,923	12,796
Utilities				
Water				
Materials and supplies	-	27,500	25,936	1,564
Contractual services	-	9,203	1,326	7,877
Total water	-	36,703	27,262	9,441
Total utilities	-	36,703	27,262	9,441
Recreation and parks				
Recreation and parks				
Materials and supplies	-	135,050	58,618	76,432
Contractual services	-	163,875	85,576	78,299
Capital outlay	-	234,124	26,000	208,124
Total recreation and parks	-	533,049	170,194	362,855
Golf				
Materials and supplies	-	1,757	1,757	-
Total golf	-	1,757	1,757	-
Total recreation and parks	-	534,806	171,951	362,855
Total expenditures	-	896,735	467,081	429,654
Excess (deficiency) of revenues over expenditures	700,000	(196,735)	291,186	487,921
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(154,725)	(154,725)	-
Net change in fund balances	700,000	(351,460)	136,461	487,921
<b>Fund balance at beginning of year</b>	1,617,360	1,617,360	1,617,360	-
<b>Lapsed encumbrances</b>	15,751	15,751	15,751	-
<b>Fund balance at end of year</b>	<u>\$ 2,333,111</u>	<u>\$ 1,281,651</u>	<u>\$ 1,769,572</u>	<u>\$ 487,921</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Mayor's Education Charitable Trust**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-11

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget-</b> <b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 25,000	\$ 25,000	\$ 291	\$ (24,709)
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>291</u>	<u>(24,709)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	216	-	216
Materials and supplies	-	7,284	-	7,284
Contractual services	-	11,110	-	11,110
Total recreation and parks	<u>-</u>	<u>18,610</u>	<u>-</u>	<u>18,610</u>
Total recreation and parks	<u>-</u>	<u>18,610</u>	<u>-</u>	<u>18,610</u>
Total expenditures	<u>-</u>	<u>18,610</u>	<u>-</u>	<u>18,610</u>
Excess of revenues over expenditures	25,000	6,390	291	(6,099)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	25,000	6,390	291	(6,099)
<b>Fund balance at beginning of year</b>	79,230	79,230	79,230	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 104,230</u>	<u>\$ 85,620</u>	<u>\$ 79,521</u>	<u>\$ (6,099)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Drivers Alcohol Treatment**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-12

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget-</b> <b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 233,000	\$ 233,000	\$ 233,736	\$ 736
Shared revenues	367,000	367,000	99,738	(267,262)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>333,474</u>	<u>(266,526)</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Contractual services	-	300,000	261,018	38,982
Total municipal court judges	-	300,000	261,018	38,982
Total general government	-	300,000	261,018	38,982
Public safety				
Police				
Materials and supplies	-	44,850	10,023	34,827
Contractual services	-	25,300	12,181	13,119
Capital outlay	-	44,850	-	44,850
Total police	-	115,000	22,204	92,796
Total public safety	-	115,000	22,204	92,796
Total expenditures	-	415,000	283,222	131,778
Excess of revenues over expenditures	600,000	185,000	50,252	(134,748)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(75,000)	(75,000)	-
Net change in fund balances	600,000	110,000	(24,748)	(134,748)
<b>Fund balance at beginning of year</b>	607,680	607,680	607,680	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,207,680</u>	<u>\$ 717,680</u>	<u>\$ 582,932</u>	<u>\$ (134,748)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Municipal Court Special Projects**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-13

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 1,825,000	\$ 1,825,000	\$ 1,426,087	\$ (398,913)
Charges for services	11,000	11,000	11,255	255
Shared revenues	38,000	38,000	38,211	211
Miscellaneous	711,000	711,000	711,813	813
Total revenues	<u>2,585,000</u>	<u>2,585,000</u>	<u>2,187,366</u>	<u>(397,634)</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Personal services	2,131,347	2,139,168	2,073,519	65,649
Materials and supplies	24,300	45,300	17,790	27,510
Contractual services	23,000	247,105	130,790	116,315
Total municipal court judges	<u>2,178,647</u>	<u>2,431,573</u>	<u>2,222,099</u>	<u>209,474</u>
Total general government	<u>2,178,647</u>	<u>2,431,573</u>	<u>2,222,099</u>	<u>209,474</u>
Total expenditures	<u>2,178,647</u>	<u>2,431,573</u>	<u>2,222,099</u>	<u>209,474</u>
Excess (deficiency) of revenues over expenditures	406,353	153,427	(34,733)	(188,160)
<b>Other financing sources (uses)</b>				
Operating transfers in	415,000	415,000	415,000	-
Operating transfers out	-	(500)	(104)	396
Total other financing sources (uses)	<u>415,000</u>	<u>414,500</u>	<u>414,896</u>	<u>396</u>
Net change in fund balances	821,353	567,927	380,163	(187,764)
<b>Fund balance at beginning of year</b>	848,941	848,941	848,941	-
<b>Lapsed encumbrances</b>	52,326	52,326	52,326	-
<b>Fund balance at end of year</b>	<u>\$ 1,722,620</u>	<u>\$ 1,469,194</u>	<u>\$ 1,281,430</u>	<u>\$ (187,764)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Municipal Court Clerk**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-14

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and forfeitures	\$ 3,041,000	\$ 3,041,000	\$ 2,490,548	\$ (550,452)
Shared revenue	200,000	200,000	231,961	31,961
Miscellaneous	9,000	9,000	9,549	549
Total revenues	<u>3,250,000</u>	<u>3,250,000</u>	<u>2,732,058</u>	<u>(517,942)</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Personal services	83,817	444,708	367,655	77,053
Materials and supplies	165,500	383,200	373,133	10,067
Contractual services	201,819	929,769	863,447	66,322
Contractual services	-	100,000	91,069	8,931
Total municipal court judges	<u>451,136</u>	<u>1,857,677</u>	<u>1,695,304</u>	<u>162,373</u>
Municipal court clerk				
Personal services	568,743	568,743	318,266	250,477
Materials and supplies	110,000	110,000	78,203	31,797
Contractual services	715,877	715,877	594,816	121,061
Total municipal court clerk	<u>1,394,620</u>	<u>1,394,620</u>	<u>991,285</u>	<u>403,335</u>
Total general government	<u>1,845,756</u>	<u>3,252,297</u>	<u>2,686,589</u>	<u>565,708</u>
Total expenditures	<u>1,845,756</u>	<u>3,252,297</u>	<u>2,686,589</u>	<u>565,708</u>
Excess (deficiency) of revenues over expenditures	1,404,244	(2,297)	45,469	47,766
<b>Other financing sources (uses)</b>				
Operating transfers in	250,000	250,000	250,000	-
Operating transfers out	(313,150)	(320,425)	(320,340)	85
Total other financing sources (uses)	<u>(63,150)</u>	<u>(70,425)</u>	<u>(70,340)</u>	<u>85</u>
Net change in fund balances	1,341,094	(72,722)	(24,871)	47,851
<b>Fund balance at beginning of year</b>	2,553,225	2,553,225	2,553,225	-
<b>Lapsed encumbrances</b>	178,135	178,135	178,135	-
<b>Fund balance at end of year</b>	<u>\$ 4,072,454</u>	<u>\$ 2,658,638</u>	<u>\$ 2,706,489</u>	<u>\$ 47,851</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus Community Relations**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-15

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 25,000	\$ 25,000	\$ 52,855	\$ 27,855
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>52,855</u>	<u>27,855</u>
<b>Expenditures</b>				
Current				
General government				
Community relations				
Materials and supplies	-	9,144	2,935	6,209
Contractual services	-	32,115	22,130	9,985
Total community relations	<u>-</u>	<u>41,259</u>	<u>25,065</u>	<u>16,194</u>
Total general government	<u>-</u>	<u>41,259</u>	<u>25,065</u>	<u>16,194</u>
Total expenditures	<u>-</u>	<u>41,259</u>	<u>25,065</u>	<u>16,194</u>
Excess (deficiency) of revenues over expenditures	25,000	(16,259)	27,790	44,049
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	25,000	(16,259)	27,790	44,049
<b>Fund balance at beginning of year</b>	28,754	28,754	28,754	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 53,754</u>	<u>\$ 12,495</u>	<u>\$ 56,544</u>	<u>\$ 44,049</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Housing/Business Tax Incentives**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-16

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Licenses and permits	\$ 150,000	\$ 150,000	\$ 109,250	\$ (40,750)
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>109,250</u>	<u>(40,750)</u>
<b>Expenditures</b>				
Current				
Development				
Economic development				
Personal services	-	77,000	68,909	8,091
Materials and supplies	-	1,500	-	1,500
Contractual services	-	1,500	-	1,500
Total economic development	<u>-</u>	<u>80,000</u>	<u>68,909</u>	<u>11,091</u>
Total development	<u>-</u>	<u>80,000</u>	<u>68,909</u>	<u>11,091</u>
Total expenditures	<u>-</u>	<u>80,000</u>	<u>68,909</u>	<u>11,091</u>
Excess of revenues over expenditures	150,000	70,000	40,341	(29,659)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	150,000	70,000	40,341	(29,659)
<b>Fund balance at beginning of year</b>	257,419	257,419	257,419	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 407,419</u>	<u>\$ 327,419</u>	<u>\$ 297,760</u>	<u>\$ (29,659)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Hester Dysart Paramedic Education**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-17

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 15,000	\$ 15,000	\$ 468	\$ (14,532)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>468</u>	<u>(14,532)</u>
<b>Expenditures</b>				
Current				
Public safety				
Fire				
Contractual services	-	20,000	5,578	14,422
Total fire	-	<u>20,000</u>	<u>5,578</u>	<u>14,422</u>
Total public safety	-	<u>20,000</u>	<u>5,578</u>	<u>14,422</u>
Total expenditures	-	<u>20,000</u>	<u>5,578</u>	<u>14,422</u>
Excess (deficiency) of revenues over expenditures	15,000	(5,000)	(5,110)	(110)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	15,000	(5,000)	(5,110)	(110)
<b>Fund balance at beginning of year</b>	129,338	129,338	129,338	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 144,338</u>	<u>\$ 124,338</u>	<u>\$ 124,228</u>	<u>\$ (110)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Hotel-Motel Tax**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-18

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 14,000,000	\$ 14,400,000	\$ 13,206,973	\$ (1,193,027)
Total revenues	<u>14,000,000</u>	<u>14,400,000</u>	<u>13,206,973</u>	<u>(1,193,027)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	-	109,660	109,660	-
Total development director	-	109,660	109,660	-
Total development	-	109,660	109,660	-
General government				
City council				
Contractual services	-	100,000	100,000	-
Total city council	-	100,000	100,000	-
Finance				
Contractual services	12,540,000	14,040,000	13,101,218	938,782
Total finance	12,540,000	14,040,000	13,101,218	938,782
Total general government	12,540,000	14,040,000	13,101,218	938,782
Health				
Health				
Contractual services	-	10,000	10,000	-
Total health	-	10,000	10,000	-
Total health	-	10,000	10,000	-
Total expenditures	<u>12,540,000</u>	<u>14,259,660</u>	<u>13,320,878</u>	<u>938,782</u>
Excess (deficiency) of revenues over expenditures	1,460,000	140,340	(113,905)	(254,245)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(242,100)	(242,100)	-
Net change in fund balances	1,460,000	(101,760)	(356,005)	(254,245)
<b>Fund balance at beginning of year</b>	222,459	222,459	222,459	-
<b>Lapsed encumbrances</b>	215,279	215,279	215,279	-
<b>Fund balance at end of year</b>	<u>\$ 1,897,738</u>	<u>\$ 335,978</u>	<u>\$ 81,733</u>	<u>\$ (254,245)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Emergency Human Services**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-19

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 1,640,000	\$ 1,840,000	\$ 1,662,998	\$ (177,002)
Total revenues	<u>1,640,000</u>	<u>1,840,000</u>	<u>1,662,998</u>	<u>(177,002)</u>
<b>Expenditures</b>				
Current				
General government				
Finance				
Contractual services	300,000	-	-	-
Total finance	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general government	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Development				
Development director				
Contractual services	1,392,000	1,855,000	1,854,186	814
Total development director	<u>1,392,000</u>	<u>1,855,000</u>	<u>1,854,186</u>	<u>814</u>
Total development	<u>1,392,000</u>	<u>1,855,000</u>	<u>1,854,186</u>	<u>814</u>
Total expenditures	<u>1,692,000</u>	<u>1,855,000</u>	<u>1,854,186</u>	<u>814</u>
Excess (deficiency) of revenues over expenditures	(52,000)	(15,000)	(191,188)	(176,188)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balances	(2,000)	35,000	(141,188)	(176,188)
<b>Fund balance at beginning of year</b>	110,437	110,437	110,437	-
<b>Lapsed encumbrances</b>	15,045	15,045	15,045	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 123,482</u>	<u>\$ 160,482</u>	<u>\$ (15,706)</u>	<u>\$ (176,188)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Private Leisure Assistance for Youth**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-20

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 5,000	\$ 5,000	\$ 51,748	\$ 46,748
Miscellaneous	60,000	60,000	89,094	29,094
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>140,842</u>	<u>75,842</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	1,500	714	786
Contractual services	-	68,006	64,593	3,413
Total recreation and parks	<u>-</u>	<u>69,506</u>	<u>65,307</u>	<u>4,199</u>
Total recreation and parks	<u>-</u>	<u>69,506</u>	<u>65,307</u>	<u>4,199</u>
Total expenditures	<u>-</u>	<u>69,506</u>	<u>65,307</u>	<u>4,199</u>
Excess (deficiency) of revenues over expenditures	65,000	(4,506)	75,535	80,041
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	65,000	(4,506)	75,535	80,041
<b>Fund balance at beginning of year</b>	617,270	617,270	617,270	-
<b>Lapsed encumbrances</b>	600	600	600	-
<b>Fund balance at end of year</b>	<u>\$ 682,870</u>	<u>\$ 613,364</u>	<u>\$ 693,405</u>	<u>\$ 80,041</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Tree Replacement**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-21

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget-</b> <b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 10,000	\$ 10,000	\$ 48,653	\$ 38,653
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>48,653</u>	<u>38,653</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	5,836	5,836	-
Other	-	500	-	500
Total recreation and parks	<u>-</u>	<u>6,336</u>	<u>5,836</u>	<u>500</u>
Total recreation and parks	<u>-</u>	<u>6,336</u>	<u>5,836</u>	<u>500</u>
Total expenditures	<u>-</u>	<u>6,336</u>	<u>5,836</u>	<u>500</u>
Excess of revenues over expenditures	10,000	3,664	42,817	39,153
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,000	3,664	42,817	39,153
<b>Fund balance at beginning of year</b>	4,335	4,335	4,335	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 14,335</u>	<u>\$ 7,999</u>	<u>\$ 47,152</u>	<u>\$ 39,153</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Gatrell Arts and Vocational Rehabilitation**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-22

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	17,000	-	17,000
Contractual services	-	5,000	-	5,000
Total recreation and parks	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Total recreation and parks	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Total expenditures	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Excess (deficiency) of revenues over expenditures	10,000	(12,000)	-	12,000
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,000	(12,000)	-	12,000
<b>Fund balance at beginning of year</b>	22,509	22,509	22,509	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 32,509</u>	<u>\$ 10,509</u>	<u>\$ 22,509</u>	<u>\$ 12,000</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus Housing**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-23

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 1,420,000	\$ 1,920,000	\$ 1,401,907	\$ (518,093)
Total revenues	<u>1,420,000</u>	<u>1,920,000</u>	<u>1,401,907</u>	<u>(518,093)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	-	1,420,000	1,401,907	18,093
Total development director	-	<u>1,420,000</u>	<u>1,401,907</u>	<u>18,093</u>
Total development	-	<u>1,420,000</u>	<u>1,401,907</u>	<u>18,093</u>
Total expenditures	-	<u>1,420,000</u>	<u>1,401,907</u>	<u>18,093</u>
Excess of revenues over expenditures	1,420,000	500,000	-	(500,000)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	1,420,000	500,000	-	(500,000)
<b>Fund balance (deficit) at beginning of year</b>	(42,056)	(42,056)	(42,056)	-
<b>Lapsed encumbrances</b>	42,056	42,056	42,056	-
<b>Fund balance at end of year</b>	<u>\$ 1,420,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ (500,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Neighborhood Economic Development**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-24

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 225,000	\$ 225,000	\$ 100,676	\$ (124,324)
Total revenues	<u>225,000</u>	<u>225,000</u>	<u>100,676</u>	<u>(124,324)</u>
<b>Expenditures</b>				
Current				
Development				
Economic development				
Personal services	-	115,000	86,272	28,728
Materials and supplies	-	2,000	-	2,000
Contractual services	-	10,000	2,900	7,100
Total economic development	<u>-</u>	<u>127,000</u>	<u>89,172</u>	<u>37,828</u>
Total development	<u>-</u>	<u>127,000</u>	<u>89,172</u>	<u>37,828</u>
Total expenditures	<u>-</u>	<u>127,000</u>	<u>89,172</u>	<u>37,828</u>
Excess of revenues over expenditures	225,000	98,000	11,504	(86,496)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	225,000	98,000	11,504	(86,496)
<b>Fund balance at beginning of year</b>	240,145	240,145	240,145	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 465,145</u>	<u>\$ 338,145</u>	<u>\$ 251,649</u>	<u>\$ (86,496)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Fire Quarter Master Incentive Travel**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-25

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current				
Public safety				
Fire				
Contractual services	-	50,000	28,400	21,600
Total fire	-	50,000	28,400	21,600
Total public safety	-	50,000	28,400	21,600
Total expenditures	-	50,000	28,400	21,600
Excess (deficiency) of revenues over expenditures	-	(50,000)	(28,400)	21,600
<b>Other financing sources (uses)</b>				
Operating transfers in	20,000	20,000	2,009	(17,991)
Net change in fund balances	20,000	(30,000)	(26,391)	3,609
<b>Fund balance at beginning of year</b>	102,170	102,170	102,170	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	\$ <u>122,170</u>	\$ <u>72,170</u>	\$ <u>75,779</u>	\$ <u>3,609</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus JEDD Revenue**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-26

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	-	-	-
<b>Fund balance at beginning of year</b>	99,919	99,919	99,919	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 99,919</u>	<u>\$ 99,919</u>	<u>\$ 99,919</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Development Services**  
**Budget Basis**

Exhibit B-27

Year ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Licenses and permits	\$ 18,500,000	\$ 18,500,000	\$ 18,355,656	\$ (144,344)
Miscellaneous	500,000	500,000	522,556	22,556
Total revenues	<u>19,000,000</u>	<u>19,000,000</u>	<u>18,878,212</u>	<u>(121,788)</u>
<b>Expenditures</b>				
Current				
Development				
Building and zoning services				
Personal services	13,163,356	13,163,356	12,622,908	540,448
Materials and supplies	70,028	85,028	77,590	7,438
Contractual services	3,023,048	3,108,048	2,930,405	177,643
Other	48,150	48,150	43,640	4,510
Capital outlay	152,000	52,000	34,876	17,124
Total building and zoning services	<u>16,456,582</u>	<u>16,456,582</u>	<u>15,709,419</u>	<u>747,163</u>
Total development	<u>16,456,582</u>	<u>16,456,582</u>	<u>15,709,419</u>	<u>747,163</u>
Total expenditures	<u>16,456,582</u>	<u>16,456,582</u>	<u>15,709,419</u>	<u>747,163</u>
Excess of revenues over expenditures	2,543,418	2,543,418	3,168,793	625,375
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	2,543,418	2,543,418	3,168,793	625,375
<b>Fund balance at beginning of year</b>	5,337,010	5,337,010	5,337,010	-
<b>Lapsed encumbrances</b>	38,282	38,282	38,282	-
<b>Fund balance at end of year</b>	<u>\$ 7,918,710</u>	<u>\$ 7,918,710</u>	<u>\$ 8,544,085</u>	<u>\$ 625,375</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Private Construction Inspection**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-28

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 2,786,000	\$ 2,786,000	\$ 2,559,622	\$ (226,378)
Miscellaneous	14,000	14,000	14,899	899
Total revenues	<u>2,800,000</u>	<u>2,800,000</u>	<u>2,574,521</u>	<u>(225,479)</u>
<b>Expenditures</b>				
Current				
Public Service				
Transportation design/constr				
Personal services	2,072,459	2,250,301	2,169,988	80,313
Materials and supplies	15,300	15,300	10,048	5,252
Contractual services	220,457	220,457	185,359	35,098
Other	500	500	-	500
Capital outlay	100,000	100,000	97,128	2,872
Total transportation design/constr	<u>2,408,716</u>	<u>2,586,558</u>	<u>2,462,523</u>	<u>124,035</u>
Total public service	<u>2,408,716</u>	<u>2,586,558</u>	<u>2,462,523</u>	<u>124,035</u>
Total expenditures	<u>2,408,716</u>	<u>2,586,558</u>	<u>2,462,523</u>	<u>124,035</u>
Excess of revenues over expenditures	391,284	213,442	111,998	(101,444)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	391,284	213,442	111,998	(101,444)
<b>Fund balance at beginning of year</b>	560,530	560,530	560,530	-
<b>Lapsed encumbrances</b>	17,220	17,220	17,220	-
<b>Fund balance at end of year</b>	<u>\$ 969,034</u>	<u>\$ 791,192</u>	<u>\$ 689,748</u>	<u>\$ (101,444)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Urban Development Action Grants**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-29

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 100,000	\$ 100,000	\$ 30,364	\$ (69,636)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>30,364</u>	<u>(69,636)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100,000	100,000	30,364	(69,636)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	100,000	100,000	30,364	(69,636)
<b>Fund balance at beginning of year</b>	131,088	131,088	131,088	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 231,088</u>	<u>\$ 231,088</u>	<u>\$ 161,452</u>	<u>\$ (69,636)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Community Development Act**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-30

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 9,000	\$ 9,000	\$ 9,330	\$ 330
Grants and subsidies	7,208,000	9,208,000	5,719,134	(3,488,866)
Charges for services	91,000	91,000	91,647	647
Miscellaneous	692,000	692,000	692,534	534
Total revenues	<u>8,000,000</u>	<u>10,000,000</u>	<u>6,512,645</u>	<u>(3,487,355)</u>
<b>Expenditures</b>				
Current				
Finance				
Personal services	341,802	341,802	328,819	12,983
Materials and supplies	1,000	1,000	1,000	-
Contractual services	152,783	152,783	139,520	13,263
Other	15,000	15,000	8,944	6,056
Total Finance	<u>510,585</u>	<u>510,585</u>	<u>478,283</u>	<u>32,302</u>
Total general government	<u>510,585</u>	<u>510,585</u>	<u>478,283</u>	<u>32,302</u>
Development				
Development director				
Personal services	923,993	923,993	762,156	161,837
Materials and supplies	2,500	7,500	5,921	1,579
Contractual services	93,250	229,105	180,411	48,694
Total development director	<u>1,019,743</u>	<u>1,160,598</u>	<u>948,488</u>	<u>212,110</u>
Economic development				
Personal services	797,745	797,745	725,176	72,569
Materials and supplies	4,350	4,350	2,839	1,511
Contractual services	861,594	1,384,858	1,373,939	10,919
Total economic development	<u>1,663,689</u>	<u>2,186,953</u>	<u>2,101,954</u>	<u>84,999</u>
Code enforcement				
Personal services	785,239	785,239	683,980	101,259
Materials and supplies	2,650	2,650	2,650	-
Contractual services	158,895	158,895	158,895	-
Total code enforcement	<u>946,784</u>	<u>946,784</u>	<u>845,525</u>	<u>101,259</u>
Housing				
Personal services	988,266	988,266	874,508	113,758
Materials and supplies	16,400	26,400	19,400	7,000
Contractual services	1,016,809	1,066,809	1,011,089	55,720
Other	331,385	521,385	521,385	-
Total housing	<u>2,352,860</u>	<u>2,602,860</u>	<u>2,426,382</u>	<u>176,478</u>
Total development	<u>5,983,076</u>	<u>6,897,195</u>	<u>6,322,349</u>	<u>574,846</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Community Development Act**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-30 (Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health				
Health				
Personal services	\$ 203,557	\$ 183,558	\$ 167,430	\$ 16,128
Contractual services	-	19,999	19,999	-
Total health	<u>203,557</u>	<u>203,557</u>	<u>187,429</u>	<u>16,128</u>
Total health	<u>203,557</u>	<u>203,557</u>	<u>187,429</u>	<u>16,128</u>
Recreation and parks				
Recreation and parks				
Personal services	703,112	703,112	684,575	18,537
Materials and supplies	1,750	1,750	1,641	109
Contractual services	88,919	88,919	88,631	288
Other	526	526	526	-
Total recreation and parks	<u>794,307</u>	<u>794,307</u>	<u>775,373</u>	<u>18,934</u>
Total recreation and parks	<u>794,307</u>	<u>794,307</u>	<u>775,373</u>	<u>18,934</u>
Total expenditures	<u>7,491,525</u>	<u>8,405,644</u>	<u>7,763,434</u>	<u>642,210</u>
Excess (deficiency) of revenues over expenditures	508,475	1,594,356	(1,250,789)	(2,845,145)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	508,475	1,594,356	(1,250,789)	(2,845,145)
<b>Fund balance (deficit) at beginning of year</b>	(1,684,876)	(1,684,876)	(1,684,876)	-
<b>Lapsed encumbrances</b>	653,619	653,619	653,619	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (522,782)</u>	<u>\$ 563,099</u>	<u>\$ (2,282,046)</u>	<u>\$ (2,845,145)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Health**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-31

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Licenses and permits	\$ 3,284,000	\$ 3,284,000	\$ 3,284,746	\$ 746
Fines & forfeitures	50,000	50,000	50,321	321
Charges for services	4,320,668	4,320,668	3,383,521	(937,147)
Miscellaneous	202,000	202,000	202,785	785
Total revenues	<u>7,856,668</u>	<u>7,856,668</u>	<u>6,921,373</u>	<u>(935,295)</u>
<b>Expenditures</b>				
Current				
Health				
Health				
Personal services	18,896,925	19,229,771	18,673,509	556,262
Materials and supplies	670,952	754,039	728,889	25,150
Contractual services	7,078,472	7,450,539	7,412,487	38,052
Other	3,750	6,250	4,699	1,551
Capital outlay	11,000	8,500	8,500	-
Total health	<u>26,661,099</u>	<u>27,449,099</u>	<u>26,828,084</u>	<u>621,015</u>
Total health	<u>26,661,099</u>	<u>27,449,099</u>	<u>26,828,084</u>	<u>621,015</u>
Total expenditures	<u>26,661,099</u>	<u>27,449,099</u>	<u>26,828,084</u>	<u>621,015</u>
Excess (deficiency) of revenues over expenditures	(18,804,431)	(19,592,431)	(19,906,711)	(314,280)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>20,143,332</u>	<u>20,143,332</u>	<u>20,252,721</u>	<u>109,389</u>
Net change in fund balances	1,338,901	550,901	346,010	(204,891)
<b>Fund balance at beginning of year</b>	131,127	131,127	131,127	-
<b>Lapsed encumbrances</b>	167,484	167,484	167,484	-
<b>Fund balance at end of year</b>	<u>\$ 1,637,512</u>	<u>\$ 849,512</u>	<u>\$ 644,621</u>	<u>\$ (204,891)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Health Department Grants**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-32

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 2,000	\$ 2,000	\$ 2,892	\$ 892
Grants and subsidies	21,497,000	21,497,000	15,958,933	(5,538,067)
Charges for service	409,000	409,000	409,508	508
Miscellaneous	9,000	9,000	9,391	391
Total revenues	<u>21,917,000</u>	<u>21,917,000</u>	<u>16,380,724</u>	<u>(5,536,276)</u>
<b>Expenditures</b>				
Current				
Health				
Health				
Personal services	-	13,013,436	12,745,272	268,164
Materials and supplies	45,559	608,147	608,147	-
Contractual services	-	5,175,516	4,638,403	537,113
Other	41,143	65,262	65,262	-
Capital outlay	10,738	18,210	18,210	-
Total health	<u>97,440</u>	<u>18,880,571</u>	<u>18,075,294</u>	<u>805,277</u>
Total health	<u>97,440</u>	<u>18,880,571</u>	<u>18,075,294</u>	<u>805,277</u>
Total expenditures	<u>97,440</u>	<u>18,880,571</u>	<u>18,075,294</u>	<u>805,277</u>
Excess (deficiency) of revenues over expenditures	21,819,560	3,036,429	(1,694,570)	(4,730,999)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>	<u>-</u>
Net change in fund balances	21,902,560	3,119,429	(1,611,570)	(4,730,999)
<b>Fund balance (deficit) at beginning of year</b>	(1,712,173)	(1,712,173)	(1,712,173)	-
<b>Lapsed encumbrances</b>	162,415	162,415	162,415	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 20,352,802</u>	<u>\$ 1,569,671</u>	<u>\$ (3,161,328)</u>	<u>\$ (4,730,999)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**County Auto License**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-33

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b> <b>Positive</b> <b>(Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Shared revenues	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -
Total revenues	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation planning				
and operations				
Contractual services	-	2,700,000	2,700,000	-
Total transportation planning	<u>-</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
and operations	-	2,700,000	2,700,000	-
Total public service	<u>-</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Excess of revenues				
over expenditures	3,000,000	300,000	300,000	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,000,000	300,000	300,000	-
<b>Fund balance at beginning of year</b>	2,700,000	2,700,000	2,700,000	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 5,700,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Street Construction Maintenance & Repair**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-34

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 1,448,000	\$ 1,448,000	\$ 1,448,935	\$ 935
Investment earnings	18,000	18,000	18,148	148
Charges for services	9,931,000	9,931,000	9,931,461	461
Shared revenues	37,967,000	37,967,000	31,388,206	(6,578,794)
Miscellaneous	4,636,000	4,636,000	4,636,520	520
Total revenues	<u>54,000,000</u>	<u>54,000,000</u>	<u>47,423,270</u>	<u>(6,576,730)</u>
<b>Expenditures</b>				
Current				
Public service				
Service director				
Personal services	2,754,873	2,824,153	2,824,153	-
Materials and supplies	4,580	4,580	1,287	3,293
Contractual services	156,778	156,778	153,594	3,184
Total service director	<u>2,916,231</u>	<u>2,985,511</u>	<u>2,979,034</u>	<u>6,477</u>
Refuse				
Personal services	2,846,236	2,846,236	2,160,866	685,370
Contractual services	618,670	618,670	462,639	156,031
Total refuse	<u>3,464,906</u>	<u>3,464,906</u>	<u>2,623,505</u>	<u>841,401</u>
Transportation mobility options				
Personal services	1,113,204	1,103,204	974,444	128,760
Materials and supplies	11,209	11,209	2,752	8,457
Contractual services	220,707	230,707	222,441	8,266
Other	1,500	1,500	-	1,500
Total transportation mobility options	<u>1,346,620</u>	<u>1,346,620</u>	<u>1,199,637</u>	<u>146,983</u>
Transportation planning and operations				
Personal services	23,453,388	23,246,108	22,713,634	532,474
Materials and supplies	616,220	706,220	582,354	123,866
Contractual services	11,471,927	11,489,927	10,495,627	994,300
Other	62,000	63,326	53,973	9,353
Capital outlay	301,500	301,500	301,154	346
Total transportation planning and operations	<u>35,905,035</u>	<u>35,807,081</u>	<u>34,146,742</u>	<u>1,660,339</u>
Transportation design and construction				
Personal services	3,376,107	3,376,107	3,209,024	167,083
Materials and supplies	10,672	10,672	1,950	8,722
Contractual services	667,261	667,261	599,793	67,468
Other	1,500	31,500	31,000	500
Total transportation design and construction	<u>4,055,540</u>	<u>4,085,540</u>	<u>3,841,767</u>	<u>243,773</u>
Total public service	<u>47,688,332</u>	<u>47,689,658</u>	<u>44,790,685</u>	<u>2,898,973</u>
Total expenditures	<u>47,688,332</u>	<u>47,689,658</u>	<u>44,790,685</u>	<u>2,898,973</u>
Excess of revenues over expenditures	6,311,668	6,310,342	2,632,585	(3,677,757)
<b>Other financing sources (uses)</b>				
Operating transfer in	516,591	516,591	516,591	-
Net change in fund balances	6,828,259	6,826,933	3,149,176	(3,677,757)
<b>Fund balance at beginning of year</b>	3,829,805	3,829,805	3,829,805	-
<b>Lapsed encumbrances</b>	432,664	432,664	432,664	-
<b>Fund balance at end of year</b>	<u>\$ 11,090,728</u>	<u>\$ 11,089,402</u>	<u>\$ 7,411,645</u>	<u>\$ (3,677,757)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Municipal Motor Vehicle Tax**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-35

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 3,800,000	\$ 3,800,000	\$ 3,285,517	\$ (514,483)
Total revenues	<u>3,800,000</u>	<u>3,800,000</u>	<u>3,285,517</u>	<u>(514,483)</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation planning and operations				
Materials and supplies	-	2,841,000	2,566,571	274,429
Contractual services	-	<u>1,185,000</u>	<u>1,163,603</u>	<u>21,397</u>
Total transportation planning and operations	<u>-</u>	<u>4,026,000</u>	<u>3,730,174</u>	<u>295,826</u>
Total public service	<u>-</u>	<u>4,026,000</u>	<u>3,730,174</u>	<u>295,826</u>
Total expenditures	<u>-</u>	<u>4,026,000</u>	<u>3,730,174</u>	<u>295,826</u>
Excess (deficiency) of revenues over expenditures	3,800,000	(226,000)	(444,657)	(218,657)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,800,000	(226,000)	(444,657)	(218,657)
<b>Fund balance at beginning of year</b>	1,023,931	1,023,931	1,023,931	-
<b>Lapsed encumbrances</b>	374,742	374,742	374,742	-
<b>Fund balance at end of year</b>	<u>\$ 5,198,673</u>	<u>\$ 1,172,673</u>	<u>\$ 954,016</u>	<u>\$ (218,657)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**City Parking Meter Contribution**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-36

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 800,000	\$ 800,000	\$ _____	\$ (800,000)
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>          -</u>	<u>(800,000)</u>
<b>Expenditures</b>	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
Excess of revenues over expenditures	800,000	800,000	-	(800,000)
<b>Other financing sources (uses)</b>	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
Net change in fund balances	800,000	800,000	-	(800,000)
<b>Fund balance at beginning of year</b>	1,400,000	1,400,000	1,400,000	-
<b>Lapsed encumbrances</b>	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
<b>Fund balance at end of year</b>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 1,400,000</u>	<u>\$ (800,000)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Parking Meter Program Fund**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-37

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 2,000	\$ 2,000	\$ 2,694	\$ 694
Charges for services	1,899,000	1,899,000	1,682,260	(216,740)
Miscellaneous	99,000	99,000	99,804	804
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,784,758</u>	<u>(215,242)</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation mobility options				
Personal services	-	325,050	299,337	25,713
Materials and supplies	-	98,480	46,310	52,170
Contractual services	-	1,488,391	1,485,053	3,338
Other	-	14,365	12,866	1,499
Total transportation mobility options	<u>-</u>	<u>1,926,286</u>	<u>1,843,566</u>	<u>82,720</u>
Total public service	<u>-</u>	<u>1,926,286</u>	<u>1,843,566</u>	<u>82,720</u>
Total expenditures	<u>-</u>	<u>1,926,286</u>	<u>1,843,566</u>	<u>82,720</u>
Excess (deficiency) of revenues over expenditures	2,000,000	73,714	(58,808)	(132,522)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,000,000	73,714	(58,808)	(132,522)
<b>Fund balance at beginning of year</b>	770,265	770,265	770,265	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 2,770,265</u>	<u>\$ 843,979</u>	<u>\$ 711,457</u>	<u>\$ (132,522)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**E-911 Fund**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-38

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget-</b> <b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 4,000,000	\$ 4,000,000	\$ 1,821,219	\$ (2,178,781)
Total revenues	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,821,219</u>	<u>(2,178,781)</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Personal services	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total police	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total public safety	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total expenditures	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,300,000	1,300,000	(878,781)	(2,178,781)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	1,300,000	1,300,000	(878,781)	(2,178,781)
<b>Fund balance at beginning of year</b>	2,633,146	2,633,146	2,633,146	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 3,933,146</u>	<u>\$ 3,933,146</u>	<u>\$ 1,754,365</u>	<u>\$ (2,178,781)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Treasury Investment Earnings**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-39

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 600,000	\$ 600,000	\$ 175,871	\$ (424,129)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>175,871</u>	<u>(424,129)</u>
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	600,000	600,000	175,871	(424,129)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	600,000	600,000	175,871	(424,129)
<b>Fund balance at beginning of year</b>	434,711	434,711	434,711	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,034,711</u>	<u>\$ 1,034,711</u>	<u>\$ 610,582</u>	<u>\$ (424,129)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Casino Fund**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-40

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Shared revenue	\$ 10,157,668	\$ 10,157,668	\$ 4,636,196	\$ (5,521,472)
Total revenues	<u>10,157,668</u>	<u>10,157,668</u>	<u>4,636,196</u>	<u>(5,521,472)</u>
<b>Expenditures</b>				
Current				
Development				
Development administration				
Contract Services	-	5,000,000	2,563,458	2,436,542
Total development administration	-	<u>5,000,000</u>	<u>2,563,458</u>	<u>2,436,542</u>
Total development	-	<u>5,000,000</u>	<u>2,563,458</u>	<u>2,436,542</u>
Total expenditures	-	<u>5,000,000</u>	<u>2,563,458</u>	<u>2,436,542</u>
Excess of revenues over expenditures	10,157,668	5,157,668	2,072,738	(3,084,930)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(2,114,327)	(2,114,327)	-
Total other financing sources (uses)	-	<u>(2,114,327)</u>	<u>(2,114,327)</u>	<u>-</u>
Net change in fund balances	10,157,668	3,043,341	(41,589)	(3,084,930)
<b>Fund balance at beginning of year</b>	41,589	41,589	41,589	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 10,199,257</u>	<u>\$ 3,084,930</u>	<u>\$ -</u>	<u>\$ (3,084,930)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Westside Community Fund**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-41

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	-	125,000	125,000	-
Total development director	-	125,000	125,000	-
Total development	-	125,000	125,000	-
Total expenditures	-	125,000	125,000	-
Excess (deficiency) of revenues over expenditures	-	(125,000)	(125,000)	-
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	(125,000)	(125,000)	-
<b>Fund balance at beginning of year</b>	1,750,000	1,750,000	1,750,000	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	\$ <u>1,750,000</u>	\$ <u>1,625,000</u>	\$ <u>1,625,000</u>	\$ <u>-</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Golf Course Operations**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-42

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 4,320,000	\$ 4,320,000	\$ 3,766,381	\$ (553,619)
Miscellaneous	133,000	133,000	133,134	134
Total revenues	<u>4,453,000</u>	<u>4,453,000</u>	<u>3,899,515</u>	<u>(553,485)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Golf				
Personal services	2,812,082	2,812,082	2,733,203	78,879
Materials and supplies	229,000	229,000	206,043	22,957
Contractual services	1,155,796	1,152,796	1,144,565	8,231
Other	2,000	5,000	4,000	1,000
Total golf	<u>4,198,878</u>	<u>4,198,878</u>	<u>4,087,811</u>	<u>111,067</u>
Total recreation and parks	<u>4,198,878</u>	<u>4,198,878</u>	<u>4,087,811</u>	<u>111,067</u>
Total expenditures	<u>4,198,878</u>	<u>4,198,878</u>	<u>4,087,811</u>	<u>111,067</u>
Excess (deficiency) of revenues over expenditures	254,122	254,122	(188,296)	(442,418)
<b>Other financing sources (uses)</b>				
Operating transfer in	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>	<u>-</u>
Net change in fund balances	301,122	301,122	(141,296)	(442,418)
<b>Fund balance (deficit) at beginning of year</b>	(63,336)	(63,336)	(63,336)	-
<b>Lapsed encumbrances</b>	54,420	54,420	54,420	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 292,206</u>	<u>\$ 292,206</u>	<u>\$ (150,212)</u>	<u>\$ (442,418)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Recreation and Parks Operations**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-43

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget-</b> <b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 5,802,926	\$ 5,802,926	\$ 3,661,733	\$ (2,141,193)
Miscellaneous	<u>1,313,000</u>	<u>1,313,000</u>	<u>1,313,736</u>	<u>736</u>
Total revenues	<u>7,115,926</u>	<u>7,115,926</u>	<u>4,975,469</u>	<u>(2,140,457)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	27,281,895	27,466,706	26,627,126	839,580
Materials and supplies	1,277,474	1,317,320	1,300,989	16,331
Contractual services	9,801,187	10,176,915	10,032,074	144,841
Other	<u>110,000</u>	<u>110,000</u>	<u>90,773</u>	<u>19,227</u>
Total recreation and parks	<u>38,470,556</u>	<u>39,070,941</u>	<u>38,050,962</u>	<u>1,019,979</u>
Total recreation and parks	<u>38,470,556</u>	<u>39,070,941</u>	<u>38,050,962</u>	<u>1,019,979</u>
Total expenditures	<u>38,470,556</u>	<u>39,070,941</u>	<u>38,050,962</u>	<u>1,019,979</u>
Excess (deficiency) of revenues over expenditures	(31,354,630)	(31,955,015)	(33,075,493)	(1,120,478)
<b>Other financing sources (uses)</b>				
Operating transfers in	33,884,074	33,884,074	33,670,680	(213,394)
Operating transfers out	<u>(182,489)</u>	<u>(229,489)</u>	<u>(229,489)</u>	<u>-</u>
Total other financing sources (uses)	<u>33,701,585</u>	<u>33,654,585</u>	<u>33,441,191</u>	<u>(213,394)</u>
Net change in fund balances	2,346,955	1,699,570	365,698	(1,333,872)
<b>Fund balance at beginning of year</b>	188,521	188,521	188,521	-
<b>Lapsed encumbrances</b>	<u>523,439</u>	<u>523,439</u>	<u>523,439</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 3,058,915</u>	<u>\$ 2,411,530</u>	<u>\$ 1,077,658</u>	<u>\$ (1,333,872)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Recreation & Parks Grants**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-44

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 16,000	\$ 16,000	\$ 16,296	\$ 296
Grants and subsidies	117,508,511	117,461,511	74,086,143	(43,375,368)
Charges for services	899,000	899,000	899,842	842
Miscellaneous	1,394,000	1,394,000	1,394,459	459
Total revenues	<u>119,817,511</u>	<u>119,770,511</u>	<u>76,396,740</u>	<u>(43,373,771)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	14,315,749	13,861,654	454,095
Materials and supplies	172,009	149,204	149,204	-
Contractual services	66,086,968	54,659,789	54,659,789	-
Other	32,888	27,904	27,904	-
Capital outlay	302,009	6,411,710	6,411,710	-
Total recreation and parks	<u>66,593,874</u>	<u>75,564,356</u>	<u>75,110,261</u>	<u>454,095</u>
Total recreation and parks	<u>66,593,874</u>	<u>75,564,356</u>	<u>75,110,261</u>	<u>454,095</u>
Total expenditures	<u>66,593,874</u>	<u>75,564,356</u>	<u>75,110,261</u>	<u>454,095</u>
Excess of revenues over expenditures	53,223,637	44,206,155	1,286,479	(42,919,676)
<b>Other financing sources (uses)</b>				
Operating transfers in	182,489	229,489	2,472,394	2,242,905
Operating transfers out	-	(478,758)	(478,758)	-
Total other financing sources (uses)	<u>182,489</u>	<u>(249,269)</u>	<u>1,993,636</u>	<u>2,242,905</u>
Net change in fund balances	53,406,126	43,956,886	3,280,115	(40,676,771)
<b>Fund balance (deficit) at beginning of year</b>	(65,040,226)	(65,040,226)	(65,040,226)	-
<b>Lapsed encumbrances</b>	2,440,947	2,440,947	2,440,947	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (9,193,153)</u>	<u>\$ (18,642,393)</u>	<u>\$ (59,319,164)</u>	<u>\$ (40,676,771)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Reynolds Crossing Special Assessment**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-45

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Charges for services	\$ 3,500,000	\$ 3,500,000	\$ 67,906	\$ (3,432,094)
Total revenues	<u>3,500,000</u>	<u>3,500,000</u>	<u>67,906</u>	<u>(3,432,094)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>3,500,000</u>	<u>3,500,000</u>	<u>67,906</u>	<u>(3,432,094)</u>
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,500,000	3,500,000	67,906	(3,432,094)
<b>Fund balance (deficit) at beginning of year</b>	(3,092,819)	(3,092,819)	(3,092,819)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 407,181</u>	<u>\$ 407,181</u>	<u>\$ (3,024,913)</u>	<u>\$ (3,432,094)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**DPU Small Business Education and Training**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-46

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ -	\$ -	\$ 10,350	\$ 10,350
Total revenues	<u>-</u>	<u>-</u>	<u>10,350</u>	<u>10,350</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>10,350</u>	<u>10,350</u>
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 -	 -	 10,350	 10,350
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,350</u></u>	<u><u>\$ 10,350</u></u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Mined Assets**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-47

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	25,000	25,000	-	(25,000)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	25,000	25,000	-	(25,000)
<b>Fund balance at beginning of year</b>	1,501,000	1,501,000	1,501,000	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,526,000</u>	<u>\$ 1,526,000</u>	<u>\$ 1,501,000</u>	<u>\$ (25,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Private Grants**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-48

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Grants and subsidies	\$ 499,000	\$ 499,000	\$ 378,371	\$ (120,629)
Miscellaneous	1,000	1,000	1,555	555
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>379,926</u>	<u>(120,074)</u>
<b>Expenditures</b>				
Current				
General government				
Mayor				
Contractual services	115,000	-	-	-
Total mayor	<u>115,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general government	<u>115,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Service				
Refuse collection				
Materials & supplies	-	1,055	461	594
Total refuse collection	<u>-</u>	<u>1,055</u>	<u>461</u>	<u>594</u>
Total public service	<u>-</u>	<u>1,055</u>	<u>461</u>	<u>594</u>
Public safety				
Police				
Materials & supplies	29	29	29	-
Contractual services	-	5,000	2,509	2,491
Total police	<u>29</u>	<u>5,029</u>	<u>2,538</u>	<u>2,491</u>
Fire				
Contractual services	250	250	250	-
Total fire	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>
Total public safety	<u>279</u>	<u>5,279</u>	<u>2,788</u>	<u>2,491</u>
Health				
Health				
Personal services	-	260,778	75,442	185,336
Materials and supplies	-	16,379	15,120	1,259
Contractual services	-	35,621	13,373	22,248
Total health	<u>-</u>	<u>312,778</u>	<u>103,935</u>	<u>208,843</u>
Total health	<u>-</u>	<u>312,778</u>	<u>103,935</u>	<u>208,843</u>
Recreation and parks				
Recreation and parks				
Personal services	-	22,000	6,479	15,521
Materials and supplies	8,218	8,218	8,218	-
Contractual services	558	18,328	18,002	326
Other	884	-	-	-
Total recreation and parks	<u>9,660</u>	<u>48,546</u>	<u>32,699</u>	<u>15,847</u>
Total recreation and parks	<u>9,660</u>	<u>48,546</u>	<u>32,699</u>	<u>15,847</u>
Total expenditures	<u>124,939</u>	<u>367,658</u>	<u>139,883</u>	<u>227,775</u>
Excess of revenues over expenditures	375,061	132,342	240,043	107,701
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	375,061	132,342	240,043	107,701
<b>Fund balance at beginning of year</b>	299,270	299,270	299,270	-
<b>Lapsed encumbrances</b>	4,367	4,367	4,367	-
<b>Fund balance at end of year</b>	<u>\$ 678,698</u>	<u>\$ 435,979</u>	<u>\$ 543,680</u>	<u>\$ 107,701</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Urban Site Acquisition Loan Fund**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-49

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	300,000	300,000	-	(300,000)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	300,000	300,000	-	(300,000)
<b>Fund balance at beginning of year</b>	261,036	261,036	261,036	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 561,036</u>	<u>\$ 561,036</u>	<u>\$ 261,036</u>	<u>\$ (300,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Photo Red Light**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-50

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Fines & forfeitures	\$ 2,500,000	\$ 2,500,000	\$ 2,121,540	\$ (378,460)
Total revenues	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,121,540</u>	<u>(378,460)</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Personal services	1,344,300	1,344,300	1,344,300	-
Materials and supplies	-	1,152,151	1,152,151	-
Contractual services	45,701	45,701	45,701	-
Total police	<u>1,390,001</u>	<u>2,542,152</u>	<u>2,542,152</u>	<u>-</u>
Total public safety	<u>1,390,001</u>	<u>2,542,152</u>	<u>2,542,152</u>	<u>-</u>
Total expenditures	<u>1,390,001</u>	<u>2,542,152</u>	<u>2,542,152</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,109,999	(42,152)	(420,612)	(378,460)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,109,999	(42,152)	(420,612)	(378,460)
<b>Fund balance at beginning of year</b>	736,741	736,741	736,741	-
<b>Lapsed encumbrances</b>	8,305	8,305	8,305	-
<b>Fund balance at end of year</b>	<u>\$ 1,855,045</u>	<u>\$ 702,894</u>	<u>\$ 324,434</u>	<u>\$ (378,460)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Property Management**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-51

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Miscellaneous	<u>1,660,000</u>	<u>1,660,000</u>	<u>1,458,933</u>	<u>(201,067)</u>
Total revenues	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,498,933</u>	<u>(201,067)</u>
<b>Expenditures</b>				
Current				
General government				
Facilities management				
Materials and supplies	30,000	29,500	-	29,500
Contractual services	1,384,983	1,384,983	1,364,962	20,021
Other	-	500	500	-
Total facilities management	<u>1,414,983</u>	<u>1,414,983</u>	<u>1,365,462</u>	<u>49,521</u>
Total general government	<u>1,414,983</u>	<u>1,414,983</u>	<u>1,365,462</u>	<u>49,521</u>
Recreation and parks				
Recreation and parks				
Materials and supplies	-	24,597	7,046	17,551
Contractual services	-	124,903	79,196	45,707
Total recreation and parks	<u>-</u>	<u>149,500</u>	<u>86,242</u>	<u>63,258</u>
Total recreation and parks	<u>-</u>	<u>149,500</u>	<u>86,242</u>	<u>63,258</u>
Total expenditures	<u>1,414,983</u>	<u>1,564,483</u>	<u>1,451,704</u>	<u>112,779</u>
Excess of revenues over expenditures	285,017	135,517	47,229	(88,288)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	285,017	135,517	47,229	(88,288)
<b>Fund balance at beginning of year</b>	726,972	726,972	726,972	-
<b>Lapsed encumbrances</b>	115,203	115,203	115,203	-
<b>Fund balance at end of year</b>	<u>\$ 1,127,192</u>	<u>\$ 977,692</u>	<u>\$ 889,404</u>	<u>\$ (88,288)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Collection Fees**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-52

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Income taxes	\$ 7,000	\$ 7,000	\$ 7,949	\$ 949
Licenses and permits	12,000	12,000	12,106	106
Fines & forfeitures	414,000	414,000	414,161	161
Charges for services	2,463,000	2,463,000	525,845	(1,937,155)
Miscellaneous	4,000	4,000	4,955	955
Total revenues	<u>2,900,000</u>	<u>2,900,000</u>	<u>965,016</u>	<u>(1,934,984)</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Contractual services	-	758,303	748,303	10,000
Other	-	3,000	3,000	-
Total City attorney	<u>-</u>	<u>761,303</u>	<u>751,303</u>	<u>10,000</u>
Municipal court clerk				
Personal services	97,756	97,756	74,094	23,662
Contractual services	255,000	255,000	255,000	-
Total municipal court clerk	<u>352,756</u>	<u>352,756</u>	<u>329,094</u>	<u>23,662</u>
Total general government	<u>352,756</u>	<u>1,114,059</u>	<u>1,080,397</u>	<u>33,662</u>
Public service				
Transportation mobility operations				
Contractual services	-	170,000	170,000	-
Total transportation mobility operations	<u>-</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Total public service	<u>-</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Total expenditures	<u>352,756</u>	<u>1,284,059</u>	<u>1,250,397</u>	<u>33,662</u>
Excess (deficiency) of revenues over expenditures	2,547,244	1,615,941	(285,381)	(1,901,322)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,547,244	1,615,941	(285,381)	(1,901,322)
<b>Fund balance (deficit) at beginning of year</b>	(663,520)	(663,520)	(663,520)	-
<b>Lapsed encumbrances</b>	36,793	36,793	36,793	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,920,517</u>	<u>\$ 989,214</u>	<u>\$ (912,108)</u>	<u>\$ (1,901,322)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**City Attorney Mediation Fund**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-53

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	-	(20,000)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,000	20,000	-	(20,000)
<b>Fund balance at beginning of year</b>	20,272	20,272	20,272	-
<b>Lapsed encumbrances</b>	1,184	1,184	1,184	-
<b>Fund balance at end of year</b>	<u>\$ 41,456</u>	<u>\$ 41,456</u>	<u>\$ 21,456</u>	<u>\$ (20,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Environmental Fund**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-54

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and forfeitures	\$ 23,000	\$ 23,000	\$ 13,534	\$ (9,466)
Miscellaneous	17,000	17,000	3,101	(13,899)
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>16,635</u>	<u>(23,365)</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Contractual services	-	16,771	9,518	7,253
Total city attorney	-	16,771	9,518	7,253
Total general government	-	16,771	9,518	7,253
Total expenditures	-	16,771	9,518	7,253
Excess of revenues over expenditures	40,000	23,229	7,117	(16,112)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	40,000	23,229	7,117	(16,112)
<b>Fund balance at beginning of year</b>	78,495	78,495	78,495	-
<b>Lapsed encumbrances</b>	5,280	5,280	5,280	-
<b>Fund balance at end of year</b>	<u>\$ 123,775</u>	<u>\$ 107,004</u>	<u>\$ 90,892</u>	<u>\$ (16,112)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Citywide Training Entrepreneurial**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-55

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 10,634	\$ 634
Miscellaneous	-	-	3,897	3,897
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>14,531</u>	<u>4,531</u>
<b>Expenditures</b>				
Current				
General government				
Human resources				
Materials and supplies	-	10,000	8,869	1,131
Contractual services	-	3,000	1,193	1,807
Total human resources	<u>-</u>	<u>13,000</u>	<u>10,062</u>	<u>2,938</u>
Total general government	<u>-</u>	<u>13,000</u>	<u>10,062</u>	<u>2,938</u>
Total expenditures	<u>-</u>	<u>13,000</u>	<u>10,062</u>	<u>2,938</u>
Excess (deficiency) of revenues over expenditures	10,000	(3,000)	4,469	7,469
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,000	(3,000)	4,469	7,469
<b>Fund balance at beginning of year</b>	13,486	13,486	13,486	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 23,486</u>	<u>\$ 10,486</u>	<u>\$ 17,955</u>	<u>\$ 7,469</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Police Continuing Professional Training**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-56

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>Expenditures</b>				
Current				
Public Safety				
Police				
Materials and supplies	-	69,522	69,522	-
Contractual services	-	16,000	-	16,000
Capital outlay	-	18,000	15,486	2,514
Total police	<u>-</u>	<u>103,522</u>	<u>85,008</u>	<u>18,514</u>
Total public safety	<u>-</u>	<u>103,522</u>	<u>85,008</u>	<u>18,514</u>
Total expenditures	<u>-</u>	<u>103,522</u>	<u>85,008</u>	<u>18,514</u>
Excess (deficiency) of revenues over expenditures	20,000	(83,522)	(85,008)	(1,486)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,000	(83,522)	(85,008)	(1,486)
<b>Fund balance at beginning of year</b>	109,436	109,436	109,436	-
<b>Lapsed encumbrances</b>	5,955	5,955	5,955	-
<b>Fund balance at end of year</b>	<u>\$ 135,391</u>	<u>\$ 31,869</u>	<u>\$ 30,383</u>	<u>\$ (1,486)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Easton TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-57

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 18,000	\$ 18,000	\$ 18,896	\$ 896
Miscellaneous	5,982,000	5,982,000	6,254,801	272,801
Total revenues	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,273,697</u>	<u>273,697</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	<u>2,567,308</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total development director	<u>2,567,308</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total development	<u>2,567,308</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,567,308</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	3,432,692	6,000,000	6,273,697	273,697
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(8,967,307)</u>	<u>(8,967,307)</u>	<u>-</u>
Net change in fund balances	3,432,692	(2,967,307)	(2,693,610)	273,697
<b>Fund balance at beginning of year</b>	6,193,003	6,193,003	6,193,003	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 9,625,695</u>	<u>\$ 3,225,696</u>	<u>\$ 3,499,393</u>	<u>\$ 273,697</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Polaris TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-58

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 16,000	\$ 16,000	\$ 16,818	\$ 818
Miscellaneous	2,984,000	2,984,000	3,061,339	77,339
Total revenues	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,078,157</u>	<u>78,157</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	1,955,239	-	-	-
Total development director	<u>1,955,239</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total development	<u>1,955,239</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,955,239</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,044,761	3,000,000	3,078,157	78,157
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(2,918,037)</u>	<u>(2,918,037)</u>	<u>-</u>
Net change in fund balances	1,044,761	81,963	160,120	78,157
<b>Fund balance at beginning of year</b>	4,136,562	4,136,562	4,136,562	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 5,181,323</u>	<u>\$ 4,218,525</u>	<u>\$ 4,296,682</u>	<u>\$ 78,157</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Tuttle Crossing TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-59

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 1,000,000	\$ 1,000,000	\$ 639,192	\$ (360,808)
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>639,192</u>	<u>(360,808)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,000,000	1,000,000	639,192	(360,808)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(639,192)</u>	<u>(639,192)</u>	<u>-</u>
Net change in fund balances	1,000,000	360,808	-	(360,808)
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,000,000</u>	<u>\$ 360,808</u>	<u>\$ -</u>	<u>\$ (360,808)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Nationwide Pen Site TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-60

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 2,000	\$ 2,000	\$ 2,063	\$ 63
Miscellaneous	<u>698,000</u>	<u>698,000</u>	<u>591,421</u>	<u>(106,579)</u>
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>593,484</u>	<u>(106,516)</u>
<b>Expenditures</b>				
Current				
General government				
City auditor				
Other	<u>-</u>	<u>122,238</u>	<u>122,238</u>	<u>-</u>
Total city auditor	<u>-</u>	<u>122,238</u>	<u>122,238</u>	<u>-</u>
Total general government	<u>-</u>	<u>122,238</u>	<u>122,238</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>122,238</u>	<u>122,238</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	700,000	577,762	471,246	(106,516)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(455,807)</u>	<u>(455,807)</u>	<u>-</u>
Net change in fund balances	700,000	121,955	15,439	(106,516)
<b>Fund balance at beginning of year</b>	578,045	578,045	578,045	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,278,045</u>	<u>\$ 700,000</u>	<u>\$ 593,484</u>	<u>\$ (106,516)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Nationwide Off Sites TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-61

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 3,000	\$ 3,000	\$ 3,987	\$ 987
Miscellaneous	1,997,000	1,997,000	1,620,907	(376,093)
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,624,894</u>	<u>(375,106)</u>
<b>Expenditures</b>				
Current				
General government				
City auditor				
Other	-	403,066	403,066	-
Total city auditor	-	403,066	403,066	-
Total general government	-	403,066	403,066	-
Total expenditures	-	403,066	403,066	-
Excess (deficiency) of revenues over expenditures	2,000,000	1,596,934	1,221,828	(375,106)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(1,251,731)	(1,251,731)	-
Net change in fund balances	2,000,000	345,203	(29,903)	(375,106)
<b>Fund balance at beginning of year</b>	1,654,797	1,654,797	1,654,797	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 3,654,797</u>	<u>\$ 2,000,000</u>	<u>\$ 1,624,894</u>	<u>\$ (375,106)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Gateway - OSU TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-62

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 260,454	\$ (39,546)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>260,454</u>	<u>(39,546)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	-	260,454	260,454	-
Total development director	-	<u>260,454</u>	<u>260,454</u>	-
Total development	-	<u>260,454</u>	<u>260,454</u>	-
Total expenditures	-	<u>260,454</u>	<u>260,454</u>	-
Excess (deficiency) of revenues over expenditures	300,000	39,546	-	(39,546)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	300,000	39,546	-	(39,546)
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 300,000</u>	<u>\$ 39,546</u>	<u>\$ -</u>	<u>\$ (39,546)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Brewery District TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-63

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 1,000	\$ 1,000	\$ 1,264	\$ 264
Miscellaneous	499,000	499,000	456,098	(42,902)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>457,362</u>	<u>(42,638)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500,000	500,000	457,362	(42,638)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	500,000	500,000	457,362	(42,638)
<b>Fund balance at beginning of year</b>	42,164	42,164	42,164	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 542,164</u>	<u>\$ 542,164</u>	<u>\$ 499,526</u>	<u>\$ (42,638)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Waggoner Road TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-64

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 7,000	\$ 7,000	\$ 7,674	\$ 674
Miscellaneous	593,000	593,000	554,324	(38,676)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>561,998</u>	<u>(38,002)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	600,000	600,000	561,998	(38,002)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	600,000	600,000	561,998	(38,002)
<b>Fund balance at beginning of year</b>	1,729,601	1,729,601	1,729,601	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 2,329,601</u>	<u>\$ 2,329,601</u>	<u>\$ 2,291,599</u>	<u>\$ (38,002)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Recreation Debt Service**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-65

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for service	\$ 600,000	\$ 600,000	\$ 315,262	\$ (284,738)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>315,262</u>	<u>(284,738)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	600,000	600,000	315,262	(284,738)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(539,235)</u>	<u>(539,235)</u>	<u>(363,047)</u>	<u>176,188</u>
Net change in fund balances	60,765	60,765	(47,785)	(108,550)
<b>Fund balance at beginning of year</b>	49,797	49,797	49,797	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 110,562</u>	<u>\$ 110,562</u>	<u>\$ 2,012</u>	<u>\$ (108,550)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Rocky Fork TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-66

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 1,600,000	\$ 1,600,000	\$ 1,212,156	\$ (387,844)
Total revenues	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,212,156</u>	<u>(387,844)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	-	250,000	250,000	-
Total development director	-	<u>250,000</u>	<u>250,000</u>	-
Total development	-	<u>250,000</u>	<u>250,000</u>	-
Total expenditures	-	<u>250,000</u>	<u>250,000</u>	-
Excess (deficiency) of revenues over expenditures	1,600,000	1,350,000	962,156	(387,844)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(1,730,061)	(1,730,061)	-
Net change in fund balances	1,600,000	(380,061)	(767,905)	(387,844)
<b>Fund balance at beginning of year</b>	767,905	767,905	767,905	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 2,367,905</u>	<u>\$ 387,844</u>	<u>\$ -</u>	<u>\$ (387,844)</u>

City of Columbus, Ohio  
**Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Lucent TIF  
Budget Basis  
Year ended December 31, 2013**

Exhibit B-67

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amounts</u></b>	<b>Final Budget- Positive <u>(Negative)</u></b>
<b>Revenues</b>				
Miscellaneous	\$ 500,000	\$ 500,000	\$ 418,138	\$ (81,862)
Total revenues	500,000	500,000	418,138	(81,862)
<b>Expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over expenditures	500,000	500,000	418,138	(81,862)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	500,000	500,000	418,138	(81,862)
<b>Fund balance at beginning of year</b>	1,136,987	1,136,987	1,136,987	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	\$ 1,636,987	\$ 1,636,987	\$ 1,555,125	\$ (81,862)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**East Broad Dominion TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-68

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 202,910	\$ (97,090)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>202,910</u>	<u>(97,090)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	300,000	300,000	202,910	(97,090)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	300,000	300,000	202,910	(97,090)
<b>Fund balance at beginning of year</b>	753,704	753,704	753,704	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,053,704</u>	<u>\$ 1,053,704</u>	<u>\$ 956,614</u>	<u>\$ (97,090)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Waggoner M/I TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-69

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 400,000	\$ 400,000	\$ 287,303	\$ (112,697)
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>287,303</u>	<u>(112,697)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	400,000	400,000	287,303	(112,697)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	400,000	400,000	287,303	(112,697)
<b>Fund balance at beginning of year</b>	806,852	806,852	806,852	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,206,852</u>	<u>\$ 1,206,852</u>	<u>\$ 1,094,155</u>	<u>\$ (112,697)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**East Broad Commercial TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-70

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 400,000	\$ 400,000	\$ 248,871	\$ (151,129)
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>248,871</u>	<u>(151,129)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	400,000	400,000	248,871	(151,129)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	400,000	400,000	248,871	(151,129)
<b>Fund balance at beginning of year</b>	1,488,456	1,488,456	1,488,456	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,888,456</u>	<u>\$ 1,888,456</u>	<u>\$ 1,737,327</u>	<u>\$ (151,129)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Lucent Commercial TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-71

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 500,000	\$ 500,000	\$ 260,812	\$ (239,188)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>260,812</u>	<u>(239,188)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500,000	500,000	260,812	(239,188)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	500,000	500,000	260,812	(239,188)
<b>Fund balance at beginning of year</b>	584,933	584,933	584,933	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,084,933</u>	<u>\$ 1,084,933</u>	<u>\$ 845,745</u>	<u>\$ (239,188)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Brewery District II TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-72

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 200,000	\$ 200,000	\$ 99,679	\$ (100,321)
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>99,679</u>	<u>(100,321)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	200,000	200,000	99,679	(100,321)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	200,000	200,000	99,679	(100,321)
<b>Fund balance at beginning of year</b>	388,406	388,406	388,406	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 588,406</u>	<u>\$ 588,406</u>	<u>\$ 488,085</u>	<u>\$ (100,321)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Grange Urban Redevelopment TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-73

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 500,000	\$ 500,000	\$ 342,274	\$ (157,726)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>342,274</u>	<u>(157,726)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500,000	500,000	342,274	(157,726)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	500,000	500,000	342,274	(157,726)
<b>Fund balance at beginning of year</b>	416,510	416,510	416,510	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 916,510</u>	<u>\$ 916,510</u>	<u>\$ 758,784</u>	<u>\$ (157,726)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Short North TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-74

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 2,000,000	\$ 2,000,000	\$ 1,129,938	\$ (870,062)
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,129,938</u>	<u>(870,062)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	-	2,307,061	2,307,061	-
Total development director	-	<u>2,307,061</u>	<u>2,307,061</u>	-
Total development	-	<u>2,307,061</u>	<u>2,307,061</u>	-
Total expenditures	-	<u>2,307,061</u>	<u>2,307,061</u>	-
Excess (deficiency) of revenues over expenditures	2,000,000	(307,061)	(1,177,123)	(870,062)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	2,000,000	(307,061)	(1,177,123)	(870,062)
<b>Fund balance at beginning of year</b>	1,177,123	1,177,123	1,177,123	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 3,177,123</u>	<u>\$ 870,062</u>	<u>\$ -</u>	<u>\$ (870,062)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Hayden Run South TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-75

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 312,000	\$ 312,000	\$ 312,655	\$ 655
Grants and subsidies	13,000	13,000	13,036	36
Miscellaneous	675,000	675,000	978,783	303,783
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,304,474</u>	<u>304,474</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,000,000	1,000,000	1,304,474	304,474
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(628,949)</u>	<u>(589,848)</u>	<u>(589,848)</u>	<u>-</u>
Net change in fund balances	371,051	410,152	714,626	304,474
<b>Fund balance at beginning of year</b>	2,158,575	2,158,575	2,158,575	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 2,529,626</u>	<u>\$ 2,568,727</u>	<u>\$ 2,873,201</u>	<u>\$ 304,474</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Grange II Urban Redevelopment**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-76

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 200,000	\$ 200,000	\$ 156,946	\$ (43,054)
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>156,946</u>	<u>(43,054)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	200,000	200,000	156,946	(43,054)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	200,000	200,000	156,946	(43,054)
<b>Fund balance at beginning of year</b>	341,593	341,593	341,593	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 541,593</u>	<u>\$ 541,593</u>	<u>\$ 498,539</u>	<u>\$ (43,054)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus Downtown TIF**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-77

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 33,676	\$ 33,676	\$ 33,676	\$ -
Total revenues	<u>33,676</u>	<u>33,676</u>	<u>33,676</u>	<u>-</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	33,676	33,676	33,676	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	33,676	33,676	33,676	-
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>				-
<b>Fund balance at end of year</b>	<u>\$ 33,676</u>	<u>\$ 33,676</u>	<u>\$ 33,676</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Capitol South**  
**Budget Basis**  
**Year ended December 31, 2013**

Exhibit B-78

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current				
Development				
Economic development				
Capital outlay	-	211,000	211,000	-
Total economic development	-	211,000	211,000	-
Total development	-	211,000	211,000	-
Total expenditures	-	211,000	211,000	-
Excess (deficiency) of revenues over expenditures	-	(211,000)	(211,000)	-
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	(211,000)	(211,000)	-
<b>Fund balance at beginning of year</b>	211,479	211,479	211,479	-
<b>Lapsed encumbrances</b>				-
<b>Fund balance at end of year</b>	<u>\$ 211,479</u>	<u>\$ 479</u>	<u>\$ 479</u>	<u>\$ -</u>

# City of Columbus, Ohio

## **Internal Service Funds**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, generally on a cost-reimbursement basis. The title of the funds indicates the type of service provided. The Internal Service Funds are:

- **Employee Benefits**
- **Worker's Compensation**
- **Fleet Management**
- **Information Services**
- **Mail, Print, Term Contracts**
- **Construction Inspection**
- **Land Acquisition**

# City of Columbus, Ohio

Combining Statement of Net Position  
Internal Service Funds  
December 31, 2013  
(amounts expressed in thousands)

Exhibit C-1

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term			Construction Inspection	Land Acquisition	Total
					Contracts					
<b>ASSETS</b>										
Current assets:										
Cash and cash equivalents with treasurer	\$ 23,297	\$ 72,524	\$ 9,840	\$ 21,416	\$ 36	\$ 1,932	\$ 337	\$ 129,382		
Receivables (net of allowance for uncollectibles)	-	-	-	17	-	16	-	33		
Due from other funds	-	-	450	103	-	374	40	967		
Inventory	-	-	620	-	-	-	-	620		
Total current assets	23,297	72,524	10,910	21,536	36	2,322	377	131,002		
Non-current assets:										
Capital Assets:										
Land and improvements	-	-	823	-	-	-	-	823		
Other capital assets, net of accumulated depreciation	-	-	32,481	13,099	110	478	-	46,168		
Total non-current assets	-	-	33,304	13,099	110	478	-	46,991		
Total assets	23,297	72,524	44,214	34,635	146	2,800	377	177,993		
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
<b>LIABILITIES</b>										
Current Liabilities:										
Accounts payable	876	-	2,479	572	5	38	1	3,971		
Due to other:										
Governments	-	9,506	-	-	-	-	-	9,506		
Funds	-	-	437	-	-	-	-	437		
Accrued interest payable	-	-	321	407	-	-	-	728		
Accrued wages and benefits	76	-	264	554	12	176	17	1,099		
Accrued vacation and sick leave	136	-	592	1,045	-	343	13	2,129		
Claims and judgments	10,425	10,500	-	-	-	-	-	20,925		
Current portion of:										
Bonds, notes and loans payable	-	-	2,175	4,761	-	-	-	6,936		
Total current liabilities	11,513	20,006	6,268	7,339	17	557	31	45,731		
Non-current liabilities:										
Claims and judgments	-	49,190	-	-	-	-	-	49,190		
Bonds and loans payable, net	-	-	30,343	27,825	-	-	-	58,168		
Total non-current liabilities	-	49,190	30,343	27,825	-	-	-	107,358		
Total liabilities	11,513	69,196	36,611	35,164	17	557	31	153,089		
<b>NET POSITION</b>										
Net investment in capital assets	-	-	8,731	(3,938)	110	478	-	5,381		
Unrestricted	11,784	3,328	(127)	3,409	19	1,765	346	20,524		
Total net position	\$ 11,784	\$ 3,328	\$ 8,604	\$ (529)	\$ 129	\$ 2,243	\$ 346	\$ 25,905		

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
 Internal Service Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Term Contracts	Construction Inspection	Land Acquisition	Total
<b>REVENUES</b>								
Charges for services	\$ 143,157	\$ 22,396	\$ 32,269	\$ 30,211	\$ 1,286	\$ 8,148	\$ 945	\$ 238,412
Miscellaneous	4,250	552	993	424	4	196	9	6,428
Total operating revenues	<u>147,407</u>	<u>22,948</u>	<u>33,262</u>	<u>30,635</u>	<u>1,290</u>	<u>8,344</u>	<u>954</u>	<u>244,840</u>
<b>OPERATING EXPENSES</b>								
Personal services	2,510	-	9,903	14,866	384	6,768	631	35,062
Materials and supplies	24	-	15,687	3,377	36	57	12	19,193
Contractual services	141,962	27,868	2,938	8,706	924	541	27	182,966
Depreciation	-	-	1,059	1,274	12	41	-	2,386
Other	-	-	249	220	1	18	-	488
Total Operating Expenses	<u>144,496</u>	<u>27,868</u>	<u>29,836</u>	<u>28,443</u>	<u>1,357</u>	<u>7,425</u>	<u>670</u>	<u>240,095</u>
Operating income (loss)	<u>2,911</u>	<u>(4,920)</u>	<u>3,426</u>	<u>2,192</u>	<u>(67)</u>	<u>919</u>	<u>284</u>	<u>4,745</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>								
Investment income	-	-	1	-	-	-	-	1
Interest expense	-	-	(1,047)	(1,015)	-	-	-	(2,062)
Operating grants and contributions	-	-	13	22	-	-	-	35
Total non-operating revenue (expenses)	<u>-</u>	<u>-</u>	<u>(1,033)</u>	<u>(993)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,026)</u>
Income (loss) before contributions and transfers	<u>2,911</u>	<u>(4,920)</u>	<u>2,393</u>	<u>1,199</u>	<u>(67)</u>	<u>919</u>	<u>284</u>	<u>2,719</u>
Transfers in	-	-	324	384	-	-	-	708
Transfers out	-	-	-	(750)	-	-	-	(750)
Change in net position	<u>2,911</u>	<u>(4,920)</u>	<u>2,717</u>	<u>833</u>	<u>(67)</u>	<u>919</u>	<u>284</u>	<u>2,677</u>
Total net position - beginning	<u>8,873</u>	<u>8,248</u>	<u>5,887</u>	<u>(1,362)</u>	<u>196</u>	<u>1,324</u>	<u>62</u>	<u>23,228</u>
Total net position - ending	<u>\$ 11,784</u>	<u>\$ 3,328</u>	<u>\$ 8,604</u>	<u>\$ (529)</u>	<u>\$ 129</u>	<u>\$ 2,243</u>	<u>\$ 346</u>	<u>\$ 25,905</u>

**City of Columbus, Ohio**  
 Combining Statement of Cash Flows  
 Internal Service Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Worker's Compensation</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Mail, Print, Term Contracts</u>	<u>Construction Inspection</u>	<u>Land Acquisition</u>	<u>Total</u>
<b>OPERATING ACTIVITIES:</b>								
Quasi external operating receipts	\$ 143,157	\$ 22,396	\$ 31,134	\$ 30,203	\$ 1,287	\$ 8,044	\$ 905	\$ 237,126
Cash paid to employees	(2,513)	-	(9,924)	(14,774)	(382)	(6,712)	(640)	(34,945)
Cash paid to suppliers	(140,444)	(19,649)	(19,698)	(12,627)	(958)	(627)	(40)	(194,043)
Other receipts	4,249	552	200	128	3	181	7	5,320
Other payments	-	-	(48)	(217)	-	(18)	-	(283)
<b>Net cash provided (used) by operating activities</b>	<u>4,449</u>	<u>3,299</u>	<u>1,664</u>	<u>2,713</u>	<u>(50)</u>	<u>868</u>	<u>232</u>	<u>13,175</u>
<b>NONCAPITAL FINANCING ACTIVITIES</b>								
Subsidies	-	-	9	22	-	-	-	31
Transfers in	-	-	324	384	-	-	-	708
Transfers out	-	-	-	(750)	-	-	-	(750)
<b>Net cash provided (used) by noncapital financing activities</b>	-	-	<u>333</u>	<u>(344)</u>	-	-	-	<u>(11)</u>
<b>CAPITAL FINANCING ACTIVITIES:</b>								
Proceeds from sale of assets	-	-	19	-	-	-	-	19
Purchases of property, plant, and equipment	-	-	(3,221)	(1,955)	-	(502)	-	(5,678)
Proceeds from issuance of bonds and notes	-	-	7,345	10,345	-	-	1	17,691
Refunding bonds issued	-	-	900	3,365	-	-	-	4,265
Premium on bonds issued	-	-	253	1,036	-	-	-	1,289
Principal payments on bonds and notes	-	-	(2,121)	(4,500)	-	-	-	(6,621)
Payment on refunded bonds	-	-	(1,105)	(3,660)	-	-	-	(4,765)
Interest paid on bonds and notes	-	-	(933)	(964)	-	-	-	(1,897)
<b>Net cash provided (used) by capital financing activities</b>	-	-	<u>1,137</u>	<u>3,667</u>	-	<u>(502)</u>	<u>1</u>	<u>4,303</u>
<b>INVESTING ACTIVITIES:</b>								
Interest received on investments	-	-	1	-	-	-	-	1
<b>Net cash provided (used) by investing activities</b>	-	-	<u>1</u>	-	-	-	-	<u>1</u>
Increase (decrease) in cash and cash equivalents	4,449	3,299	3,135	6,036	(50)	366	233	17,468
<b>Cash and cash equivalents at beginning of year</b>	<u>18,848</u>	<u>69,225</u>	<u>6,705</u>	<u>15,380</u>	<u>86</u>	<u>1,566</u>	<u>104</u>	<u>111,914</u>
<b>Cash and cash equivalents at end of year</b>	<u>\$ 23,297</u>	<u>\$ 72,524</u>	<u>\$ 9,840</u>	<u>\$ 21,416</u>	<u>\$ 36</u>	<u>\$ 1,932</u>	<u>\$ 337</u>	<u>\$ 129,382</u>

**City of Columbus, Ohio**  
 Combining Statement of Cash Flows  
 Internal Service Funds  
 For the Year Ended December 31, 2013  
 (amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Worker's Compensation</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Mail, Print, Term Contracts</u>	<u>Construction Inspection</u>	<u>Land Acquisition</u>	<u>Total</u>
\$	2,911	\$ (4,920)	\$ 3,426	\$ 2,192	\$ (67)	\$ 919	\$ 284	\$ 4,745
	-	-	1,059	1,274	12	41	-	2,386
	-	-	(129)	(258)	-	-	-	(387)
	-	-	-	(5)	-	(11)	-	(16)
	-	-	(377)	(59)	-	(141)	(40)	(617)
	-	-	127	-	-	-	-	127
	(83)	-	(1,663)	(514)	4	9	(3)	(2,250)
	-	122	-	-	-	-	-	122
	-	-	(754)	-	-	-	-	(754)
	9	-	(14)	63	1	32	4	95
	(13)	-	(11)	20	-	19	(13)	2
	<u>1,625</u>	<u>8,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,722</u>
\$	<u>4,449</u>	<u>\$ 3,299</u>	<u>\$ 1,664</u>	<u>\$ 2,713</u>	<u>\$ (50)</u>	<u>\$ 868</u>	<u>\$ 232</u>	<u>\$ 13,175</u>

**Reconciliation of operating income (loss) to net cash provided (used) by operating activities:**

Operating income (loss)	
Depreciation	
Amortization, net	
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:	
Receivables	
Due from other funds	
Inventory	
Accounts payable -- net of items affecting property, plant and equipment	
Due to other governments	
Due to other funds	
Accrued wages and benefits	
Accrued vacation and sick leave	
Claims and judgments	

**Net cash provided (used) by operating activities**

# City of Columbus, Ohio

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# City of Columbus, Ohio

## **Fiduciary Funds - Agency Funds**

**Agency funds** - used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds. Assets held for other funds or governments include payroll taxes and other employee withholdings and income taxes and utility charges collected by the City on behalf of other governments. Their titles are descriptive of their nature. They are:

- Payroll Deposit
- Garnishments
- Unclaimed money
- Taxes to remit
- Short North SID
- Capital Crossroads SID
- Morse Road SID
- Discovery District SID
- Health Deposit
- Construction Insp. Deposit
- City Auditor's Deposit
- City Attorney's Deposit
- Safety Agency Deposit
- Police Property Room Deposit
- BCI Background Checks
- Suburb Utility Surcharges
- Prairie – Obetz JEDZ
- JEDD – Prairie Township
- JEDD – N. Pickaway County
- Suburb Income Tax
- City Treasurer's Deposit
- Recreation Deposit
- Development Deposit
- Convention Facility Tax
- Service Department Deposit

**City of Columbus, Ohio**  
**Statement of Changes in Assets and Liabilities**  
**Agency Funds—Individual Fund Grouping**  
**For the Year Ended December 31, 2013**  
(amounts expressed in thousands)

	Assets			Liabilities			
	Balance January 1, 2013	Additions	Deletions	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
<b>Payroll deposit</b>	\$ 20,984	327,233	335,430	\$ 20,984	327,233	335,430	12,787
Cash and investments with treasurer							
<b>Garnishments</b>	\$ -	342	342	\$ -	342	342	-
Cash and investments with treasurer							
<b>Unclaimed money</b>	\$ 1,172	170	98	\$ 1,172	170	98	1,244
Cash and investments with treasurer							
<b>Taxes to remit</b>	\$ -	12	5	\$ -	12	5	7
Cash and investments with treasurer							
<b>Short North SID deposit</b>	\$ -	350	350	\$ -	350	350	-
Cash and investments with treasurer							
<b>Capital Crossroads SID</b>	\$ -	1,726	1,726	\$ -	1,726	1,726	-
Cash and investments with treasurer							
<b>Morse Road SID</b>	\$ -	229	229	\$ -	229	229	-
Cash and investments with treasurer							
<b>Discovery District SID</b>	\$ -	553	553	\$ -	553	553	-
Cash and investments with treasurer							
<b>Health deposit</b>	\$ 1,164	1,845	1,550	\$ 1,164	1,845	1,550	1,459
Cash and investments with treasurer							
<b>Construction Insp. deposit</b>	\$ 3,719	4,368	3,516	\$ 3,719	4,368	3,516	4,571
Cash and investments with treasurer							
<b>City auditor's deposit</b>	\$ 10	-	-	\$ 10	-	-	10
Cash and investments with treasurer							
<b>City attorney's deposit</b>	\$ 1	135	4	\$ 1	135	4	132
Cash and investments with treasurer							
<b>Safety agency deposit</b>	\$ 24	335	317	\$ 24	335	317	42
Cash and investments with treasurer							
<b>Police property room deposit</b>	\$ 2,931	2,092	725	\$ 2,931	2,092	725	4,298
Cash and investments with treasurer							
<b>BCI background checks</b>	\$ 11	109	109	\$ 11	109	109	11
Cash and investments with treasurer							
<b>Suburb utility surcharges</b>	\$ 465	7,094	7,044	\$ 465	7,094	7,044	515
Cash and investments with treasurer							
<b>Prairie - Obetz JEDZ</b>	\$ 355	3,156	3,279	\$ 355	3,156	3,279	232
Cash and investments with treasurer							
<b>JEDD - Prairie Township</b>	\$ 3	117	71	\$ 3	117	71	49
Cash and investments with treasurer							
<b>JEDD - Northern Pickaway County</b>	\$ 209	144	25	\$ 209	144	25	328
Cash and investments with treasurer							
<b>Suburb income tax</b>	\$ 2,278	24,818	24,330	\$ 2,279	24,818	24,330	2,767
Cash and investments with treasurer							
Receivables	1	-	-	1	-	-	-
<b>Total Suburb income tax</b>	\$ 2,279			\$ 2,279			2,767
<b>City treasurer's deposit</b>	\$ 36	266	265	\$ 36	266	265	37
Cash and investments with treasurer							
<b>Recreation deposit</b>	\$ 36	80	89	\$ 36	80	89	27
Cash and investments with treasurer							
<b>Development deposit</b>	\$ 1,634	1,024	1,035	\$ 1,634	1,024	1,035	1,623
Cash and investments with treasurer							
<b>Convention facility tax</b>	\$ -	18,826	18,826	\$ -	18,826	18,826	-
Cash and investments with treasurer							
<b>Service department deposit</b>	\$ 852	916	621	\$ 852	916	621	1,147
Cash and investments with treasurer							
<b>Total Agency Funds</b>	\$ 35,884	395,940	400,539	\$ 35,885	395,940	400,539	31,285
Cash and investments with treasurer							
Receivables	1	-	-	1	-	-	1
<b>Total Agency Funds</b>	\$ 35,885	395,940	400,539	\$ 35,885	395,940	400,539	31,286

# **STATISTICAL SECTION**



# City of Columbus, Ohio

## Statistical Section

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. These tables are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*.

### **Contents**

### **Tables**

#### ***Financial Trends***

1 – 7

These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.

#### ***Revenue Capacity***

8 – 14

These schedules contain information to help assess the City's most significant local revenue sources.

#### ***Debt Capacity***

15 – 19 and 39

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

#### ***Demographic and Economic Information***

20 – 34

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

#### ***Operating Information***

35 – 38

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

# City of Columbus, Ohio

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**City of Columbus, Ohio**  
 Net Position by Component, Last Ten Fiscal Years <sup>1</sup>  
 (accrual basis of accounting)  
 (amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental activities</b>										
Net investment in capital assets	\$ 686,418	735,992	798,424	890,192	923,560	949,656	1,018,020	1,054,461	1,087,998	1,173,017
Restricted	276,223	245,591	241,433	233,837	203,516	83,202	60,578	100,771	111,178	89,447
Unrestricted	105,274	154,044	160,865	121,636	74,292	191,480	260,382	281,504	254,759	273,830
Total governmental activities net position	<u>1,067,915</u>	<u>1,135,627</u>	<u>1,200,722</u>	<u>1,245,665</u>	<u>1,201,368</u>	<u>1,224,338</u>	<u>1,338,980</u>	<u>1,436,736</u>	<u>1,453,935</u>	<u>1,536,294</u>
<b>Business-type activities</b>										
Net investment in capital assets	623,255	644,598	690,593	747,677	836,035	810,936	857,893	895,782	923,776	1,006,596
Restricted	1,755	2,176	2,143	579	1,911	2,756	2,885	2,641	2,644	2,564
Unrestricted	143,641	163,206	167,598	197,056	190,555	276,688	289,865	317,657	385,646	395,137
Total business-type activities net position	<u>768,651</u>	<u>809,980</u>	<u>860,334</u>	<u>945,312</u>	<u>1,028,501</u>	<u>1,090,380</u>	<u>1,150,643</u>	<u>1,216,080</u>	<u>1,312,066</u>	<u>1,404,297</u>
<b>Primary government</b>										
Net investment in capital assets	1,309,673	1,380,590	1,489,017	1,637,869	1,759,595	1,760,592	1,875,913	1,950,243	2,011,774	2,179,613
Restricted	277,978	247,767	243,576	234,416	205,427	85,958	63,463	103,412	113,822	92,011
Unrestricted	248,915	317,250	328,463	318,692	264,847	468,168	550,247	599,161	640,405	668,967
Total primary government net position	<u>\$ 1,836,566</u>	<u>1,945,607</u>	<u>2,061,056</u>	<u>2,190,977</u>	<u>2,229,869</u>	<u>2,314,718</u>	<u>2,489,623</u>	<u>2,652,816</u>	<u>2,766,001</u>	<u>2,940,591</u>

<sup>1</sup> The City implemented GASB Statement No. 54 in 2009. Certain amounts in 2009 have been reclassified for consistency.

**City of Columbus, Ohio**  
Changes in Net Position, Last Ten Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental activities:										
General government	\$ 84,398	84,922	102,518	109,698	121,522	111,804	125,973	126,946	101,167	135,294
Public service	136,953	142,509	139,182	144,046	158,841	138,954	148,277	150,037	157,133	172,363
Public safety	401,917	412,309	433,520	449,574	496,838	462,805	502,977	516,021	525,198	543,893
Development	60,348	57,956	56,139	66,727	74,913	67,540	70,284	109,966	99,109	101,490
Health	37,191	38,490	43,989	45,599	45,528	40,295	41,190	42,667	41,785	44,688
Recreation and parks	85,012	90,456	95,760	101,823	108,159	110,689	127,054	132,801	123,540	135,850
Interest on long-term debt	33,660	37,153	41,300	43,109	43,352	39,029	39,440	40,895	43,808	43,895
Total governmental activities expenses	839,479	863,795	912,408	960,576	1,049,153	971,116	1,055,195	1,119,333	1,091,740	1,177,473
Business-type activities:										
Water	96,381	100,851	107,786	111,166	126,142	125,959	137,906	143,293	146,906	144,555
Sanitary Sewer	114,721	127,209	134,600	146,649	176,178	181,839	190,905	207,902	195,696	203,558
Storm Sewer	22,172	24,135	27,661	35,993	37,741	29,663	29,811	31,384	30,940	30,898
Electricity	56,276	60,873	59,965	76,895	78,167	82,102	87,660	85,203	86,525	81,287
Garages	-	-	-	-	23	929	1,369	1,307	754	778
Total business-type activities expenses	289,550	313,068	330,012	370,703	418,251	420,492	447,651	469,089	460,821	461,076
Total primary government expenses	\$ 1,129,029	1,176,863	1,242,420	1,331,279	1,467,404	1,391,608	1,502,846	1,588,422	1,552,561	1,638,549
<b>Program Revenue</b>										
Governmental activities:										
Charges for services:										
General government	\$ 54,857	59,856	62,430	60,339	56,438	55,077	54,452	54,535	58,248	57,555
Public service	15,462	16,544	18,472	25,557	37,112	28,605	24,663	27,133	30,109	30,311
Public safety	24,584	18,928	19,739	23,127	15,075	23,555	27,698	28,129	30,288	27,632
Development	17,310	16,746	13,866	15,373	18,688	15,165	18,600	15,635	14,601	21,657
Health	5,879	5,424	5,830	6,413	6,443	5,808	5,656	5,901	6,646	7,149
Recreation and parks	11,847	11,488	12,095	12,872	12,883	11,234	10,631	10,756	10,389	8,725
Operating grants and contributions	123,855	126,729	132,699	130,663	138,630	145,455	181,729	195,358	141,187	144,346
Capital grants and contributions	48,920	49,693	41,567	49,077	45,371	46,389	44,745	53,792	56,256	64,320
Total governmental activities program revenue	302,714	305,408	306,698	323,421	330,640	331,288	368,174	391,239	347,724	361,695
Business-type activities:										
Charges for services:										
Water	104,929	112,239	107,653	116,495	138,404	142,010	150,379	161,017	176,337	177,953
Sanitary Sewer	130,296	141,331	160,757	193,804	209,711	210,760	211,985	219,606	232,391	230,489
Storm Sewer	24,271	24,677	26,631	28,996	31,073	33,113	37,017	37,091	36,621	36,243
Electricity	58,633	61,909	64,274	82,680	80,852	80,724	80,387	89,199	89,289	85,885
Garages	-	-	-	-	-	14	850	1,998	1,568	1,441
Capital grants and contributions	1,599	923	249	845	735	1,275	8,573	2,712	12,396	5,200
Total business-type activities program revenue	319,728	341,079	359,564	422,820	460,775	467,896	489,191	511,623	548,602	537,211
Total primary government program revenue	\$ 622,442	646,487	666,262	746,241	791,415	799,184	857,365	902,862	896,326	898,906





### City of Columbus, Ohio

Fund Balances, Governmental Funds  
(modified accrual basis of accounting)  
(amounts expressed in thousands)  
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Committed	\$ 10,612	10,902	14,227	11,449	10,410	10,679	11,898	12,730	15,466	24,328
Assigned	12,802	16,202	19,246	18,985	1,551	3,187	4,951	6,953	9,217	13,122
Unassigned	77,115	84,717	85,323	77,529	52,599	37,764	72,063	95,096	95,798	102,178
Total general fund	<u>100,529</u>	<u>111,821</u>	<u>118,796</u>	<u>107,963</u>	<u>64,560</u>	<u>51,630</u>	<u>88,912</u>	<u>114,779</u>	<u>120,481</u>	<u>139,628</u>
General Bond Retirement Fund										
Restricted	1,162	1,000	859	773	597	330	322	215	105	49
Total general bond retirement fund	<u>1,162</u>	<u>1,000</u>	<u>859</u>	<u>773</u>	<u>597</u>	<u>330</u>	<u>322</u>	<u>215</u>	<u>105</u>	<u>49</u>
Special Income Tax Fund										
Committed	172,206	180,901	174,609	164,543	143,084	126,139	146,175	157,138	159,780	169,817
Total special income tax fund	<u>172,206</u>	<u>180,901</u>	<u>174,609</u>	<u>164,543</u>	<u>143,084</u>	<u>126,139</u>	<u>146,175</u>	<u>157,138</u>	<u>159,780</u>	<u>169,817</u>
Other Governmental Funds										
Restricted	208,225	239,927	258,558	288,663	151,578	134,879	232,073	304,850	348,560	384,022
Committed	31,924	35,573	37,034	40,810	37,398	34,566	39,666	18,867	30,121	36,599
Unassigned	(5,255)	(5,075)	(6,248)	(5,627)	(6,689)	(9,428)	(5,830)	(6,677)	(356)	(262)
Total other governmental funds	<u>234,894</u>	<u>270,425</u>	<u>289,344</u>	<u>323,846</u>	<u>182,287</u>	<u>160,017</u>	<u>265,909</u>	<u>317,040</u>	<u>378,325</u>	<u>420,359</u>
Total Fund Balances, Governmental Funds	\$ <u>508,791</u>	<u>564,147</u>	<u>583,608</u>	<u>597,125</u>	<u>390,528</u>	<u>338,116</u>	<u>501,318</u>	<u>589,172</u>	<u>658,691</u>	<u>729,853</u>

# City of Columbus, Ohio

Changes in Fund Balances, Governmental Funds  
(modified accrual basis of accounting)  
(amounts expressed in thousands)  
Last Ten Fiscal Years

Table 4

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>REVENUES</b>										
Income taxes	\$ 458,819	474,251	500,423	522,384	515,739	527,170	649,694	669,878	692,845	747,545
Property taxes	45,891	46,788	52,643	51,852	52,515	52,379	52,567	48,297	44,812	44,621
Grants and subsidies	110,909	109,689	104,167	95,518	119,951	129,191	157,614	187,771	150,564	138,404
Investment income	7,288	16,878	30,904	34,196	21,204	4,902	3,993	5,146	3,707	2,943
Special assessments	64	2	11	-	-	-	-	-	-	-
Licenses and permits	25,020	26,311	24,573	26,487	27,518	27,653	28,504	29,515	32,003	34,170
Shared revenues	83,338	88,433	91,989	90,286	93,829	79,736	88,778	86,702	77,730	77,367
Charges for services	65,909	69,202	73,272	82,308	92,472	83,219	85,068	86,679	92,423	89,206
Fines and forfeits	22,382	25,551	25,889	28,029	28,579	29,228	25,438	25,417	28,749	26,612
Miscellaneous	108,557	62,569	51,802	52,944	65,831	63,605	63,405	69,748	76,862	82,324
<b>Total revenues</b>	<b>928,177</b>	<b>919,674</b>	<b>955,673</b>	<b>984,004</b>	<b>1,017,638</b>	<b>997,083</b>	<b>1,155,061</b>	<b>1,209,153</b>	<b>1,199,695</b>	<b>1,243,192</b>
<b>EXPENDITURES</b>										
Current:										
General government	81,532	84,571	97,640	105,466	116,315	106,909	120,767	123,095	120,521	125,719
Public service	95,825	100,744	97,038	101,363	107,643	87,939	93,969	99,084	102,834	102,930
Public safety	385,727	403,380	421,446	436,945	476,365	449,520	484,103	506,803	510,296	521,961
Development	58,165	57,474	53,858	64,481	71,253	66,773	68,323	111,186	97,984	97,751
Health	36,640	38,780	43,654	45,418	44,783	39,621	40,734	42,762	41,805	44,220
Recreation and parks	77,450	83,511	87,248	93,952	99,291	102,671	115,071	123,871	112,757	119,867
Capital outlay	127,841	133,073	118,389	127,650	183,336	119,862	111,972	174,175	186,736	245,521
Debt service:										
Principal retirement - current refunding	-	-	-	-	-	-	-	-	-	121,375
Principal retirement and payment of obligation under capitalized lease	80,919	80,149	85,886	94,263	90,112	90,149	90,270	86,258	99,525	108,207
Interest and fiscal charges	34,486	40,186	42,985	43,754	44,060	41,640	40,386	41,557	43,130	49,631
<b>Total expenditures</b>	<b>978,585</b>	<b>1,021,868</b>	<b>1,048,144</b>	<b>1,113,292</b>	<b>1,233,158</b>	<b>1,105,084</b>	<b>1,165,595</b>	<b>1,308,792</b>	<b>1,315,588</b>	<b>1,537,182</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(50,408)</b>	<b>(102,194)</b>	<b>(92,471)</b>	<b>(129,288)</b>	<b>(215,520)</b>	<b>(108,001)</b>	<b>(10,534)</b>	<b>(99,639)</b>	<b>(115,893)</b>	<b>(293,990)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	125,568	93,052	99,480	117,974	108,819	106,427	72,254	89,285	75,228	-
Transfers out	(127,980)	(95,478)	(99,860)	(124,770)	(107,181)	(106,828)	(73,289)	(91,045)	(77,026)	65,396
Proceeds from bonds and long-term notes	210,208	135,235	106,023	141,294	7,227	63,328	159,342	168,455	165,745	(67,496)
Refunding bonds issued	38,460	186,904	-	-	-	3,468	45,950	50,380	192,195	221,352
Payment to refunded bond escrow agent	(32,470)	(205,200)	-	-	-	(11,750)	(44,427)	(57,948)	(225,189)	102,405
Redemption of refunded bonds	(8,940)	-	-	-	-	944	13,906	28,366	54,392	43,495
Premium on bond issuance	17,443	27,570	6,289	8,307	58	-	-	-	-	-
Refunding notes issued	-	-	-	-	1,900	-	-	-	-	-
Redemption of refunded notes	-	-	-	-	(1,900)	-	-	-	-	-
Capital lease	2,000	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>224,289</b>	<b>142,083</b>	<b>111,932</b>	<b>142,805</b>	<b>8,923</b>	<b>55,589</b>	<b>173,736</b>	<b>187,493</b>	<b>185,345</b>	<b>365,152</b>
<b>Net change in fund balance</b>	<b>173,881</b>	<b>39,889</b>	<b>19,461</b>	<b>13,517</b>	<b>(206,597)</b>	<b>(52,412)</b>	<b>163,202</b>	<b>87,854</b>	<b>69,452</b>	<b>71,162</b>
<b>Fund balances—beginning of year</b>	<b>339,015</b>	<b>508,791</b>	<b>564,147</b>	<b>583,608</b>	<b>597,125</b>	<b>390,528</b>	<b>338,116</b>	<b>501,318</b>	<b>589,172</b>	<b>658,691</b>
<b>Fund balances—reclassified/restated</b>	<b>(4,105)</b>	<b>15,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67</b>	<b>-</b>
<b>Fund balances—end of year</b>	<b>\$ 508,791</b>	<b>\$ 564,147</b>	<b>\$ 583,608</b>	<b>\$ 597,125</b>	<b>\$ 390,528</b>	<b>\$ 338,116</b>	<b>\$ 501,318</b>	<b>\$ 589,172</b>	<b>\$ 658,691</b>	<b>\$ 729,853</b>
<b>Debt service as a percentage of noncapital expenditures<sup>1</sup></b>	<b>13.45%</b>	<b>13.59%</b>	<b>13.85%</b>	<b>13.95%</b>	<b>12.56%</b>	<b>13.35%</b>	<b>12.28%</b>	<b>11.14%</b>	<b>12.59%</b>	<b>11.77%</b>

<sup>1</sup> Debt service included in the calculation of debt service as a percentage of noncapital expenditures includes principal retirement and interest and fiscal charges. Principal retirement on current refunding has been excluded as it represents a one time expenditure. Noncapital expenditures is total expenditures less the capital outlay expenditure capitalized for the related fiscal year.

## City of Columbus, Ohio

Changes in Fund Balance, General Fund  
(modified accrual basis of accounting)  
(amounts expressed in thousands)  
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Income taxes	\$ 343,982	355,592	375,145	391,575	386,596	395,262	487,243	502,391	519,624	560,653
Property taxes	45,891	46,788	52,643	51,852	52,515	52,379	52,567	48,297	44,812	44,621
Investment earnings	6,754	15,937	28,268	32,067	20,070	4,396	3,386	4,258	3,439	2,659
Licenses and permits	2,090	1,865	8,660	8,379	9,216	9,607	9,958	10,508	10,900	10,909
Shared revenues	55,924	57,466	57,872	53,025	58,223	48,877	49,619	52,358	39,586	37,362
Charges for services	37,632	40,018	42,816	46,359	54,478	54,500	55,401	57,585	59,739	59,549
Fines and forfeits	17,751	20,545	20,671	21,311	21,403	22,095	19,376	18,906	21,297	19,494
Miscellaneous	71,055	22,691	13,642	12,443	18,901	11,282	11,183	10,444	7,895	10,777
<b>Total revenues</b>	<u>581,079</u>	<u>560,902</u>	<u>599,717</u>	<u>617,011</u>	<u>621,402</u>	<u>598,398</u>	<u>688,733</u>	<u>704,747</u>	<u>707,292</u>	<u>746,024</u>
<b>Expenditures</b>										
General government	59,769	65,618	79,578	85,454	95,450	89,147	91,951	92,629	95,829	100,477
Public service	46,393	46,808	42,828	43,550	42,571	35,846	40,030	44,737	48,905	48,380
Public safety	379,067	397,184	418,768	434,827	472,800	444,922	473,625	496,611	500,933	514,069
Development	15,600	18,650	20,166	24,957	22,991	18,720	20,971	24,196	28,498	30,793
Health <sup>1</sup>	17,004	18,328	20,152	20,740	20,548	15,865	15,824	18,251	18,858	20,246
Recreation and parks <sup>1</sup>	22,352	24,685	25,539	28,166	27,163	21,175	23,382	26,436	28,672	33,702
Capital outlay	2,516	2,772	6,259	11,245	7,995	1,565	1,107	1,990	7,084	4,636
<b>Total expenditures</b>	<u>542,701</u>	<u>574,045</u>	<u>613,290</u>	<u>648,939</u>	<u>689,518</u>	<u>627,240</u>	<u>666,890</u>	<u>704,850</u>	<u>728,779</u>	<u>752,303</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>38,378</u>	<u>(13,143)</u>	<u>(13,573)</u>	<u>(31,928)</u>	<u>(68,116)</u>	<u>(28,842)</u>	<u>21,843</u>	<u>(103)</u>	<u>(21,487)</u>	<u>(6,279)</u>
<b>Other financing sources (uses)</b>										
Transfers in (out)										
Tipping fees	11,318	11,953	13,801	12,989	12,927	15,264	13,960	14,869	16,442	16,007
Helicopters	1,731	-	1,214	1,357	-	-	-	-	2,095	-
Other sources	6	1	5,701	6,975	12,500	913	1,622	11,420	9,159	10,633
Other uses	(320)	(470)	(168)	(226)	(714)	(265)	(143)	(319)	(507)	(1,214)
<b>Total other financing sources (uses)</b>	<u>12,735</u>	<u>11,484</u>	<u>20,548</u>	<u>21,095</u>	<u>24,713</u>	<u>15,912</u>	<u>15,439</u>	<u>25,970</u>	<u>27,189</u>	<u>25,426</u>
Net Change in Fund Balance	51,113	(1,659)	6,975	(10,833)	(43,403)	(12,930)	37,282	25,867	5,702	19,147
<b>Fund balance at beginning of year</b>	53,130	100,529	111,821	118,796	107,963	64,560	51,630	88,912	114,779	120,481
Restatement of prior year's fund balance	(3,714)	12,951	-	-	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 100,529</u>	<u>111,821</u>	<u>118,796</u>	<u>107,963</u>	<u>64,560</u>	<u>51,630</u>	<u>88,912</u>	<u>114,779</u>	<u>120,481</u>	<u>139,628</u>

<sup>1</sup> On a budgetary basis, the majority of the expenditure amount above is included in transfers out, as amount is transferred to the related special revenue operating fund. For GAAP reporting purposes, the amount was reclassified to expenditures.

**City of Columbus, Ohio**  
 General Fund Revenue and Expenditure Categories Expressed as Percentages of Total Revenue and Expenditures  
 (modified accrual basis of accounting)  
 Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
% to	% to	% to	% to	% to	% to	% to	% to	% to	% to	% to
Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
<b>Revenues</b>										
Income taxes	59.2	63.4	62.7	63.4	62.2	66.0	70.8	71.3	73.5	75.1
Property taxes	7.9	8.3	8.8	8.4	8.5	8.8	7.6	6.9	6.3	6.0
Investment earnings	1.1	2.8	4.7	5.2	3.2	0.7	0.5	0.6	0.5	0.4
Licenses and permits	0.4	0.5	1.4	1.4	1.5	1.6	1.4	1.5	1.5	1.5
Shared revenues	9.6	10.2	9.6	8.6	9.4	8.2	7.2	7.4	5.6	5.0
Charges for services	6.5	7.1	7.1	7.5	8.8	9.1	8.1	8.1	8.4	8.0
Fines and forfeits	3.1	3.7	3.4	3.4	3.4	3.7	2.8	2.7	3.0	2.6
Miscellaneous	12.2	4.0	2.3	2.1	3.0	1.9	1.6	1.5	1.2	1.4
<b>Total revenues</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Expenditures</b>										
General government	11.0	11.4	13.0	13.2	13.8	14.2	13.8	13.1	13.1	13.4
Public service	8.5	8.2	7.0	6.7	6.2	5.7	6.0	6.3	6.7	6.4
Public safety	69.8	69.2	68.3	67.0	68.6	70.9	71.0	70.5	68.8	68.4
Development	2.9	3.2	3.3	3.8	3.3	3.0	3.1	3.4	3.9	4.2
Health	3.1	3.2	3.3	3.2	3.0	2.5	2.4	2.6	2.6	2.5
Recreation and parks	4.2	4.3	4.1	4.3	3.9	3.4	3.5	3.8	3.9	4.5
Capital outlay	0.5	0.5	1.0	1.8	1.2	0.3	0.2	0.3	1.0	0.6
<b>Total expenditures</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**City of Columbus, Ohio**  
Enterprise Funds Summary Data  
Last Ten Fiscal Years

(dollar amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Water</b>										
Assets										
Net position	\$ 473,784	514,723	528,696	600,095	602,587	680,672	894,512	902,341	1,131,827	1,166,735
Operating revenue	182,168	197,643	205,040	219,387	240,234	260,469	283,286	313,194	346,271	387,957
Operating expense	106,494	113,814	109,383	118,471	140,927	145,792	154,982	165,115	178,345	184,015
Operating income	(83,392)	(88,928)	(93,963)	(96,591)	(110,737)	(113,280)	(116,794)	(119,283)	(125,800)	(126,367)
Nonoperating :	23,102	24,886	15,420	21,880	30,190	32,512	38,188	45,832	52,545	57,648
Investment income	1,038	2,660	5,687	6,942	5,771	1,239	1,685	2,359	1,661	1,108
Interest expense	(12,343)	(12,074)	(13,726)	(14,634)	(15,398)	(13,060)	(21,177)	(24,636)	(21,930)	(18,727)
Other, net	528	3	16	83	13	116	4,555	6,355	3,548	2,131
Transfers in	-	-	-	76	744	66	-	-	-	126
Transfers out	-	-	-	-	(473)	(638)	(434)	(2)	(397)	(600)
Changes in net position	12,325	15,475	7,397	14,347	20,847	20,235	22,817	29,908	35,427	41,686
Number of employees	537	538	456	465	577	563	560	549	553	544
Pumpage (millions of gallons):										
Minimum day	116	119	113	116	118	108	116	111	109	113
Maximum day	191	209	186	202	195	179	180	174	196	171
Average day	142	148	140	151	145	141	140	138	140	138
Total year's pumpage	51,829	54,070	51,257	55,081	53,096	51,469	51,198	50,290	51,202	50,213
<b>Sanitary Sewer</b>										
Assets										
Net position	\$ 1,163,991	1,281,756	1,519,619	1,651,883	2,151,104	2,254,959	2,301,456	2,358,267	2,476,714	2,563,474
Operating revenue	487,009	504,912	538,920	595,008	654,184	690,463	724,077	742,283	779,871	814,267
Operating expense	132,729	143,585	163,072	196,372	213,196	213,989	215,004	222,987	235,036	231,973
Operating income	(96,662)	(104,533)	(113,172)	(121,979)	(125,690)	(130,575)	(134,664)	(153,064)	(147,419)	(159,033)
Nonoperating :	36,067	39,052	49,900	74,393	87,506	83,414	80,340	69,923	87,617	72,940
Investment income	681	1,621	5,606	6,251	22,284	3,538	3,121	2,112	1,331	948
Interest expense	(17,524)	(22,733)	(21,529)	(24,752)	(50,626)	(51,551)	(56,202)	(55,111)	(49,363)	(45,548)
Other, net	108	28	31	125	28	798	6,383	1,300	1,827	6,042
Transfers in	7	-	-	71	364	80	-	-	-	14
Transfers out	-	(65)	-	-	(380)	-	(28)	(18)	-	-
Changes in net position	19,339	17,903	34,008	56,088	59,176	36,279	33,614	18,206	41,412	34,396
Number of employees	500	496	581	576	536	533	529	518	517	520
Treatment data (millions of gallons per day):										
Minimum day - Jackson Pike	30.3	39.7	24.6	58.4	40.0	20.4	19.6	51.4	7.5	33.2
Minimum day - Southerly	58.6	48.6	57.7	46.0	57.6	60.8	63.4	61.1	57.4	64.7
Maximum day - Jackson Pike	108.0	111.8	107.5	111.0	110.8	68.3	136.3	147.6	136.2	151.2
Maximum day - Southerly	220.5	217.9	211.4	220.4	241.9	171.0	225.6	324.0	317.5	257.0
Average day - Jackson Pike	82.9	79.5	76.9	84.6	67.3	52.9	61.5	85.3	69.1	72.0
Average day - Southerly	104.2	96.4	96.6	91.4	107.4	91.3	106.7	112.9	84.3	96.2
Maximum capacity	310.0	310.0	310.0	310.0	345.0	345.0	480.0	480.0	480.0	480.0

**Storm Sewer**

Assets	\$	144,737	194,606	204,435	179,636	186,938	218,442	216,911	214,172	214,772
Net position		44,582	49,431	51,926	48,210	52,793	64,149	72,925	80,296	87,404
Operating revenue		24,537	25,014	27,249	31,648	33,650	37,372	37,719	36,624	36,270
Operating expense		(18,261)	(19,780)	(21,144)	(31,412)	(23,894)	(23,539)	(24,915)	(25,610)	(26,258)
Operating income		6,276	5,234	6,105	236	9,756	13,833	12,804	11,014	10,012
Nonoperating :										
Investment income		473	1,646	4,025	1,407	369	296	479	277	152
Interest expense		(3,866)	(4,363)	(6,506)	(6,265)	(5,774)	(6,276)	(6,636)	(5,493)	(4,746)
Other, net		2	2	-	3	413	2,010	707	732	378
Transfers in		2,407	2,330	2,418	1,889	1,636	1,493	1,423	1,409	1,312
Transfers out		-	-	(3,547)	(47)	(1,817)	-	(1)	-	-
Changes in net position		5,292	4,849	2,495	(2,777)	4,583	11,356	8,776	7,939	7,108
Number of employees		34	42	103	23	33	29	27	26	29

**Electricity**

Assets	\$	102,047	104,114	109,810	122,219	120,916	108,195	110,931	113,613	118,889
Net position		53,468	56,326	62,783	80,201	80,750	73,146	78,851	83,913	90,545
Operating revenue		60,778	63,350	65,526	82,969	81,960	81,481	90,559	91,242	86,582
Operating expense		(54,756)	(59,173)	(58,178)	(76,493)	(80,782)	(86,348)	(84,132)	(85,656)	(80,652)
Operating income (loss)		6,022	4,177	7,348	6,476	1,178	(4,867)	6,427	5,586	5,930
Nonoperating :										
Investment income		148	324	471	627	97	72	78	79	74
Interest expense		(1,380)	(1,728)	(1,791)	(1,684)	(1,403)	(1,357)	(1,132)	(795)	(662)
Other, net		(413)	(40)	14	6	20	(1,812)	18	(115)	-
Transfers in		100	125	448	435	657	360	314	392	1,290
Transfers out		(102)	-	(33)	(76)	-	-	-	-	-
Changes in net position		4,375	2,858	6,457	5,784	549	(7,604)	5,705	5,147	6,632
Number of employees		124	129	92	101	96	89	94	78	91

**Garages**

Assets	\$	1	1	1	25,128	33,313	28,374	37,363	36,532	35,546
Net position		1	1	1	3,684	3,243	3,248	4,393	14,986	15,664
Operating revenue		1	1	1	-	302	1,331	2,434	11,366	1,441
Operating expense		1	1	1	(2)	(417)	(780)	(808)	(668)	(668)
Operating income		1	1	1	10	(115)	551	1,626	10,698	773
Nonoperating :										
Investment income		1	1	1	93	104	43	18	2	16
Interest expense		1	1	1	(21)	(512)	(589)	(499)	(86)	(111)
Other, net		1	1	1	-	-	-	-	-	-
Transfers in		1	1	1	-	-	-	-	-	-
Transfers out		1	1	1	-	-	-	-	-	-
Changes in net position		1	1	1	82	(523)	5	1,145	10,614	678

<sup>1</sup> Prior to 2007, the City's garage fund did not exist.

City of Columbus, Ohio

**Income Tax Revenue by Payer Type  
Net of Refunds  
Budget (Cash) Basis  
Last Ten Fiscal Years  
(in thousands, except %)**

Year	Non-		Total		Business		Total
	Withholding	% of total	withholding	% of total	Accounts	% of total	
2004	\$ 393,187	86.6%	\$ 18,161	4.0%	\$ 411,348	90.6%	\$ 454,026
2005	405,807	86.2%	17,419	3.7%	423,226	89.9%	470,774
2006	426,742	85.0%	18,576	3.7%	445,318	88.7%	502,049
2007	444,619	85.2%	19,309	3.7%	463,928	88.9%	521,853
2008	450,061	86.7%	19,206	3.7%	469,267	90.4%	519,101
2009	450,342	87.5%	19,558	3.8%	469,900	91.3%	514,677
2010	550,696	86.4%	23,583	3.7%	574,279	90.1%	637,380
2011	578,728	85.4%	29,817	4.4%	608,545	89.8%	677,668
2012	596,574	83.4%	37,196	5.2%	633,770	88.6%	715,317
2013	609,761	81.6%	41,099	5.5%	650,860	87.1%	747,256

Note: In 2007, allocations in above table were restated retroactively to reflect actual allocation net of refunds. Prior years' reports reflected allocation based on gross collections before refunds.

**Income Tax Revenue Fund Distribution and Government-wide  
Net of Refunds  
Last Ten Fiscal Years  
(in thousands, except %)**

Year	Budget (Cash) Basis				GAAP (Modified Accrual) Basis				Full Accrual	
	Debt Service		Other		Debt Service		Other		Governmental	% Increase
	Funds	Total	Funds	Total	Funds	Total	Funds	Total	Activities	(Decrease)
2004	\$ 340,388	\$ 113,463	\$ 175	\$ 454,026	\$ 114,662	\$ 458,819	\$ 175	\$ 458,819	\$ 454,999	4.16%
2005	352,984	117,661	129	470,774	118,530	474,251	129	474,251	470,289	3.36%
2006	376,366	125,454	229	502,049	125,049	500,423	229	500,423	496,245	5.52%
2007	391,177	130,392	284	521,853	130,525	522,384	284	522,384	518,033	4.39%
2008	389,117	129,706	278	519,101	128,865	515,739	278	515,739	511,454	-1.27%
2009	385,893	128,631	153	514,677	131,755	527,170	153	527,170	522,809	2.22%
2010	478,007	159,336	37	637,380	162,414	649,694	37	649,694	658,571	25.97%
2011	508,234	169,411	23	677,668	167,464	669,878	23	669,878	679,878	3.24%
2012	536,478	178,826	13	715,317	173,208	692,845	13	692,845	697,845	2.64%
2013	560,436	186,812	8	747,256	186,884	747,545	8	747,545	757,546	8.56%

Source: City of Columbus, Ohio, City Auditor.



**City of Columbus, Ohio**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal year	Total tax levy	Current tax collections	Percent of levy collected	Delinquent tax collections (1)	Total tax collections	Percent of total tax collections to tax levy	Outstanding delinquent taxes	Percent of outstanding delinquent taxes to tax levy
<u>Franklin County (2)</u>								
2004	\$ 45,221,225	\$ 42,894,368	94.9 %	\$ 2,298,431	\$ 45,192,799	99.9 %	\$ 3,282,982	7.3 %
2005	46,220,728	44,109,618	95.4	1,621,430	45,731,048	98.9	3,270,966	7.1
2006	51,145,497	47,733,760	93.3	1,062,446	48,796,206	95.4	4,146,754	8.1
2007	51,475,046	46,790,031	90.9	2,166,818	48,956,849	95.1	4,476,994	8.7
2008	51,366,756	45,753,980	89.1	2,116,888	47,870,868	93.2	6,068,754	11.8
2009	51,155,100	45,306,230	88.6	2,006,274	47,312,504	92.5	6,210,935	12.1
2010	50,926,330	45,615,730	89.6	1,976,775	47,592,505	93.5	5,105,605	10.0
2011	50,529,403	44,942,287	88.9	1,867,057	46,809,344	92.6	5,482,396	10.8
2012	47,800,466	42,044,654	88.0	1,777,857	43,822,511	91.7	4,748,590	9.9
2013	47,571,535	42,090,782	88.5	1,833,599	43,924,381	92.3	4,025,783	8.5
<u>Fairfield County (2)</u>								
2013	\$ 374,830	\$ 368,628	98.3 %	\$ 6,892	\$ 375,520	100.2 %	\$ 12,757	3.4 %
<u>Delaware County (2)</u>								
2013	\$ 349,213	\$ 325,276	93.1 %	\$ 14,649	\$ 339,925	97.3 %	\$ 23,967	6.9 %

(1) Franklin, Fairfield, and Delaware County do not identify delinquent tax collections by tax year levied. Amounts represent all delinquent tax collections and related penalties and interest within the fiscal year. Delinquent tax amounts collected exclusive of penalties and interest by tax year levied are not available.

(2) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware counties.

Sources: Franklin, Fairfield, and Delaware County Auditors



**City of Columbus, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**(Per \$ 1,000 of Assessed Valuation)**

Fiscal Year	Effective Rate (1)		City							County	School	Library	Joint Vocational School and Other
	Class 1 Res/Agr	Class 2 All other	Total Rate	General Fund	Police Pensions	Fire Pensions	Total City						
2004 for 2005	55.71	67.94	91.43	2.54	0.30	0.30	3.14	18.44	67.65	2.20	-		
2005 for 2006	47.87	64.74	90.25	2.54	0.30	0.30	3.14	18.44	66.47	2.20	-		
2006 for 2007	49.89	66.46	91.43	2.54	0.30	0.30	3.14	18.44	67.65	2.20	-		
2007 for 2008	50.07	66.58	91.48	2.54	0.30	0.30	3.14	18.49	67.65	2.20	-		
2008 for 2009	59.43	73.40	98.86	2.54	0.30	0.30	3.14	18.02	75.50	2.20	-		
2009 for 2010	60.97	74.49	98.91	2.54	0.30	0.30	3.14	18.07	75.50	2.20	-		
2010 for 2011	63.25	76.67	99.51	2.54	0.30	0.30	3.14	18.07	75.50	2.80	-		
2011 for 2012	66.48	78.52	99.86	2.54	0.30	0.30	3.14	18.07	75.85	2.80	-		
2012 for 2013	67.94	79.71	100.56	2.54	0.30	0.30	3.14	18.47	76.15	2.80	-		
2013 for 2014	67.96	80.03	100.41	2.54	0.30	0.30	3.14	18.47	76.00	2.80	-		
2013 for 2014	61.26	58.52	99.30	2.30	0.30	0.30	2.90	8.55	84.70	0.75	2.40		
2013 for 2014	66.73	66.27	92.43	1.50	0.30	0.30	2.10	7.51	78.62	1.00	3.20		

(1) The effective rate is determined by multiplying the total rate by a composite reduction factor which is determined annually by the State Tax Commissioner to adjust for changes in the valuation of the property tax base.

(2) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware counties.

Sources: Franklin, Fairfield, and Delaware County Auditors.

**City of Columbus, Ohio**  
**Principal Property Taxpayers**  
**December 31, 2013**

<u>Public Utilities</u>	Assessed valuation (in thousands)	% of total assessed valuation
1. Ohio Power Company	\$ 325,173	2.22 %
2. Columbia Gas of Ohio, Inc.	56,620	0.39
3. AEP Ohio Transmission	31,881	0.22
4. American Electric Power	15,642	0.11
<u>Real Estate</u>		
1. Nationwide Mutual Insurance Company	69,252	0.47
2. CD Gaming Ventures	47,775	0.33
3. Distribution Land Corp.	40,607	0.28
4. Huntington Center	39,221	0.27
5. Battelle Memorial	21,528	0.15
6. Scioto Downs, Inc.	18,435	0.13
7. Anheuser Busch, Inc.	18,308	0.12
8. Governors Square	14,655	0.10
9. Olentangy Commons	13,930	0.09
10. Hertz Columbus One LLC	13,779	0.09
Total Principal Property Taxpayers	726,806	4.97
All Others	13,895,329	95.03
Total Assessed Valuation (1)	\$ 14,622,135	100.00 %

(1) Amounts include City of Columbus in Franklin, Fairfield, and Delaware Counties.

Source: Franklin County Auditor

**City of Columbus, Ohio**  
**Principal Property Taxpayers**  
**December 31, 2004**

<u>Public Utilities</u>	Assessed valuation (in thousands)	% of total assessed valuation
1. Ohio Bell Telephone Company (Ameritech)	\$ 918,393	6.51 %
2. Columbus Southern Power Company	239,084	1.69
3. New Par	41,045	0.29
4. Columbia Gas of Ohio, Inc.	38,140	0.27
<u>Real Estate</u>		
1. Nationwide Mutual Insurance Company	93,000	0.66
2. Huntington Center	58,450	0.41
3. Distribution Land Corp.	49,062	0.35
4. Capitol South Community Urban Redevelopment	30,989	0.22
5. Duke Realty LP	25,159	0.18
6. Equitable Life Assurance	24,815	0.18
7. American Electric Power Service Corp.	23,625	0.17
8. Olentangy Commons	18,267	0.13
9. Battelle Memorial Institute	18,094	0.13
10. Anheuser Busch, Inc.	17,776	0.13
Total Principal Property Taxpayers	1,595,899	11.32
All Others	12,508,224	88.68
Total Assessed Valuation (2)	\$ 14,104,123	100.00 %

(2) Amounts include City of Columbus in Franklin, Fairfield, and Delaware Counties.

Source: Franklin County Auditor

## City of Columbus, Ohio

Table 13

### Special Assessment Billings and Collections Last Ten Fiscal Years

Fiscal <u>year</u>	Special assessment debt service <u>requirements</u>	Special assessment requirements billed by <u>County Auditor</u> <sup>(1)</sup>	Special assessments <u>collected</u> <sup>(1)</sup>
2004	\$ 499,531	\$ 5,207,588	\$ 3,631,394
2005	467,995	4,753,394	3,241,420
2006	498,462	4,944,474	3,349,822
2007	507,002	6,451,837	4,556,688
2008	701,373	7,347,701	4,925,940
2009	649,732	8,515,089	5,330,453
2010	632,790	10,892,793	6,607,097
2011	599,396	11,594,121	6,809,674
2012	536,524	12,525,011	7,252,579
2013	477,390	14,005,236	7,577,549

Responsibility for the billing and collection of special assessments is, under Ohio Law, vested with the County Auditor's office.

All special assessment type debt is general obligation debt of the City.

(1) Includes weed cutting charges, demolitions, community development charges, special improvements districts, sanitary sewer improvements, and curbs/sidewalks.

**City of Columbus, Ohio**  
**Annual Charges and Rate Increases**  
**for the Average Columbus Resident/User of Water**  
**Last Ten Fiscal Years**

Table 14

Year	Water		Sanitary Sewers		Storm Sewers		Total		
	Annual charge	% increase	Annual charge	% increase	Annual charge	% increase	Annual charge	% increase	ten year % increase
2005	\$ 221.52	7.3	\$ 288.12	9.6	\$ 38.41	6.5	\$ 548.05	8.4	33.9
2006	225.60	1.8	337.56	17.2	40.33	5.0	603.49	10.1	46.4
2007	248.16	10.0	402.00	19.1	43.76	8.5	693.92	15.0	63.7
2008	292.83	18.0	442.20	10.0	45.95	5.0	780.98	12.5	82.5
2009	317.70	8.5	468.60	6.0	50.08	9.0	836.38	7.1	93.8
2010	344.64	8.5	478.32	2.0	54.08	9.0	877.04	4.9	100.0
2011	370.49	7.5	507.02	6.0	54.08	-	931.59	6.2	110.8
2012	400.13	8.0	522.23	3.0	53.00	(2.0)	975.36	4.7	119.3
2013	416.14	4.0	527.45	1.0	53.00	-	996.59	2.2	113.4
2014	416.14	-	538.00	2.0	53.53	1.0	1,007.67	1.1	99.3

Source: City of Columbus, Department of Public Utilities

**City of Columbus, Ohio**  
**Statement of Legal Debt Margins**  
**December 31, 2013**

Table 15

		(in thousands)	
<u>Line</u>		Total debt limit 10.5%	Total unvoted debt limit 5.5%
1	Total assessed property value, per		
2	Franklin County*	\$ 14,274,962	14,274,962
3	Fairfield County*	123,888	123,888
4	Delaware County*	223,285	223,285
5	Total (lines 2 through 4)	<u>\$ 14,622,135</u>	<u>14,622,135</u>
6	Debt limit 10.5% & 5.5% of assessed value (x line 5)	<u>\$ 1,535,324</u>	<u>804,217</u>
7	<u>Total Outstanding Bond and Note Debt</u>		
8	Bonds & Long-Term Notes Payable	\$ 3,763,888	1,926,193
9	Non-Enterprise Long-Term Notes (TIF)	10,051	10,051
10	Notes, Short-Term	19,800	19,800
11	Total (lines 8 + 9 + 10)	<u>3,793,739</u>	<u>1,956,044</u>
12	<u>Exemptions:</u>		
13	Debt Service Fund Balances Applicable to Non-Enterprise G.O. Bonds	169,869	169,869
14	G.O. Assessment Bonds (Non-Enterprise)	-	-
15	G.O. Limited Enterprise debt (Unvoted; supported by enterprise revenues)		
16	Water Bonds	15,529	15,529
17	Sanitary Sewer Bonds	28,009	28,009
18	Sanitary Sewer Assessment Notes	-	-
19	Storm Sewer Bonds	22,608	22,608
20	Electric Bonds	847	847
21	Electric Assessment Notes	-	-
22	Garage Notes	19,500	19,500
23	Total (lines 16 through 22)	<u>86,493</u>	<u>86,493</u>
24	G.O. Unlimited Enterprise debt (Voted; supported by enterprise revenues)		
25	Water Bonds	608,590	-
26	Sanitary Sewer Bonds	347,567	-
27	Storm Sewer Bonds	90,330	-
28	Electric Bonds	10,055	-
29	Total (lines 25 through 28)	<u>1,056,542</u>	<u>-</u>
30	Revenue Bonds and Long-Term Notes		
31	Water		
32	OWDA/EPA	44,182	44,182
33	Sewer:		
34	Sewer Revenue	441,855	441,855
35	OWDA/EPA	858,659	858,659
36	Component Unit (RiverSouth)	63,860	63,860
37	Non-Enterprise Note (TIF)	10,051	10,051
38	Total (lines 32 through 37)	<u>1,418,607</u>	<u>1,418,607</u>
39	Total Exemptions (lines 13, 14, 23, 29, and 38)	<u>2,731,511</u>	<u>1,674,969</u>
40	Net Debt (line 11 less line 39)	<u>1,062,228</u>	<u>281,075</u>
41	Total Legal Debt Margin (line 6 less line 40)	<u>\$ 473,096</u>	<u>523,142</u>
42	Percent of Net Debt to Assessed Value (lines 40 / 5)	7.26%	1.92%
43	Percent of Legal Debt Limit	<u>10.50%</u>	<u>5.50%</u>
44	Percent of Legal Debt Margin (line 43 less line 42)	<u>3.24%</u>	<u>3.58%</u>

\* Beginning in 2006, assessed property values excluded Personal Property.

Source: City of Columbus, Ohio, City Auditor

**City of Columbus, Ohio**  
**Ratio of General Obligation Debt to Assessed Value, Total Primary Government General Obligation Debt**  
**per Capita, Total Primary Government Debt per Capita, and Total Primary Government Debt to Total Personal Income**  
**Last Ten Fiscal Years**  
**(dollar amounts in thousands, except population and per capita)**

Fiscal Year	Population (1)	Assessed Value (2)		Governmental Activities		Business-type Activities		Total Primary Government		Ratio of GO Debt to Assessed Value	Total Primary Government GO Debt Per Capita (5)	Total Primary Government Debt Per Capita (5)	Total Primary Government Debt to Total Personal Income (6)
		Obligation Debt (3)	Revenue Obligations	Obligation Debt (4)	Revenue Obligations	General Obligation Debt (3)(4)	Revenue Obligations						
2004	754,876	\$ 14,719,269	\$ 789,759	\$ 66,212	\$ 571,091	\$ 482,092	\$ 548,304	\$ 1,360,850	\$ 548,304	9.25	\$ 1,802.75	\$ 2,529.10	3.15%
2005	763,351	16,275,246	861,926	72,471	646,839	564,898	637,369	1,508,765	637,369	9.27	1,976.50	2,811.46	3.39%
2006	768,804	15,543,638	889,684	74,780	761,112	663,268	738,048	1,650,796	738,048	10.62	2,147.23	3,107.22	3.57%
2007	773,277	15,676,358	939,037	75,048	785,682	743,011	818,059	1,724,719	818,059	11.00	2,230.40	3,288.31	3.65%
2008	776,463	15,901,125	854,693	72,157	722,320	1,186,827	1,258,984	1,577,013	1,258,984	9.92	2,031.02	3,652.46	3.98%
2009	778,762	15,965,219	830,480	62,902	833,796	1,212,323	1,275,225	1,664,276	1,275,225	10.42	2,137.08	3,774.58	4.13%
2010	787,033	15,876,959	911,467	61,246	1,057,020	1,206,597	1,267,843	1,968,487	1,267,843	12.40	2,501.15	4,112.06	4.40%
2011	790,498	14,732,616	997,499	59,504	991,165	1,271,705	1,331,209	1,988,664	1,331,209	13.50	2,515.71	4,199.72	4.20%
2012	794,956	14,572,996	1,112,722	78,107	1,172,391	1,322,645	1,400,752	2,285,113	1,400,752	15.68	2,874.52	4,636.56	4.44%
2013	802,912	14,622,135	1,221,662	73,911	1,133,670	1,344,696	1,418,607	2,355,332	1,418,607	16.11	2,933.49	4,700.31	N.A.

Sources:

- (1) U.S. Bureau of Census for 2010; Mid Ohio Regional Planning Commission for other years.
- (2) Provided by Franklin, Fairfield, and Delaware County Auditors. Beginning in 2006, personal property tax is excluded.
- (3) General Obligation Debt includes long-term notes; excludes short-term notes (\$300 thousand) in 2013.
- (4) General Obligation Debt excludes short term parking garage notes (\$19.500 million) in 2013.
- (5) Per Capita calculations have been made on total bonded debt as resources restricted for debt service are not restricted solely for the repayment of *principal* of debt.
- (6) Total personal income for Columbus MSA per Table 25.



**City of Columbus, Ohio**  
**Percent of Annual Debt Service Expenditures for**  
**General Obligation Bonded Debt to Total General Governmental Expenditures**  
**Last Ten Fiscal Years**  
**(in thousands, except %)**

Fiscal year	Total general governmental expenditures	Total capital outlay expenditures	Total general governmental less capital outlay expenditures	Principal	Interest and Fiscal Charges	Total debt service (1)	Percent of debt service to total general governmental less capital outlay expenditures
	\$	\$	\$	\$	\$	\$	%
2004	978,585	127,841	850,744	80,524	34,486	115,010	13.52
2005	1,021,868	133,073	888,795	79,653	40,186	119,839	13.48
2006	1,048,144	118,389	929,755	84,727	40,170	124,897	13.43
2007	1,113,292	127,650	985,642	91,291	40,798	132,089	13.40
2008	1,233,158	183,336	1,049,822	88,678	41,147	129,825	12.37
2009	1,105,084	119,862	985,222	88,953	38,381	127,334	12.92
2010	1,165,595	111,972	1,053,623	84,314	36,518	120,832	11.47
2011	1,308,792	174,175	1,134,617	82,050	38,763	120,813	10.65
2012	1,315,588	186,736	1,128,852	90,003	36,073	126,076	11.17
2013	1,531,828	245,521	1,286,307	103,468	42,564	146,032	11.35

(1) Includes debt service for governmental activities general obligation bonds and notes. Total debt services in 2013 excludes OPWC notes (\$543 thousand), revenue bonds and notes (\$101 thousand), and blended component unit - lease revenue bonds (\$4.095 million).

Source: City of Columbus, Ohio, City Auditor.

# City of Columbus, Ohio

Table 18

## Computation of Direct and Overlapping Debt

In addition to the City, other political subdivisions have the power to issue bonds and to levy taxes or cause taxes to be levied on taxable real property in the City. The estimated outstanding bonded indebtedness at 12/31/2013 of such political subdivisions is as follows:

Political subdivision of State of Ohio	Estimated Principal outstanding	Percentage applicable to Columbus	Estimated Amount applicable to Columbus
<b>Direct*</b>			
City of Columbus	\$ 1,295,873,000	100.00 %	\$ 1,295,873,000
<b>Total direct debt</b>	<b>1,295,873,000</b>		<b>1,295,873,000</b>
<b>Overlapping**</b>			
Delaware County	26,487,060	3.56	942,939
Fairfield County	21,100,000	3.93	829,230
Franklin County	240,735,000	54.42	131,007,987
Jefferson Township	1,004,000	1.05	10,542
Madison Township	330,947	1.69	5,593
Mifflin Township	1,255,000	0.22	2,761
Prairie Township	9,740,000	0.47	45,778
Columbus City School District	479,726,887	98.00	470,132,349
Dublin City School District	155,343,617	27.73	43,076,785
Gahanna-Jefferson City School District	26,843,208	10.51	2,821,221
Hilliard City School District	130,060,711	43.63	56,745,488
Reynoldsburg City School District	99,794,988	6.79	6,776,080
South-Western City School District	195,454,989	37.89	74,057,895
Upper Arlington City School District	23,731,187	0.99	234,939
Westerville City School District	76,935,000	22.81	17,548,874
Worthington City School District	72,340,051	59.15	42,789,140
Canal Winchester Local School District	56,625,868	22.40	12,684,194
Groveport Madison Local School District	5,113,190	44.01	2,250,315
Hamilton Local School District	21,217,260	35.14	7,455,745
Licking Heights Local School District	50,794,082	31.44	15,969,659
New Albany-Plain Local School District	87,685,973	28.30	24,815,130
Olentangy Local School District	329,115,986	7.19	23,663,439
Pickerington Local School District	121,582,556	12.67	15,404,510
C-TEC JVSD	21,924,991	4.01	879,192
Eastland-Fairfield Career JVSD	2,800,000	14.98	419,440
Tolles Career & Technical Center JVSD	2,780,000	28.20	783,960
New Albany-Plain Local Park District	8,799,476	28.07	2,470,013
Solid Waste Authority of Central Ohio	111,125,000	53.32	59,251,850
<b>Total overlapping debt</b>	<b>2,380,447,027</b>		<b>1,013,075,048</b>
<b>Total direct and overlapping debt</b>	<b>\$ 3,676,320,027</b>		<b>\$ 2,308,948,048</b>

\* Source: City of Columbus Auditor's Office; represents all governmental activities debt outstanding at 12/31/2013.

\*\* Source: Ohio Municipal Advisory Council

**City of Columbus, Ohio**  
**Sanitary Sewer Enterprise Revenue Bond Coverage <sup>1</sup>**  
**Sanitary Sewer System Revenue Bonds Series 2008A&B**  
**2008 through 2013**

**(in thousands, except coverages)**

Line	As defined in indenture	2008	2009	2010	2011	2012	2013
A	Gross revenue, including interest	\$ 235,508	218,325	224,508	226,399	238,194	238,977
B	O & M expenses, net of depreciation	(87,024)	(86,296)	(85,129)	(99,572)	(93,306)	(103,558)
C	Net revenues (A - B)	148,484	132,029	139,379	126,827	144,888	135,419
D	Cash balance, as of December 31 of the preceding fiscal year, in the Sewer operating fund and the system reserve fund	101,063	126,595	143,638	163,746	176,836	187,973
E	O & M expense reserve requirement (10% of preceding year)	(8,600)	(8,702)	(8,630)	(8,513)	(9,957)	(9,331)
F	Sewer operating fund and system reserve fund available cash balance (D - E)	92,463	117,893	135,008	155,233	166,879	178,642
G	Adjusted net revenues (C + F)	<u>240,947</u>	<u>249,922</u>	<u>274,387</u>	<u>282,060</u>	<u>311,767</u>	<u>314,061</u>
H	Revenue bond principal	\$ 13,140	-	-	-	-	-
I	Revenue bond interest	18,072	18,511	18,512	18,465	18,469	18,434
J	General obligation bond principal	24,259	24,052	21,107	21,938	24,919	24,698
K	General obligation bond interest	11,719	9,160	10,833	13,304	12,101	11,690
L	General obligation note interest	-	-	-	-	-	-
M	OWDA/EPA principal	26,567	35,077	37,494	39,414	42,053	43,763
N	OWDA/EPA interest	20,465	26,398	26,535	26,578	25,649	24,316
O	Total debt service (H - N)	<u>\$ 114,222</u>	<u>113,198</u>	<u>114,481</u>	<u>119,699</u>	<u>123,191</u>	<u>122,901</u>
<b>Rate covenant tests:</b>							
	Adjusted net revenues vs. total debt service	1.00	1.00	1.00	1.00	1.00	1.00
	Required ratio of lines G ÷ O	2.11	2.21	2.40	2.36	2.53	2.56
	Actual ratio of lines G ÷ O						
	Adjusted net revenues vs. revenue bond debt service	1.20	1.20	1.20	1.20	1.20	1.20
	Required ratio of lines G ÷ (H + I)	7.72	13.50	14.82	15.28	16.88	17.04
	Actual ratio of lines G ÷ (H + I)						

<sup>1</sup> The Sanitary Sewer System Revenue Bonds Series 2008A&B require two coverage tests. The rate covenant tests determine if the City is required to increase user rates or engage an independent engineer to assist in determining adequate rates. The City has exceeded all coverage requirements.

Source: City of Columbus, Ohio, City Auditor.

## City of Columbus, Ohio

Table 20

### Business Indicators (1) Last Ten Fiscal Years

<u>Year</u>	Square Mile Area City of Columbus <u>Year End</u>	Air Passengers <u>(000)</u>	Scheduled Airline Freight <u>(000 lbs.) (2)</u>
2004	224.2	6,232	20,796
2005	225.9	6,612	19,769
2006	226.8	6,734	18,949
2007	226.9	7,719	13,528
2008	227.1	6,910	14,365
2009	227.1	6,233	10,372
2010	227.2	6,366	9,645
2011	227.4	6,379	9,456
2012	227.9	6,350	10,606
2013	228.0	6,237	10,845

<u>Year</u>	Active Gas Meters	Telephone Access Lines	New Car Sales
2004	444,865	765,244	37,212
2005	452,421	684,999	35,864
2006	456,903	620,277	33,666
2007	464,499	557,440	34,782
2008	462,816	490,528	30,712
2009	463,793	429,620	24,056
2010	465,120	377,082	25,993
2011	464,604	333,717	28,852
2012	459,552	293,284	32,778
2013	441,285	250,355	34,395

<u>Year</u>	<u>New Truck Sales</u>	<u>All Vehicle Registrations</u>	
		<u>Columbus, Ohio</u>	<u>Franklin County (Includes Columbus)</u>
2004	31,023	690,861	1,117,338
2005	30,398	699,395	1,102,590
2006	27,030	697,359	1,095,586
2007	27,526	697,429	1,103,842
2008	21,140	690,944	1,101,479
2009	16,556	688,615	1,071,113
2010	19,303	682,969	1,091,370
2011	21,830	669,493	1,058,686
2012	24,212	683,679	1,085,180
2013	27,024	702,054	1,107,367

(1) Franklin County data unless otherwise indicated.

(2) Includes cargo, freight and mail. Data representative of Columbus Regional Airport Authority - Port Columbus only.

N.A. Information not available.

Sources: Columbus Area Chamber of Commerce, Research Department; Columbia Gas of Ohio; AT&T; Columbus Regional Airport Authority; The Polk Company, Government Relations; and the State of Ohio, Bureau of Motor Vehicles.

## City of Columbus, Ohio

Table 21

### Growth in Land Area Selected Years

<u>Year</u>	<u>Square miles annexed (1)</u>	<u>Square miles at December 31</u>
1950	-	39.977
1955	14.429	54.406
1960	36.804	91.210
1965	13.490	104.700
1970	39.194	143.894
1975	29.316	173.210
1980	9.902	183.112
1985	4.204	187.316
1990	8.712	196.028
1995	8.251	204.279
1996	1.953	209.218 (2)
1997	2.797	212.015
1998	1.520	213.535
1999	1.141	214.676
2000	1.957	216.633
2001	1.921	218.554
2002	2.678	221.232
2003	1.229	222.461
2004	1.689	224.150
2005	1.700	225.850
2006	0.932	226.782
2007	0.173	226.955
2008	0.157	227.112
2009	0.030	227.142
2010	0.054	227.196
2011	0.227	227.423
2012	0.479	227.902
2013	0.068	227.970

(1) Net of de-annexations.

(2) 1996 includes 2.986 square miles resulting from refined remeasurements of City area.

Source: City of Columbus, Department of Public Service, Division of Planning and Operations, Maps Section.



# City of Columbus, Ohio

Table 23

## Estimated Civilian Labor Force and Annual Average Unemployment Rates Last Ten Fiscal Years

(Labor Force in Thousands)

Year	Franklin County		Columbus M.S.A. (1)		Ohio		U.S.
	Labor force (2)	Unem- ployment rate (3)	Labor force (2)	Unem- ployment rate (3)	Labor force (2)	Unem- ployment rate (3)	Unem- ployment rate (3)
2004	627.3	4.8	888.8	4.9	5,890.0	6.5	5.4
2005	604.4	5.3	923.0	5.3	5,900.4	5.9	5.1
2006	609.7	4.7	938.6	4.7	5,934.0	5.5	4.6
2007	618.2	4.7	958.1	4.7	5,976.5	5.6	4.6
2008	626.0	5.5	969.3	5.5	5,986.4	6.6	5.8
2009	629.8	8.3	973.2	8.4	5,970.2	10.2	9.3
2010	627.1	8.5	966.6	8.6	5,897.6	10.1	9.6
2011	622.9	7.6	959.4	7.6	5,861.9	8.8	8.9
2012	619.8	6.2	961.2	6.2	5,782.0	7.2	8.1
2013	629.8	6.2	976.1	6.2	5,742.0	7.2	7.4

- (1) The Columbus M.S.A. includes Delaware, Fairfield, Franklin, Licking, Madison, Morrow, Pickaway, and Union counties.
- (2) Civilian labor force is the estimated number of persons 16 years of age and over, employed and unemployed, distributed by place of residence.
- (3) The unemployment rate is equal to the estimate of unemployed persons divided by the estimated civilian labor force.

Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information (preliminary data that is subject to change).

## City of Columbus, Ohio

### Unemployment Rates (%, except for Average Columbus MSA employment base) Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Franklin County:										
January	5.0	5.8	4.7	4.7	4.9	7.0	9.3	8.3	7.1	6.8
February	4.9	6.3	5.1	4.3	4.6	7.6	9.2	8.1	7.1	6.3
March	4.7	5.8	4.6	4.4	4.8	7.8	9.1	7.5	6.8	6.1
April	4.7	5.3	4.8	4.6	4.4	7.9	8.9	7.3	6.5	5.7
May	4.6	5.2	4.4	4.6	4.9	7.9	8.4	7.4	6.2	6.0
June	5.2	5.6	4.9	5.3	5.7	8.7	8.8	8.2	6.5	6.4
July	4.8	4.9	5.0	4.8	6.2	8.8	8.7	8.2	6.5	6.3
August	4.8	5.1	4.8	4.7	6.2	8.6	8.3	7.9	6.1	6.1
September	4.9	5.2	4.6	5.0	6.1	8.6	8.2	7.7	5.8	6.5
October	5.0	4.9	4.4	4.7	5.9	8.8	8.1	7.6	5.5	6.2
November	5.0	4.9	4.5	4.5	5.8	8.6	7.9	6.7	5.5	6.1
December	4.3	4.8	4.4	4.7	6.1	8.9	7.6	6.3	5.4	5.4
Annual Average Rates:										
Franklin County	4.8	5.3	4.7	4.7	5.5	8.3	8.5	7.6	6.2	6.2
State of Ohio	6.0	5.9	5.5	5.6	6.6	10.2	10.1	8.8	7.2	7.2
United States	5.5	5.1	4.6	4.6	5.8	9.3	9.6	8.9	8.1	7.4
Average Columbus MSA employment	845,200	874,400	894,200	912,700	912,200	891,500	881,100	886,300	901,500	915,900

Source: Ohio Department of Job and Family Services.



**City of Columbus, Ohio**  
**Estimated Per Capita Income<sup>(1)</sup>**  
**Last Ten Fiscal Years**

Year	Columbus M.S.A.			Franklin County		Ohio		United States	
	Total Personal Income (in thousands)	Per capita income	% of national average	Per capita income	% of national average	Per capita income	% of national average	Per capita income	Per capita income
2004	\$ 60,654,489	34,276	99.9	\$ 36,066	105.1	\$ 31,766	92.6	\$	34,300
2005	63,240,231	35,308	98.4	37,191	103.6	32,746	91.2		35,888
2006	66,957,366	36,851	96.7	38,709	101.5	34,412	90.3		38,127
2007	69,669,836	37,832	95.0	39,050	98.1	35,594	89.4		39,804
2008	71,314,785	38,225	93.5	39,014	95.5	36,386	89.0		40,873
2009	71,125,775	37,682	95.7	38,130	96.9	35,511	90.2		39,357
2010	73,482,820	38,547	96.0	38,766	96.5	36,274	90.3		40,163
2011	79,023,674	41,048	97.0	40,996	96.9	38,657	91.4		42,298
2012	83,062,388	42,728	97.7	42,624	97.5	40,057	91.6		43,735
2013	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.		N.A.

N.A. = Information not available.

(1) 2004-2011 total personal income and per capita income figures were changed in the 2013 CAFR to reflect revised estimates issued by the Bureau of Economic Analysis.

Source: U.S. Department of Commerce, Division of Regional Measurement, Bureau of Economic Analysis

## City of Columbus, Ohio

Columbus Metropolitan Statistical Area Employment (1)  
Nonagricultural Wage and Salary Employment in Selected Industries (2)  
Annual Average Data for Last Ten Fiscal Years  
(in thousands, except percent)

Industry	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Percentage of Total 2012 employment
<b>Total</b>	<b>902.2</b>	<b>908.1</b>	<b>918.0</b>	<b>930.1</b>	<b>928.5</b>	<b>896.7</b>	<b>893.9</b>	<b>906.5</b>	<b>939.3</b>	<b>N.A.</b>	<b>100.0</b>
<b>Manufacturing:</b>	<b>81.1</b>	<b>78.8</b>	<b>78.1</b>	<b>77.0</b>	<b>74.7</b>	<b>66.1</b>	<b>63.1</b>	<b>64.9</b>	<b>65.9</b>	<b>N.A.</b>	<b>7.0</b>
Durable Goods	52.8	51.1	50.7	51.1	49.6	42.5	40.1	41.5	42.0	N.A.	4.5
Nondurable Goods	28.3	27.7	27.4	25.9	25.1	23.6	23.0	23.4	23.9	N.A.	2.5
<b>Nonmanufacturing:</b>	<b>821.1</b>	<b>829.3</b>	<b>839.9</b>	<b>853.1</b>	<b>853.8</b>	<b>830.6</b>	<b>830.8</b>	<b>841.6</b>	<b>873.4</b>	<b>N.A.</b>	<b>93.0</b>
Construction	26.6	26.3	25.7	24.6	22.5	18.9	17.3	17.9	18.6	N.A.	2.0
Transportation and Public Utilities	39.3	40.8	45.0	49.9	49.8	44.4	42.9	43.3	45.0	N.A.	4.8
Wholesale Trade	37.0	37.4	38.0	38.8	39.1	37.5	37.3	37.5	38.5	N.A.	4.1
Retail Trade	108.9	108.5	104.9	103.2	101.8	98.3	96.3	97.8	99.4	N.A.	10.6
Finance, Insurance, and Real Estate	73.9	72.7	73.5	73.9	70.6	69.1	68.1	70.5	71.5	N.A.	7.6
Services	381.7	388.0	396.2	405.6	411.2	403.2	410.9	419.5	440.1	N.A.	46.8
<b>Government:</b>	<b>153.7</b>	<b>155.6</b>	<b>156.6</b>	<b>157.1</b>	<b>158.8</b>	<b>159.2</b>	<b>158.0</b>	<b>155.1</b>	<b>160.3</b>	<b>N.A.</b>	<b>17.1</b>
Federal Government	13.1	12.8	12.9	13.3	13.8	14.0	15.4	14.7	14.3	N.A.	1.5
State Government	61.3	62.5	63.0	63.7	63.2	62.8	62.9	62.6	67.4	N.A.	7.2
Local Government	79.3	80.3	80.7	80.1	81.8	82.4	79.7	77.8	78.6	N.A.	8.4

(1) Columbus Metropolitan Statistical Area includes Delaware, Franklin, Fairfield, Licking, Madison, Morrow, Pickaway, and Union counties.

(2) Nonagricultural employment excludes farm workers, proprietors, the self-employed, unpaid family workers, and domestic workers.  
N.A. = Information not available.

Source: Ohio Department of Job and Family Services, Labor Market Information Bureau

## City of Columbus, Ohio

Table 27

### School Enrollment Trends in Franklin County Last Ten Fiscal Years

<u>Year</u>	<u>The Ohio State University</u>	<u>Columbus State Community College</u>	<u>Other Colleges/Universities (1)</u>	<u>Total Colleges/Universities</u>	<u>Columbus Public Schools (2)</u>
2004	50,995	20,726	18,746	90,467	63,100
2005	50,504	22,014	19,046	91,564	59,101
2006	51,818	22,745	19,636	94,199	55,690
2007	52,568	23,057	19,652	95,277	55,072
2008	53,715	24,483	20,045	98,243	53,420
2009	55,014	28,539	19,877	103,430	52,961
2010	56,064	30,513	20,345	106,922	51,096
2011	56,867	30,921	19,305	107,093	50,809
2012	56,387	25,970	16,561	98,918	50,630
2013	57,466	25,360	17,896	100,722	50,722

(1) Includes Capital University, Columbus College of Art & Design, Franklin University, Ohio Dominican University, Otterbein University, and Mt. Carmel College of Nursing.

DeVry Institute of Technology, Fall 2013 enrollment was approximately 2,395 students. Also, in Franklin County there are 48 proprietary schools with an estimated enrollment of 12,230 students.

(2) The Columbus City School District is a political subdivision under Ohio law, separate and distinct from the City of Columbus and contains current information.

For 2013, the Catholic Diocese of Columbus operates 30 elementary and secondary schools in Franklin County with approximately 11,936 students.

For 2013, the most recent year available, there were 15 other public school districts that lie partially or wholly in Franklin County. Enrollment in these districts, for Franklin County only, is estimated at 118,910. In addition, the 129 nonpublic schools located in Franklin County have a 2013 estimated enrollment of 42,181 exclusive of the Catholic Diocese of Columbus (noted above).

Sources: Columbus Public Schools; Catholic Diocese of Columbus; Ohio Department of Education; Ohio Board of Regents; The Ohio State University; Columbus State Community College; Association of Independent Colleges and Universities of Ohio; State Board of Career Colleges and Schools.

**City of Columbus, Ohio**  
**City of Columbus and**  
**Franklin County, Ohio**  
**Land Area**  
**December 31, 2013**

Table 28

<u>Jurisdiction</u>	<u>Square Miles</u>
Columbus.....	228.0 (1)
Less portion outside of Franklin County.....	(9.2) (2)
Other incorporated areas in Franklin County excluding Columbus.....	142.0 (2)
Unincorporated Townships within Franklin County.....	<u>183.1 (2)</u>
Total approximate area of Franklin County	<u><u>543.9</u></u>

Sources: (1) City of Columbus, Department of Public Service, Division of Planning and Operations  
City Map Room  
(2) Franklin County Engineer

**City of Columbus, Ohio**  
**Exempted Real Property**  
**in the City of Columbus**  
**Last Ten Fiscal Years**

Table 29

<u>Year</u>	<u>Amount</u> <u>(in thousands)</u>
2004	\$ 3,448,684
2005	4,033,100
2006	4,081,009
2007	4,279,504
2008	4,305,521
2009	4,484,265
2010	4,813,902
2011	5,088,251
2012	5,373,609
2013	5,641,748

Exempted real property represents assessed value of certain real property owned by governmental entities (e.g., state, county, city, schools, etc.) or owned by religious or charitable organizations.

Source: Franklin County Auditor

**City of Columbus, Ohio**

Table 30

**Salaries of Principal Officials  
December 31, 2013**

Title	Annual Salary	
	2013 <sup>(2)</sup>	2014 <sup>(1)</sup>
Mayor	\$ 172,981	\$ 172,981
President of City Council	57,378	60,246
Member of Council	47,697	50,081
City Attorney	160,025	164,026
City Auditor	160,025	164,026
City Clerk	105,774	108,846
City Treasurer	104,461	113,277
Department Heads/Directors:		
Civil Service Executive Secretary	128,030	128,960
Health Commissioner	185,622	186,971
Recreation and Parks	137,879	138,882
Public Safety	155,534	156,666
Public Service	140,432	150,322
Community Relations	110,375	111,176
Development	83,659	150,009
Equal Business Opportunity	101,950	102,690
Human Resources	140,254	141,274
Technology	154,318	155,438
Utilities	152,462	155,438
Finance	140,312	142,480
Building Services	113,220	130,000

(1) Hourly rate at January, 2014 annualized X 2,080 hours

(2) 2013 Salaries represent actual wages paid

Source: City of Columbus, Ohio, City Auditor.

Table 31

**City of Columbus, Ohio**

**Surety Bond Coverage  
December 31, 2013**

Position	Coverage	Amount
City Treasurer	Fidelity Bonds	\$ 10,000,000 (1)
Deputy Treasurer	Fidelity Bonds	\$ 10,000,000 (1)
Police through the rank of Sergeant	Honesty Blanket Position Bond	\$ 100,000 (2)
All other employees and elected or appointed officials including all officially appointed members of City Boards and/or Commissions	Faithful Performance Blanket Bond	\$ 1,000,000 (3)

(1) Fidelity bonds are provided by Liberty Mutual and expire on 1/1/17.

(2) The Honesty Blanket Position Bond is provided by Liberty Mutual and expires on 1/1/17

(3) The Faithful Performance Blanket Bond is provided by Liberty Mutual and expires on 1/1/17.

Source: City of Columbus, Ohio, City Auditor.

### City of Columbus, Ohio

Claims Against the City Resulting in Litigation, Last Ten Years  
(dollar amounts expressed in thousands)

<u>Period</u>	<u>Cases Filed <sup>(1)</sup></u>		<u>Cases Closed <sup>(1)</sup></u>		<u>Amount Paid by City</u>
	<u>Number</u>	<u>Seeking</u>	<u>Number</u>	<u>Seeking</u>	
2004	341	\$ 98,910	243	\$ 77,688	\$ 1,834
2005	342	31,178	440	232,533	604
2006	355	31,439	324	27,235	866
2007	313	221,959 <sup>(2)</sup>	303	43,132	826
2008	316	72,781	489	223,689	361
2009	313	11,489	481	31,319	1,543
2010	307	221,188 <sup>(3)</sup>	173	76,644	1,469
2011	268	20,737	409	16,361	1,233
2012	230	124,828	334	123,073	10,435 <sup>(4)</sup>
2013	238	162,965 <sup>(5)</sup>	300	87,115	2,228

(1) Cases filed and cases closed include those cases not seeking monetary damages.

(2) Cases filed in 2007 for \$221.959 million include \$200.0 million of claims filed by 1 pro se claimant.

(3) Cases filed in 2010 for \$221.188 million include \$100.0 million of claims filed by 1 pro se claimant.

(4) This figure includes a jury verdict of \$11.6 million, settled and paid in the amount of \$10.0 million.

(5) Cases filed in 2013 for \$162.965 million include a pro se complaint in which Plaintiff requests \$125.0 million.

Source: Columbus City Attorney's Office

## City of Columbus, Ohio

Table 33

### Comparison of Building Permits Issued Last Ten Fiscal Years

Year	New Construction		Alterations & Additions		Total	
	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)
2004	3,237	\$ 670,001	3,664	\$ 334,459	6,901	\$ 1,004,460
2005	3,004	598,572	3,053	333,021	6,057	931,593
2006	1,703	583,244	2,729	405,068	4,432	988,312
2007	1,690	722,921	3,306	844,679	4,996	1,567,600
2008	1,146	988,105	7,656	1,090,042	8,802	2,078,147
2009	1,241	730,350	14,684	469,139	15,925	1,199,489
2010	1,129	356,652	13,348	386,481	14,477	743,133
2011	953	413,253	10,989	353,507	11,942	766,760
2012	1,145	619,068	12,187	533,307	13,332	1,152,375
2013	1,373	1,235,762	11,055	546,327	12,428	1,782,089

Source: City of Columbus, Ohio, Department of Building and Zoning Services



**City of Columbus, Ohio**  
**Average Cost of Housing Construction**  
**Last Ten Fiscal Years**

Table 34

<u>Year</u>	<u>Single- family average structure cost</u>	<u>% Change from previous year</u>	<u>% Change from 2003</u>	<u>Multi- family average unit cost</u>	<u>% Change from previous year</u>	<u>% Change from 2003</u>
2004	\$ 141,286	2.5	2.5	\$ 59,897	43.1	43.1
2005	160,489	13.6	16.4	74,575	24.5	78.2
2006	168,827	5.2	22.4	94,785	27.1	126.5
2007	162,267	(3.9)	17.7	64,154	(32.3)	53.3
2008	169,173	4.3	22.7	66,408	3.5	58.7
2009	162,488	(4.0)	17.8	62,250	(6.3)	48.8
2010	164,096	1.0	19.0	47,754	(23.3)	14.1
2011	161,642	(1.5)	17.2	47,831	0.2	14.3
2012	163,737	1.3	18.7	82,494	72.5	97.1
2013	173,992	6.3	26.2	59,884	(27.4)	43.1

Source: City of Columbus, Ohio, Department of Building and Zoning Services

**City of Columbus, Ohio**  
 Number of City Government Employees by Function  
 Last Ten Fiscal Years

	Number of Employees (Full Time and Part Time) as of December 31,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Function</b>										
<b>Governmental activities:</b>										
General government	962	1,099	1,102	1,245	1,221	1,173	1,171	1,184	1,186	1,210
Public service	940	868	891	804	781	704	718	717	725	752
Public safety	3,836	3,845	3,893	3,935	3,893	3,769	3,823	3,833	3,843	3,892
Development	356	338	338	338	324	269	282	289	294	299
Health	394	431	468	458	430	391	400	402	411	441
Recreation and parks	659	719	735	722	703	648	723	761	776	818
<b>Total governmental activities</b>	<b>7,147</b>	<b>7,300</b>	<b>7,427</b>	<b>7,502</b>	<b>7,352</b>	<b>6,954</b>	<b>7,117</b>	<b>7,186</b>	<b>7,235</b>	<b>7,412</b>
<b>Business-type activities:</b>										
Water	537	538	456	465	577	563	560	549	553	544
Sanitary Sewer	500	496	581	576	536	533	529	518	517	520
Storm Sewer	34	42	103	104	23	33	29	27	26	29
Electricity	124	129	92	93	101	96	89	94	78	91
<b>Total business-type activities</b>	<b>1,195</b>	<b>1,205</b>	<b>1,232</b>	<b>1,238</b>	<b>1,237</b>	<b>1,225</b>	<b>1,207</b>	<b>1,188</b>	<b>1,174</b>	<b>1,184</b>
<b>Total primary government</b>	<b>8,342</b>	<b>8,505</b>	<b>8,659</b>	<b>8,740</b>	<b>8,589</b>	<b>8,179</b>	<b>8,324</b>	<b>8,374</b>	<b>8,409</b>	<b>8,596</b>

Source: City of Columbus, City Auditor.

**City of Columbus, Ohio**

Number of City Employees (Full Time and Part Time as of December 31)  
Covered under State Retirement Systems  
Last Ten Fiscal Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Police (OP&F)	1,842	1,863	1,873	1,927	1,903	1,872	1,909	1,858	1,867	1,904
Fire (OP&F)	1,546	1,532	1,541	1,514	1,522	1,497	1,506	1,562	1,558	1,549
Civilians (OPERS)	4,954	5,110	5,245	5,299	5,164	4,810	4,909	4,954	4,984	5,143
<b>Total employees</b>	<u><u>8,342</u></u>	<u><u>8,505</u></u>	<u><u>8,659</u></u>	<u><u>8,740</u></u>	<u><u>8,589</u></u>	<u><u>8,179</u></u>	<u><u>8,324</u></u>	<u><u>8,374</u></u>	<u><u>8,409</u></u>	<u><u>8,596</u></u>

Total Payrolls, Last Ten Fiscal Years  
(Amounts in millions)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Payrolls subject to OPERS	\$ 212.6	230.1	232.6	246.7	253.7	237.6	244.3	251.7	258.2	267.6
Payrolls subject to OP&F	210.1	224.1	225.6	237.3	251.2	244.2	261.8	269.1	272.2	282.2
Payrolls not subject to pension benefit calculation	6.1	5.8	6.5	6.8	8.0	8.0	9.4	13.3	8.9	9.4
<b>Total</b>	<u><u>428.8</u></u>	<u><u>460.0</u></u>	<u><u>464.7</u></u>	<u><u>490.8</u></u>	<u><u>512.9</u></u>	<u><u>489.8</u></u>	<u><u>515.5</u></u>	<u><u>534.1</u></u>	<u><u>539.3</u></u>	<u><u>559.2</u></u>

Source: City of Columbus, Ohio, City Auditor

## City of Columbus, Ohio

Operating Indicators by Functions/Programs  
Last Eight Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>								
\$ Building maintenance expenditure per facility square foot (GF only), not including utility costs	\$3.74	\$3.75	\$4.05	\$3.40	\$2.68	\$2.76	\$3.07	\$2.69
% Quarterly Average Employee turnover rate	1.1%	1.4%	1.4%	1.3%	1.3%	1.4%	1.4%	1.2%
% Annual Employee turnover rate	4.3%	5.6%	5.4%	5.1%	5.1%	5.7%	5.7%	5.0%
\$ Monthly employee medical benefit cost per covered life	N.A.	\$590	\$685	\$685	\$773	\$934	\$987	\$1,100
# Workers Compensation allowed claims per 1,000 employees	111.7	109.0	103.8	107.0	89.2	98.5	87.2	85.7
% information technology problems resolved within time standards	65%	69%	70%	70%	76%	78%	74%	74%
<b>Public Service</b>								
% pothole repair service requests closed within 3 days	62%	61%	63%	81%	84%	82%	99%	90%
% traffic sign repair service requests closed within 14 days	58%	47%	41%	64%	72%	70%	70%	70%
\$ refuse collection operating expenditures per household served	\$120	\$114	\$129	\$113	\$114	\$125	\$134	\$134
# households served per refuse collector	1,360	1,380	1,385	1,841	1,750	1,759	1,757	1,172
# of 90 gallon container "needs service" requests per 10,000 collection opportunities	5.7	7.0	6.6	5.7	4.7	3.9	3.4	3.5
# 300 gallon container "needs service" requests per 10,000 collection opportunities	1.9	1.8	2.0	2.2	2.2	2.6	1.9	2.5
# multi-family container "needs service" requests per 10,000 collection opportunities	1.2	1.3	1.4	1.3	1.3	1.4	0.5	0.4
% waste diverted from landfill	12.4%	13.6%	12.4%	15.6%	14.5%	14.4%	21.7%	20.3%
<b>Public Safety</b>								
# civilian fire deaths per 100,000 residents	1.97	0.78	1.29	0.39	1.28	1.02	0.77	1.02
# fires per 1,000 residents	4.4	4.8	1.8	1.4	1.4	1.2	1.2	0.9
% fire incidents responded to within 8 minutes of call	N.A.	89%	89%	93%	94%	90%	95%	98%
% emergency medical responses within 8 minutes of call	N.A.	88%	86%	86%	86%	86%	89%	91%
% structure fires contained to room of origin	65%	65%	68%	67%	68%	60%	64%	62%
# violent crimes reported per 100,000 residents per month	67.2	64.9	61.4	61.4	56.4	55.1	49.6	52.6
# property crimes reported per 100,000 residents per month	574.7	535.0	524.5	524.5	522.5	514.9	493.9	462.8
% violent crime reports cleared by arrest per month	N.A.	11.9%	10.7%	10.7%	11.2%	9.6%	8.5%	9.1%
% property crime reports cleared by arrest per month	N.A.	3.6%	3.4%	3.4%	3.1%	2.7%	2.5%	2.6%
<b>Development</b>								
# jobs created or retained through economic development incentives	N.A.	3,066	7,150	21,189	26,316	4,646	4,684	3,554
\$ private investment leveraged per dollar of public investment and incentives	N.A.	\$39.65	\$10.60	\$23.02	\$25.56	\$5.85	\$12.88	\$19.67
% non-emergency code enforcement requests responded to within ten business days	N.A.	N.A.	N.A.	74.3%	71.5%	67.9%	74.8%	72.5%
% interior emergency code enforcement requests investigated within two business days	N.A.	N.A.	N.A.	77.1%	82.2%	85.9%	83.6%	84.1%
# homes rehabbed or repaired	813	994	1,070	970	986	1,196	701	808
<b>Health</b>								
% licensed food facilities in compliance with public health standards	N.A.	N.A.	99.9%	99.8%	99.9%	99.8%	100.0%	99.4%
# food safety inspections completed per inspector	N.A.	N.A.	663.1	746.8	792.2	918.1	861.1	932.4
# sexually transmitted infections diagnosed at Columbus Public Health per 100,000 residents	N.A.	N.A.	289.0	221.4	221.1	271.6	161.39	N.A.
# patients treated for primary, secondary and early-latent syphilis	64	79	84	95	70	61	81	N.A.
# tuberculosis patients per 100,000 County residents	7.76	7.12	5.57	3.72	5.85	4.30	3.68	4.30
# vital statistics transactions	N.A.	16,472	17,127	22,964	28,846	28,132	34,305	25,742
# vital statistics transactions per worker	N.A.	1	1,427	1,914	2,404	2,344	2,859	2,712
% of women in Franklin County WIC program who initiate breastfeeding	N.A.	N.A.	N.A.	N.A.	52.4%	54.4%	58.4%	61.4%
# of children receiving dental sealants	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	1,328
<b>Recreation &amp; Parks</b>								
# maintained park acres per 1,000 residents	N.A.	13.9	8.9	9.7	9.7	9.5	9.4	9.5
# recreation center program participants	N.A.	48,822	50,673	22,598	34,660	28,389	26,136	31,279
# swimming pool program participants	43,872	108,878	230,025	182,040	222,577	216,674	265,852	162,501
# golf rounds played	268,622	260,107	247,971	245,941	227,867	199,868	200,837	191,208

Source: City of Columbus, Department of Finance and Management  
N.A. : Not Available

**City of Columbus, Ohio**  
Operating Indicators and Capital Asset Statistics  
Last Ten Fiscal Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Public Service</b>										
Highways and Streets										
Streets (miles)	2,023	2,038	2,049	2,050	2,053	2,055	2,057	2,057	2,064	2,066
Streetslights	47,876	48,803	49,982	50,646	51,007	51,316	51,480	51,641	51,462	51,760
Traffic Signals	950	965	1,016	980	980	989	993	978	999	981
City Fleet (public service)										
Refuse	241	239	230	234	238	238	225	229	213	227
Other	1,525	1,504	1,486	1,489	1,496	1,494	1,417	1,471	1,425	1,354
<b>Public Safety</b>										
Police										
Headquarters	1	1	1	1	1	1	1	1	1	1
Headport	1	1	1	1	1	1	1	1	1	1
Training Academy	2	1	1	1	1	1	1	1	1	1
Substations	14	12	12	13	13	15	16	16	16	16
Fire										
Headquarters	1	1	1	1	1	1	1	1	1	1
Training Academy	1	1	1	1	1	1	1	1	1	1
Fire Stations	32	32	33	33	33	32	32	32	32	32
City Fleet (public safety)										
Fire	407	432	415	402	399	347	350	352	356	332
Police	1,127	1,073	1,061	1,029	1,022	953	1,049	974	1,012	1,061
<b>Recreation and parks</b>										
Parks Acreage	14,854	14,892	14,020	14,101	14,265	14,377	14,261	14,284	14,416	14,561
Parks	369	369	366	406	417	420	426	425	426	431
Playgrounds	131	131	134	136	138	140	140	143	145	147
Swimming Pools	11	11	10	10	10	9	5	6	5	4
Tennis Courts	136	136	136	136	136	136	136	136	136	136
Community/ Senior Centers	33	33	33	33	30	30	28	28	28	30
Athletic Complexes	5	5	5	5	5	5	5	5	5	5
Specialized Facilities	7	7	7	7	7	7	7	8	9	9
Shelter Houses	8	10	10	10	10	10	10	10	10	11
Golf Courses	7	7	7	7	7	7	7	7	6	5
Reservoirs	3	3	3	3	3	3	3	3	3	3
<b>Water</b>										
Water Mains (miles)	2,521	2,540	2,550	2,550	2,566	2,571	2,521	2,516	2,527	2,522
Maximum Daily Capacity (millions of gallons)	191	209	209	215	215	215	215	240	238	239
<b>Sewer</b>										
Sanitary Sewers (miles)	2,782	2,969	3,078	3,125	3,139	3,879	3,879	3,934	3,953	3,923
Storm Sewers (miles)	2,538	2,830	2,901	2,972	2,977	3,007	2,910	2,913	2,987	3,054
Maximum Daily Capacity (millions of gallons)	310	310	310	310	345	345	480	480	480	480

# City of Columbus, Ohio

Table 39

## Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

In the spirit of full disclosure and in compliance with the above Rule, the City is pleased to disclose the following regarding its outstanding obligations.

### Description of Material Events:

1. There were no delinquencies of principal and/or interest payments.
2. There were no non-payment related defaults.
3. There were no unscheduled draws on debt service reserves reflecting financial difficulties.
4. There were no unscheduled draws on credit enhancements reflecting financial difficulties.
5. There were no substitutions of credit or liquidity providers.
6. There have been no adverse tax opinions affecting the tax-exempt status of any of the City's outstanding obligations.
7. There have been no modifications to rights of the holders of the City's obligations.
8. On June 13, 2013, the City sold \$359.715 million of various purpose general obligation refunding bonds to currently refund \$427.400 million in outstanding bonds. The proceeds from the current refunding (\$359.715 million) were used to refund a portion of the City's outstanding Series 2009CD Build America Bonds, Series 2010CD Build America Bonds, Series 2010-2C Build America Bonds and Recovery Zone Economic Development Bonds, and the Series 2010-3AB Recovery Zone Economic Development Bonds, all of which were currently callable. \$360.820 million of these bonds were redeemed on June 17, 2013. The remaining \$66.580 million of these bonds were redeemed on July 1, 2013. See Note G of this report for more information.

	Governmental Activities	Internal Service	Business-type activities - Enterprise				Total
			Water	Sanitary Sewer	Storm Sewer	Electricity	
Sources of Funds:							
Par value of refunding (new) bonds	\$ 102,405	4,265	149,365	72,875	27,960	2,845	359,715
Premium received	18,840	529	28,841	13,901	5,113	528	67,752
City cash contribution for costs of issuance	161	6	235	114	44	5	565
City cash contribution for principal and interest	<u>1,633</u>	<u>54</u>	<u>2,628</u>	<u>1,274</u>	<u>450</u>	<u>46</u>	<u>6,085</u>
Total Sources	\$ <u>123,039</u>	<u>4,854</u>	<u>181,069</u>	<u>88,164</u>	<u>33,567</u>	<u>3,424</u>	<u>434,117</u>
Uses of Funds:							
Redemption of refunded (old) bonds	\$ 121,375	4,765	178,349	86,483	33,093	3,335	427,400
Accrued interest on refunded bonds	1,013	58	1,798	1,235	299	69	4,472
Premium contingency	46	9	16	10	9	4	94
Underwriter's discount and cost of issuance	<u>605</u>	<u>22</u>	<u>906</u>	<u>436</u>	<u>166</u>	<u>16</u>	<u>2,151</u>
Total Uses	\$ <u>123,039</u>	<u>4,854</u>	<u>181,069</u>	<u>88,164</u>	<u>33,567</u>	<u>3,424</u>	<u>434,117</u>

9. There were no defeasances in 2013.
10. The City did not release, substitute, or sell any property (the City has not secured any of its obligations with any of its property) securing repayment of obligations.

# City of Columbus, Ohio

Table 39 (continued)

## Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

11. Ratings of the City's bonds and any changes occurring since the City's 2012 CAFR are as follows.

Bond Description	Moody's Investor Services		Standard and Poor's		Fitch Ratings	
	Prior Rating	Current Rating	Prior Rating	Current Rating	Prior Rating	Current Rating
General Obligation Bonds – Fixed Rate	Aaa	Aaa	AAA	AAA	AAA	AAA
2006 Sanitary Sewer System Adjustable Rate General Obligation Bonds	Aaa/VMIG1	Aaa/VMIG1	AAA/A-1+	AAA/A-1+	AAA/F1+	AAA/F1+
2008 Sanitary Sewer System Fixed Rate Revenue Bonds (Series 2008A)	Aa1	Aa1	AA+	AA+	AA+	AA
2008 Sanitary Sewer System Adjustable Rate Revenue Bonds (Series 2008B)	Aa1/VMIG1	Aa1/VMIG1	AA+/A-1+	AA+/A-1+	AA+/F1+	AA/F1+

On March 20, 2014, Fitch Ratings, Inc. ("Fitch") announced that it had downgraded its credit rating for the following outstanding City revenue bonds:

- \$390,000,000 Sewerage System Fixed Rate Revenue Bonds, Series 2008A, to "AA" from "AA+"
- \$51,855,000 Sewerage System Adjustable Rate Revenue Bonds, Series 2008B, to "AA"/"F1+" from "AA+"/"F1+"

The rating outlook is stable.

A full copy of the press release issued by Fitch regarding the above rating actions may be obtained from Fitch on its website at [www.fitchratings.com](http://www.fitchratings.com). Investors should contact Fitch for additional explanation of the significance of the change in rating. There can be no assurance that any such rating will continue for a period of time or that any rating will not be lowered or withdrawn.

12. The City did not enter into bankruptcy, insolvency, receivership, or any other similar event.
13. There was no consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City, other than in the ordinary course of business.
14. There was no appointment of a successor or additional trustee or the change in the name of a trustee.
15. The City will continue to provide all the necessary information, contained below under "Continuing Disclosure Undertaking", on an annual basis as is required by the Rule.

### Continuing Disclosure Undertaking:

The following provides the Annual Information and/or indicates where in this report the Annual Information may be obtained.

- (1.) **Debt Summary – Outstanding Bonds and Notes** – see Note G contained in this report.
- (2.) **Debt Summary – Overlapping Debt** – see Table 18 contained in this report.

# City of Columbus, Ohio

Table 39 (continued)

## Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

(3.) **Debt Summary – Historical Debt Information**

At December 31 of each of the last ten years outstanding bonds and notes are shown in the following table.

Year	(in thousands)		Total
	Bonds and long-term notes*	Short-term notes	
2004	\$ 1,909,154	\$ 3,330	\$ 1,912,484
2005	2,146,134	2,507	2,148,641
2006	2,388,844	1,382	2,390,226
2007	2,542,278	500	2,542,778
2008	2,860,222	108	2,860,330
2009	2,977,151	286	2,977,437
2010	3,260,975	286	3,261,261
2011	3,344,723	286	3,345,009
2012	3,708,215	0	3,708,215
2013	3,793,739	0	3,793,739

\*Beginning in 2012, the Component Unit lease revenue bonds are included in the City's bonds and long-term notes.

(4.) **Summary of Financial Information – Summary of Certain Financial Statements for General Fund and Debt Service Funds** – see respective financial statements contained in this report.

(5.) **Water System – Largest Customers Invoiced** – see table below.

### Water Enterprise – Ten Largest Customers Invoiced (Based upon 2013 Sales)

Customer	Total Charges (in thousands)	% of Total Water Charges
Ohio State University Physical Facilities	\$ 3,367	1.98%
Anheuser Busch Inc	1,913	1.13
Franklin County Sanitation Engineer	1,284	0.76
Abbott Laboratories	809	0.48
MARS Petcare US	587	0.35
7 UP Columbus	483	0.28
Ohio Health Corp.	453	0.27
Mount Carmel Health Corp.	354	0.21
Lifestyle Communities	342	0.20
Columbus Metropolitan Housing Authority	330	0.19
Total	<u>\$ 9,922</u>	<u>5.85%</u>

Source: Department of Public Utilities, Division of Water

(6.) **Water System – Water Enterprise Fund** – see respective financial statements contained in this report.



# City of Columbus, Ohio

Table 39 (continued)

## Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

(7.) **Water System – Outstanding Debt** – see respective financial statements and Note G contained in this report.

(8.) **Sanitary Sewer System – Largest Customers Invoiced** – see table below.

### Sanitary Sewer Enterprise – Ten Largest Customers Invoiced (Based upon 2013 Sales)

<u>Customer</u>	<u>Total Charges (in thousands)</u>	<u>% of Total Sewer Charges</u>
Ohio State University Physical Facilities	\$ 6,081	2.74%
Anheuser Busch Inc	2,774	1.25
Abbott Laboratories	1,990	0.90
Franklin County Sanitary Engineer	1,852	0.84
7UP Columbus	993	0.45
MARS Petcare US	989	0.45
Jefferson Water & Sewer District	877	0.40
Columbus Regional Airport Authority	820	0.37
Coca Cola USA	659	0.30
Ohio Health Corp.	<u>602</u>	<u>0.27</u>
Total	<u>\$ 17,637</u>	<u>7.97%</u>

Source: Department of Public Utilities, Division of Sewerage and Drainage

(9.) **Sanitary Sewer System – Sanitary Sewer Enterprise Fund** – see respective financial statements contained in this report.

(10.) **Storm Sewer System – Largest Customers Invoiced** – see table below.

### Storm Sewer Enterprise – Ten Largest Customers Invoiced (Based upon 2013 Sales)

<u>Customer</u>	<u>Total Charges (in thousands)</u>	<u>% of Total Sewer Charges</u>
Ohio State University Physical Facilities (1)	\$ 537	1.46%
Lifestyle Communities (1)	152	0.41
Columbus International Air Center	152	0.41
Columbus Regional Airport Authority	141	0.38
Ohio State University Physical Facilities (2)	120	0.33
Columbus Business Park	119	0.32
JC Penney Co Inc.	113	0.31
Ohio Expo Center	98	0.27
Lifestyle Communities (2)	94	0.26
Consolidated Stores	<u>90</u>	<u>0.24</u>
Total	<u>\$ 1,616</u>	<u>4.39%</u>

Source: Department of Public Utilities, Division of Sewerage and Drainage

# City of Columbus, Ohio

Table 39 (continued)

**Compliance Information  
Securities and Exchange Commission Rule  
15c2-12(b)(5)(i)(C) and (D)**

(11.) **Electricity System – Largest Customers Invoiced** – see table below.

**Electricity Enterprise – Ten Largest Customers Invoiced**  
(Based upon 2013 Sales)

	Total Charges (in thousands)	% of Total Electric Charges
City of Columbus – Div. of Sewerage & Drainage	\$ 8,852	10.09%
City of Columbus – Division of Water	7,064	8.05
State of Ohio	3,461	3.94
Columbus Board of Education	2,884	3.29
Franklin County	2,535	2.89
Shelly Material	2,077	2.37
Columbus State Community College	2,059	2.35
City of Columbus – Facilities Management	1,868	2.13
City of Columbus – Recreation & Parks	1,585	1.81
Royal Crown	<u>1,027</u>	<u>1.17</u>
Total	<u>\$ 33,412</u>	<u>38.09%</u>

Source: Department of Public Utilities, Division of Electricity

- (12.) **Electricity System – Electricity Enterprise Fund** – see respective financial statements contained in this report.
- (13.) **Electricity System – Rate Determination** – see section entitled “Electricity” contained in the MD&A and on Table 7 in this report.
- (14.) **Certain Municipal Income Tax Matters – Historical City Income Tax Revenues** – see Table 8 contained in this report.
- (15.) **Certain Property Tax Matters – Assessed Value of Taxable Property** – see Table 10 contained in this report.
- (16.) **Certain Property Tax Matters – Tax Rates** – see Table 11 contained in this report.
- (17.) **Certain Property Tax Matters – Principal Taxpayers** – see Table 12 contained in this report.
- (18.) **Certain Property Tax Matters – Ad Valorem Taxes Levied and Collected** – see Table 9 contained in this report.

# City of Columbus, Ohio

Table 39 (continued)

## Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

(19.) **Debt Summary – Projected Additional Debt**

To be eligible for capital improvements funding (i.e., from issuance of debt), an asset must have a useful life of at least five years and be considered non-operational. Some examples of capital improvements projects include the purchase of major equipment items, street lighting, street improvements, land acquisition for recreational needs, building construction, and facility rehabilitation. The City's proposed capital improvements program (CIP), for the period 2014 through 2019, provides for approximately \$2.6 billion in funding (funding to be determined) for various capital improvements. A copy of the current CIP may be obtained by contacting the Department of Finance and Management, City Hall, 90 West Broad Street, Columbus, Ohio 43215.

This Comprehensive Annual Financial Report of the City of Columbus, Ohio will be distributed to citizens in the community; city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks, rating agencies, and to any person or organization requesting it. The report will also be distributed via the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system and to the Ohio Municipal Advisory Council. This report is also available on the City's website. The Internet address is: <http://www.columbus.gov>.

# City of Columbus, Ohio

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# **SINGLE AUDIT SECTION**



Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the Honorable Hugh J. Dorrian, City Auditor  
City of Columbus, Ohio

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Ohio (the "City") as of and for the year ended December 31, 2013 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 25, 2014.

**Internal Control Over Financial Reporting**

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

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

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

To the Honorable Hugh J. Dorrian, City Auditor  
City of Columbus, Ohio

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Plante & Moran, PLLC*

March 25, 2014



Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Honorable Hugh J. Dorrian, City Auditor  
City of Columbus, Ohio

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

We have audited the City of Columbus, Ohio's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The City of Columbus, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Columbus, Ohio's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Columbus, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

To the Honorable Hugh J. Dorrian, City Auditor  
City of Columbus, Ohio

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

In our opinion, the City of Columbus, Ohio complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as Finding 2013-001. Our opinion on each major federal program is not modified with respect to these matters.

The City of Columbus, Ohio's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The City of Columbus, Ohio's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

### **Report on Internal Control Over Compliance**

Management of the City of Columbus, Ohio is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Columbus, Ohio's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

To the Honorable Hugh J. Dorrian, City Auditor  
City of Columbus, Ohio

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2013-001, that we consider to be a significant deficiency.

The City of Columbus, Ohio's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The City of Columbus, Ohio's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

March 25, 2014

# City of Columbus, Ohio

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City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2013

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
<b>Federal Assistance</b>								
U.S. Dept of Agriculture	Ohio Dept of Health	2011-12 WIC Grant	501150	02520011WA0512	10.557			\$ 11,620
U.S. Dept of Agriculture	Ohio Dept of Health	2012-13 WIC Grant	501234	02520011WA0613	10.557	4,438,253	1,404	4,497,319
U.S. Dept of Agriculture	Ohio Dept of Health	2013-14 WIC Grant	501342	02520011WA0714	10.557	1,554,483	433	1,238,336
		<b>Total for CFDA 10.557</b>				<b>5,992,736</b>	<b>1,837</b>	<b>5,747,275</b>
U.S. Dept of Agriculture	State of Ohio - Other Agencies	2012 Summer Food Program	511201		10.559			-
U.S. Dept of Agriculture	State of Ohio - Other Agencies	2013 Summer Food Program	511305		10.559	1,219,368		1,219,368
		<b>Total for CFDA 10.559</b>				<b>1,219,368</b>		<b>1,219,368</b>
U.S. Dept of Agriculture	Senior Farmers Market	USDA WHP Grant 2008	518309	725E340829M	10.576	176,957	16	176,971
U.S. Dept of Agriculture			518044		10.914	1,219,368		1,219,368
<b>Total U.S. Dept. of Agriculture</b>						<b>7,389,061</b>	<b>3,983</b>	<b>7,145,184</b>
U.S. Dept of Housing & Urban Development	HOME Program Matching Funds	OH 010HG601	458004		14.174			
U.S. Dept of Housing & Urban Development	HOME Matching Funds - Loans Receivable	OH 010HG601	458004		14.174			
		<b>Total for CFDA 14.174</b>						
U.S. Dept of Housing & Urban Development	Congregate Housing Service		518002		14.191	106,166	301,190	358,539
U.S. Dept of Housing & Urban Development	Emergency Solutions Grant - HUD		458084		14.231	634,310		634,310
U.S. Dept of Housing & Urban Development	HOME Investment Partnerships Program		458001		14.239	4,112,201	221,234	4,398,692
U.S. Dept of Housing & Urban Development	HOME Investment Partner Loans Receivable		458001		14.239			55,645,538
		<b>Total for CFDA 14.239</b>				<b>4,112,201</b>	<b>221,234</b>	<b>60,044,230</b>
U.S. Dept of Housing & Urban Development	HOPWA - Housing for Persons w/AIDS		508274		14.241	793,014	1,192	797,382
U.S. Dept of Housing & Urban Development	ARRA- Neighborhood Stabilization 2		451036		14.256	2,343,413	640,074	2,097,932
U.S. Dept of Housing & Urban Development	Lead Hazard Demo- 11-08 (LHD 11-08)		441156		14.905	968,311	180	1,035,935
U.S. Dept of Housing & Urban Development	CDBG		CDBG		14.218	5,719,137	378,931	6,352,754
U.S. Dept of Housing & Urban Development	Neighborhood Stabilization Pgm- HUD		440500		14.218	2,219,154	475,881	2,254,649
U.S. Dept of Housing & Urban Development	NSP3- Neighborhood Stabilization HUD		441103		14.218	3,119,334	78,199	2,934,274
		<b>Total for CFDA 14.218</b>				<b>11,057,625</b>	<b>933,011</b>	<b>11,541,677</b>
		<b>Total for Entitlement &amp; Small Cities Cluster</b>				<b>20,015,040</b>	<b>2,096,881</b>	<b>77,156,650</b>
						<b>6,102</b>	<b>322,056</b>	<b>497,011</b>
<b>Total U.S. Dept. of Housing &amp; Urban Development</b>								
U.S. Dept of Justice	Franklin County Commissioners	Federal Forfeitures	331306	12-JJ-DMC-8001	16.922			
U.S. Dept of Justice	Franklin County Commissioners	FY12 Juvenile Justice & Delinq Prev	241105	2011-WF-VA6-V520	16.540			3,500
U.S. Dept of Justice	Franklin County Commissioners	2012 Stalking VAWA	241106	2011-WF-VA2-8758	16.588	27,690		8,498
U.S. Dept of Justice	Franklin County Commissioners	2012 DV Prosecutors VAWA	241300	2012-WF-VA2-8758	16.588	26,750		-
U.S. Dept of Justice	Franklin County Commissioners	2013 Stalking VAWA	241301	2012-WF-VA2-8758	16.588	102,235	35,667	135,801
U.S. Dept of Justice	Franklin County Commissioners	2014 DV Prosecutors VAWA	241400	2012-WF-VA6-V520	16.588	44,000	16,979	58,675
U.S. Dept of Justice	Franklin County Commissioners	2014 Stalking VAWA	241401	13-WF-VA2-8758	16.588		34,000	-
U.S. Dept of Justice	Franklin County Commissioners	2013 CPD DV Unit	331309	12-WF-VA2-V511	16.588		16,341	-
		<b>Total for CFDA 16.588</b>				<b>200,675</b>	<b>102,987</b>	<b>1,508</b>
U.S. Dept of Justice	Ohio Attorney General	2012-13 VOCA Victims of Crime Asst.	241202	2013VADOMES37	16.575	91,128	30,526	204,482
U.S. Dept of Justice	Ohio Attorney General	2013-14 VOCA Victims of Crime Asst.	241303	2014VADOMES37	16.575		20,303	100,354
		<b>Total for CFDA 16.575</b>				<b>91,128</b>	<b>61,052</b>	<b>120,657</b>
U.S. Dept of Justice	Ohio Office of Criminal Justice Services	2011-12 Forensic Science Imp	331201	2011-PC-NFS-7805	16.742	19,418		-
U.S. Dept of Justice	Ohio Office of Criminal Justice Services	2012-13 Forensic Science Imp	331301	2012-PC-NFS-7805	16.742	2,189		4,680
		<b>Total for CFDA 16.742</b>				<b>21,607</b>		<b>4,680</b>
U.S. Dept of Justice	Ohio Office of Criminal Justice Services	Anti-Gang Grant 2012-2013	331203	2011-PS-PSN-363	16.744	35,325		2,376
U.S. Dept of Justice	S.T.O.P. Teenage Opportunity to Purchase	2011-13 OVW Stalking Initiative	332010		16.523	2,762		5,892
U.S. Dept of Justice	Bulleproof Vest Partnership 2010		331025	2011-WE-AX-0043	16.607	400,934		349,521
U.S. Dept of Justice	Bulleproof Vest Partnership 2009		339058		16.607			178,681
		<b>Total for CFDA 16.607</b>						<b>5,113</b>
U.S. Dept of Justice	Integrated Mobile Compute/Digital Vid.		338097	2008CKWX0200	16.710	21,580		183,794
U.S. Dept of Justice	ARRA-COPS Hiring Recovery Program		339046	2009R.JWX0071	16.710	1,064,484		20,415
		<b>Total for CFDA 16.710</b>				<b>1,086,064</b>		<b>897,024</b>
		<b>Total for CFDA 16.710</b>						<b>917,439</b>

City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2013

Exhibit E-1 (continued)

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	City Match &	
						Receipts	Misc Receipts
U.S. Dept of Justice		2010 Forensic DNA Backlog Reduction	331016	2010-DN-BX-K056	16.741	33,854	1,641
U.S. Dept of Justice		2011 NIJ DNA Backlog Reduction	331106	2011-DN-BX-K468	16.741	74,618	79,563
U.S. Dept of Justice		2012 NIJ DNA Backlog Reduction	331207	2012-DN-BX-0074	16.741	-	3,432
		<b>Total for CFDA 16.741</b>				<b>108,472</b>	<b>84,636</b>
U.S. Dept of Justice	Ohio Office of Criminal Justice Services	2013 JAG Cyber Crime	241302	2012-JG-D01-6930	16.738	65,000	21,667
U.S. Dept of Justice	Franklin County Commissioners	FY10-11- JAG Law Enforcement Initiatives	331023	10-JAG-2011	16.738	25,000	86,666
U.S. Dept of Justice	Franklin County Commissioners	JAG- Internet Crimes Against Children	331107	2010-DJ-HX-0074	16.738	5,295	26,000
U.S. Dept of Justice	Franklin County Commissioners	2011-12 Fingerprint Tech JAG	331202	10-JAG-2012	16.738	11,552	5,295
U.S. Dept of Justice	Franklin County Commissioners	2011-12 JAG	331202	11-JAG-1000	16.738	225,873	-
U.S. Dept of Justice	Franklin County Commissioners	2012-13 JAG	331302	12-JAG-1000	16.738	-	-
		<b>Total for CFDA 16.738</b>				<b>368,434</b>	<b>116,920</b>
U.S. Dept of Justice	ARRA- MAVSS	2009-RA-COV-V2378	251204	2009-RA-COV-V2378	16.803	19,495	19,496
U.S. Dept of Justice	ARRA- JAG Special Solicitation	2009-RA-LSS-2414	331305	2009-RA-LSS-2414	16.803	30,000	30,000
		<b>Total for CFDA 16.803</b>				<b>49,495</b>	<b>49,496</b>
		<b>Total for JAG Program Cluster</b>				<b>437,929</b>	<b>283,377</b>
						<b>2,990,998</b>	<b>2,657,365</b>
<b>Total U.S. Dept. of Justice</b>							
U.S. Dept. of Transportation	Ohio Dept of Public Safety	2014 OVI Checkpoint & BAC	331312	GG-2014-25-481	20.608	-	24,324
U.S. Dept. of Transportation	Ohio Dept of Transportation	Safe Routes to School 2012-2013	501227	93841	20.205	42,793	31,019
U.S. Dept. of Transportation	Ohio Dept of Transportation	Safe Routes to School 2013-2014	501334		20.205	-	8,069
U.S. Dept. of Transportation	Ohio Dept of Transportation	Goodale St Bike Imps PID 83346	511311	83346	20.205	-	712,051
U.S. Dept. of Transportation	Ohio Dept of Transportation	Hilliard-Rome Road	561005		20.205	7,121,224	7,123,071
U.S. Dept. of Transportation	Ohio Dept of Transportation	Rich Street Bridge (Ika Town St)	565186		20.205	-	19,183
U.S. Dept. of Transportation	Ohio Dept of Transportation	2012-2015 Paving the Way-82426	591187	92011-01	20.205	-	71,456
U.S. Dept. of Transportation	Ohio Dept of Transportation	Gender Road PID 90985	591193	90985	20.205	156,308	156,308
U.S. Dept. of Transportation	Ohio Dept of Transportation	Share the Road PID 93175	591227	93175	20.205	135,377	134,766
U.S. Dept. of Transportation	Ohio Dept of Transportation	Northwest Boulevard PID 93027	591228	16172	20.205	290,401	317,136
U.S. Dept. of Transportation	Ohio Dept of Transportation	Gender Rd @ Refugee Rd PID 90241	591229	24051	20.205	240,907	86,726
U.S. Dept. of Transportation	Ohio Dept of Transportation	E Broad to Licking Co 79319 (Fed)	591301	24914	20.205	1,536,917	834,240
U.S. Dept. of Transportation	Ohio Dept of Transportation	Town St Curb Extension PID 88506	591304	23637	20.205	369,280	92,372
U.S. Dept. of Transportation	Ohio Dept of Transportation	Alum Crk Dr/ Fepiris-Refugee (PID 85017)	591306	25273	20.205	17,402	285,303
U.S. Dept. of Transportation	Ohio Dept of Transportation	Georgesville @ Hot (PID 94913)	591307	25535	20.205	19,304	38,238
U.S. Dept. of Transportation	Ohio Dept of Transportation	Morse Road - Phase II	596009		20.205	-	-
U.S. Dept. of Transportation	Ohio Dept of Transportation	Alum Creek Drive	597015		20.205	6,664,335	12,130,407
U.S. Dept. of Transportation	Ohio Dept of Transportation	2008-2011 Paving the Way	597077		20.205	46,180	20,010
U.S. Dept. of Transportation	Ohio Dept of Transportation	Columbus Traffic Signal Ph. A-82540	598007	22873	20.205	-	686,155
U.S. Dept. of Transportation	Ohio Dept of Transportation	Columbus Traffic Signal Ph. B-13034	598008	22858	20.205	132,963	4,022,588
U.S. Dept. of Transportation	Ohio Dept of Transportation	ARRA-Parsons/Livingston 86311	598091	22766	20.205	1,635,816	250,073
U.S. Dept. of Transportation	Ohio Dept of Transportation	ARRA-River/South Phase 2	598093	22765	20.205	-	359
U.S. Dept. of Transportation	Ohio Dept of Transportation	Hard Road Phase A 17585	598095	9073- Revised	20.205	462,330	644,785
		<b>Total for Highway Planning &amp; Construction Cluster</b>				<b>18,871,537</b>	<b>29,770,595</b>
						<b>18,871,537</b>	<b>29,770,595</b>
U.S. Dept. of Health	Ohio Dept of Health	FY2013 Ohio Buckles Buckeyes	501238	GG-2013-SA-00388	20.600	32,001	30,760
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2012 Construction Zone OT	331205	CZ-2012-25-00-00-092	20.600	47,478	-
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 High Visibility OT Enforce 20.600	331208	HVEO-2013-25-00-287	20.600	47,126	-
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 Construction Zone OT	331304	CZ-2013-25-00-00-482	20.600	-	29,578
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2014 High Visibility OT	331311	HVEO-2014-25-00-339	20.600	5,517	49,968
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2012-13 Safe Communities	501233	SC-2013-25-00000330	20.600	99,068	80,165
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013-14 Safe Communities	501341	SC-2014-25-00000435	20.600	-	30,950
		<b>Total for CFDA 20.600</b>				<b>231,190</b>	<b>232,294</b>
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2012 High Visibility OT Enforce 20.601	331110	HVEO-2012-25-00-290	20.601	-	7,408
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 OVI Checkpoints & BAC	331111	GG-2012-25-270	20.601	49,171	2,213
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 High Visibility OT Enforce 20.601	331209	HVEO-2013-25-00-287	20.601	8,084	48,929
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 OVI Checkpoints & BAC	331210	GG-2013-25-274	20.601	75,246	108,378
		<b>Total for Highway Safety Cluster</b>				<b>132,501</b>	<b>166,928</b>
						<b>363,691</b>	<b>174,336</b>
						<b>19,235,228</b>	<b>6,864,092</b>
<b>Total U.S. Dept. of Transportation</b>							
Environmental Protection Agency	Ohio E.P.A.	Section 319- 5th Avenue Dam	651202		66.460	-	411,633
Environmental Protection Agency	O.W.D.A.	Non-ARRA Federal Loan Assistance			66.458	-	13,302,822
<b>Total Environmental Protection Agency</b>							<b>13,302,822</b>
U.S. Dept of Energy	Clean Fuels Ohio	ARRA-Clean Cities Petroleum Reduction	451035	DE-EE0002566	81.086	64,747	-
U.S. Dept of Energy	Clean Fuels Ohio	2012 Electric Vehicle Charging	591190		81.086	21,453	113,165
		<b>Total for CFDA 81.086</b>				<b>86,200</b>	<b>113,165</b>
U.S. Dept of Energy	U.S. Dept of Energy	ARRA-Energy Efficiency & Conservation	459106	DE-FOA-0000013	81.128	7,490	6,657
<b>Total U.S. Dept. of Energy</b>						<b>93,690</b>	<b>119,822</b>

City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2013

Exhibit E-1 (continued)

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2011 Adult Prevention Services	501134		93.959	56,403	-	-
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2011 C&A Preventions Services	501135		93.959	78,992	-	-
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2012 Women's Recovery	501222		93.959	42,000	46,408	71,607
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2012 Adult Prevention Services	501223		93.959	29,000	-	63,559
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2012 HIV/AOD Program	501224		93.959	18,000	-	11,053
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2012 C&A Preventions Services	501225		93.959	29,000	-	75,026
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2013 Women's Recovery	501321	H5213 & H5214	93.959	166,693	39,740	135,632
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2013 HIV/AOD Program	501323	H5053 and H5054	93.959	68,274	-	20,532
		<b>Total for CFDA 93.959</b>				<b>488,362</b>	<b>86,148</b>	<b>377,409</b>
U.S. Dept of Health & Human Services	ACHIEVE Community		501132	2011-032403	93.283	15,835	-	-
U.S. Dept of Health & Human Services	National Assoc. of County & City Health	2013 NACCHO CDSMP	501319		93.283	11,000	-	3,982
		<b>Total for CFDA 93.283</b>				<b>26,835</b>	<b>-</b>	<b>3,982</b>
U.S. Dept of Health & Human Services	National Assoc. of County & City Health	2012-13 NACCHO Accreditation	501236	2012-111204	93.524	65,000	-	64,053
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIID - Disease Prevention & Health	518318		93.043	82,532	165	81,406
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IV - Chronic Disease Self-Mgt	518310		93.048	43,021	-	30,227
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIE - Caregiver Support	518307	88-06	93.052	736,906	170	684,225
		<b>Total for CFDA 93.052</b>				<b>736,906</b>	<b>170</b>	<b>684,225</b>
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Medicare Imp for Patients AOA	519203	1YOCMS030365/01	93.071	8,000	6	-
		<b>Total for CFDA 93.071</b>				<b>8,000</b>	<b>6</b>	<b>-</b>
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Medicaid Imp for Patients and Providers	511140	10AAOHMAAA & MADR	93.518	-	-	4
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Home Energy Assistance Program	518020	HEAP-06	93.568	23,853	-	23,853
U.S. Dept of Health & Human Services	Ohio Dept of Aging	ARRA-Chronic Disease/Diabetes Mgmt	519204		93.725	-	-	4
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 Public Health Emergency Prepare	501145	02520012PH0312	93.069	-	-	868
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 Public Health Emergency Prepare	501232	02520012PH0413	93.069	548,381	80	847,208
		<b>Total for CFDA 93.069</b>				<b>548,381</b>	<b>80</b>	<b>847,208</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013-14 Public Health Emergency Prepare	501336	02520012PH0514	93.074	486,256	319	347,930
U.S. Dept of Health & Human Services	Ohio Dept of Health	2007 TB Prevention/Control	507104		93.118	-	57,570	5,680
U.S. Dept of Health & Human Services	Ohio Dept of Health	2011-12 Reproductive Health & Wellness	501144	02520011RH0112	93.217	-	-	-
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012-13 Reproductive Health & Wellness	501230	02520011RH0213	93.217	128,912	17,502	182,967
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013-14 Reproductive Health & Wellness	501338	02520011RH0314	93.217	36,561	25,164	87,164
		<b>Total for CFDA 93.217</b>				<b>165,473</b>	<b>42,666</b>	<b>270,131</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 Dental Sealant - 93.236	501215	02520011DS0212	93.236	-	-	6,604
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 Dental Sealant - 93.236	501316	02520011DS0313	93.236	-	-	17,056
		<b>Total for CFDA 93.236</b>				<b>-</b>	<b>-</b>	<b>23,660</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 Ryan White Part B	501219	02520012RW0212	93.917	14,380	-	28,768
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 HIV Prevention	501210	02520012HP0512	93.940	31,046	1	71,050
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 HIV Prevention	501305	02520012HP0613	93.940	847,500	407	949,342
		<b>Total for CFDA 93.940</b>				<b>878,546</b>	<b>408</b>	<b>1,020,392</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 STD Prevention	501209	02520012SD0112	93.977	36,209	-	32,498
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 STD Control	501304	02520012ST0513	93.977	245,166	102	224,060
		<b>Total for CFDA 93.977</b>				<b>281,375</b>	<b>102</b>	<b>256,558</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 Healthy Communities	501203	02520014CC0312	93.991	7,660	2	1,289
U.S. Dept of Health & Human Services	Ohio Dept of Health	Creating Healthy Communities 2013	501313	02520014CC0413	93.991	95,625	82	112,877
		<b>Total for CFDA 93.991</b>				<b>103,285</b>	<b>84</b>	<b>114,176</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 Dental Sealant - 93.994	501214	02520011DS0212	93.994	10,492	-	1,170
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 Dental Sealant - 93.994	501315	02520011DS0313	93.994	65,000	53,539	37,809
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012-13 Child & Family Health Services	501229	02520011MC0613	93.994	414,071	52,197	494,041
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013-14 Child & Family Health Services	501337	02520011MC0714	93.994	429,070	52,291	395,026
		<b>Total for CFDA 93.994</b>				<b>918,633</b>	<b>158,027</b>	<b>928,046</b>
U.S. Dept of Health & Human Services	Other Local Government	2012-13 Infant Safe Sleep	501237		93.991	-	-	527
U.S. Dept of Health & Human Services		HIV Care Program Part A	501314	HRSA-13-155	93.914	802,410	84,182	1,559,126
U.S. Dept of Health & Human Services		2012 Healthy Start-Perinatal Health	501228	H49MCO0028-12-00	93.926	531,479	-	326,240
U.S. Dept of Health & Human Services		2013 Healthy Start-Perinatal Health	501333	H49MCO0028-13-00	93.926	205,679	-	390,557
		<b>Total for CFDA 93.926</b>				<b>737,158</b>	<b>-</b>	<b>716,797</b>

City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2013

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIB - Supportive Services	518301	88-06	93.044	2,161,089	4,315	2,169,691
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIC - Nutrition Services	518303		93.045	1,995,919	686	1,945,710
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIA Administration	518324		93.045	394,675	716,371	926,684
				<b>Total for CFDA 93.045</b>		<b>2,390,594</b>	<b>717,057</b>	<b>2,872,394</b>
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Nutrition Services Incentive Program	518303		93.053	905,064	-	905,064
				<b>Total for Aging Cluster</b>		<b>5,456,747</b>	<b>721,372</b>	<b>5,947,149</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 Immunization Action Plan	501202	02520012IM0512	93.268	17,887	6	6,213
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 Immunization Action Plan (IAP)	501310	02520012IM0313	93.268	408,418	72	383,273
				<b>Total for Immunization Cluster</b>		<b>426,305</b>	<b>78</b>	<b>389,486</b>
				<b>Total for Medicaid Cluster</b>		<b>834,723</b>	<b>150</b>	<b>772,759</b>
U.S. Dept of Health & Human Services	Ohio Dept of Aging	(3) Medical Assistance Program (PASSPORT)	518139		93.778	61,074,514	986,369	62,602,775
U.S. Dept of Health & Human Services	Franklin Cnty Dept of Jobs & Family Svcs	2013 TANF Title XX / TANF Services	511309	25-13-2010	93.558	61,074,514	986,369	62,602,775
				<b>Total for TANF Cluster</b>		<b>62,991</b>	<b>-</b>	<b>62,991</b>
				<b>Total for CFDA 97.067</b>		<b>73,430,963</b>	<b>2,137,746</b>	<b>76,387,431</b>
						<b>223,462</b>	<b>-</b>	<b>223,462</b>
U.S. Dept. of Health & Human Services	Franklin County Commissioners	Urban Area Securities Initiative	451040		97.008	1,331,465	-	1,331,467
U.S. Dept. of Homeland Security	Ohio Emergency Management Agency	FEMA June 2012 Storm Event	451300	FEMA-4077-DR	97.036	111,257	-	111,257
U.S. Dept of Homeland Security	Franklin County Commissioners	Urban Area Securities Initiative	331099	2011-LE SHSGP	97.067	28,301	-	28,301
U.S. Dept of Homeland Security	Franklin County Commissioners	Urban Area Securities Initiative	334099	2010-SHSP	97.067	185,000	-	170,097
U.S. Dept. of Homeland Security	Franklin County Commissioners	Water - Fiber Optics Grant SHSG	601003	2010-SS-T0-0012	97.067	149,728	-	107,769
U.S. Dept. of Homeland Security	Ohio Emergency Management Agency	2010-13 Metro Medical Response	501140	2010-SS-T0-0012	97.067	92,663	-	137,052
U.S. Dept. of Homeland Security	Ohio Emergency Management Agency	2011-14 Metro Medical Response	501220	2011-SS-00070	97.067	566,949	-	554,476
				<b>Total for CFDA 97.067</b>		<b>2,121,876</b>	<b>-</b>	<b>2,109,405</b>
<b>Total U.S. Dept. of Homeland Security</b>						<b>137,979,678</b>	<b>11,610,464</b>	<b>209,484,453</b>
<b>Total Federal Assistance</b>						<b>-</b>	<b>232,447</b>	<b>295,078</b>
<b>State Assistance</b>						<b>-</b>	<b>232,447</b>	<b>295,078</b>
Ohio Arts Council		Music in the Air- Donations/Grants	518626		97.999	8,243	-	5,615
<b>Total Ohio Arts Council</b>						<b>2,435</b>	<b>7,190</b>	<b>95</b>
Ohio Attorney General		2012-13 SVAAs State Victims Asst	241203	2013SADOME537	97.999	39,772	-	28,144
Ohio Attorney General		2013-14 SVAAs State Victims Asst	241304	2014SADOME537	97.999	291,938	1,934,420	3,851,315
Ohio Attorney General		2010 Probation Services-Victim Asst	251007	2011VAGENE478	97.999	342,388	1,941,610	3,885,169
Ohio Attorney General		2011 Probation Services	251102	2012VAGENE478	97.999	30,000	-	27,681
Ohio Attorney General		2012 Probation Services-Victim Asst	251203	2012VAGENE478	97.999	3,000	-	1,114
Ohio Attorney General	C.O. Community Improvement Corp.	Move Ohio Forward	441205		97.999	63,000	-	33,317
<b>Total Ohio Attorney General</b>						<b>99,112</b>	<b>-</b>	<b>29,046</b>
Ohio Commission on Minority Health		2012-13 Minority Health Grant	501231	MHL 13-04	97.999	30,000	-	19,992
Ohio Commission on Minority Health		2012-13 Minority Health Month	501240	MHM 13-03	97.999	3,000	-	225,907
Ohio Commission on Minority Health		2013-14 Minority Health Grant	501329	MHL 14-04	97.999	30,000	-	185,472
<b>Total Ohio Commission on Minority Health</b>						<b>63,000</b>	<b>27,045</b>	<b>633,116</b>
<b>Total Ohio Cultural Facilities Commission</b>						<b>99,112</b>	<b>-</b>	<b>27,233</b>
Ohio Dept of Aging		Ohio Cultural- Livingston Park	511055		97.999	99,112	-	1,091,720
Ohio Dept of Aging		Senior Volunteer Program	518025	GRF-490-506	97.999	20,659	-	60,029
Ohio Dept of Aging		Alzheimer's Respite	518047	GRF-490-512	97.999	219,264	-	67,005
Ohio Dept of Aging		Home Care Ombudsman	518308	GRF-490-510	97.999	217,157	27,045	66,734
Ohio Dept of Aging		Senior Block Grant	518315	GRF-490-411	97.999	629,970	-	585
Ohio Dept of Aging		Service Coordination Program	518482	GRF-490-616	97.999	27,000	-	27,405
<b>Total Ohio Dept. of Aging</b>						<b>1,114,050</b>	<b>27,045</b>	<b>250,000</b>
Ohio Dept of Health		State Health Subsidy	508001		97.999	149,554	6,185	297,719
Ohio Dept of Health		Ohio Childhood Automobile	508040		97.999	149,554	6,185	254
<b>Total Ohio Dept. of Health</b>						<b>299,104</b>	<b>12,370</b>	<b>2,500</b>
Ohio Dept of Natural Resources		2012 State Marine Patrol Grant	331204		97.999	28,264	-	2,754
Ohio Dept of Natural Resources		2013 State Marine Patrol Grant	331303		97.999	86,001	-	585
Ohio Dept of Natural Resources		Spring & Long Parks Development	510206		97.999	12,500	-	27,405
Ohio Dept of Natural Resources		Alum Creek Trail: Innis Pk to Easton	511152	COTF-119	97.999	126,765	-	33,861
Ohio Dept of Natural Resources		2012 Ash Removal and Restoration	511206		97.999	2,500	-	210,868
<b>Total Ohio Dept. of Natural Resources</b>						<b>250,000</b>	<b>-</b>	<b>25,000</b>
Ohio Dept of Public Safety		2011 Ohio EMS Grant	341103		97.999	2,500	-	2,500
Ohio Dept of Public Safety		2012-13 Ohio EMS Grant	341200		97.999	5,000	-	2,500
<b>Total Ohio Dept. of Public Safety</b>						<b>7,500</b>	<b>-</b>	<b>5,000</b>



Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
Ohio Dept of Public Works Commission		Galloway Hall/branch Restor. CCFAL	511203	CCFAL	97-999	-	-	758
Ohio Dept of Public Works Commission		OPWC Hayden Run Falls CCGAD	511313	CCGAD	97-999	-	140,000	-
Ohio Dept of Public Works Commission		Thomas Lane Improvements CCV07	591176	CCV07	97-999	142,790	-	144,893
Ohio Dept of Public Works Commission		Emerald Parkway- CCV05	591183	CCV05	97-999	1,166,845	-	1,754,916
Ohio Dept of Public Works Commission		Alum Creek Dr Ph B CCW05	591191	CCW05	97-999	1,008,044	-	-
Ohio Dept of Public Works Commission		Third Ave Bridge- CC01P	591224	CC01P & CC02P	97-999	2,851,803	1,417,117	3,116,285
Ohio Dept of Public Works Commission		FY 2012 Intersection Safety Imp CXC03	591226	CXC03	97-999	677,771	-	1,574,781
Ohio Dept of Public Works Commission		Hague-Valleyview Roadway Imp CXC01	591309	CXC01	97-999	-	-	4,213
Ohio Dept of Public Works Commission		RiverSouth Phase 2	598086	CC01M/CC02M	97-999	22,818	-	70,000
<b>Total Ohio Dept. of Public Works Commission</b>						<b>5,870,071</b>	<b>1,557,117</b>	<b>6,665,846</b>
Ohio Dept of Rehab & Corrections		2012 Misdemeanor Diversion	251202	2011-03K	97-999	173,102	-	178,901
Ohio Dept of Rehab & Corrections		2013 Misdemeanor Diversion	251302		97-999	173,102	-	220,116
<b>Total Ohio Dept. of Rehab &amp; Corrections</b>						<b>346,204</b>	<b>-</b>	<b>399,017</b>
Ohio Development Services Agency		Clean OH- Fmr Kimball-Midwest Site	441061	DEV0101222	97-999	230,384	-	230,384
Ohio Development Services Agency		Clean Ohio - Timken Site	441201	12-050 ADMIN	97-999	2,595,924	-	2,595,924
Ohio Development Services Agency		Clean Ohio - B&T Metals/Eickholt	449030	10-001 ADMIN	97-999	254,571	-	254,571
<b>Total Ohio Development Services Agency</b>						<b>3,080,879</b>	<b>-</b>	<b>3,080,879</b>
Ohio E.P.A.		EPA - 2013 Market Dev Rain Bros.	441300	13-MDG-001	97-999	44,270	-	-
Ohio E.P.A.		EPA - 2013 Market Dev Clean Turn	441301	13-MDG-002	97-999	18,425	-	-
Ohio E.P.A.		Ohio EPA- Event Recycling Grant	511310		97-999	9,497	13,989	-
Ohio E.P.A.		2013 EPA Recycling on High	591316	13-SPAG-001	97-999	37,500	-	149
Ohio E.P.A.		WRRSP 5th Ave Dam	651201		97-999	3,014,384	-	2,818,108
Ohio E.P.A.		OSU 5th Ave Dam	651203		97-999	2,000,000	-	1,402,026
<b>Total Ohio E.P.A.</b>						<b>5,124,076</b>	<b>13,989</b>	<b>4,220,283</b>
Public Utilities Commission of Ohio		PUCO HAZMAT Training	501142	11-3166-TR-UNC	97-999	11,230	-	-
Public Utilities Commission of Ohio		EMS Hazardous Materials Training Grant	651301	12-3261-TR-UNC	97-999	-	-	28,075
<b>Total Public Utilities Commission of Ohio</b>						<b>11,230</b>	<b>-</b>	<b>28,075</b>
State of Ohio - Other Agencies		OSU Police MOU 2012-2014	331308		97-999	-	-	67,894
State of Ohio - Other Agencies		Chemical Emergency Preparedness	508052	CEPAC06-01	97-999	124,375	1,035	83,530
State of Ohio - Other Agencies		Clean Ohio Fund- Green Space Cons Prog	601300	CGAA	97-999	-	195,035	5,000
<b>Total State of Ohio - Other Agencies</b>						<b>124,375</b>	<b>196,035</b>	<b>156,424</b>
<b>Total State Assistance</b>						<b>16,456,704</b>	<b>3,974,428</b>	<b>20,280,856</b>

The Ohio State University

City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2013

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
<b>County Assistance</b>								
Franklin County A.D.A.M.H. Board		2013 Specialty Docket Block Grant	251303	B12027-P	98.999	6,000	-	1,558
Franklin County A.D.A.M.H. Board		2011 Outpatient Treatment	501137		98.999	-	-	-
Franklin County A.D.A.M.H. Board		2012 Outpatient Treatment	501226		98.999	150,600	35,794	152,294
Franklin County A.D.A.M.H. Board		2013 Adult Prevention Services	501322	H1014	98.999	137,174	-	83,702
Franklin County A.D.A.M.H. Board		2013 C&A Prevention Services	501324	H1014	98.999	220,271	-	178,647
Franklin County A.D.A.M.H. Board		2013 Outpatient Treatment	501325	ADDS	98.999	412,148	30,205	363,829
Franklin County A.D.A.M.H. Board		2013 Immigrant Women's Support	501326	H1014	98.999	57,144	-	40,577
Franklin County A.D.A.M.H. Board		2013 APPS Program	501327	H1014	98.999	123,863	-	137,419
Franklin County A.D.A.M.H. Board		Performance Incentive Fund	508320		98.999	25,008	-	71,887
Franklin County A.D.A.M.H. Board		Volunteer Guardianship Program	518018		98.999	1,132,208	105,039	81,038
<b>Total Franklin County A.D.A.M.H. Board</b>						<b>3,726,631</b>	<b>117,143</b>	<b>1,110,951</b>
Franklin County Board of Health		Franklin County Senior's Options	518335		98.999			
Franklin County Board of Health		2012 Project Love- County	501218	Res. 0910-2011	98.999			
Franklin County Board of Health		2012-13 Project Love- County	501317	Res. 13-046	98.999	54,000	-	7,309
Franklin County Board of Health		2012 FCPH Resitution fund ECTF	591195	11-119	98.999	1,649	-	54,001
<b>Total Franklin County Board of Health</b>						<b>3,782,280</b>	<b>117,143</b>	<b>3,884,028</b>
Franklin County Children's Services		2012 FCCS Investigation	501201		98.999	40,825	-	221
Franklin County Children's Services		2013 FCCS Investigation	501303		98.999	147,022	-	201,712
Franklin County Children's Services		2008 Family Ties- County	508132		98.999	193,867	-	130,223
<b>Total Franklin County Children's Services</b>						<b>381,714</b>	<b>-</b>	<b>332,156</b>
Franklin County Commissioners		TB Prevention/Control/Elimination	504055		98.999	1,798,194	-	1,776,380
Franklin County Commissioners		2013 Health and Wellness	511306		98.999	11,296	-	-
<b>Total Franklin County Commissioners</b>						<b>1,809,490</b>	<b>-</b>	<b>1,776,380</b>
Franklin County Court of Common Pleas		2012 Foreclosure Mediation	251201		98.999	22,820	104	27,258
Franklin County Court of Common Pleas		2013 Foreclosure Mediation	251301		98.999	205,795	-	169,430
<b>Total Franklin County Court of Common Pleas</b>						<b>228,615</b>	<b>104</b>	<b>196,688</b>
<b>Total County Assistance</b>						<b>7,334,307</b>	<b>288,285</b>	<b>7,300,203</b>
<b>Total Local Assistance</b>						<b>610,105</b>	<b>66,652</b>	<b>333,787</b>
<b>Total State Assistance</b>						<b>16,456,704</b>	<b>3,974,428</b>	<b>20,280,856</b>
<b>Total Federal Assistance</b>						<b>137,979,678</b>	<b>11,610,464</b>	<b>209,484,453</b>
<b>Total Assistance</b>						<b>\$ 162,380,794</b>	<b>\$ 15,939,829</b>	<b>\$ 237,399,299</b>
		Increase (Decrease) in Accrued Grant Revenue				(5,474,698)		
		OWDA Federal Loan Assistance				(13,302,822)		
		<b>Grant Revenue included in Proprietary Fund Other Revenue</b>				<b>(5,199,384)</b>		
		<b>Total Grant Revenue - Governmental Funds</b>				<b>\$ 138,403,890</b>		

# CITY OF COLUMBUS, OHIO

## Notes to Schedule of Receipts and Expenditures of Federal, State, and County Awards December 31, 2013

### **Note A-General**

The accompanying Schedule of Receipts and Expenditures of Federal, State, and County Awards (the Schedule) presents the activity of all federal, state, and county award programs of the City of Columbus, Ohio (the City). The City's reporting entity is defined in Note A to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule.

The basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to re-imbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal expenditures are not separately identified due to the commingling of assistance from different levels of government.

### **Note B-Basis of Accounting**

The accompanying Schedule is presented using the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid.

### **Note C-Relationship to Basic Financial Statements**

Grant revenues are reported in the City's special revenue and capital projects funds. See the Schedule for the reconciliation between the fund financial statements prepared in accordance with generally accepted accounting principles (GAAP) and the Schedule prepared on the cash basis of accounting.

### **Note D-Schedule References**

1. City Grant No. represents the City's Performance Accounting System classification structure and is used for internal purposes only.
2. Grant No. for pass-through grants is the State of Ohio's grant number.
3. The P.A.S.S.P.O.R.T. program is funded by both federal and state Medicaid. The amount presented is the federal portion only.

### **Note E-Medicaid Administrative Claiming Adjustments**

During the calendar year, the City received a deferred payment from the Ohio Department of Health (ODH) for the Medicaid program (CFDA # 93.778) in the amount of \$1,002,431. The deferred payment was for Medicaid Administrative Claiming (MAC) expenses the City incurred in prior reporting periods due to federal funding received by ODH to reimburse these expenses and also due to changes in the City's Medicaid Eligibility Rate (MER) for certain activity codes within MAC. This revenue is not listed on the City's Schedule of Federal Awards since the underlying expenses are on a cost-reimbursement basis and occurred in prior reporting periods.

### **Note F-Loans Outstanding**

The City administers loan programs with funding received from the Department of Housing and Urban Development. Following are the loan balances outstanding that have continuing compliance requirements for these programs as of December 31, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
HOME Investment Partnership	14.239	\$56,282,389

**CITY OF COLUMBUS, OHIO**

Notes to Schedule of Receipts and Expenditures  
of Federal, State, and County Awards  
December 31, 2013

***Note G - Subrecipients***

Of the federal expenditures presented in the Schedule of Receipts and Expenditures, the City provided federal awards to subrecipients as follows:

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Access 2 Interpreters LLC	10.557	\$ 9,230
Council on Healthy Mothers & Babies	10.557	250
Global to Local Language Solutions LLC	10.557	13,406
Nationwide Children's Hospital, Inc.	10.557	513,715
	10.557 Total	<u>536,600</u>
Lifecare Alliance	10.576	170,111
	10.576 Total	<u>170,111</u>
Franklin County Treasurer	14.191	14,250
	14.191 Total	<u>14,250</u>
Columbus Housing Partnership, Inc.	14.218	16,926
Community Capital Development Corp.	14.218	53,624
Community Development	14.218	20,000
Community Shelter Board	14.218	27,757
Deaf Services Center, Inc.	14.218	16,475
Economic & Community Development Inst.	14.218	89,057
Franklinton Board of Trade	14.218	12,000
Greater Linden Development Corp.	14.218	28,849
Hilltop Business Association	14.218	8,000
Homes on the Hill CDC	14.218	37,234
Lifecare Alliance	14.218	107,216
Long Street Business Association	14.218	12,999
Mid Ohio Regional Planning Commission	14.218	39,980
Mt Vernon Ave District Improvement	14.218	10,200
Neighborhood Design Center	14.218	157,345
Ohio State University	14.218	9,851
Parsons Avenue Merchants Association	14.218	17,000
Rebuilding Together Central Ohio	14.218	60,370
The Columbus Urban League	14.218	120,074
	14.218 Total	<u>844,957</u>
Community Shelter Board	14.231	634,309
	14.231 Total	<u>634,309</u>
Community Development	14.239	106,829
Community Shelter Board	14.239	329,008
Young Men's Christian Association	14.239	4,850
	14.239 Total	<u>440,687</u>

**CITY OF COLUMBUS, OHIO**

Notes to Schedule of Receipts and Expenditures  
of Federal, State, and County Awards  
December 31, 2013

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
AIDS Resource Center Ohio, Inc.	14.241	735,497
Cap Commission of Lancaster-Fairfield	14.241	61,885
	14.241 Total	<u>797,382</u>
 Franklin County Economic Development	 14.256	 <u>305,215</u>
	14.256 Total	305,215
 American Red Cross of Greater Columbus	 93.044	 75,844
American Red Cross-Central Ohio Region	93.044	52,618
Carol Strawn Center	93.044	6,313
Catholic Social Services, Inc.	93.044	185,539
Charles P Bradley's Constance Care LLC	93.044	4,881
Clintonville Beechwood Community Resource	93.044	46,250
Community Action Agency of Fayette County	93.044	24,395
Community Action Organization	93.044	48,401
Council for Older Adults	93.044	56,194
Easter Seals Central & Southeast Ohio	93.044	53,366
Employment for Seniors, Inc.	93.044	20,000
Fairhope Hospice & Palliative Care	93.044	50,367
Fayette County Commissioners	93.044	7,339
Heritage Day Health Centers	93.044	119,745
Interim Healthcare of Ohio	93.044	16,625
L.E.A.D.S. Community Action Agency	93.044	26,444
Legal Aid Society of Columbus	93.044	56,209
Licking County Aging Program, Inc.	93.044	72,630
Lifecare Alliance	93.044	489,375
Madison County Senior Citizens Center	93.044	34,684
Meals on Wheels-Older Adult Alternatives	93.044	44,433
Nightingale Home Care	93.044	14,018
Ohio State Legal Services Association	93.044	19,023
Pickaway County Commission on Aging	93.044	47,530
Pickaway County Community Action	93.044	5,978
Salvation Army	93.044	31,863
Senior Independence	93.044	96,340
Union County Treasurer	93.044	15,982
Village Connections	93.044	19,000
	93.044 Total	<u>1,741,386</u>
 Council for Older Adults	 93.045	 195,707
Fayette County Commissioners	93.045	64,986
Licking County Aging Program, Inc.	93.045	334,965
Lifecare Alliance	93.045	1,795,755
Meals on Wheels-Older Adult Alternatives	93.045	232,997
Memorial Hospital of Union County	93.045	95,811
Pickaway County Commission on Aging	93.045	115,193
	93.045 Total	<u>2,835,414</u>

**CITY OF COLUMBUS, OHIO**

Notes to Schedule of Receipts and Expenditures  
of Federal, State, and County Awards  
December 31, 2013

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Community Action Agency of Fayette County	93.052	35,493
Council for Older Adults	93.052	49,034
Franklin County Treasurer	93.052	268,108
Licking County Aging Program, Inc.	93.052	72,184
Madison County Senior Citizens Center	93.052	31,602
Meals on Wheels-Older Adult Alternatives	93.052	45,811
Pickaway County Commission on Aging	93.052	41,816
Union County Treasurer	93.052	34,522
	93.052 Total	<u>578,570</u>
Delaware County	93.069	12,837
Fairfield County Combined General	93.069	16,500
Franklin County Treasurer	93.069	325,000
Licking County Health Department	93.069	16,500
Madison County - London City Health	93.069	16,500
Morrow County Health Dept	93.069	16,500
Pickaway County Health Department	93.069	15,979
Union County Health Department	93.069	16,500
	93.069 Total	<u>436,315</u>
Franklin County Treasurer	93.074	73,456
	93.074 Total	<u>73,456</u>
Ohio State University	93.524	3,900
	93.524 Total	<u>3,900</u>
Catholic Social Services, Inc.	93.568	3,800
Clintonville Beechwood Community Resource	93.568	1,900
Council for Older Adults	93.568	1,900
Fayette County Commissioners	93.568	1,900
Madison County Senior Citizens Center	93.568	950
Meals on Wheels-Older Adult Alternatives	93.568	1,900
Pickaway County Commission on Aging	93.568	1,900
Union County Treasurer	93.568	1,900
	93.568 Total	<u>16,150</u>
AIDS Healthcare Foundation	93.914	9,654
AIDS Resource Center Ohio, Inc.	93.914	188,006
AIDS Resource Center-Ohio Medical Center	93.914	204,530
Briggs Road Medical Center, Inc.	93.914	4,402
Central Ohio Primary Care Physicians, Inc.	93.914	8,376
DMF of Ohio, Inc.	93.914	96,018
Fairfield Healthcare Professionals	93.914	3,492
ID Med, Inc.	93.914	1,491
Michael W Weiss MD Ltd.	93.914	17,308
Mount Carmel Health Providers, Inc.	93.914	93,790
Nationwide Children's Hospital, Inc.	93.914	154,499
Richard C Brandes MD, Inc.	93.914	76

**CITY OF COLUMBUS, OHIO**

Notes to Schedule of Receipts and Expenditures  
of Federal, State, and County Awards  
December 31, 2013

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
	93.914 Total	781,643
Action Ohio Coalition	93.926	2,813
Christian Valley Baptist Church	93.926	7,480
Council on Healthy Mothers & Babies	93.926	19,849
Decision Support Services, Inc.	93.926	26,917
JABR Software, Inc.	93.926	3,775
Mental Health America of Franklin County	93.926	8,350
	93.926 Total	<u>69,183</u>
AIDS Resource Center Ohio, Inc.	93.940	203,848
Ohio State University	93.940	3,097
	93.940 Total	<u>206,946</u>
Research Inst-Nationwide Children's Hospital	93.977	23,837
	93.977 Total	<u>23,837</u>
The OSU Research Foundation	93.994	81,190
University of Nebraska Medical Center	93.994	15,000
	93.994 Total	<u>96,190</u>
Franklin County Treasurer	97.067	9,330
	97.067 Total	<u>9,330</u>
	Grand Total	<u><u>\$ 10,615,832</u></u>

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs Year Ended December 31, 2013

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

Yes  No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.557	Supplemental Nutrition Program for Women, Infants, and Children
14.218	Community Development Block Grant
14.239	HOME Investment Partnership program
20.205	ARRA - Highway Planning and Construction
66.458	Capitalization Grants for Clean Water State Revolving Funds
93.044, 93.045, 93.053	Aging Cluster
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?  Yes  No



# **City of Columbus, Ohio**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2013**

### **Section II - Financial Statement Audit Findings**

None

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2013

### Section III - Federal Program Audit Findings

Reference Number	Finding
2013-001	<p><b>Program Name</b> - U.S. Department of Housing and Urban Development, Community Development Block Grant Cluster - CFDA No. 14.218</p> <p><b>Pass-through Entity</b> - Not applicable</p> <p><b>Finding Type</b> - Significant Deficiency and Material Noncompliance with Laws and Regulations</p> <p><b>Criteria</b> - Pass-through entities are required to ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipients' fiscal year end have met the audit requirements of OMB Circular A-133. These requirements include holding subrecipients accountable for obtaining audits within nine months of year end, issuing management's decision on subrecipient audit findings, and ensuring the subrecipient takes timely corrective action on all audit findings.</p> <p><b>Condition</b> - Subrecipient single audit reports were not obtained.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Context</b> - The City's Department of Development performs active monitoring of the subrecipients by reviewing expenditures and drawdown requests, and performing periodic site visits. However, the department did not have an internal control in place during the year to ensure all subrecipient single audit reports were obtained and reviewed for proper federal expenditure amounts and findings.</p> <p><b>Cause and Effect</b> - Subrecipients may not undergo required audits or take appropriate actions on findings if the pass-through agency (the City) does not enforce such requirements.</p> <p><b>Recommendation</b> - Subrecipient single audit reports should be obtained (by the various City of Columbus Departmental Divisions that make subawards) and reviewed to ensure accurate amounts are reflected on the subrecipients' schedule of expenditure of federal awards (SEFA). Any audit findings should be evaluated and proper corrective action should be required. Internal controls, such as a checklist or calendar, should be developed to track the accumulation and status of subrecipient audit reports.</p>

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2013

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2013-001 (Cont'd)	<b>Views of Responsible Officials and Planned Corrective Actions</b> - For the CDBG grant cluster, the city of Columbus will initiate a consistent and formalized process of collecting necessary financial information prior to the execution of each subrecipient contract. This financial information will enable the city to: determine whether the agency is required to complete an A-133 audit; determine if there are any findings; and ensure that any corrective actions are satisfied. Based on the agency's fiscal cycle, the city will be able to track the dates that subsequent annual A-133 audits will be due to ensure that timely A-133 audit oversight occurs. The specific process, formats and policies for collecting the above described information will be developed within the next 30 days. All subrecipient contracts which are currently underway will undergo this same level of review within the first 30 days after policy development.

# City of Columbus, Ohio

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## Summary Schedule of Prior Year Audit Findings Year Ended December 31, 2013

### **Finding 2012-01 - U.S. Department of Transportation, Highway Planning and Construction, CFDA No. 20.205 - passed through the Ohio Department of Transportation**

**Criteria** - In accordance with OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, reimbursements claimed for costs under grant programs are required to be allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant.

**Context** - The results of our audit procedures identified one invoice that was improperly charged to the Highway Planning and Construction Grant - CMAQ Improvement Program.

**Cause and Effect** - An ineligible invoice was improperly allocated to the grant program and submitted for reimbursement, resulting in a questioned cost.

**Status** - Corrected

### **Finding 2012-02 - U.S. Department of Housing and Urban Development, ARRA - Homeless Prevention and Rapid Re-Housing Program (HPRP), CFDA No. 14.257**

**Criteria** - The City is required to submit quarterly Section 1512 reports in accordance with the American Recovery and Reinvestment Act for the HPRP grant. Among other items, the reports are required to include accurate information on the total subaward funds disbursed.

**Context** - The quarterly Section 1512 reports for the HPRP grant were submitted; however, the amount reported for subaward disbursements was inaccurately reported for three quarters of the fiscal year.

**Cause and Effect** - The failure to update the amount of subawards disbursed for the HPRP grant resulted in noncompliance with Section 1512 reporting requirements.

**Status** - Corrected



# Dave Yost • Auditor of State

**CITY OF COLUMBUS**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 27, 2014**