CITY OF COLUMBUS

O H I O

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2010

Issued by

CITY AUDITOR

HUGH J. DORRIAN

City of Columbus, Ohio

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2010

Issued by:
City Auditor's Office

Hugh J. Dorrian, CPA
City Auditor

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Introductory Section

City of Columbus, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2010

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OHIO

ROBERT L. MCDANIEL
DEPUTY CITY AUDITOR
FAX: 614 / 645-8444

90 WEST BROAD STREET
COLUMBUS, OH 43215

March 31, 2011

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, 2010, 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 widely distributed to individuals, civic associations, banks, brokers, rating agencies, schools, libraries, university students, and city, state, and federal officials. This report is available on the City's website. The Internet address is http://www.columbus.gov.

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.

Clark, Schaefer, Hackett & Co. has issued an unqualified ("clean") opinion on the City's financial statements for the year ended December 31, 2010. 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 56,064 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 2000 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, 2010.

	Area	Population		
City	2010	2010	2000	1990
Columbus	227.2 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	84.3 sq. mi.	287,208	313,619	332,943
Akron	62.4 sq. mi.	199,110	217,074	223,019
Dayton	56.3 sq. mi.	141,527	166,179	182,044

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 2010 the cabinet consisted of the Health Commissioner and directors of the departments of Finance and Management, Public Safety, Public Service, Public Utilities, Development, Building and Zoning Services, Recreation and Parks, Community Relations, 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* 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

Component Unit:

- The RiverSouth Authority

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 $25,000 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. Six of the ten (10) largest employers in the Columbus area are government or government-oriented [the State of Ohio, The Ohio State University, the Federal Government (including United States Postal Service, Defense Supply Center – Columbus, Defense Finance and Accounting Service – Columbus), Franklin County, 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, insurance, public utilities, manufacturing, retail, banking, research, medical, and services, provide a broad and diverse employment base. The traditional stability of the City's economy has been tested over the past three years. The Columbus Metropolitan Statistical Area average annual unemployment rate (8.6%) for 2010 continued to be below the State of Ohio (10.1%) rate and the United States (9.6%) 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 25 on page 241.

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)

  AFSCME has approximately 2,130 members among the City's 4,909 civilian employees. AFSCME has, however, bargaining rights for approximately 2,447 of these employees. The current labor agreement between the City and AFSCME is effective April 1, 2011 and continues through March 31, 2014.

- Fraternal Order of Police (FOP) (www.fop9.org)

  FOP has bargaining rights for all of the City's police officers except for the chief and his six deputy chiefs. Of the City's 1,909 police officers, 1,804 are members of the FOP. The current FOP contract was effective December 8, 2008 and continues through December 8, 2011.

- International Association of Firefighters (IAFF) (www.iaff.org)

  IAFF has bargaining rights for all the City's firefighters except for the chief and one of his six assistant chiefs. Membership in the IAFF includes 1,486 of a total 1,506 firefighters. The current contract was effective December 13, 2009 and continues through May 31, 2012.

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

  CMAGE/CWA has approximately 902 members and has bargaining rights for approximately 1,167 of the 4,909 civilian employees. The current contract was effective August 24, 2008 and continues through April 23, 2011.

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.

The Governor and the Ohio Legislature are presently considering substantive changes to Ohio's collective bargaining processes. These changes may affect fundamental bargaining by employee unions; including police officers and firefighters; pension contributions and health care contributions required of Ohio's public employees and other matters affecting employer-employee relations. Final outcome of these deliberations cannot be determined at this time.

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 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 2008, the City has sought voter approval 88 times to issue debt for various purposes, both nonenterprise and enterprise type debt. The voters have given their approval 82 times. Of the City's general obligation debt, its voters have given their direct approval for 78.7% of that outstanding at December 31, 2010 (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 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 the 2.0% to 2.5% was approved by the voters on August 4, 2009.

One policy that has greatly assisted the City in addressing its infrastructure needs was the establishment of a dedicated revenue stream to Capital Infrastructure investments through the Special Income Tax (SIT). One fourth of the City's current 2.5% income tax rate is dedicated to a debt service fund for nonenterprise, governmental type capital improvements. This commitment was established in 1956 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

DEPARTMENT OF DEVELOPMENT

Nationwide Children's Hospital
Nationwide Children's Hospital is a pediatric health care facility founded in 1894 and has grown to occupy more than six square city blocks with 1.5 million square feet at its downtown hospital and research campus. It is regarded as the nation's fifth largest free-standing children's hospital and is among the top ten in National Institutes of Health funded pediatric research centers.

Nationwide Children's Hospital has over 388 beds, 950 medical staff members and more than 6,000 total employees. In recent years the hospital has been ranked as one of the best in the United States by US News and World Report. The Nationwide Children's Hospital is the pediatric teaching hospital for The Ohio State University.

Nationwide Children's Hospital is embarking on a strategic plan that includes $842 million in investment to improve healthcare for all children, regardless of ability to pay. As part of the plan the hospital will be investing in four key areas, Research, Medical/Clinical staff expansion, Technology and Facilities.

Nationwide Children's Hospital recently received a Jobs Growth Incentive to assist in the expansion of its branch operation. Columbus City Council approved an incentive of 30 percent for a period of up to 15 years, not to exceed $15 million, for the purpose of creating 2,400 new positions within the City of Columbus.

The Ohio State University Medical Center
The Ohio State University Medical Center is one of the largest and most diverse academic medical centers in the country and the only academic medical center in central Ohio.

Driven by their mission to improve people's lives through innovation in research, the Ohio State University Medical Center saves lives and improves the quality of life by rapidly translating the latest discoveries from the research lab to the bedside. The Medical Center educates a large percentage of the region's physicians and provides advanced training and continuing education for clinicians.

Ohio State's Medical Center is a national leader in developing personalized health care, a new form of healthcare delivery based on each individual's unique biology, behavior and environment. Ohio State experts in biomedical informatics, genetics, pharmacology and specialties as diverse as cancer and wound healing are joining forces to apply discoveries in this new field directly to patient care and disease prevention.

The Center's six signature programs include; Cancer, Critical Care, Heart, Imaging, Neurosciences and Transplantation. The supporting programs are significant to providing science-based and individually tailored patient care to people in central Ohio and beyond. The new Biomedical Research Tower (BMT) advances personalized health care. The program nearly doubles the amount of biomedical research space at the Medical Center.

The Ohio State University Medical Center plans to retain 12,883 full-time employees and create 5,615 new permanent full-time positions. The Ohio State University Medical Center received a Jobs Growth Incentive of 30 percent for 15 years to redevelop the medical center.

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, 2009. This was the thirty-first 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-second (1979-2010) Comprehensive Annual Financial Report of the City of Columbus containing financial statements audited by a firm of certified public accountants. In addition to citizens in the community, the recipients will include city, state, and federal officials, university students, schools, libraries, newspapers, investment banking firms, banks, rating agencies, etc. This report is also available on the City's website. The Internet address is http://www.columbus.gov. The report will be made available to any person or organization requesting it. 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 Short 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

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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
Decembe1 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is piesented by the Government Finance Officers Association of the United States and Canada to govemment units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



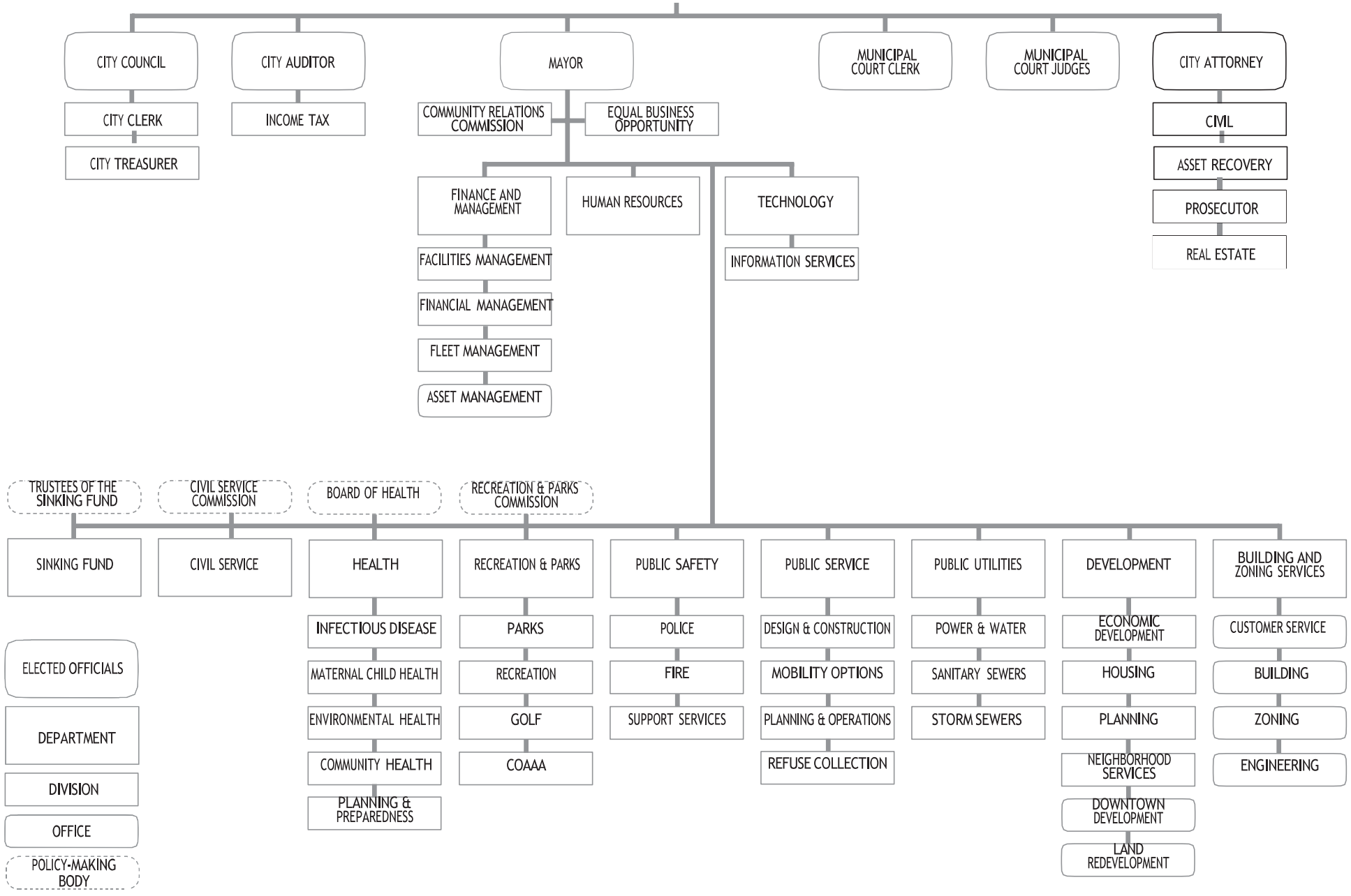


President



Executive Director

ORGANIZATION CHART OF THE CITY OF COLUMBUS



NOVEMBER 2010

List of Principal Officials

MAYOR
Michael B. Coleman

CITY COUNCIL
Michael C. Mentel, President (active until 01/03/2011)
Andrew J. Ginther, President (effective 01/03/2011)
Hearcel F. Craig
Andrew J. Ginther (active until 01/03/2011)
Zachary M. Klein (effective 01/10/2011)
A. Troy Miller
Michelle M. Mills (effective 01/10/2011)
Eileen Y. Paley
Charleta B. Tavares (active until 12/31/2010)
Priscilla R. Tyson

CITY ATTORNEY
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CITY AUDITOR
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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
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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		

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, 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, 2010, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2011, on our consideration of the City's 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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The management's discussion and analysis and budgetary comparison information on pages 23 through 40 and 109 through 111 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purposes of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Cincinnati, Ohio
March 31, 2011

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, 2010. 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 2010 by approximately $2.5 billion. Of this amount, $550.2 million is considered unrestricted. The unrestricted net assets of the City's business-type activities are $289.9 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 assets of the governmental activities are $260.3 million.
- The City's total net assets increased $174.9 million in 2010. Net assets of the governmental activities increased $114.6 million, which represents a 9.4 percent increase from 2009. Net assets of the business-type activities increased $60.3 million or 5.5 percent from 2009.
- The total cost of the City's programs increased $111.2 million or 8 percent. The cost of governmental activities increased $84 million or 8.6 percent, while the cost of business-type activities increased $27.2 million or 6.5 percent.
- As of the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of $501.3 million. The combined governmental funds fund balance increased approximately $163.2 million from the prior year's ending fund balance. Approximately $232.4 million of the $501.3 million fund balance is considered restricted at December 31, 2010.
- The general fund reported a total and unrestricted fund balance of $88.9 million at the end of the current fiscal year. The fund balance for the general fund was 13.3 percent of total general fund expenditures (including transfers out). There was a $37.3 million increase in the total general fund balance for the year ended December 31, 2010.
- The City's total debt increased by $299.9 million (9.8 percent) during the current fiscal year. Included in the City's debt issues for 2010 were a total of $183.2 million in Build America Bonds and $87.75 million in Recovery Zone Economic Development Bonds. The significant transactions contributing to the increase in outstanding debt at December 31, 2010 included:
    - On August 12, 2010, the City sold $413.2 million of general obligation bonds:
        - $38.2 million for the refunding of governmental activity bonds;
        - $129.57 million for governmental activity capital projects;
        - $15.395 million for the refunding of business-type activity bonds; and
        - $230.035 million for business-type activity capital projects.
    - On December 7, 2010, the City issued $41.685 million of general obligation bonds and $24.645 million of general obligation notes:
        - $33.935 million for business-type activity capital projects;
        - $7.75 million to refund previously issued governmental activity general obligation notes; and
        - $24.645 of general obligation notes to refund business-type activity notes which matured on December 10, 2010.
    - On December 22, 2010, the City issued $57.75 million in general obligation bonds:
        - $22.65 million for business-type activity capital projects; and
        - $35.1 million for governmental activity capital projects.
    - The City's business-type activities issued $40.2 million in Ohio Water Development Authority revenue obligations for various projects.
    - Governmental and business-type activities paid $207.936 million on debt maturities in 2010.

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 assets* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 43 – 45 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 127 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 124 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 46 – 49 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 provided 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 50 – 53 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 54 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 55 – 106 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 supplemental information. Combining and individual fund statements and schedules can be found on pages 113 – 212 of this report.

Certain prior year amounts in this management's discussion and analysis have been reclassified for consistency.

City of Columbus
Net Assets
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	$ 795,120	$ 605,511	$ 842,749	$ 690,697	$ 1,637,869	$ 1,296,208
Capital assets	1,850,030	1,818,300	2,708,590	2,588,276	4,558,620	4,406,576
Total assets	$ 2,645,150	$ 2,423,811	$ 3,551,339	$ 3,278,973	$ 6,196,489	$ 5,702,784
Long-term liabilities outstanding	1,094,787	1,015,718	2,343,216	2,121,290	3,438,003	3,137,008
Other liabilities	211,383	183,755	57,480	67,303	268,863	251,058
Total liabilities	$ 1,306,170	$ 1,199,473	$ 2,400,696	$ 2,188,593	$ 3,706,866	$ 3,388,066
Net assets	$ 1,338,980	$ 1,224,338	$ 1,150,643	$ 1,090,380	$ 2,489,623	$ 2,314,718
Invested in capital assets, net of related debt	1,018,020	949,656	857,893	810,936	1,875,913	1,760,592
Restricted	60,578	83,202	2,885	2,756	63,463	85,958
Unrestricted	260,382	191,480	289,865	276,688	550,247	468,168
Total net assets	$ 1,338,980	$ 1,224,338	$ 1,150,643	$ 1,090,380	$ 2,489,623	$ 2,314,718

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The City's assets exceeded liabilities by approximately $2.5 billion at the close of the most recent fiscal year.

The largest portion of the City's net assets (75 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 assets (2.5 percent) represents resources that are subject to restrictions as to how they may be used. The remaining balance of unrestricted net assets ($550.2 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 assets is $550.2 million; the unrestricted net assets of the City's business-type activities ($289.9 million) may not be used to fund governmental activities.

At the end of the current fiscal year, the City had unrestricted net assets related to governmental type activities of $260.3 million.

Overall net assets of the City increased $174.9 million in 2010. Net assets for governmental activities increased $114.6 million, while net assets for business-type activities increased $60.3 million. The City continued efforts to contain costs and pursue new revenue sources. The increase in net assets for business-type activities was the result of the aggregate business-type activities holding expenses to 88 percent of total revenue for the year. Due to rate increases in the water, sanitary sewer, and storm sewer enterprise funds of 8.5 percent, 2 percent and 9 percent, respectively, and an offsetting decrease in sewer capacity charges, total business-type charges for services increased 3 percent when compared to 2009. All other revenue in business-type activity increased $10.1 million or 64 percent as compared to 2009, primarily due to new grant awards in water and sanitary sewer and rebates received on Build America Bond interest

payments. Business-type activities expenses for 2010 increased $27.2 million or 6.5 percent over the comparable expenses in 2009.

There was an increase of $115.3 million in the amount invested in capital assets, net of related debt, in 2010 due to principal payments on debt exceeding the annual depreciation on capital assets.

City of Columbus

Changes in Net Assets

(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues--						
Program revenues:						
Charges for services	$ 141,700	$ 139,444	$ 480,618	$ 466,621	$ 622,318	$ 606,065
Operating grants and contributions	181,729	145,455	-	-	181,729	145,455
Capital grants and contributions	44,745	46,389	8,573	1,275	53,318	47,664
General revenues:						
Income taxes	658,571	522,809	-	-	658,571	522,809
Property taxes	52,567	52,379	-	-	52,567	52,379
Shared revenues - unrestricted	47,504	47,748	-	-	47,504	47,748
Investment earnings	4,045	4,902	5,217	5,347	9,262	10,249
Other taxes	16,959	16,153	-	-	16,959	16,153
Other	23,408	18,791	12,115	9,144	35,523	27,935
Total revenues	$ 1,171,228	$ 994,070	$ 506,523	$ 482,387	$ 1,677,751	$ 1,476,457
Expenses:						
General government	$ 125,973	$ 111,804	$ -	$ -	$ 125,973	$ 111,804
Public service	148,277	138,954	-	-	148,277	138,954
Public safety	502,977	462,805	-	-	502,977	462,805
Development	70,284	67,540	-	-	70,284	67,540
Health	41,190	40,295	-	-	41,190	40,295
Recreation and parks	127,054	110,689	-	-	127,054	110,689
Interest on long-term debt	39,440	39,029	-	-	39,440	39,029
Water	-	-	137,906	125,959	137,906	125,959
Sanitary sewer	-	-	190,905	181,839	190,905	181,839
Storm sewer	-	-	29,811	29,663	29,811	29,663
Electric	-	-	87,660	82,102	87,660	82,102
Garage	-	-	1,369	929	1,369	929
Total expenses	$ 1,055,195	$ 971,116	$ 447,651	$ 420,492	$ 1,502,846	$ 1,391,608
Increase in net assets before transfers	116,033	22,954	58,872	61,895	174,905	84,849
Transfers	(1,391)	16	1,391	(16)	-	-
Increase in net assets	114,642	22,970	60,263	61,879	174,905	84,849
Net assets -- January 1st	$ 1,224,338	$ 1,201,368	$ 1,090,380	$ 1,028,501	$ 2,314,718	$ 2,229,869
Net assets -- December 31st	$ 1,338,980	$ 1,224,338	$ 1,150,643	$ 1,090,380	$ 2,489,623	$ 2,314,718

Governmental activities. Governmental activities increased the City's net assets by $114.6 million. Key elements of the changes in net assets are as follows:

- Income tax revenue, which represents 56.2 percent of the City's governmental revenue, increased by $135.8 million or 25.9 percent on a full accrual basis. This increase is attributed to the income tax rate increase from 2.0 percent to 2.5 percent which was passed by the City's voters on August 4, 2009. The new rate was effective October 1, 2009.
- Operating grants and contributions increased $36.3 million or 24.9 percent. The increase is due to an increase in grant funding available in 2010.
- Governmental activities expenses were up $84 million or 8.6 percent in 2010 due to: the City restoring some of the services that were reduced prior to the income tax rate increase, noted above; and spending additional grant funds which were available for City programs in 2010.

Business-type activities. Business-type activity net assets increased $60.3 million. Key elements of changes in net assets are as follows.

- Charges for services increased $14 million or 3 percent.
- Capital grants and contributions increased from $1.3 million in 2009 to $8.6 million in 2010. This increase was due to the American Recovery and Reinvestment Act program through Ohio Water Development Authority.
- Other revenue increased $3 million or 32 percent, primarily due to rebates received on Build America Bond interest payments.
- Expenses increased $27.2 million or 6.5 percent in 2010.

Charges for services, which comprise 95 percent of the business-type activities revenues, increased 3 percent in 2010 as a result of rate increases in the water, sanitary sewer, and storm sewer enterprise funds of 8.5 percent, 2 percent, and 9 percent, respectively, and an offsetting decline in sewer capacity charges resulting from declining development. The business-type activities continued the pattern of cost containment relative to the level of revenues for enterprise activities in 2010. The percent of annual expense to annual revenue was 88 percent in 2010.

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, unreserved 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, 2010, the City's governmental funds reported combined ending fund balances of $501.3 million, an increase of $163.2 million in comparison with the prior year. Approximately $268.9 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 on page 219.

General fund. The general fund is the chief operating fund of the City. At December 31, 2010, total fund balance of the general fund was $88.9 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 (including transfers out). Unassigned fund balance represents 10.8 percent of total general fund expenditures (including transfers out), while total fund balance represents 13.3 percent of total general fund expenditures (including transfers out).

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 on page 220.

The fund balance of the City's general fund increased $37.3 million during 2010. Key factors of the 2010 results are as follows:

- Total revenues (including transfers in) increased $89.7 million or 14.6 percent.
- Income tax revenue, which represents 69.2 percent of general fund revenues (including transfers in), increased $92 million or 23 percent. The City's income tax rate was increased from 2 percent to 2.5 percent as a result of a special election in August 2009. The new rate was effective October 1, 2009.
- Expenditures (including transfers out) increased by $39.5 million or 6.3 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 percent in 1956, 1.5 percent in 1971, and to 2 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 percent, unless specifically approved by a majority of the resident voters of the respective city or village. There are 628 political subdivisions, other than school districts in the State of Ohio that now levy a local income tax. Rates range from .40 percent to 3.00 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; 181 have an income tax. Rates range from 0.25 percent to 2.0 percent.

Approximately 86.4 percent of the City's income tax collected in 2010 was via employers withholding the tax from employees' earnings and remitting the tax to the City on a statutorily prescribed schedule. Approximately 9.9 percent of collections originated from business accounts and 3.7 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. Income tax revenues on the budget basis

represent 2010 collections of $488.2 million less refunds of $10.2 million for a net amount of $478 million. Income tax revenues on the modified accrual basis of accounting, net of refunds, were $487.2 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 6 other cities and villages 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 $366,648 in 2010, 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 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, valuations will remain the same for 2009, 2010 and 2011. Property taxes levied in 2010 but not collectible until 2011 are accounted for in the General Fund as accounts receivable and unearned revenue at an estimated amount of $49.143 million.

The decrease (.7 percent) in total assessed values for tax year 2010 for Franklin County, shown in detail in Table 10 in the Statistical Section of this report, is partially due to legislated declining assessed values, as a percentage of appraised values, of personal property. Personal property is defined as equipment and inventory used in business. State House Bill 66, effective June 30, 2005, called for a gradual reduction in the assessment percentage of tangible personal property and beginning in 2009 Ohio no longer had a general tax on tangible personal property. Personal property assessed values declined by approximately $22.5 million. Real property, land and buildings, assessed value for tax collection also decreased in 2011 by $117.8 million due to declining property values and an increase in individuals successfully appealing their property tax bills to the Franklin County Board of Revisions.

Overall, property tax revenue increased from $52.379 million in 2009 to $52.567 million in 2010.

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 $4.396 million in 2009 to $3.386 million in 2010. The decrease is due to declining interest rates on investments in 2010.

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 2010 as compared to 2009. License and permits fees were $9.958 million in 2010 and $9.607 million in 2009, an increase of 3.7 percent.

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. The local government fund and the local governments revenue assistance fund were combined by the State in 2008.

	(in thousands)				
	2010	2009	2008	2007	2006
Shared revenues - unrestricted					
State income, sales, corporate franchise, and public utility taxes:					
Local government fund	$ 41,320	39,596	46,196	41,898	43,996
Local governments revenue assistance fund	-	-	-	2,936	3,845
Estate tax	7,101	8,149	10,888	7,054	8,906
State liquor fees	1,156	1,109	1,107	1,113	1,089
Cigarette tax and other	42	23	32	24	36
Total	$ 49,619	48,877	58,223	53,025	57,872

The Governor and the Ohio Legislature are presently considering changes to the current formula determining the amounts of local government funds shared with local governments. Reductions of as much as 50 percent over the State's next biennium (July 2011 – June 2013) are presently being considered. Debate also continues over the possible elimination of Ohio's estate tax.

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)				
	2010	2009	2008	2007	2006
Charges for services					
Parking meters and fees	$ 3,461	3,463	3,480	3,306	3,464
City Attorney charges	1,010	1,058	1,097	1,025	987
Police services	5,822	6,539	6,856	6,165	5,808
Fire services	16,887	16,755	16,479	11,100	10,787
Pro rata charges	25,674	24,354	24,298	22,474	19,337
All other	2,547	2,331	2,268	2,289	2,433
Total	$ 55,401	54,500	54,478	46,359	42,816

Fire services representing charges for emergency medical transportation services were $13.859 million and $13.752 million in 2010 and 2009, 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. Parking violation fees were increased effective January 1, 2009 by five dollars per violation.

	(in thousands)				
	2010	2009	2008	2007	2006
Fines and forfeits					
Fines and forfeits	$ 13,332	15,572	15,637	15,909	15,433
Parking ticket revenue	6,044	6,523	5,766	5,402	5,238
Total	$ 19,376	22,095	21,403	21,311	20,671

Miscellaneous

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

	(in thousands)				
	2010	2009	2008	2007	2006
Miscellaneous revenue					
Solid Waste Authority of Central Ohio rent	$ 2,262	2,284	8,389	2,233	2,607
Electricity kilowatt tax	3,284	3,234	3,365	3,449	3,335
Hotel/motel taxes	3,378	3,119	3,598	3,648	3,419
Refunds and reimbursements	2,183	1,488	2,062	2,811	4,109
Unclaimed funds	-	-	1,270	-	-
Other	76	1,157	217	302	172
Total	$ 11,183	11,282	18,901	12,443	13,642

Expenditure narrative:

Public safety, primarily police and fire service, continues to be the dominant function of the General Fund. Public safety expenses were 71 percent and 70.9 percent of total expenses and transfers out for 2010 and 2009, respectively. The practice of transferring monies from the general fund to the health operating fund and the recreation and parks operating fund, both nonmajor special revenue funds, is a method used annually by the City to provide resources to these funds. It is appropriate, therefore, to consider transfers out when analyzing total general fund expenditures. Total general fund expenditures increased $39.5 million or 6.3 percent in 2010; revenues (including transfers in) exceeded expenditures (including transfers out) for the year by $37.3 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 on page 220 and Table 6 on page 221.

General bond retirement debt service fund. The general bond retirement debt service fund has a total fund balance of $322 thousand. The net decrease in fund balance during 2010 in this fund was approximately $8 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 $146.2 million. The net increase in fund balance during 2010 in this fund was approximately $20 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 interest expense reimbursements are reported in the special income tax fund and used to pay future debt service.

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 assets at the end of the year amounted to $72.9 million, $189 million, $20.5 million, $4 million, and $808 thousand for the water, sanitary sewer, storm sewer, electricity, and garage enterprises, respectively. Net assets in the water, sanitary sewer, storm sewer, and garage enterprise funds increased $22.8 million, $33.6 million, $11.3 million, and $5 thousand, respectively, while net assets in the electricity enterprise fund decreased $7.6 million. 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 277,413 customer accounts, owns and maintains 2,521 miles of water mains primarily within the City and maintains an additional 954 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 titled *Water Beyond 2000* 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 268,767 customer accounts, both residential and commercial. Included in the total sewer system are 3,986

miles of sanitary sewers, 2,910 miles of storm sewers, and 177 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 2010 was $1.493 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 2,910 miles of such sewers and has 195,535 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.

After a lengthy construction period, the City's solid waste resource recovery facility, a refuse derived fuel power plant, with capital costs of approximately $200 million, began operations in the fourth quarter 1983. On April 1, 1993, the City leased the plant and related transfer stations (the Plant) to the Solid Waste Authority of Central Ohio (SWACO), a separate and distinct political subdivision of the State of Ohio. The annual lease payments to the City were to be in the amount of the related debt service requirements on bonds that were issued for the construction of the Plant. This lease resulted in the removal of certain real and personal property assets from the Electricity Enterprise Fund with original costs totaling $205.5 million of which $3.4 million was transferred to the then General Fixed Asset Account Group. The lease was accounted for in the Electricity Enterprise Fund as a capital lease in accordance with Statement No. 13 of the Financial Accounting Standards Board, *Accounting for Leases*. Due to a series of federal court decisions and U.S. EPA decisions the Plant ceased operations at the end of 1994. The City then began, in 1995, to buy all of its power from sources other than SWACO. The City's electricity distribution system has 12,545 residential, commercial and industrial customers. The Plant was demolished in 2005.

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 2010, the City paid SWACO $13.9 million for landfill tipping fees ($13.5 million in 2009).

As a result of additional modifications to the SWACO lease agreement, the term of the lease has been extended to March 31, 2054.

In 2004, pursuant to statute, the City began accounting for the SWACO lease in its General Fund. All lease receivable amounts not received within 60 days after year end have been accounted for as unearned revenue in the General Fund (see Note D). Revenue received and/or costs paid by SWACO on behalf of the City are included in Miscellaneous Revenue.

A detailed computation of the City's lease receivable at December 31, 2010 is shown in Note H.

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 $1.3 million more than the original budget. The total original appropriations, including those for transfers out, were $660.2 million, while the final appropriations were $661.5 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 staffing contingency subfund	Job Growth subfund	Public Safety Initiative	Total General Fund
2001	$ 29,794	$ 26,870	$ 10,552	$ -	$ -	$ -	$ 67,216
2002	11,060	28,006	11,302	-	-	-	50,368
2003	8,958	18,372	12,052	-	-	-	39,382
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

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for governmental and business-type activities as of December 31, 2010, amounts to $4.6 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 2010 was 3.4 percent (a 1.7 percent increase for governmental activities and a 4.6 percent increase for business-type activities).

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

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
Land	$ 258,021	$ 260,226	$ 64,240	$ 58,376	$ 322,261	$ 318,602
Buildings	329,295	322,797	71,918	63,566	401,213	386,363
Improvements other than buildings	145,900	137,638	2,275,882	2,052,333	2,421,782	2,189,971
Machinery and equipment	77,269	78,922	14,742	16,460	92,011	95,382
Infrastructure	1,039,545	1,018,717	139,589	136,239	1,179,134	1,154,956
Construction in progress	-	-	142,219	261,302	142,219	261,302
Total	$ 1,850,030	$ 1,818,300	$ 2,708,590	$ 2,588,276	$ 4,558,620	$ 4,406,576

Major capital asset events during 2010 included the following:

- Total capital assets, net of accumulated depreciation, increased $152 million.
- Business-type activity capital assets increased by $120.3 million or $198.2 million, net of $77.9 million in current year depreciation expense. The increase was due to: $34.8 million in water plant and water line improvements; $98.3 million in sanitary sewer plant improvements; $28.3 million in sanitary sewer line improvements; and $36.8 million in other improvements.
- Governmental activity capital assets increased by $31.7 million or $99.6 million, net of $67.9 million in current year depreciation expense. This increase was due to: $6.5 million in donated streets; $50.8 million in traffic signals and other street improvements; $7.1 million in land and other improvements related to new and future park sites; $12.1 million in recreation center rehabilitation; $8.9 million in park improvements; $2.1 million in new communication systems; $3.5 million in police and fire vehicles; $2.3 million in general government facility improvements; and $6.3 million in other improvements.

Additional information on the City's capital assets can be found in Note F on pages 76 – 77 of this report.

Long-term debt. At December 31, 2010, the City, the primary government, had $3.358 billion of long-term bonds and loans outstanding with net unamortized premiums, discounts and deferred amounts on refunding of $94.7 million. All assessment bonds and notes issued by the City are general obligation bonds and notes. There were $2.565 million in assessment bonds and $286 thousand in assessment notes, all related to business-type activities, outstanding at December 31, 2010. The revenue bonds of the City represent bonds secured solely by specified revenue sources.

General Obligation and Revenue Bonds Outstanding

(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
General obligation bonds, notes and capital leases	$ 960,949	$ 881,226	$ 1,120,709	$ 892,808	$ 2,081,658	$ 1,774,034
Revenue bonds and notes	59,114	60,636	1,217,227	1,223,412	1,276,341	1,284,048
Total	$ 1,020,063	$ 941,862	$ 2,337,936	$ 2,116,220	$ 3,357,999	$ 3,058,082

Total long-term bonds and loans outstanding at December 31, 2010 increased $299.9 million or 9.8 percent as compared to the amount outstanding at December 31, 2009. Key events contributing to the change in long-term debt balances are as follow:

- On August 12, 2010 the City sold $413.2 million of general obligation bonds. The sale included tax exempt bonds totaling $216.31 million, Build America Bonds of $176.16 million, Recovery Zone Economic Development Bonds of $15.0 million, and taxable bonds of $5.73 million. Of the total $413.2 million issued, $53.595 million were issued to advance refund $56.4 million in outstanding bonds, while $359.605 million was issued to fund new and on-going City capital projects.
- On December 7, 2010, the City issued $41.685 million of general obligation bonds and $24.645 million of general obligation notes. The bonds included tax exempt bonds of $19.645 million, Build America Bonds of $7.04 million, and Recovery Zone Economic Development Bonds of $15.0 million. The bonds were issued to fund $25.27 million in Water projects, $8.665 million in Sanitary Sewer projects, and $7.75 million to refund previously issued governmental activity general obligation notes used to fund Polaris TIF improvements. The $24.645 million in general obligation notes were issued to refund parking garage notes which matured on December 10, 2010.
- On December 22, 2010, the City issued $57.75 million of Recovery Zone Economic Development general obligation bonds. The bonds were issued to fund $22.65 million in Storm Sewer projects and $35.1 million in governmental activity facility improvements
- At various dates throughout 2010, the City issued additional business-type activities long term notes to the Ohio Water Development Authority of $40.2 million for various water and sanitary sewer capital projects.

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, which were confirmed with the respective rating agencies in December 2010, are shown in the following table.

Type	Moody's	Standard & Poor's	Fitch Ratings
General Obligation Bonds – Fixed Rate	Aaa	AAA	AAA
General Obligation – Variable Rate Demand Bonds	Aaa/VMIG1	AAA/A-1+	Not Rated
1999 Water System Revenue Refunding Bonds	Aa1	AA+	Not Rated
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)	Aa2	AA+	AA+
2008 Sanitary Sewer System Adjustable Rate Revenue Bonds (Series 2008B)	Aa2/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, 2010, the City's total net debt amounted to 4.90 percent of the total assessed value of all property within the City. Unvoted net debt amounted to 1.21 percent of the total assessed value of all property within the City. The City had a legal debt margin for total debt of $889.468 million and a legal debt margin for unvoted debt of $681.864 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 on pages 77 – 91 of this report.

Economic Factors and the 2011 General Fund Budget

The impact on the General Fund of the national, state and local economic recession was mitigated by an income tax rate increase in 2009. City voters approved an income tax increase from 2.0 percent to 2.5 percent in a special election held on August 4, 2009. The new income tax rate became effective on October 1, 2009. For 2011 General Fund Operations, the City Council has approved a balanced budget of $705.25 million.

Property tax collections are estimated at $50.8 million for 2011, a $1.9 million decrease when compared to the $52.7 million collected in 2010.

Monies collected by the State of Ohio and shared with its political sub-divisions; the Local Government Fund, are estimated in 2011 to provide $39.3 million to the City compared to $40.7 million received in 2010. This revenue source is uncertain for 2011 as the Ohio legislature continues to discuss options for balancing the state's budget. The Governor and the Ohio Legislature are presently considering changes to the current formula determining the amounts of local government funds shared with local governments. Reductions of as much as 50 percent over the State's next biennium (July 2011 – June 2013) are presently being considered. Debate also continues over the possible elimination of Ohio's estate tax.

While financial challenges for the City continue, some services which were cut in 2008 and 2009 have been restored as a result of the income tax rate increase approved by the voters. The Mayor and City Council have confirmed their commitment to safety, economic development, replenishment of the rainy day fund, and continued progress toward controlling personnel costs.

The Columbus Economic Advisory Committee

On March 10, 2008, in recognition of declining revenues and increasing costs, the Mayor, with the support of City Council, commissioned the Columbus Economic Advisory Committee to analyze the fiscal condition of the City's General Fund. The Committee consisted of 15 members representing local economic experts and community leaders. The goal of the Committee was to determine if a continuing structural imbalance exists between the City's General Fund Revenues and Expenditures.

The Committee, in its report issued March 5, 2009, concluded that a structural imbalance did exist and offered a wide variety of options for the City to consider. Such options include a combination of cost savings and revenue enhancements. A synopsis of the recommendations follows. Subsequent actions are identified in *italics*.

Cost Savings Recommendations:

- 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.*
- The City should phase out for existing employees and discontinue for new employees the practice of paying the employee share of retirement costs. *This recommendation was implemented in 2010*.
- Establish new policies that discourage excessive overtime. *Additional overtime monitoring was put into place in 2009.*
- Require higher employee contribution toward the cost of health care benefits. *Employee contributions were increased in 2010 and again in 2011.*

Agency Recommendations:

- Determine with other local communities the role of the City in providing primary health care.
- Explore additional partnerships with the Franklin County Metropolitan Parks system. *A Memorandum of Understanding with the Franklin County Metropolitan Parks system was established in May 2010, under which the Metro Parks system is now responsible for the maintenance of bikeway trails.*
- A review of fees charged by City agencies to ensure marketplace competition and full recovery of costs of services.
- Fund economic development and job creation activities as aggressively as possible. *Efforts are ongoing.*
- Civilianize certain sections of the divisions of police and fire*. An audit of potential positions was completed in 2010.*
- Evaluate the cost of operation of the Division of Fire.
- Review the feasibility of merging the City's weights and measures operation with the Franklin County weights and measures operations.

Revenue options:

- The committee recommends an increase in the City income tax rate in a range from .25 percent to .50 percent. *City voters approved an income tax increase from 2.0% to 2.5% in a special election held on August 4, 2009. The new rate became effective on October 1, 2009.*
- The Committee recommends that the City charge a fee for refuse collection, especially if an income tax increase cannot be accomplished. *The City has decided not to implement a refuse fee at this time.*
- The City should pursue a city-wide recycling program separate and apart from the refuse fee. *This recommendation continues to be studied.*
- The Committee recommends that the City expand the use of photo red light technology. *The City intends to add twenty additional cameras, with installation beginning in 2010 and continuing into 2011.*

Economic Stabilization (Rainy Day) Fund:

- The Committee recommends that the City consider whether the current rainy day fund percentage of five percent of prior year expenditures is sufficient and recommends that replenishing the fund be a top priority. *City Council passed a resolution on December 16, 2009 to reaffirm the role of the Economic Stabilization Fund in allowing the City to maintain and continue basic services during an economic downturn, natural disaster, or catastrophe and to establish as a goal a balance of $50 million in the fund by the end of 2014. The rainy day fund has been restored to $22.7 million, with another $10 million budgeted in the 2011 appropriations ordinance to be transferred into the rainy day fund. These deposits put the City ahead in the commitment to restore the rainy day fund balance to $50 million by the end of 2014.*

As noted above, the City has implemented or started to implement many of the recommendations of the Economic Advisory Committee.

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. 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.

BASIC FINANCIAL STATEMENTS

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City of Columbus, Ohio

Exhibit 1

Statement of Net Assets
December 31, 2010
(amounts expressed in thousands)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	RiverSouth
ASSETS				
Cash and cash equivalents with treasurer	$ 549,773	$ 235,221	$ 784,994	$ -
Cash and cash equivalents with fiscal and escrow agents and other	580	-	580	-
Cash and cash equivalents with trustees	8,645	-	8,645	372
Investments	1,952	-	1,952	-
Receivables (net of allowance for uncollectibles)	178,561	85,554	264,115	-
Due from other governments	50,531	-	50,531	
Investment in capital lease with primary government	-	-	-	2,000
Internal Balances	(1,086)	1,086	-	-
Inventory	602	13,993	14,595	-
Deferred charges and other	5,562	7,247	12,809	254
Restricted assets:				
Cash and cash equivalents with treasurer and other	-	496,763	496,763	-
Cash and cash equivalents with trustees	-	2,885	2,885	-
Capital Assets:				
Land and construction in progress	258,021	206,459	464,480	-
Other capital assets, net of accumulated depreciation	1,592,009	2,502,131	4,094,140	-
Total assets	2,645,150	3,551,339	6,196,489	2,626
LIABILITIES				
Accounts payable and other current liabilities	30,575	10,622	41,197	-
Customer deposits	-	830	830	-
Accrued wages and benefits	79,803	2,101	81,904	-
Accrued interest payable	8,255	10,371	18,626	315
Due to:				
Other Governments	14,732	2,668	17,400	163
Other	4,907	76	4,983	-
Matured bonds and interest payable	1,090	-	1,090	-
Payable from restricted assets:				
Accounts payable	-	13,147	13,147	-
Due to other	-	35	35	-
Accrued interest	-	15,048	15,048	-
Unearned revenue and other	72,021	2,582	74,603	112
Current portion of:				
Accrued vacation and sick leave	53,470	5,280	58,750	-
Notes payable	2,343	29,786	32,129	-
Bonds payable	87,481	103,929	191,410	3,725
Long-term portion of:				
Accrued vacation and sick leave	21,254	-	21,254	-
Capital lease with component unit	2,000	-	2,000	-
Notes payable	25,849	-	25,849	-
Bonds payable, net	902,390	2,204,221	3,106,611	74,520
Total liabilities	1,306,170	2,400,696	3,706,866	78,835
NET ASSETS				
Invested in capital assets, net of related debt	1,018,020	857,893	1,875,913	-
Restricted for:				
Capital projects	21,032	-	21,032	-
Debt service	23,073	2,885	25,958	-
Other purposes	16,473	-	16,473	-
Unrestricted	260,382	289,865	550,247	(76,209)
Total net assets	$ 1,338,980	$ 1,150,643	$ 2,489,623	$ (76,209)

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, 2010
(amounts expressed in thousands)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 125,973	$ 54,452	$ 14,560	$ 562
Public service	148,277	24,663	39,327	43,580
Public safety	502,977	27,698	5,906	-
Development	70,284	18,600	17,712	-
Health	41,190	5,656	18,271	-
Recreation and parks	127,054	10,631	85,953	603
Interest on long-term debt	39,440	-	-	-
Total governmental activities	1,055,195	141,700	181,729	44,745
Business-type activities:				
Water	137,906	150,379	-	2,960
Sanitary sewer	190,905	211,985	-	5,125
Storm sewer	29,811	37,017	-	-
Electric	87,660	80,387	-	488
Garages	1,369	850	-	-
Total business-type activities	447,651	480,618	-	8,573
Total	$ 1,502,846	$ 622,318	$ 181,729	$ 53,318
Component unit:				
RiverSouth	3,794	7,499	-	-
Total component units	$ 3,794	$ 7,499	$ -	$ -

General revenues:
Income taxes
Property taxes
Shared revenues - unrestricted
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 assets
Net assets - beginning
Net assets - ending

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	RiverSouth
$ (56,399)	$ -	$ (56,399)	$ -
(40,707)	-	(40,707)	-
(469,373)	-	(469,373)	-
(33,972)	-	(33,972)	-
(17,263)	-	(17,263)	-
(29,867)	-	(29,867)	-
(39,440)	-	(39,440)	-
(687,021)	-	(687,021)	-
-	15,433	15,433	-
-	26,205	26,205	-
-	7,206	7,206	-
-	(6,785)	(6,785)	-
-	(519)	(519)	-
-	41,540	41,540	-
$ (687,021)	$ 41,540	$ (645,481)	$ -
			3,705
			$ 3,705
658,571	-	658,571	-
52,567	-	52,567	-
47,504	-	47,504	-
13,782	-	13,782	-
4,045	5,217	9,262	-
3,177	-	3,177	-
951	3,827	4,778	-
22,457	8,288	30,745	-
(1,391)	1,391	-	-
801,663	18,723	820,386	-
114,642	60,263	174,905	3,705
1,224,338	1,090,380	2,314,718	(79,914)
$ 1,338,980	$ 1,150,643	$ 2,489,623	$ (76,209)

City of Columbus, Ohio

Exhibit 3

Balance Sheet
Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	General	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents:					
Cash and investments with treasurer	$ 75,026	$ 5	$ 129,282	$ 264,703	$ 469,016
Cash and investments with fiscal and escrow agents and other	-	-	-	580	580
Cash and investments with trustee	-	-	-	8,645	8,645
Investments	-	1,925	-	27	1,952
Receivables (net of allowances for uncollectibles)	120,019	5	21,902	36,620	178,546
Due from other:					
Governments	19,882	-	-	30,649	50,531
Funds	2,822	-	3,190	858	6,870
Interfund receivable	-	-	5,260	-	5,260
Total assets	$ 217,749	$ 1,935	$ 159,634	$ 342,082	$ 721,400
LIABILITIES					
Accounts payable	3,684	-	1,048	23,185	27,917
Due to other:					
Governments	1,912	-	-	-	1,912
Funds	71	523	103	4,008	4,705
Other	3,680	-	1,227	-	4,907
Interfund payables	-	-	-	5,260	5,260
Deferred revenue and other	95,436	-	11,081	40,866	147,383
Matured bonds and interest payable	-	1,090	-	-	1,090
Accrued wages and benefits	23,588	-	-	2,854	26,442
Accrued vacation and sick leave	466	-	-	-	466
Total liabilities	128,837	1,613	13,459	76,173	220,082
FUND BALANCES					
Restricted	-	322	-	232,073	232,395
Committed	11,898	-	146,175	39,666	197,739
Assigned	4,951	-	-	-	4,951
Unassigned	72,063	-	-	(5,830)	66,233
Total fund balances	88,912	322	146,175	265,909	501,318
Total liabilities and fund balances	$ 217,749	$ 1,935	$ 159,634	$ 342,082	$ 721,400

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

Exhibit 3.1

City of Columbus, Ohio

Reconciliation of the Balance Sheet to the Statement of Net Assets
Governmental Funds
December 31, 2010
(amounts expressed in thousands)

Total **fund balances** for governmental funds (Exhibit 3)		$ 501,318
Total **net assets** reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities (excluding internal service fund capital assets of $38,653) are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	257,548	
Buildings, net of $159,696 accumulated depreciation	299,950	
Improvements other than buildings, net of $79,220 accumulated depreciation	143,857	
Machinery and equipment, net of $167,724 accumulated depreciation	70,477	
Infrastructure, net of $390,723 accumulated depreciation	1,039,545	
Total capital assets (See Note F)		1,811,377
Bond issuance costs were reported as expenditures in the governmental fund when the debt was issued, whereas bond issuance costs are deferred in the statement of net assets. Deferred bond issuance costs are amortized, over the life of the debt issued, as an adjustment to interest expense in the statement of activities.		5,319
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 assets.		471
City income tax revenue related to 2010 (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.		42,000
Charges for services related to 2010 (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.		3,905
Grant revenue related to 2010 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.		5,736
State shared revenue appropriated during the State of Ohio's fiscal year ended June 30, 2011 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.		23,721
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 assets. 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, 2010 are:		
Accrued interest on bonds		(7,998)
Due to other governments		(2,300)
Accrued vacation and sick leave		(72,256)
Capital lease	(2,000)	
Bonds and notes payable	(925,908)	
Unamortized deferred amount on refunding	14,417	
Unamortized premiums	(58,822)	
Total long-term liabilities (see Note G)		(972,313)
Total **net assets** of governmental activities (Exhibit 1)		$ 1,338,980

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

Exhibit 4

City of Columbus, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

	General	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total Governmental Funds
REVENUES					
Income taxes	$ 487,243	$ 116,892	$ 45,522	$ 37	$ 649,694
Property taxes	52,567	-	-	-	52,567
Grants and subsidies	-	-	919	156,695	157,614
Investment income	3,386	20	-	587	3,993
Licenses and permits	9,958	-	-	18,546	28,504
Shared revenues - unrestricted	49,619	-	-	39,159	88,778
Charges for services	55,401	-	-	29,667	85,068
Fines and forfeits	19,376	-	-	6,062	25,438
Miscellaneous	11,183	-	960	51,262	63,405
Total revenues	688,733	116,912	47,401	302,015	1,155,061
EXPENDITURES					
Current:					
General government	91,951	28	9,156	19,632	120,767
Public service	40,030	-	-	53,939	93,969
Public safety	473,625	-	-	10,478	484,103
Development	20,971	-	-	47,352	68,323
Health	-	-	-	40,734	40,734
Recreation and parks	-	-	184	114,887	115,071
Capital outlay	1,107	-	-	110,865	111,972
Debt service:					
Principal retirement	-	84,090	224	5,956	90,270
Interest and fiscal charges	-	36,560	1,132	2,694	40,386
Total expenditures	627,684	120,678	10,696	406,537	1,165,595
Excess(deficiency) of revenues over expenditures	61,049	(3,766)	36,705	(104,522)	(10,534)
OTHER FINANCING SOURCES (USES)					
Transfers in	15,582	3,758	3,112	49,802	72,254
Transfers out	(39,349)	-	(20,692)	(13,248)	(73,289)
Issuance of debt	-	-	160	159,182	159,342
Refunding bonds issued	-	-	38,200	7,750	45,950
Payment to refunded bond escrow agent	-	-	(44,427)	-	(44,427)
Premium on bond issuance	-	-	6,978	6,928	13,906
Total other financing sources (uses)	(23,767)	3,758	(16,669)	210,414	173,736
Net change in fund balance	37,282	(8)	20,036	105,892	163,202
Fund balances-beginning of year	51,630	330	126,139	160,017	338,116
Fund balances—end of year	$ 88,912	$ 322	$ 146,175	$ 265,909	$ 501,318

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

City of Columbus, Ohio

Exhibit 4.1

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

Net change in **fund balances** - total governmental funds (Exhibit 4)	$	163,202
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 ($101,273 of total capital outlay of $111,972 met the capitalization requirements) offset by depreciation expense ($66,428) and loss on disposal of assets ($13,548) in the current period. The City had donated capital assets of $6,581 in 2010 which is not reported in the governmental funds.		27,878
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.		9,832
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		(495)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but repayment reduces long-tem liabilities in the statement of net assets. This amount is the amount by which repayment of bond principal ($90,270) and refunded bonds ($40,375) exceeds bond and note proceeds for new bond issues ($159,342) and refunding bond issues ($45,950) not reported as notes payable in the governmental funds.		(74,647)
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.		(6,872)
Bond issuance costs are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements.		593
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 2010 refunding ($1,438) offset by amortization of deferred amounts on all refundings.		8
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.		(988)
Change in net assets of internal service funds reported with governmental activities.		(3,869)
Changes in **net assets** of governmental activities (Exhibit 2)	$	114,642

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

Exhibit 5

City of Columbus, Ohio

Statement of Net Assets
Proprietary Funds
December 31, 2010
(amounts expressed in thousands)

	Business-type Activities - Enterprise						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
ASSETS							
Current assets:							
Cash and cash equivalents with treasurer	$ 47,742	$ 167,075	$ 15,036	$ 4,569	$ 799	$ 235,221	$ 80,757
Receivables (net of allowance for uncollectibles)	28,581	42,641	6,605	7,727	-	85,554	15
Due from other funds	25	13	66	622	-	726	533
Inventory	6,975	6,333	-	685	-	13,993	602
Restricted assets:							
Cash and cash equivalents with treasurer and other	289,373	157,830	46,043	3,517	-	496,763	-
Cash and cash equivalents with trustees	1,339	1,546	-	-	-	2,885	-
Total current assets	374,035	375,438	67,750	17,120	799	835,142	81,907
Noncurrent assets:							
Deferred charges and other	2,491	4,017	567	87	85	7,247	243
Capital Assets:							
Land and construction in progress	44,968	145,508	10,536	2,390	3,057	206,459	473
Other capital assets, net of accumulated depreciation	473,018	1,776,493	139,589	88,598	24,433	2,502,131	38,180
Total noncurrent assets	520,477	1,926,018	150,692	91,075	27,575	2,715,837	38,896
Total assets	894,512	2,301,456	218,442	108,195	28,374	3,550,979	120,803
LIABILITIES							
Current liabilities:							
Accounts payable	2,799	2,203	46	5,530	44	10,622	2,658
Customer deposits	-	-	-	830	-	830	-
Due to other:							
Governments	550	1,854	210	54	-	2,668	10,520
Funds	711	1,085	266	315	-	2,377	1,047
Others	-	4	-	72	-	76	-
Payable from restricted assets:							
Accounts payable	5,113	7,717	284	33	-	13,147	-
Due to others	-	25	-	10	-	35	-
Accrued interest payable	-	15,016	-	-	32	15,048	-
Deferred revenue and other	-	795	-	1,787	-	2,582	-
Accrued interest payable	5,717	3,115	1,153	386	-	10,371	257
Accrued wages and benefits	967	891	52	191	-	2,101	53,361
Accrued vacation and sick leave	2,161	2,508	65	546	-	5,280	2,002
Current portion of:							
Bonds, loans, and notes payable	33,119	62,225	9,311	4,415	24,645	133,715	4,581
Total current liabilities	51,137	97,438	11,387	14,169	24,721	198,852	74,426
Noncurrent liabilities:							
Bonds and loans payable, net	560,089	1,479,941	142,906	20,880	405	2,204,221	43,169
Total noncurrent liabilities	560,089	1,479,941	142,906	20,880	405	2,204,221	43,169
Total liabilities	611,226	1,577,379	154,293	35,049	25,126	2,403,073	117,595
NET ASSETS							
Invested in capital assets, net of related debt	209,038	533,581	43,667	69,167	2,440	857,893	370
Restricted for debt service	1,339	1,546	-	-	-	2,885	-
Unrestricted	72,909	188,950	20,482	3,979	808	287,128	2,838
Total net assets	$ 283,286	$ 724,077	$ 64,149	$ 73,146	$ 3,248	1,147,906	$ 3,208
Adjustment to consolidate the internal service fund activities.						2,737	
Total net assets per the government-wide Statement of Net Assets						$ 1,150,643	

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

Exhibit 6

CITY OF COLUMBUS, OHIO

Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

	Business-type Activities - Enterprise						
	Major Funds				Nonmajor Fund		Governmental Activities -
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	Internal Service Funds
Operating revenue:							
Charges for service	$ 150,379	$ 211,985	$ 37,017	$ 80,387	$ 850	$ 480,618	$ 200,533
Other	4,603	3,019	355	1,094	481	9,552	1,530
Total operating revenue	154,982	215,004	37,372	81,481	1,331	490,170	202,063
Operating expenses:							
Personal services	46,108	39,040	7,695	8,990	-	101,833	32,463
Materials and supplies	20,647	5,966	252	787	-	27,652	16,024
Contractual services	28,612	39,556	11,490	8,745	136	88,539	153,445
Purchased power	-	-	-	63,305	-	63,305	-
Depreciation	19,776	49,535	4,015	3,916	622	77,864	1,454
Other	1,651	567	87	605	22	2,932	28
Total operating expense	116,794	134,664	23,539	86,348	780	362,125	203,414
Operating income (loss)	38,188	80,340	13,833	(4,867)	551	128,045	(1,351)
Nonoperating revenue (expenses):							
Investment income	1,685	3,121	296	72	43	5,217	52
Interest expense	(21,177)	(56,202)	(6,276)	(1,357)	(589)	(85,601)	(1,841)
Other, net	4,555	6,383	2,010	(1,812)	-	11,136	(298)
Total nonoperating revenue (expenses)	(14,937)	(46,698)	(3,970)	(3,097)	(546)	(69,248)	(2,087)
Income (loss) before transfers	23,251	33,642	9,863	(7,964)	5	58,797	(3,438)
Transfers in	-	-	1,493	360	-	1,853	351
Transfers out	(434)	(28)	-	-	-	(462)	(707)
Change in net assets	22,817	33,614	11,356	(7,604)	5	60,188	(3,794)
Total net assets - beginning	260,469	690,463	52,793	80,750	3,243		7,002
Total net assets - ending	$ 283,286	$ 724,077	$ 64,149	$ 73,146	$ 3,248		$ 3,208

Adjustment to consolidate the internal service fund activities.	75
Total change in net assets of business-type activities	$ 60,263

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, 2010
(amounts expressed in thousands)

Exhibit 7

	Business-type Activities - Enterprise Funds						Governmental Activities -
	Major Funds				Nonmajor Fund		Internal Service
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	Funds
Operating activities:							
Cash received from customers	$ 149,315	$ 222,665	$ 36,923	$ 86,329	$ 796	$ 496,028	$ 198,392
Cash paid to employees	(45,685)	(44,155)	(2,311)	(8,951)	-	(101,102)	(31,962)
Cash paid to suppliers	(47,867)	(45,951)	(16,843)	(72,556)	(92)	(183,309)	(163,552)
Other receipts	11,849	4,569	537	1,141	406	18,502	1,650
Other payments	(1,889)	(437)	(197)	(3)	(85)	(2,611)	(60)
Net cash provided by (used in) operating activities	65,723	136,691	18,109	5,960	1,025	227,508	4,468
Noncapital financing activities:							
Subsidies	2,162	1,644	238	61	-	4,105	59
Transfers in	-	-	1,493	360	-	1,853	351
Transfers out	(434)	(28)	-	-	-	(462)	(707)
Net cash provided by (used in) noncapital financing activities	1,728	1,616	1,731	421	-	5,496	(297)
Capital and related financing activities:							
Proceeds from sale of assets	230	46	-	20	-	296	7
Purchases of property, plant and equipment	(54,202)	(140,344)	(6,249)	(1,206)	(1,853)	(203,854)	(5,919)
Proceeds from issuance of bonds, loans and notes	215,170	82,618	29,075	-	24,645	351,508	9,115
Refunding bonds issued	8,855	4,254	2,497	75	-	15,681	-
Principal payments on bonds and loans	(36,407)	(58,601)	(8,811)	(4,916)	(4,500)	(113,235)	(4,431)
Payment on refunded bonds	(9,220)	(4,501)	(2,515)	(75)	(25,000)	(41,311)	-
Interest and fiscal charges paid on bonds, loans and notes	(19,139)	(56,270)	(6,062)	(1,349)	(590)	(83,410)	(1,769)
Net cash provided by (used in) capital and related financing activities	105,287	(172,798)	7,935	(7,451)	(7,298)	(74,325)	(2,997)
Investing activities:							
Interest received on investments	1,488	2,869	90	73	63	4,583	52
Net cash provided by investing activities	1,488	2,869	90	73	63	4,583	52
Increase (decrease) in cash and cash equivalents	174,226	(31,622)	27,865	(997)	(6,210)	163,262	1,226
Cash and cash equivalents at beginning of year (including $366,136 in total restricted accounts	164,228	358,073	33,214	9,083	7,009	571,607	79,531
Cash and cash equivalents at end of year (including $499,648 in total restricted accounts	$ 338,454	$ 326,451	$ 61,079	$ 8,086	$ 799	$ 734,869	$ 80,757

(Continued)

City of Columbus, Ohio

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds						
	Major Funds				Nonmajor Fund		Governmental Activities -
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	Internal Service Funds
Operating income (loss)	$ 38,188	$ 80,340	$ 13,833	$ (4,867)	$ 551	$ 128,045	$ (1,351)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation	19,776	49,535	4,015	3,916	622	77,864	1,454
Amortization, net	6,613	1,749	(256)	(217)	(136)	7,753	121
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	(627)	3,819	(18)	6,967	-	10,141	2
Due from other funds	89	209	18	98	-	414	(249)
Inventory	(91)	(219)	-	(19)	-	(329)	(42)
Accounts payable	736	351	245	258	(12)	1,578	542
Customer deposits	-	-	-	194	-	194	-
Due to other funds	677	863	259	91	-	1,890	(2,073)
Due to other governments	-	-	-	-	-	-	(3,969)
Unearned revenue	-	(148)	-	(488)	-	(636)	-
Accrued wages and benefits	205	141	8	30	-	384	9,620
Accrued vacation and sick leave	157	51	5	(3)	-	210	413
Net cash provided by (used in) operating activities	$ 65,723	$ 136,691	$ 18,109	$ 5,960	$ 1,025	$ 227,508	$ 4,468
Supplemental information:							
Noncash activities:							
Change in fair value of investments	$ (246)	$ (83)	$ (25)	$ (2)	$ 6	$ (350)	$ -
OWDA loan increase for capitalized interest	$ 174	$ 567	$ -	$ -	$ -	$ 741	$ -

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

Exhibit 8

City of Columbus, Ohio

Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2010
(amounts expressed in thousands)

	Agency Funds
ASSETS	
Cash and cash equivalents:	
Cash and investments with treasurer	$ 37,356
Receivables (net of allowances for uncollectibles)	1
Total assets	$ 37,357
LIABILITIES	
Due to:	
Other Governments	$ 26,073
Other	11,284
Total liabilities	$ 37,357

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

NOTES TO THE FINANCIAL STATEMENTS

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*, and Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, 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 one component unit.

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 2010 from the City were $350,000. In addition, the City provided support of $1,100,000 in 2010 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 and 39. 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.

- 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 government or government official appoints a majority of the Board members. All are jointly appointed.

In 2010 the City provided cash assistance to AHT of $1,161,778 applicable to fiscal year 2010 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 $1.0 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 and 39. AHT's financial statements may be obtained from The Affordable Housing Trust for Columbus and Franklin County, 185 S. Fifth Street, Columbus, OH 43215. Other information about AHT can be located on their website at 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 2010, the City provided $137,218 cash assistance to the Finance Authority for operations. The Finance Authority's financial statements may be obtained from The Columbus-Franklin County Finance Authority, 150 South Front Street, Columbus, Ohio 43215. Other information about the Finance Authority can be located on their website at www.columbusfinance.org.

Component unit:

- 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.

  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.

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. See Note Q – Component Units – for additional disclosures regarding RiverSouth.

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 2007, GASB issued Statement No. 51, *Accounting and Reporting for Intangible Assets*. The City has determined that it's accounting and reporting for intangible assets is consistent with the provisions of GASB No. 51; therefore, adoption of this statement does not have an impact on the City's financial statements. In June 2008, GASB issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. Pursuant to Chapters 325 and 321 of the City Code, the City does not purchase any form of derivatives; therefore, adoption of this statement does not have an impact on the City's financial statements. In February 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The requirements of the statement are effective for fiscal periods beginning after June 15, 2010; however, the City implemented this statement in the 2009 financial statements – See Note N.

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 assets 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 Assets. 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.

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 12,545 customers; 9,407 residential and 3,138 commercial. Revenues consist primarily of user charges.

The Garages enterprise fund, a nonmajor fund, is the accounting entity established in 2007 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.

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

- Required supplementary information such as budgetary comparison schedules as 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 revenues derived from specific taxes, grants, or other restricted revenue sources. 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), 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 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.

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, the City follows GASB guidance as applicable to its governmental and business-type activities, and Financial Accounting Standards Boards (FASB) guidance issued on or before November 30, 1989 that does not conflict with or contradict GASB Pronouncements. The City has elected not to follow FASB guidance issued after November 30, 1989.

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, 2010: $16 million in the General Fund and $15 million in the Special Income Tax Fund. In addition, encumbrances in the Other Governmental funds at December 31, 2010 totaled $296 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.

(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 two 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 the obligation is incurred and will be liquidated with available and measurable resources. Pension cost for proprietary fund types is recorded when incurred (see Note K).

(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. The policy has a $100,000 deductible. No losses occurred in 2008, 2009, or 2010 that exceeded insurance coverage.

The City's Division of Police operates a fleet of six jet-powered helicopters. 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 six aircraft are insured against casualty loss (physical damage) with a deductible of $500 for losses sustained when the unit is not in motion and a deductible of $100,000 for losses sustained while the unit is in motion. Three helicopters in the fleet are valued at $1,000,000 each and three are valued at $1,700,000 each. 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 in accordance with GASB Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues.

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

	(in thousands)				
	2010	2009	2008	2007	2006
Claims liability at January 1	$ 8,555	$ 8,000	$ 7,500	$ 6,300	$ 5,300
Incurred claims, net of favorable settlements	112,146	104,741	97,630	87,167	82,247
Claims paid	(112,056)	(104,186)	(97,130)	(85,967)	(81,247)
Claims liability at December 31	$ 8,645	$ 8,555	$ 8,000	$ 7,500	$ 6,300

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 in accordance with GASB Statement No. 10.

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

	(in thousands)				
	2010	2009	2008	2007	2006
Claims liability at January 1	$ 34,528	$ 39,040	$ 26,754	$ 11,684	$ -
Incurred claims, net of favorable settlements	16,511	1,882	14,158	16,283	11,684
Claims paid	(7,155)	(6,394)	(1,872)	(1,213)	-
Claims liability at December 31	$ 43,884	$ 34,528	$ 39,040	$ 26,754	$ 11,684

(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 and sick leave accumulated by governmental fund type and proprietary fund type employees is reported as an expense when earned in the 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 issuance costs and deferred amounts on refundings, are capitalized and amortized over the life of the bonds.

(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.
5) The City's interfund receivables and payables at December 31, 2010 are presented in Note E. Transfers are presented in Note P.

(n) Budgetary Information

Annual budgets are adopted for all governmental funds other than 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) Restricted Net Assets

At December 31, 2010, $33.202 million of the City's $60.578 million in governmental activities restricted net assets on the Statement of Net Assets were restricted by enabling legislation, as defined by GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*.

(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.

Certain activity reported in debt service funds in prior years has been reclassified to capital projects funds in the current year.

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. As of March 31, 2011, claims approximating $155 million were outstanding against the City. 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)

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, 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 2010. 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, 2010 was $158.3 million net of premiums and discounts of $622 thousand, or a gross amount of $158.9 million.

(d) Other liabilities

Compensated Absences and Termination Benefit Arrangement

At December 31, 2010, the City had compensated absences liabilities of Governmental Type 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 type activities is not reflected in the fund financial statements contained in this report.

A one-time voluntary severance plan known as the Employee Severance Plan (ESP), designed and implemented by a third party contractor, was approved by City Council on October 27, 2008. The plan was available to classified full-time employees of the City who, as of December 31, 2008, (i) were members of American Federation of State and County Municipal Employees (AFSCME), Columbus Municipal Association of Government Employees (CMAGE), Management Compensation Plan (MCP), or Fraternal Order of Police/Ohio Labor Council (OLC); (ii) held a position that was 50% or more funded by the City's General Fund, Health Special Revenue Fund, or the Recreation and Parks Operating Special Revenue Fund; and (iii) had twenty (20) or more years of service as an employee with the City. The voluntary termination was effective December 31, 2008.

The benefits for the 65 City employees electing the ESP are as follows: AFSCME and OLC employees will receive 100% of their 2008 annual base salary capped at $35,000 divided into 60 equal monthly payments. CMAGE employees will receive 100% of their annual base salary capped at $40,000 divided into 60 equal monthly payments. MCP employees will receive 100% of their 2008 annual base salary capped at $45,000 divided into 60 equal monthly payments. The monthly benefits began in April 2009. To fund the ESP, the City agreed to pay the third party contractor a total of $2.632 million over three years beginning in 2009 ($1.657 million, $507 thousand, and $468 thousand in 2009, 2010, and 2011, respectively). The final payment on this liability, $468 thousand, was made on March 11, 2011.

The long term liability activity related to compensated absences and the ESP for the year ended December 31, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount payable within one year
			(in thousands)		
Governmental Activities	$ 73,856	53,876	53,008	$ 74,724	$ 53,470
Business Type Activities	5,070	7,722	7,512	5,280	5,280

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for all internal service fund compensated absences in the amount of $2.002 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% from the general fund, 16% from other governmental funds, and 4% 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, 2010, fair value was $1,399,927 below the City's net cost for its investments. At December 31, 2009, fair value was $770,939 below 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 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, 2010.

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, 2010 was 58 days (61 days at December 31, 2009). 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. Generally, only eligible investments with the remaining terms not greater than two 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, 2010 was 416.1 days (361.3 days at December 31, 2009).

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.

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 agreements of the water and sanitary sewer enterprises require certain cash and investments to be maintained and managed by trustees. The respective trustees, bank trust departments, invest 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% 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, 2010, the carrying amount of all City deposits, exclusive of money market funds in the amount of $11,530,342 held by bond trustees, was $316,154,015. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2010, $75,580,467 of the City's bank balance of $310,432,086 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	$ 75,000
Uncollateralized and uninsured	580
Total balances per banks	$ 75,580

The money market funds, amounting to $11,530,342, 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.

Investments: As of December 31, 2010, the City had the following investments and maturities (amounts in thousands):

		Investment Maturities				
	Fair Value	6 months or less	7 to 12 months	13 to 18 months	19 to 24 months	Greater than 24 months
STAROhio	$ 4,088	4,088	-	-	-	-
US Treasuries	1,579	1,579	-	-	-	-
FFCB Notes	100,069	-	29,989	50,066	20,014	-
FHLB Notes	320,743	10,016	169,829	31,343	109,555	-
FHLMC Notes	285,582	60,876	-	75,017	149,689	-
FNMA Notes	304,532	-	-	-	304,532	-
City of Columbus Assessment Bonds	346	-	346	-	-	-
City of Columbus Assessment Notes	286	-	286	-	-	-
City of Columbus Limited GO Bonds	650	-	-	-	-	650
Total	$ 1,017,875	76,559	200,450	156,426	583,790	650

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 two years or less. The City Treasurer holds two investments which mature in November 2022 and November 2029. These $650,000 investments in City of Columbus Limited General Obligation Bonds were specifically authorized by City Council.

Credit Risk. The City's investments in FFCB, FHLB, and FHLMC Coupon Notes were rated AAA and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The City's investment in FNMA Coupon Notes were rated AAA by both Standard and Poor's and Fitch. The City's investments in various City of Columbus bonds and notes totaling $1,282,368 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, 31.5% are FHLB Notes, 29.9% are FNMA Notes, 28.1% are FHLMC Notes, and 9.8% are FFCB Notes. All other investments not explicitly guaranteed by the U.S. government are 0.5% of the City's total investments. Investments explicitly guaranteed by the U.S. Government are 0.2% of the City's total investments.

Reconciliation of Cash and Investments to the Statement of Net Assets: The following is a reconciliation of cash and investments to the Statement of Net Assets as of December 31, 2010.

	(in thousands)
Investments (summarized in prior table)	$ 1,017,875
Carrying amount of the City's Deposits	316,154
Money Market Funds held by Bond Trustees	11,531
Cash and collection items on hand	317
Less: City Auditor warrants payable	(12,702)
Total	$ 1,333,175
Governmental Activities	
Governmental Funds	
Cash and investments with treasurer	$ 469,016
Cash and investments with fiscal and escrow agents and other	580
Cash and cash equivalents with trustee	8,645
Investments	1,952
Internal Service Funds	
Cash and investments with treasurer	80,757
Total Cash and Investments - Governmental Activities	560,950
Business-Type Activities	
Enterprise Funds	
Cash and investments with treasurer	235,221
Restricted cash and cash equivalents with treasurer and other	496,763
Restricted cash and cash equivalents with trustee	2,885
Total Cash and Investments - Business-Type Activities	734,869
Agency Funds - cash and investments with treasurer	37,356
Total	$ 1,333,175

NOTE D—RECEIVABLES

Receivables at December 31, 2010 consist of the following (in thousands):

	Taxes and Service Payments	Customer and Other Accounts	Lease	HUD Loans	Special Assessments	Accrued Interest	Gross Receivables	Less: Allowance for uncollectibles	Receivables, net
Governmental type funds:									
General fund	$ 114,255	3,714	1,889	-	-	573	120,431	(412)	$ 120,019
General bond retirement	-	-	-	-	-	5	5	-	5
Special income tax	21,224	-	-	-	678	-	21,902	-	21,902
Other governmental funds	20,408	4,669	-	85,485	3,204	129	113,895	(77,275)	36,620
Total governmental funds	155,887	8,383	1,889	85,485	3,882	707	256,233	(77,687)	178,546
Business type funds:									
Water	-	34,689	-	-	-	435	35,124	(6,543)	28,581
Sanitary sewer	-	41,652	-	-	928	422	43,002	(361)	42,641
Storm sewer	-	6,897	-	-	-	60	6,957	(352)	6,605
Electricity	-	7,442	-	-	2,236	9	9,687	(1,960)	7,727
Total business type funds	-	90,680	-	-	3,164	926	94,770	(9,216)	85,554
Internal service funds	-	14	-	-	-	5	19	(4)	15
Total	$ 155,887	99,077	1,889	85,485	7,046	1,638	351,022	(86,907)	$ 264,115

Housing and Urban Development (HUD) loans include Community Development Act (CDA) loans of $24.8 million, Home Investment Partnerships (HOME) Program loans of $58.0 million, and various other loans totaling $2.6 million. Funds received under these programs that are loaned to eligible recipients are recorded as loans receivable. The City has recorded a $77.2 million allowance for uncollectible HUD loans.

The revenue related to certain other receivables presented in the table above has been deferred due to the nature of those receivables. Deferred revenue and other is comprised of the following (in thousands):

	Governmental Type Funds				Business Type Funds
	General	Special Income Tax	Other Governmental Funds	Totals	Enterprise Funds
Income tax (Note L)	$ 31,500	10,500	-	$ 42,000	$ -
Property tax (Note M)	49,143	-	-	49,143	-
Shared revenue - unrestricted	11,878	-	11,843	23,721	-
Lease receivable (SWACO - Note H)	1,889	-	-	1,889	-
EMS receivable	1,026	-	-	1,026	-
Special assessment	-	581	-	581	2,582
Grants	-	-	5,736	5,736	-
Service payments	-	-	20,408	20,408	-
Other	-	-	2,879	2,879	-
Total deferred revenue	$ 95,436	11,081	40,866	$ 147,383	$ 2,582

Enterprise customer and other accounts receivable include unbilled charges for services at December 31, 2010 as follows:

	(in thousands)
Water enterprise	$ 14,781
Sanitary sewer enterprise	21,284
Storm sewer enterprise	3,579
Electricity enterprise	2,658
Total unbilled charges for services	$ 42,302

NOTE E—DUE FROM AND DUE TO / INTERFUND RECEIVABLES AND PAYABLES

	(in thousands)	
	Due From	**Due To**
Governmental funds:		
General	$ 2,822	$ 71
General bond retirement	-	523
Special income tax	3,190	103
Other governmental:		
Development services	21	68
Private construction inspection	-	120
Community development act	7	3
Health	6	36
Health grants	-	565
Street construction maintenance and repair	733	220
Treasury investment earnings	-	174
Golf course operations	52	11
Recreation and parks operations	39	75
Pen site TIF	-	554
NWD off site TIF	-	1,339
Parks and recreation bond V-95, V-99, V-04	-	6
Streets and highways V-95, V-99, V-04	-	46
State issue 2-streets	-	737
Federal/State highway engineering	-	49
State and highway improvements	-	1
Governmental BABs	-	4
	858	4,008
Internal Service Funds:		
Employee Benefits	116	-
Fleet management	55	932
Information services	49	99
Construction inspection	270	16
Land acquisition	43	-
	533	1,047
Business type funds:		
Water	25	711
Sanitary sewer	13	1,085
Storm sewer	66	266
Electric	622	315
	726	2,377
	$ 8,129	$ 8,129

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.

Certain Interfund Receivable/Payables of a longer term repayment schedule also exist. The Special Income Tax fund has paid debt service on certain general obligation bonds, proceeds of which were used for golf course improvements. The Recreation debt service fund, not a major fund, will make repayments from a portion of its revenues.

	(in thousands)	
	Receivables	Payables
Interfund Receivable/Payables:		
Special income tax	$ 5,260	-
Other governmental funds - Recreation debt service	-	5,260
Totals	$ 5,260	5,260

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 2010 follows.

(in thousands)

	Balance December 31, 2009	Additions	Deletions	Balance December 31, 2010
Capital Assets used in:				
Governmental Activities				
Nondepreciable capital assets -				
Land	$ 260,226	8,282	10,487	$ 258,021
Total nondepreciable capital assets	260,226	8,282	10,487	258,021
Depreciable capital assets:				
Building	474,962	18,776	1,933	491,805
Improvements, other than building	212,325	17,066	3,207	226,184
Machinery and equipment	276,020	14,742	13,315	277,447
Infrastructure	1,375,578	54,690	-	1,430,268
Total depreciable capital assets	2,338,885	105,274	18,455	2,425,704
Accumulated depreciation:				
Building	152,165	11,757	1,412	162,510
Improvements, other than building	74,687	6,074	477	80,284
Machinery and equipment	197,098	16,189	13,109	200,178
Infrastructure	356,861	33,862	-	390,723
Total accumulated depreciation	780,811	67,882	14,998	833,695
Total depreciable capital assets, net	1,558,074	37,392	3,457	1,592,009
Total governmental activities capital assets, net	$ 1,818,300	45,674	13,944	$ 1,850,030
Business Type Activities				
Nondepreciable capital assets -				
Land	$ 58,376	5,864	-	$ 64,240
Construction in progress	261,302	-	119,083	142,219
Total nondepreciable capital assets	319,678	5,864	119,083	206,459
Depreciable capital assets:				
Building	216,913	12,569	-	229,482
Improvements, other than building	2,833,212	292,632	2,676	3,123,168
Machinery and equipment	85,574	1,614	6,470	80,718
Infrastructure	165,068	7,365	230	172,203
Total depreciable capital assets	3,300,767	314,180	9,376	3,605,571
Accumulated depreciation:				
Building	153,347	4,217	-	157,564
Improvements, other than building	780,879	66,407	-	847,286
Machinery and equipment	69,114	3,225	6,363	65,976
Infrastructure	28,829	4,015	230	32,614
Total accumulated depreciation	1,032,169	77,864	6,593	1,103,440
Total depreciable capital assets, net	2,268,598	236,316	2,783	2,502,131
Total business type activities capital assets, net	$ 2,588,276	242,180	121,866	$ 2,708,590

Capital assets, net of accumulated depreciation, at December 31, 2010 appear in the Statement of Net Assets as follows (in thousands).

Governmental Activities (excludes Internal Service Funds)	$ 1,811,377		
Business type activities:		Internal service funds:	
Water enterprise	$ 517,986	Fleet management	$ 26,345
Sanitary sewer enterprise	1,922,001	Information services	12,157
Storm sewer enterprise	150,125	Mail, Print Term Contracts	151
Electricity enterprise	90,988		
Garage enterprise	27,490		

Depreciation expense in 2010 was charged to the following functions and funds (in thousands).

Governmental Activities (excludes Internal Service Funds):			
General government	$ 3,301		
Public service	41,792		
Public safety	13,815	Internal service funds:	
Development	589	Fleet management	$ 741
Health	223	Information services	692
Recreation and parks	6,708	Mail, Print Term Contracts	21
	$ 66,428		$ 1,454
Business type activities:			
Water enterprise	$ 19,776		
Sanitary sewer enterprise	49,535		
Storm sewer enterprise	4,015		
Electricity enterprise	3,916		
Garage enterprise	622		
	$ 77,864		

Interest incurred during the construction phase ($4.271 million in 2010), net of related interest earnings ($1.625 million in 2010), of business-type activity, capital assets is included as part of the capitalized value of the assets constructed. Interest was capitalized in 2010 in the following activities/funds.

	(in thousands)
Water enterprise	$ 718
Sanitary sewer enterprise	1,928
Total 2010 interest capitalized	$ 2,646

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

NOTE G—BONDS, NOTES, LOANS, AND CAPITAL LEASE PAYABLE

Bonds, notes, loans, and capital lease payable in the Statement of Net Assets are summarized below. Internal service fund debt of $47.750 million, which includes unamortized premiums of $955 thousand and unamortized deferred amounts on refundings of $10 thousand, is included in governmental type debt.

		Business Type Activities				
	Governmental Type	Water	Sanitary Sewer	Storm Sewer	Electricity	Garage
			(in thousands)			
Amount outstanding at December 31, 2010	$ 974,713	570,799	1,522,375	146,651	24,078	24,645
Unamortized bond premium	59,777	25,189	23,757	7,609	1,323	405
Unamortized bond discount	-	(126)	(177)	-	-	-
Unamortized deferred amounts on refundings	(14,427)	(2,654)	(3,789)	(2,043)	(106)	-
Amount per Statement of Net Assets	$ 1,020,063	593,208	1,542,166	152,217	25,295	25,050

The following table shows the activity in bonds, notes, loans, and capital lease payable during 2010.

Type of obligation	Balance December 31, 2009	New Issues	Refundings	Maturities	Refunded	Balance December 31, 2010	Amount due in 2011
				(in thousands)			
Governmental activities							
General obligation:							
OPWC notes	$ 5,433	1,511	-	224	-	$ 6,720	$ 449
Bonds-fixed rate	760,126	155,555	45,950	81,805	40,375	839,451	78,970
Bonds-variable rate	9,650	-	-	2,285	-	7,365	2,285
Notes-short-term fixed rate	8,150	-	-	-	8,150	-	-
Notes-long-term fixed rate	13,150	2,223	-	4,247	-	11,126	1,894
Capitalized lease(Note J)	2,000	-	-	-	-	2,000	-
Information services bonds-fixed rate	18,168	6,660	-	3,010	-	21,818	3,125
Fleet management bonds-fixed rate	23,953	2,455	-	1,421	-	24,987	1,456
Revenue obligations:							
Bonds (TIFs)-fixed rate	52,455	-	-	1,555	-	50,900	1,645
Notes (TIFs)-long-term fixed	10,447	53	-	154	-	10,346	N/A
Total governmental activities	903,532	168,457	45,950	94,701	48,525	974,713	89,824
Business-type activities							
Water							
General obligation:							
Bonds-fixed rate	345,282	196,475	8,855	24,797	9,220	516,595	28,791
Bonds-variable rate	22,580	-	-	3,135	-	19,445	3,135
Revenue obligations-							
Bonds-fixed rate	7,840	-	-	7,840	-	-	-
OWDA/EPA loans	16,699	18,695	-	635	-	34,759	1,193
Total water	392,401	215,170	8,855	36,407	9,220	570,799	33,119
Sanitary sewer							
General obligation:							
Notes	286	-	286	-	286	286	286
Bonds-fixed rate	242,535	61,070	3,968	17,107	4,215	286,251	17,938
Bonds-variable rate	68,000	-		4,000		64,000	4,000
Revenue obligations:							
Bonds-fixed rate	390,000	-	-	-	-	390,000	-
Bonds-variable rate	51,855	-	-	-	-	51,855	-
OWDA/EPA loans	745,929	21,548	-	37,494	-	729,983	40,001
Total sanitary sewer	1,498,605	82,618	4,254	58,601	4,501	1,522,375	62,225
Storm sewer							
General obligation:							
Bonds-fixed rate	123,865	29,075	2,497	8,466	2,515	144,456	8,966
Bonds-variable rate	2,540	-	-	345	-	2,195	345
Total storm sewer	126,405	29,075	2,497	8,811	2,515	146,651	9,311
Electricity							
General obligation:							
Bonds-fixed rate	28,994	-	75	4,916	75	24,078	4,415
Total electricity	28,994	-	75	4,916	75	24,078	4,415
Parking Garages							
General obligation:							
Notes-fixed rate	29,500	-	24,645	4,500	25,000	24,645	24,645
Total parking garages	29,500	-	24,645	4,500	25,000	24,645	24,645
Total business-type activities	2,075,905	326,863	40,326	113,235	41,311	2,288,548	133,715
Total	$ 2,979,437	495,320	86,276	207,936	89,836	$ 3,263,261	$ 223,539

New Issue and Advanced Refunding

On August 12, 2010 the City sold $413.2 million of general obligation bonds. The sale included tax exempt bonds totaling $216.31 million, Build America Bonds of $176.16 million, Recovery Zone Economic Development Bonds of $15.0 million, and taxable bonds of $5.73 million. Of the total $413.2 million issued, $53.595 million were issued to advance refund $56.4 million in outstanding bonds, while $359.605 was issued to fund new and on-going City capital projects. Further information regarding this bond issue follows (in thousands):

		Business-type activities - Enterprise				
	Governmental Type	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Amount paid to escrow agent	$ 44,427	10,188	4,644	2,752	83	62,094
Net carrying amount of old bonds:						
Old bonds outstanding	40,375	9,220	4,215	2,515	75	56,400
Unamortized bond premium	2,817	823	293	69	7	4,009
Unamortized bond issuance costs	(203)	(43)	(21)	(17)	(1)	(285)
Net carrying amount of old bonds	42,989	10,000	4,487	2,567	81	60,124
Deferred amount on refunding	$ 1,438	188	157	185	2	1,970

		Business-type activities - Enterprise				
	Governmental Type	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Refunded (old) bonds						
Principal	$ 40,375	9,220	4,215	2,515	75	56,400
Interest	12,663	2,437	1,374	925	13	17,412
Total refunded	53,038	11,657	5,589	3,440	88	73,812
Refunding (new) bonds						
Principal	38,200	8,855	3,968	2,497	75	53,595
Interest	10,970	1,973	1,201	694	8	14,846
Total refunding	49,170	10,828	5,169	3,191	83	68,441
Unadjusted reduction in aggregate debt service	$ 3,868	829	420	249	5	5,371
Economic gain – present value of adjusted reduction in aggregate debt service	$ 3,246	704	351	207	3	4,511
Plus: refunding bonds issued	38,200	8,855	3,968	2,497	75	53,595
Plus: premium received	5,932	1,260	645	241	7	8,085
Less: payment to Escrow Agent	(44,427)	(10,188)	(4,644)	(2,752)	(83)	(62,094)
Less: costs of issuance	(205)	(47)	(21)	(14)	-	(287)
Net present value savings	$ 2,746	584	299	179	2	3,810
Present value rate – true interest cost of new bonds	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%
Interest rate borne by old bonds	4.00% to 5.00%	4.50% to 5.00%	4.50% to 5.00%	4.00% to 5.00%	5.00%	4.00% to 5.00%

On December 7, 2010, the City issued $41.685 million of general obligation bonds and $24.645 million of general obligation notes. The bonds included tax exempt bonds of $19.645 million, Build America Bonds of $7.04 million, and Recovery Zone Economic Development Bonds of $15.0 million. The bonds were issued to fund $25.27 million in Water projects, $8.665 million in Sanitary Sewer projects, and $7.75 million to refund previously issued governmental activity general obligation notes used to fund Polaris TIF improvements. The $24.645 million in general obligation notes were issued to refund parking garage notes which matured on December 10, 2010.

On December 22, 2010, the City issued $57.75 million of Recovery Zone Economic Development general obligation bonds. The bonds were issued to fund $22.65 million in Storm Sewer projects and $35.1 million in governmental activity facility improvements.

All refunds from the U.S. Treasury that result from the issuance of Build America Bonds and Recovery Zone Economic Development Bonds shall be deposited into the City fund responsible for making the debt service

payment on the related bonds. Interest earnings on proceeds of Build America Bonds and Recovery Zone Economic Development Bonds are required to be used for the capital purpose for which the bonds were issued.

Premium and Issuance Costs

Only those bonds and notes issued in 2010 having premiums and/or issuance costs, none had discounts, are shown in the following table.

	(in thousands)		
	Par	Premium	Cost of Issuance
Governmental activities			
Governmental Funds:			
GO Bonds-new money	$ 155,555	$ 7,536	$ 897
GO Bonds-refunding	45,950	6,370	250
Total	$ 201,505	$ 13,906	$ 1,147
Internal Service Funds:			
GO Various purpose-new money	$ 9,115	$ 238	$ 51
Total	$ 9,115	$ 238	$ 51
Business-type activities			
GO Water enterprise bonds-new money	$ 196,475	$ 8,831	$ 1,169
GO Water enterprise bonds-refunding	8,855	1,260	47
GO Sewer enterprise bonds-new money	61,070	2,738	365
GO Sewer enterprise bonds-refunding	3,968	645	21
GO Storm sewer enterprise bonds-new money	29,075	295	180
GO Storm sewer enterprise bonds-refunding	2,497	241	14
GO Electricity enterprise bonds-refunding	75	7	-
GO Garage enterprise notes-refunding	24,645	405	85
Total	$ 326,660	$ 14,422	$ 1,881

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

	(in thousands)
General obligation OPWC notes	$ 224
General obligation bonds	84,090
General obligation notes	4,247
Revenue bonds (TIFs)	1,555
Revenue notes (TIFs)	154
Total	$ 90,270

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 notes - New Issues	$ 3,734
General obligation bonds - New Issues	155,555
Revenue note (TIFs)	53
Total	$ 159,342

Short-Term Notes

Special Assessments: The City issues special assessment notes for certain projects where the direct citizen-beneficiary of the project shares in its costs. Upon final determination of costs, the City then converts the remaining portion of the note (the portion not paid upon project completion by the citizen-beneficiary) to bonds. All special assessment notes are general obligations of the City and are held by the Debt Service Fund or the City's pooled cash and investments with Treasurer. All such notes are accounted for in Business-Type-Enterprise activities.

Issuances and maturities of such notes during 2010 were as follows (in thousands).

Accounted for in:	Date issued	Maturity date	Interest rate	Balance at December 31, 2009	Additions	Deletions	Balance at December 31, 2010
Sanitary Sewer	4/16/2009	11/16/2010	2.91%	$ 286	-	286	$ -
	11/16/2010	11/16/2011	1.20%	-	286	-	286
Total Sanitary Sewer				$ 286	286	286	$ 286

Series 2010-1 Transportation Projects Limited Tax Notes (General Obligation): The City has borrowed a total of $29.500 million through the issuance of bond anticipation notes, of which $24.645 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 City expects to refund the notes with the proceeds of bonds, or refunding bond anticipation notes, to be issued prior to the December 7, 2011 maturity date of the notes. The City intends to pay debt service on these bonds from (i) special assessments to be 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; and (iii) parking revenues received from the operation of the garages.

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 two SIB loans administered and funded by the Ohio Department of Transportation. The first loan, Roberts Road, provides funds for road reconstruction and improvements. To date, the SIB has disbursed $7.164 million for this project, $2.916 million of which remains outstanding. The Mid-Ohio Regional Planning Commission has agreed to provide funds for a portion of the repayment of this loan. The second loan, Main St. Bridge, provides funds for the replacement and construction of the new bridge and accompanying infrastructure. The amount disbursed to date is $8.210 million, all of which remains outstanding.

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 $6.720 million accounted for as Governmental type represent the amounts due on twenty-three 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, 2031. 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 type obligations.

Grant and loan commitments and loans outstanding at December 31, 2010 were as follows (in thousands):

					Repaid by City		
Project	Project Number	Total grant commitment	Total loan commitment	Total Loaned at 12/31/2010	Prior to 2010	In 2010	Outstanding Loans at 12/31/10
Sawmill Road	CC515	$ -	$ 200	200	160	5	35
Roberts Road	CC522	-	1,052	902	726	22	154
Neil Avenue	CC814	2,278	188	56	36	1	19
Cleveland Ave. N.	CC903	2,503	1,347	1,347	805	34	508
Cleveland Ave. S.	CC914	2,773	1,053	1,053	608	26	419
Main Street Rehab	CC019	441	88	88	47	2	39
Mound Street Rehab	CC017	546	98	98	57	3	38
Livingston Ave. Rehab	CC015	1,622	352	352	206	9	137
Group 6	CC013	361	120	58	30	1	27
Edgehill Improvements	CC15A	577	180	162	80	4	78
US 23 Culvert	CC18A	305	95	39	22	1	16
James Road	CC08B	2,867	623	623	279	15	329
Stelzer Road	CC06C	2,082	174	87	26	2	59
Greenlawn Avenue	CC04D	5,298	1,277	1,277	352	32	893
ADA Curb Ramps	CC08D	470	97	18	6	1	11
Morse Rd. Phase 1	CC06H	3,854	1,354	475	24	12	439
McKinley Avenue	CC13H	1,168	1,107	845	43	21	781
Main Street Bridge	CC02J	3,904	1,308	1,308	195	33	1,080
Morse Rd. Rehab	CC02K	3,492	1,175	892	-	-	892
Lockbourne Rd. Recon.	CC08L	1,498	502	-	-	-	-
Henderson Rd. Olent.	CC06M	712	239	15	-	-	15
Williams Rd. Underpass	CC14L	502	1,498	751	-	-	751
RiverSouth Roadway	CC02M	3,745	1,255	-	-	-	-
			$ 15,382	10,646	3,702	224	6,720

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

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% 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% 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%. 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 $2.345 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 $2.345 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.

Debt Summary

This summary includes long-term general obligation (G.O.) and revenue supported debt and $24.645 million of business type short-term notes (Parking Garages). The capitalized lease (Note J) and $286 thousand of short-term special assessment notes are excluded.

	Years of Issue	Years due through	Interest rate	Weighted Average Interest rate	Amount	
Governmental activities					(in thousands)	
G.O. Ohio Public Works Commission notes	1993-2010	2031	0.00%	0.00%	$ 6,720	
G.O. Bonds–fixed rate	1998-2010	2031	2.75% to 5.50%	4.78%	839,451	
G.O. Bonds-variable rate	1996	2014	0.10% to 0.30% (0.30% at year end)	0.23%	7,365	
G.O. Notes–long-term fixed rate	2008-2010	-	0.00% to 3.00%	3.00% (1)	11,126	
G.O. Information services bonds-fixed rate	1999-2010	2018	2.34% to 5.50%	3.85%	21,818	
G.O. Fleet management bonds-fixed rate	1998-2010	2027	2.34% to 5.00%	4.02%	24,987	
Revenue Bonds (TIFs)-fixed rate-Easton	2004	2026	3.50% to 5.00%	4.41%	32,900	
Revenue Bonds (TIFs)-fixed rate-Polaris	2004	2026	3.20% to 4.75%	4.39%	18,000	
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%	2,345	
Total governmental type					$ 972,713	
Business-type activities						
Water						
G.O. Bonds-fixed rate	1998-2010	2031	3.00% to 5.25%	4.78%	$ 516,595	
G.O. Bonds-variable rate	1995-1996	2017	0.10% to 0.30% (0.30% at year end)	0.23%	19,445	
OWDA-EPA loans	2007-2010	2032	3.17% to 3.76%	3.45%	34,759	
Sanitary sewer						
G.O. Bonds-fixed rate	1998-2010	2031	3.98% to 5.25%	4.70%	286,251	
G.O. Bonds-variable rate	2006	2026	0.10% to 0.29% (0.29% at year end)	0.23%	64,000	
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	0.13% to 0.29% (0.29% at year end)	0.23%	51,855	
OWDA-EPA loans	1994-2010	2034	0.91% to 4.66%	3.65%	729,983	
Storm sewer						
G.O. Bonds-fixed rate	1998-2010	2031	3.00% to 5.50%	4.70%	144,456	
G.O. Bonds-variable rate	1995-1996	2017	0.10% to 0.30% (0.30% at year end)	0.23%	2,195	
Electricity						
G.O. Bonds-fixed rate	1999-2010	2025	4.00% to 6.25%	4.92%	24,078	
Parking Garages						
G.O. Notes- short-term fixed rate	2010	2011	2.00%	2.00%	24,645	(2)
Total business type-enterprise					2,288,262	
Total					$ 3,260,975	

(1) Interest will be calculated at the rate of 0.00% 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%.

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

Long-Term Debt Payout

Certain characteristics of the City's long-term debt are shown in the following table. This table excludes the $2 million capitalized lease (Note J), $286 thousand of special assessment short-term notes and $24.645 million of business type short-term notes (Parking Garages).

		(in thousands) Business Type					
	Governmental Type	Water	Sanitary Sewer	Storm Sewer	Electricity	Business Type Total	Primary Government Total
Amount outstanding							
General obligations (G.O.)	$ 911,467	536,040	350,251	146,651	24,078	$ 1,057,020	$ 1,968,487
Revenue obligations	61,246	34,759	1,171,838	-	-	1,206,597	1,267,843
Total	$ 972,713	570,799	1,522,089	146,651	24,078	$ 2,263,617	$ 3,236,330
% of outstanding amounts							
General obligations (% X total)	93.70%	93.90%	23.00%	100.00%	100.00%	46.70%	60.80%
Limited-unvoted (% X G.O.)	36.50%	4.50%	9.00%	19.50%	11.20%	8.20%	21.30%
Unlimited-voted (% X G.O.)	63.50%	95.50%	91.00%	80.50%	88.80%	91.80%	78.70%
Revenue obligations (% X total)	6.30%	6.10%	77.00%	0.00%	0.00%	53.30%	39.20%
% X Principal paid out within 10 yrs							
General obligations	81.44%(1)	64.61%	63.33%	66.10%	94.29%	65.07%	72.57%(1)
Revenue obligations	52.20%(2)	N/A(3)	0.00%(4)	N/A	N/A	0.00%(3)(4)	5.40%(2)(3)(4)
Weighted average interest rate							
General obligations	4.70%(1)	4.57%	3.80%	4.62%	4.92%	4.32%	4.50%(1)
Revenue obligations	4.40%(2)	3.65%	3.85%	N/A	N/A	3.84%	3.87%(2)

(1) Exclusive of Ohio Public Works Commission Notes of $6,719,916 and SIB Loans of $11,126,222.
(2) Exclusive of TIF Notes of $10,345,588.
(3) Exclusive of Water Ohio Water Development Authority Loans of $34,758,912.
(4) Exclusive of Sanitary Sewer Ohio Water Development Authority Loans of $729,983,090.

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; Water Enterprise in 1995 and 1996; Storm Sewer Enterprise in 1995 and 1996; and Non-enterprise in 1996, respectively. The 2008 Sanitary Sewer (weekly interest rate mode) bonds are revenue bonds. The 2006 Sanitary Sewer Enterprise, the Water Enterprise, the Storm Sewer Enterprise, and the Non-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 and notes previously issued by the City, establish bond reserve funds, where required, in accordance with trust agreements, and pay costs incurred to issue the bonds.

Variable Rate Issues by Purpose	Outstanding at 12/31/2010	Source of Liquidity
Sanitary Sewer: Series 2006 G.O. and 2008 Rev. Bonds	$ 115,855,000	Self-Liquidity
Water: Series 1995 and 1996 G.O. Bonds	19,445,000	JP Morgan LOC
Storm: Series 1995 and 1996 G.O. Bonds	2,195,000	JP Morgan LOC
Non-Enterprise: Series 1996 G.O. Bonds	7,365,000	JP Morgan LOC

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% of the principal amount.

The variable rate general obligation bonds are accounted for in the Governmental type bonds ($7.365 million) the Water Enterprise Fund ($19.445 million), the Sanitary Sewer Enterprise Fund ($64.000 million) and the Storm Sewer Enterprise Fund ($2.195 million). On July 6, 2007, the City obtained an alternate liquidity facility in the form of a Standby Bond Purchase agreement issued by JPMorgan Chase Bank, National Association (JPMorgan NA). Prior to July 6, 2007, these bonds were enhanced by Liquidity Facilities provided by Westdeutsche Landesbank Girozentrale, New York Branch.

Under the Liquidity Facility for the variable rate general obligation bonds, subject to certain terms and conditions set forth therein, JPMorgan NA agrees to make funds available to purchase bonds that are tendered or required to be tendered for purchase and not remarketed or for which remarketing proceeds are not delivered. The Liquidity Facility on the 1995 variable rate general obligation bonds and the 1996 variable rate general obligation bonds will expire on July 5, 2012. The immediate termination or suspension of JPMorgan NA's obligation to purchase bonds under the Liquidity Facility does not result in acceleration of the bonds. JPMorgan NA is not obligated to pay the principal or redemption price of or interest on the bonds under any circumstances, but is obligated only to purchase bonds upon the tender thereof, subject to the terms and provisions of the Liquidity Facility.

If JPMorgan NA should be required to purchase these bonds, the City would be required to pay JPMorgan NA interest at the higher of the JPMorgan NA's prime rate (3.25% at December 31, 2010) or .50% over the Federal Funds rate. This increased interest is reflected in the following table as Debt Service Fund, Water Enterprise Fund, and Storm Sewer Enterprise Fund general obligation bonds.

The Sanitary Sewer variable rate revenue bonds ($51.855 million) and variable rate general obligation bonds ($64.000 million) carry no letter of credit or liquidity enhancement. If a put bond proves to be unremarketable by the remarketing agent, the City is required by statute to buy the bonds into its own portfolio. A specific interest rate is not required of the Sanitary Sewer variable rate bonds if purchased into the City's investment portfolio.

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%.

	(in thousands)			
		Enterprise Funds		
Year ending December 31:	Debt Service Fund General Obligation Bonds	Water General Obligation Bonds	Storm Sewer General Obligation Bonds	Sanitary Sewer General Obligation and Revenue Bonds
2011	$ 239	591	68	3,763
2012	165	489	57	3,633
2013	91	388	45	3,503
2014	17	286	35	3,373
2015	-	184	23	3,243
2016-2020	-	102	17	14,266
2021-2025	-	-	-	11,015
2026-2030	-	-	-	8,198
2031-2032	-	-	-	1,986
	$ 512	2,040	245	52,980

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, $24.645 million of business type short-term notes (Parking Garages), and OWDA/EPA loans and loan commitments as of December 31, 2010. Future interest assumes rates on variable rate debt at the respective issues' average rates since inception. Although the variable rate bonds may be payable upon demand (as described previously), the City intends to repay these issues in accordance with the respective redemption schedules (in thousands).

	Governmental Type Non-Proprietary*			Governmental Type Internal Service	
	Bond	Note			
Year ending December 31:	Principal	Principal	Interest	Principal	Interest
2011	$ 82,900	449	41,553	4,581	1,823
2012	90,559	532	37,331	5,492	1,617
2013	87,896	532	33,106	5,486	1,420
2014	83,950	505	29,298	5,056	1,239
2015	79,918	478	25,608	4,306	1,059
2016-2020	291,638	2,042	80,877	12,489	3,248
2021-2025	155,295	1,356	24,810	7,540	1,361
2026-2030	25,465	743	1,998	1,855	86
2031-2032	95	83	3	-	-
	$ 897,716	6,720	274,584	46,805	11,853

	Enterprise Funds					
	Water			Sanitary Sewer		
		OWDA			OWDA	
Year ending December 31:	Principal	Principal	Interest	Principal	Principal	Interest
2011	$ 31,926	1,193	25,752	21,938	40,001	59,671
2012	40,032	1,799	24,600	24,845	42,418	57,757
2013	39,504	2,139	22,987	23,805	43,999	55,140
2014	39,463	2,212	21,285	23,765	43,205	52,629
2015	37,202	2,287	19,613	22,382	54,392	58,660
2016-2020	158,218	12,672	74,377	105,066	284,016	250,007
2021-2025	98,910	15,006	41,744	118,935	273,323	178,474
2026-2030	80,945	15,857	16,148	292,290	173,266	92,748
2031-2034	9,840	2,070	339	159,080	68,569	10,118
	$ 536,040	55,235	246,845	792,106	1,023,189	815,204

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

	Enterprise Funds (continued)					
	Electricity		Storm Sewer		Parking Garages	
Year ending December 31:	Principal	Interest	Principal	Interest	Note Principal	Note Interest
2011	$ 4,415	1,163	9,311	6,880	24,645	493
2012	3,993	939	10,671	6,468	-	-
2013	3,613	742	10,610	5,984	-	-
2014	3,248	581	10,151	5,526	-	-
2015	3,240	426	10,138	5,077	-	-
2016-2020	4,194	782	46,050	18,611	-	-
2021-2025	1,375	221	34,390	8,926	-	-
2026-2030	-	-	13,875	2,235	-	-
2031-2032	-	-	1,455	44	-	-
	$ 24,078	4,854	146,651	59,751	24,645	493

*Exclusive of SIB Loans of $11,126,222, TIF Notes of $10,345,588, and the capitalized lease (Note J).

Restricted Assets

In conjunction with the issuance of the Water and Sanitary Sewer revenue bonds, the City entered into various trust agreements with commercial banks. These trust agreements require that the City establish various 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 trustees in accordance with the trust agreements. Enterprise restricted assets consisted of the following at December 31, 2010:

	(in thousands)				
	Water	Sanitary Sewer	Storm Sewer	Electricity	Total Enterprise
Held by the City—					
Construction funds	$ 289,302	157,548	46,043	3,015	$ 495,908
For Others as deposits	71	282	-	502	855
Held by trustees—					
Debt service funds	1,339	1,546	-	-	2,885
Total restricted assets	$ 290,712	159,376	46,043	3,517	$ 499,648

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 Water and Sanitary Sewer Enterprise Funds 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 $834 thousand and $256 thousand, respectively, at December 31, 2010; $1.139 million and $403 thousand, respectively, at December 31, 2009.

OWDA/EPA

Loans payable to the Ohio Water Development Authority (OWDA/EPA), in the amount of $764.742 million, are funded by the Ohio Environmental Protection Agency. $729.983 million are revenue obligations incurred to help finance sanitary sewerage treatment facilities and are to be repaid from charges for sanitary sewerage services. $34.759 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 2004 and November 2008. 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.

(in thousands)

	Date Authorized	Total Authorized	Issued in 2004-2009	Issued in 2010	Unissued as of 12/31/2010
Refuse collection	2004	$ 21,100	20,985	115	$ -
Streets and highways	2004	184,420	179,905	4,515	-
Electricity	2004	12,235	10,805	-	1,430
Storm sewers	2004	104,150	69,630	29,075	5,445
Safety and health	2008	86,170	12,040	22,365	51,765
Streets and highways	2008	345,630	-	46,580	299,050
Water system	2008	524,700	49,805	196,475	278,420
Refuse collection	2008	32,205	-	5,415	26,790
Sanitary sewer system	2008	551,970	69,600	61,070	421,300
Recreation and parks	2008	124,215	6,470	22,960	94,785
		$ 1,986,795	419,240	388,570	$ 1,178,985

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 type 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% 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% 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, 2010 the City's total net debt amounted to 4.90% of total assessed value of all property within the City and unvoted net debt amounted to 1.21% of the total assessed value of all property within the City. The City had a legal debt margin for total debt of $889.468 million and a legal debt margin for unvoted debt of $681.864 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 58 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 $21.240 million less $241 thousand in county auditor deductions for a net total of $20.999 million in 2010 and is accounted for as miscellaneous revenue in the Debt Service Funds since these monies are intended to pay principal and interest on bonds whose proceeds will be used to construct public improvements. 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.

Defeased Bonds

A description of the City's advance refunded, defeased, bonds with remaining outstanding amounts follows: (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, 2010
Sewer Improvement No. 26 (U) – GO	6/15/1991	$101,320	9/15/2001	11/15/1993	2011	6.00%	$ 5,070	$ 5,070 (1)
Water (U) - GO	12/15/2001	28,340	1/1/2012	2/23/2005	2013-2017	5.25%	9,440	9,440
Storm Sewer (U) - GO	12/15/2001	5,545	1/1/2012	2/23/2005	2013-2022	5.00% to 5.25%	2,750	2,750
Sanitary Sewer (U) - GO	12/15/2001	49,070	1/1/2012	2/23/2005	2013-2022	5.00% to 5.25%	24,520	24,520
Water (U) - GO	11/15/2002	34,580	11/15/2012	2/23/2005	2016-2017	5.00%	4,610	4,610
Storm Sewer (U) - GO	11/15/2002	1,745	11/15/2012	2/23/2005	2016-2017 and 2021-2023	4.70% to 5.00%	425	425
Sanitary Sewer (U) - GO	11/15/2002	14,070	11/15/2012	2/23/2005	2016-2017 and 2021-2023	4.70% to 5.00%	3,510	3,510
Health (U) - GO	11/15/2002	3,575	11/15/2012	2/23/2005	2016-2017	5.00%	470	470
Public Safety (U) - GO	11/15/2002	18,610	11/15/2012	2/23/2005	2016-2017	5.00%	2,320	2,320
Recreation and Parks (U) - GO	11/15/2002	3,875	11/15/2012	2/23/2005	2016-2017	5.00%	450	450
Transportation (U) - GO	11/15/2002	77,115	11/15/2012	2/23/2005	2016-2017	5.00%	9,070	9,070
Transportation (U) - GO	11/15/2002	77,115	11/15/2012	8/12/2010	2013-2015 and 2018-2020	4.50% to 5.00%	27,210	27,210
Water (U) - GO	11/15/2002	34,580	11/15/2012	8/12/2010	2013-2015 and 2018	4.50% to 5.00%	9,220	9,220
Public Safety (U) - GO	11/15/2002	18,610	11/15/2012	8/12/2010	2013-2015 and 2018-2019	4.50% to 5.00%	5,805	5,805
Sanitary Sewer (U) - GO	11/15/2002	14,070	11/15/2012	8/12/2010	2013-2015 and 2018-2020	4.50% to 5.00%	4,215	4,215
Recreation and Parks (U) - GO	11/15/2002	3,875	11/15/2012	8/12/2010	2013-2015 and 2018-2020	4.50% to 5.00%	1,355	1,355
Health (U) - GO	11/15/2002	3,575	11/15/2012	8/12/2010	2013-2015 and 2018	4.50% to 5.00%	945	945
Storm Sewer (U) - GO	11/15/2002	1,745	11/15/2012	8/12/2010	2013-2015 and 2018-2020	4.50% to 5.00%	510	510
Electric (U) - GO	11/15/2002	500	11/15/2012	8/12/2010	2013	5.00%	50	50
Electric (U) - GO	11/15/2002	255	11/15/2012	8/12/2010	2013	5.00%	25	25
Public Safety (L) - GO	11/15/2002	8,970	11/15/2012	8/12/2010	2013-2019	4.00% to 4.50%	3,920	3,920

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, 2010
Storm (L) - GO	11/15/2002	3,670	11/15/2012	8/12/2010	2013-2023	4.00% to 4.75	2,005	2,005
Health (L) - GO	11/15/2002	1,660	11/15/2012	8/12/2010	2013-2018	4.00% to 4.40%	660	660
Facilities Management (L) - GO	11/15/2002	1,235	11/15/2012	8/12/2010	2013-2018	4.00% to 4.40%	480	480

(1) The City does not intend to call these bonds.

NOTE H—ELECTRICITY

The City's Electricity Enterprise celebrated its 111th year of operation in 2010. The Enterprise presently serves 3,138 commercial customers and 9,407 residential customers and in 2010 had operating revenues of $81.5 million ($82 million in 2009). The Enterprise received approximately $21.3 million (26%) of its operating revenue from other funds of the City for electric power. The enterprise purchases and resells power. It does not generate power.

Electricity continued to receive the bulk of its power supply from American Electric Power Service Corporation (AEPSC) in 2010. The Enterprise's Master Power Purchase and Sale Agreement with AEPSC is for delivery of wholesale power for the years 2007 through May 31, 2014. The Enterprise purchases firm energy using a staggered structure to take advantage of market opportunities as they occur over time. Agreements are in place through May 31, 2013 for all of its power supply and 50% through May 31, 2014. Approximately 2% of its energy needs are purchased from New York Power Authority via American Municipal Power, Inc., and Bio Energy (Ohio), LLC, through long term agreements. The remainder, 98%, is obtained from AEPSC.

Included in receivables (Note D) in the General Fund is $1,888,780 representing amounts due from the Solid Waste Authority of Central Ohio (SWACO).

On April 1, 1993, the City leased to 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 in accordance with Statement No. 13 of the Financial Accounting Standards Board, *Accounting for Leases*, as amended, 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% 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. This credited amount approximates $2.5 million annually. The credit will cease in

approximately the fourth quarter of 2011 and the City will begin 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.

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 2010, the City paid SWACO a total of $13.9 million from all funds for landfill tipping fees ($13.5 million in 2009).

As a result of additional modifications to the SWACO lease agreement, the term of the lease has been extended to March 31, 2054.

All lease receivable amounts at December 31, 2010 have been accounted for as unearned revenue in the General Fund (see Note D).

Revenue included in Note O-Miscellaneous Revenues as Rent: SWACO consists of $2,262,057 in costs incurred by SWACO on behalf of the City.

A reconciliation of the debt service on the City's bonds related to the SWACO agreement to the City's lease receivable due from SWACO at December 31, 2010 follows:

Debt service: 1995-2009	$ 227,074,435
2010	3,252,907
Total applicable debt service	$ 230,327,342
65% of total applicable debt service	$ 149,712,772
Less:	
Payments made by SWACO:	
1995-2009	(128,742,558)
2010	-
Credits in lieu of payments-	
Retired facility fee:	
1999-2009	(25,344,010)
2010	(2,152,554)
Environmental costs and other:	
1999-2009	(3,924,586)
2010	(112,670)
Interest due on deferred payment:	
1998-2009	12,449,219
2010	3,167
Amount due from SWACO to City at 12-31-2010	$ 1,888,780

Debt service for 1995 through 2010 includes actual principal and interest on the general obligation bonds and principal and interest on the revenue bonds paid to the revenue bond trustee until such revenue bonds were refunded by general obligation bonds in March 2001. Also included are associated bond costs: letter of credit fees, trustee fees, and remarketing agent fees applicable to the revenue bonds. Total principal, interest, and associated bond costs were then reduced by interest earned and collected by the revenue bond trustee. Amounts for 2010 include actual principal and interest on the final maturity of general obligation bonds paid in January 2010.

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.

- 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 2010, the City received $987,897 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.

- See also Note H regarding assets leased to SWACO by the City.

NOTE J—LEASE COMMITMENTS AND LEASED ASSET

- 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, 2010 were approximately $6.1 million ($6.5 million in 2009).

- 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 include: an initial term of one year commencing on March 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.

- 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 is considered a capital lease and the land, valued at $2 million, is included in the City's capital assets used in governmental activities.

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, 2010 was $515.5 million. Of this amount, $261.8 million was covered by OP&F, $244.3 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 2010 payroll costs are summarized as follows:

	Percentage of covered payroll—January 1, 2010 to December 31, 2010				
	Employee share			Employer	
	Paid by City	Paid by employee	Total	Share	Total
Police through 11/30	6.5	3.5	10.00%	19.50%	29.50%
Police effective 12/1	5.5	4.5	10.00%	19.50%	29.50%
Fire	7.5	2.5	10.00%	24.00%	34.00%
OPERS:					
Full time employees					
AFSCME full time	10.0	0.0	10.00%	14.00%	24.00%
MCP full time hired on or after 1/1	0.0	10.0	10.00%	14.00%	24.00%
MCP full time hired before 1/1, through 3/31	10.0	0.0	10.00%	14.00%	24.00%
MCP full time hired before 1/1, effective 4/1	9.0	1.0	10.00%	14.00%	24.00%
CMAGE full time through 5/31	10.0	0.0	10.00%	14.00%	24.00%
CMAGE full time effective 6/1	9.0	1.0	10.00%	14.00%	24.00%
Part time employees	6.0	4.0	10.00%	14.00%	24.00%

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, 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	10%	19.5%
Fire	10%	24.0%

F. The City's employer share contributions to OP&F for the years ended December 31, 2010, 2009, and 2008 were (in thousands) $41,381, $52,556, and $54,056, respectively, or 73% of the required contributions for 2010, and equal to the required contributions for 2009 and 2008. The remaining employer contributions for 2010 were paid in the first quarter of 2011.

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)		
Police:				
2010	$ 5,129	9,259	28,055	37,314
2009	3,464	9,995	26,251	36,246
2008	3,459	10,377	26,995	37,372
2007	3,909	9,300	25,771	35,071
2006	4,336	8,191	24,440	32,631
Fire:				
2010	$ 2,942	8,849	28,300	37,149
2009	2,970	7,991	26,305	34,296
2008	3,623	7,653	27,061	34,714
2007	3,673	6,845	25,241	32,086
2006	3,503	6,523	24,063	30,586

OP&F offers three types of service retirement: normal, service commuted, and age/service commuted. In a normal retirement, a member is eligible at age 48 with 25 years of service with a monthly pension equal to 60% of the average of the three highest years of allowable earnings. The maximum pension of 72% of the average allowable earnings for the three highest years is paid after 33 years of service. Under the service commuted retirement, a member is eligible if they have at least 15 years of service, they have reached the age of 48 and 25 years has elapsed from the date of their full-time hire. Under the age/service commuted retirement, a member is eligible if they have 15 years of service and they have reached the age 62. In the event of death, eligible survivors may qualify for a monthly benefit and a one-time $1,000 lump sum benefit payment. Benefits are established by the ORC.

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 survivor benefit check or is a spouse or an eligible dependent child of such person. The health care coverage provided by the retirement system is considered an Other Postemployment 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% and 24% of covered payroll for police and fire employers, respectively. The ORC states that the employer contributions may not exceed 19.5% of covered payroll for police employer units and 24% 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, 2010, the employer contributions allocated to the health care plan was 6.75% of covered payroll. 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, 2010, 2009 and 2008 were $9.8 million (police) and $8.0 million (fire), $9.1 million (police) and $7.4 million (fire), and $9.3 million (police) and $7.6 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% 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 thereon.
   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 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.

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, 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 2010, 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 2010 was 10.0%.

The City's contribution rate, as an employer, was 14.0% of covered payroll in 2010.

F. The City's employer share contributions to OPERS for the three years ended December 31, 2010, 2009, and 2008 were (in thousands) $31,579, $33,266, and $35,514, respectively, or 92% of the required contributions for 2010, and equal to the required contributions for 2009 and 2008. The remaining employer contributions for 2010 were paid in January 2011.

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)		
2010	$ 1,321	23,109	34,201	57,310
2009	371	23,391	33,266	56,657
2008	401	24,967	35,514	60,481
2007	359	23,080	34,172	57,252
2006	300	20,636	31,869	52,505

OPERS members are eligible to retire at any age with 30 years of service, at age 60 with at least 5 years of service or at age 55 with at least 25 years of service. Those retiring with less than 30 years of service or less than age 65 receive reduced benefits. Under the Traditional Pension Plan, eligible employees are entitled to a monthly retirement benefit equal to 2.2% of the average of their three highest years of earnings multiplied by the first 30 years of service plus 2.5% of the average of their three highest years for each year in excess of 30. Under the Member-Directed Plan, eligible members are entitled to a monthly benefit dependent upon the performance of the OPERS investment options that the members selected. Under the Combined Plan, eligible members are entitled to a monthly benefit equal to 1.0% of the average of their three highest years of earnings multiplied by the number of years of service plus 1.25% of the average of their three highest years for each year in excess of 30. Additionally, under the Combined Plan, a benefit is provided based on the performance of the OPERS investment options the member selected. OPERS also provides death and disability benefits. Benefits are established by the ORC.

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 postretirement 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 Retirement System 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.

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 2010, the City contributed 14.0% of covered payroll. The ORC currently limits the employer contributions to 14.0% of covered payroll. Active members do not make contributions to the OPEB Plan.

OPERS's Postemployment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to heath care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010, and 4.23% from March 1 through December 31, 2010. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. 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 2010, 2009, and 2008 was $12.4 million, $13.9 million, and $17.8 million, respectively.

D. OPERS Board implements its Health Care Preservation Plan:
The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Members and employer contribution rates increased as of January 1, 2006 and January 1, 2007, and January 1, 2008, which will allow additional funds to be allocated to the health care plan.

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.

The Ohio Legislature and Governor are presently considering changes to Ohio's pension funds that may affect future benefits and the funding thereof. Possible results of these considerations are not determinable at present.

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% to 2.5%. 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.

Receivables and unearned revenues have been recorded in the General and Special Income Tax funds in the amount of $31.5 million and $10.5 million, respectively, for the estimated income tax due to the City for 2010 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 2010 were levied after July 11, 2009 on the assessed value listed as of January 1, 2009, the lien date. One half of these taxes were due January 20, 2010 with the remaining balance due on June 21, 2010. Tangible personal property taxes attach as a lien and were levied on January 1, 2010. The total amount was due on September 20, 2010.

Assessed values on real property are established by state law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year. The last revaluation was completed in 2005. The assessed value upon which the 2010 levy was based was approximately $15.991 billion. The assessed value for 2010 including real and public utilities, upon which the 2011 levy will be based, is approximately $15.877 billion.

Due to the phase out which began in 2005, the tangible personal property tax percentage fell to zero in 2009 for businesses. Therefore, Ohio no longer has a general tax on tangible personal property used in business. The tax temporarily applies to telephone and inter-exchange telecommunications companies, which is being phased out to 10% for 2009, 5% for 2010, and zero for 2011. After 2011, tangible personal property, exclusive of public utility tangible personal property, will not be subject to tax.

Ohio law prohibits taxation of property from all taxing authorities within a county in excess of 1% of assessed value without a vote of the people. Under current procedures, the City's share is .314% (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, 2010 were 89.6% (88.6% in 2009) of the tax levy in Franklin County.

Property taxes levied in 2010 but not due for collection until 2011 are recorded in the General Fund as taxes receivable and unearned revenues at December 31, 2010 in the amount of $49.143 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 2010, the City had no 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 transfers into the Economic Stabilization subfund as funds are deemed available. The balance in the Economic Stabilization subfund at December 31, 2010 was $22.724 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, 2010 by category with specific purpose information follows (in thousands):

	(in thousands)				
	General Fund	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total
Fund balances:					
Restricted for:					
Debt service reserve	$ -	322	-	-	322
General government capital projects	-	-	-	51,304	51,304
Public service capital projects	-	-	-	31,953	31,953
Public safety capital projects	-	-	-	26,476	26,476
Development federal programs	-	-	-	10,737	10,737
Development capital projects	-	-	-	8,051	8,051
Health capital projects	-	-	-	1,669	1,669
Recreation and parks capital projects	-	-	-	27,316	27,316
Transportation capital projects	-	-	-	41,365	41,365
Tax increment financing agreements	-	-	-	32,803	32,803
Other purposes	-	-	-	399	399
Total restricted	-	322	-	232,073	232,395
Committed to:					
General government	2,660	-	-	2,069	4,729
Public service	1,742	-	-	182	1,924
Public safety	5,312	-	-	5,174	10,486
Development	2,184	-	-	4,387	6,571
Health	-	-	-	176	176
Recreation and parks	-	-	-	1,541	1,541
Transportation	-	-	-	17,642	17,642
Asset management	-	-	-	2,402	2,402
Debt service	-	-	146,175	-	146,175
Municipal court	-	-	-	4,469	4,469
Social services	-	-	-	1,176	1,176
Other purposes	-	-	-	448	448
Total committed	11,898	-	146,175	39,666	197,739
Assigned to:					
Job growth initiative	100	-	-	-	100
Public safety initiative	89	-	-	-	89
27th pay period	4,762	-	-	-	4,762
Total assigned	4,951	-	-	-	4,951
Unassigned	72,063	-	-	(5,830)	66,233
Total fund balances	$ 88,912	322	146,175	265,909	501,318

The following deficit fund balances existed at December 31, 2010 (in thousands):

	Deficit Fund Balance
Governmental Activities	
Other Governmental Funds:	
Recreation debt service	$ 5,259
State Issue 2 - Streets	571
Internal Service Funds:	
Information services	1,728

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, 2010, miscellaneous revenues in the fund financial statements consisted of the following:

	(in thousands)		
	General	Special Income Tax	Other Governmental Funds
Hotel/motel taxes	$ 3,378	-	10,404
Refunds and reimbursements	2,183	-	5,781
Rent :			
Solid Waste Authority of Central Ohio	2,262	-	-
Other	74	254	5,036
Payments in lieu of property taxes	1	-	21,240
Donations	-	-	817
HUD loan interest	-	-	225
City auto license tax	-	-	3,177
Sale of assets	-	599	868
Capital reimbursements	-	-	1,060
Electric kWh revenue	3,284	-	589
Other	1	107	2,065
Total miscellaneous revenues	$ 11,183	960	51,262

NOTE P—TRANSFERS

For the year ended December 31, 2010, transfers presented in conformity with generally accepted accounting principles (GAAP) consisted of the following (in thousands):

		Transfers in					
		Governmental Funds				Proprietary Funds	
	Total Transfers Out	General Fund	General Bond Retirement Fund	Special Income Tax Fund	Other Governmental Funds	Internal Service Funds	Enterprise Funds
Governmental Funds							
General Fund:							
Recreation Operating	$ 23,382	-	-	-	23,382	-	-
Health Operating	15,824	-	-	-	15,824	-	-
Other	143	-	-	-	143	-	-
Total General Fund	39,349	-	-	-	39,349	-	-
Special Income Tax Fund:							
Nonreciprocal interfund transfer to Storm Sewer (debt service)	1,493	-	-	-	-	-	1,493
Nonreciprocal interfund transfer to Electricity (debt service)	360	-	-	-	-	-	360
Nonreciprocal interfund transfer to Internal Services (debt service)	351	-	-	-	-	351	-
Tipping fees	13,960	13,960	-	-	-	-	-
Other	4,528	1,621	2,896	-	11	-	-
Total Special Income Tax Fund	20,692	15,581	2,896	-	11	351	1,853
Other Governmental Funds:							
Special Revenue Funds	4,627	1	346	-	4,280	-	-
Nonmajor Debt Service Funds	3,512	-	516	2,986	10	-	-
Capital Projects Funds	5,109	-	-	126	4,983	-	-
Total Other Governmental Funds	13,248	1	862	3,112	9,273	-	-
Total Governmental Funds	73,289	15,582	3,758	3,112	48,633	351	1,853
Internal Service Funds	707	-	-	-	707	-	-
Enterprise Funds							
Water	434	-	-	-	434	-	-
Sanitary Sewer	28	-	-	-	28	-	-
Total Enterprise Funds	462	-	-	-	462	-	-
Total Transfers	$ 74,458	15,582	3,758	3,112	49,802	351	1,853

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.

NOTE Q—COMPONENT UNIT

As described in Note A, the City has a discretely presented component unit. The significant accounting disclosures for the component unit follow.

THE RIVERSOUTH AUTHORITY (RiverSouth)
RiverSouth is a new 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, 2010, the carrying amount of the Authority's cash was $372,345 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").

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 moneys 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.

Principal and interest requirements to retire the RiverSouth's outstanding debt at December 31, 2010 are:

	(in thousands)	
Year ending December 31,	Principal	Interest
2011	$ 3,725	$ 3,778
2012	3,875	3,627
2013	4,055	3,448
2014	4,245	3,258
2015	4,465	3,035
2016-2020	25,895	11,603
2021-2025	29,675	4,283
Total	$ 75,935	$ 33,032

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 4140 Stargrass Court, Hilliard, Ohio.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Columbus, Ohio

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2010
(amounts expressed in thousands)

Exhibit 9

	General Fund			
	Budgeted Amounts			Variance— Positive
	Original	Final	Actual	(negative)
Revenues:				
Income taxes	$ 453,500	$ 477,000	$ 478,007	$ 1,007
Property taxes	51,677	52,695	52,732	37
Investment income	7,000	3,900	3,819	(81)
Licenses and permits	9,700	9,900	9,958	58
Shared revenues	47,220	47,466	49,549	2,083
Charges for services	55,300	54,204	52,799	(1,405)
Fines and forfeits	22,100	19,789	19,376	(413)
Electric kilowatt revenue	3,300	3,300	3,284	(16)
Miscellaneous	5,675	4,970	5,009	39
Total revenues	655,472	673,224	674,533	1,309
Expenditures:				
Current:				
General government	91,987	90,795	89,527	1,268
Public service	30,573	28,646	27,404	1,242
Public safety	464,497	469,464	468,419	1,045
Development	21,503	22,059	21,787	272
Expenditures paid through county auditor	1,877	1,510	1,510	–
Total expenditures	610,437	612,474	608,647	3,827
Excess of revenues over expenditures	45,035	60,750	65,886	5,136
Other financing sources (uses):				
Transfers in	–	1,000	2,215	1,215
Transfers out	(49,717)	(49,034)	(39,349)	9,685
Total other financing sources (uses)	(49,717)	(48,034)	(37,134)	10,900
Net change in fund balances	(4,682)	12,716	28,752	16,036
Fund balances at beginning of year	21,271	21,271	21,271	–
Lapsed encumbrances	1,405	1,308	1,125	(183)
Fund balances (deficit) at end of year	$ 17,994	$ 35,295	$ 51,148	$ 15,853

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:

Net change in fund balance per the Budgetary Comparison Schedule	$ 28,752
(Increases) decreases from revenues:	
Received in cash during year but already accrued as receivables (GAAP) at December 31, 2009	(131,013)
Accrued as receivables at December 31, 2010 but not recognized in budget	132,026
Deferred at December 31, 2009 but not recognized in budget	91,431
Deferred at December 31, 2010 but recognized in budget	(84,739)
(Increases) decreases from encumbrances:	
Expenditures of amounts encumbered during the year ended December 31, 2009	(14,619)
Recognized as expenditures in the budget	14,996
(Increases) decreases from expenditures:	
Accrued as liabilities at December 31, 2009 recognized as expenditures (GAAP) but not in budget	34,051
Accrued as liabilities at December 31, 2010	(33,401)
Change in unrealized loss on investments	(202)
Net change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balance (Exhibit 4)	$ 37,282

See notes to required supplementary information.

CITY OF COLUMBUS, OHIO

Notes to the Required Supplementary Information

December 31, 2010

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 $25,000 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 2010, all appropriations were approved as required. Appropriations for general fund expenditures and transfers out, were as follows:

	(in thousands)		
	Original budget	Revisions	Final budget
General	$ 660,154	1,354	661,508

(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.

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).

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SUPPLEMENTARY INFORMATION

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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

Exhibit A-1

Schedule of Expenditures-Budget and Actual
General Fund
Budget Basis
Year Ended December 31, 2010

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Expenditures				
Current				
General Government				
City council				
Personal services	$ 2,854,245	$ 2,709,245	$ 2,702,596	$ 6,649
Materials and supplies	33,000	28,000	15,559	12,441
Contractual services	563,064	613,064	570,207	42,857
Total city council	3,450,309	3,350,309	3,288,362	61,947
City auditor				
Personal services	2,499,166	2,455,886	2,436,821	19,065
Materials and supplies	28,600	28,600	27,188	1,412
Contractual services	711,206	743,456	722,873	20,583
Other	-	10,750	10,750	-
Total city auditor	3,238,972	3,238,692	3,197,632	41,060
Income tax				
Personal services	6,134,386	6,204,349	6,189,556	14,793
Materials and supplies	80,000	80,000	57,992	22,008
Contractual services	1,231,108	1,161,145	843,993	317,152
Total income tax	7,445,494	7,445,494	7,091,541	353,953
City treasurer				
Personal services	861,547	835,552	827,724	7,828
Materials and supplies	3,000	9,995	9,939	56
Contractual services	42,505	88,149	81,456	6,693
Total city treasurer	907,052	933,696	919,119	14,577
City attorney				
Personal services	9,506,735	9,579,586	9,579,586	-
Materials and supplies	65,750	65,749	65,458	291
Contractual services	344,053	306,446	306,446	-
Total city attorney	9,916,538	9,951,781	9,951,490	291
Real estate				
Personal services	229,941	256,848	255,619	1,229
Total real estate	229,941	256,848	255,619	1,229
Municipal court judges				
Personal services	13,147,278	13,070,278	12,920,252	150,026
Materials and supplies	37,100	35,500	30,604	4,896
Contractual services	1,021,395	1,101,942	1,059,796	42,146
Other	-	453	453	-
Total municipal court judges	14,205,773	14,208,173	14,011,105	197,068
Municipal court clerk				
Personal services	9,219,382	9,219,382	9,158,588	60,794
Materials and supplies	158,401	158,401	158,401	-
Contractual services	950,938	950,938	798,165	152,773
Total municipal court clerk	10,328,721	10,328,721	10,115,154	213,567

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

Schedule of Expenditures-Budget and Actual
General Fund
Budget Basis
Year Ended December 31, 2010

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Civil service commission				
Personal services	$ 2,766,496	$ 2,777,714	$ 2,762,915	$ 14,799
Materials and supplies	34,220	34,220	26,536	7,684
Contractual services	148,490	322,531	300,578	21,953
Capital outlay	-	7,199	7,199	-
Total civil service commission	2,949,206	3,141,664	3,097,228	44,436
Human resources				
Personal services	1,142,566	1,142,566	1,104,629	37,937
Materials and supplies	32,407	32,407	28,960	3,447
Contractual services	623,696	968,696	916,677	52,019
Total human resources	1,798,669	2,143,669	2,050,266	93,403
Mayor				
Personal services	1,637,981	1,637,981	1,630,670	7,311
Materials and supplies	6,148	11,148	6,926	4,222
Contractual services	76,432	76,432	61,549	14,883
Total mayor	1,720,561	1,725,561	1,699,145	26,416
Community relations commission				
Personal services	640,948	640,948	609,494	31,454
Materials and supplies	3,157	3,157	3,149	8
Contractual services	43,131	43,131	42,584	547
Total community relations comm.	687,236	687,236	655,227	32,009
Equal business opportunity office				
Personal services	613,481	647,083	647,083	-
Materials and supplies	1,750	2,250	2,245	5
Contractual services	27,040	20,938	18,283	2,655
Total equal business opportunity	642,271	670,271	667,611	2,660
Finance				
Personal services	4,310,777	3,925,798	3,921,712	4,086
Materials and supplies	16,475	16,475	10,009	6,466
Contractual services	1,970,849	1,413,754	1,396,674	17,080
Total finance	6,298,101	5,356,027	5,328,395	27,632
Technology				
Contractual services	12,799,508	12,810,959	12,810,959	-
Total technology	12,799,508	12,810,959	12,810,959	-

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

Schedule of Expenditures-Budget and Actual
General Fund
Budget Basis
Year Ended December 31, 2010

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Fleet				
Capital outlay	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ -
Total fleet	1,000,000	1,000,000	1,000,000	-
Facilities management				
Personal services	5,269,922	4,981,922	4,853,419	128,503
Materials and supplies	366,808	346,808	339,796	7,012
Contractual services	8,716,216	8,201,033	8,191,728	9,305
Other	15,750	15,750	2,755	12,995
Capital outlay	-	183	183	-
Total facilities management	14,368,696	13,545,696	13,387,881	157,815
Total general government	91,987,048	90,794,797	89,526,734	1,268,063
Public service				
Service director				
Personal services	1,975,879	1,999,489	1,980,977	18,512
Materials and supplies	3,960	3,960	3,926	34
Contractual services	21,211	21,211	10,947	10,264
Total service director	2,001,050	2,024,660	1,995,850	28,810
Refuse collection				
Personal services	13,712,540	12,507,579	11,950,518	557,061
Materials and supplies	91,250	91,250	76,699	14,551
Contractual services	11,679,189	10,799,189	10,286,537	512,652
Other	60,300	159,300	149,723	9,577
Total refuse collection	25,543,279	23,557,318	22,463,477	1,093,841
Transportation mobility options				
Personal services	2,438,374	2,420,970	2,346,402	74,568
Materials and supplies	18,645	32,879	32,001	878
Contractual services	551,681	582,041	540,332	41,709
Other	19,500	19,500	17,000	2,500
Capital outlay	-	8,850	8,850	-
Total transportation mobility options	3,028,200	3,064,240	2,944,585	119,655
Total public service	30,572,529	28,646,218	27,403,912	1,242,306
Public safety				
Safety director				
Personal services	1,199,229	1,199,229	1,175,450	23,779
Materials and supplies	6,367	6,367	5,796	571
Contractual services	6,896,757	4,375,507	4,366,647	8,860
Total safety director	8,102,353	5,581,103	5,547,893	33,210

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

Schedule of Expenditures-Budget and Actual
General Fund
Budget Basis
Year Ended December 31, 2010

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Support services				
Personal services	$ 4,285,173	$ 4,185,173	$ 4,173,731	$ 11,442
Materials and supplies	467,175	515,575	504,032	11,543
Contractual services	1,007,282	801,782	763,319	38,463
Other	1,000	5,535	35	5,500
Total support services	5,760,630	5,508,065	5,441,117	66,948
Police				
Personal services	232,802,878	234,455,142	234,107,287	347,855
Materials and supplies	4,336,422	4,332,210	4,332,210	-
Contractual services	13,311,548	13,225,020	13,225,020	-
Other	225,000	1,288,000	1,256,438	31,562
Total police	250,675,848	253,300,372	252,920,955	379,417
Fire				
Personal services	185,294,240	190,166,646	189,616,573	550,073
Materials and supplies	4,031,315	4,413,772	4,398,812	14,960
Contractual services	10,535,036	10,300,603	10,300,603	-
Other	97,501	193,375	193,375	-
Total fire	199,958,092	205,074,396	204,509,363	565,033
Total public safety	464,496,923	469,463,936	468,419,328	1,044,608
Development				
Development administration				
Personal services	2,628,209	2,628,209	2,559,492	68,717
Materials and supplies	49,312	42,714	20,468	22,246
Contractual services	2,827,796	3,017,796	3,006,173	11,623
Capital outlay	-	6,598	6,598	-
Total development administration	5,505,317	5,695,317	5,592,731	102,586
Economic development				
Personal services	365,036	375,150	375,150	-
Materials and supplies	6,950	6,950	2,500	4,450
Contractual services	1,233,167	1,228,383	1,224,098	4,285
Other	4,268,460	4,509,762	4,489,235	20,527
Total economic development	5,873,613	6,120,245	6,090,983	29,262
Building services				
Personal services	4,656,157	4,489,063	4,458,720	30,343
Materials and supplies	50,853	50,853	36,721	14,132
Contractual services	525,715	577,809	555,693	22,116
Other	10,000	10,000	5,500	4,500
Total building services	5,242,725	5,127,725	5,056,634	71,091

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

Schedule of Expenditures-Budget and Actual
General Fund
Budget Basis
Year Ended December 31, 2010

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Planning				
Personal services	$ 1,318,027	$ 1,318,027	$ 1,290,380	$ 27,647
Materials and supplies	18,200	18,200	15,471	2,729
Contractual services	65,292	65,292	45,556	19,736
Total planning	1,401,519	1,401,519	1,351,407	50,112
Housing				
Personal services	147,939	82,439	76,725	5,714
Materials and supplies	2,500	2,500	2,003	497
Contractual services	3,329,686	3,629,686	3,616,152	13,534
Total housing	3,480,125	3,714,625	3,694,880	19,745
Total development	21,503,299	22,059,431	21,786,635	272,796
Expenditures paid through county auditor	1,877,000	1,510,000	1,510,000	-
Total expenditures	$ 610,436,799	$ 612,474,382	$ 608,646,609	$ 3,827,773

Exhibit A-2

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 22,408	$ 22,408	$ 22,408	$ -
Miscellaneous	132,422,376	132,422,376	132,422,376	-
Total revenues	132,444,784	132,444,784	132,444,784	-
Expenditures				
Current				
General government				
Sinking fund trustees				
Personal services	143,400	140,458	140,458	-
Materials and supplies	1,500	60	60	-
Contractual services	16,900	612	612	-
Capital outlay	2,000	-	-	-
Total sinking fund trustees	163,800	141,130	141,130	-
Total general government	163,800	141,130	141,130	-
Debt service				
Principal retirement and payment of obligation under capitalized lease	189,157,791	189,527,788	189,527,788	-
Interest and fiscal charges	74,328,152	74,974,305	74,974,305	-
Total debt service	263,485,943	264,502,093	264,502,093	-
Total expenditures	263,649,743	264,643,223	264,643,223	-
Excess (deficiency) of revenues over expenditures	(131,204,959)	(132,198,439)	(132,198,439)	-
Other financing sources (uses)				
Operating transfers in	131,627,477	131,627,477	131,627,477	-
Net change in fund balances	422,518	(570,962)	(570,962)	-
Fund balance at beginning of year	2,500,903	2,500,903	2,500,903	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 2,923,421	$ 1,929,941	$ 1,929,941	$ -

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Income taxes	$ 159,335,717	$ 159,335,717	$ 159,335,717	$ -
Grants and subsidies	918,569	918,569	918,569	-
Special assessments	102,891	102,891	102,891	-
Miscellaneous	855,506	855,506	855,506	-
Total revenues	161,212,683	161,212,683	161,212,683	-
Expenditures				
Current				
General government				
City attorney				
Contractual services	175,000	175,000	-	175,000
Total city attorney	175,000	175,000	-	175,000
City auditor				
Contractual services	-	7,499,123	7,499,123	-
Other	-	862,291	856,423	5,868
Total city auditor	-	8,361,414	8,355,546	5,868
Asset management				
Contractual services	-	1,783,500	1,668,500	115,000
Total asset management	-	1,783,500	1,668,500	115,000
Finance				
Contractual services	186,000	30,943	30,943	-
Other	-	246,426	246,426	-
Total finance	186,000	277,369	277,369	-
Total general government	361,000	10,597,283	10,301,415	295,868
Public service				
Refuse collection				
Contractual services	15,327,000	15,327,000	14,300,965	1,026,035
Total refuse collection	15,327,000	15,327,000	14,300,965	1,026,035
Total public service	15,327,000	15,327,000	14,300,965	1,026,035
Recreation and Parks				
Recreation and Parks				
Contractual services	-	810,000	810,000	-
Capital outlay	-	200,000	200,000	-
Total recreation and parks	-	1,010,000	1,010,000	-
Total recreation and parks	-	1,010,000	1,010,000	-
Debt service				
Principal retirement and payment of obligation under capitalized lease	9,165,000	224,667	224,667	-
Interest and fiscal charges	244,500	86,235	86,235	-
Total debt service	9,409,500	310,902	310,902	-
Total expenditures	25,097,500	27,245,185	25,923,282	1,321,903
Excess of revenues over expenditures	136,115,183	133,967,498	135,289,401	1,321,903
Other financing sources (uses)				
Proceeds from debt	38,359,600	38,359,600	38,359,600	-
Premiums on bonds	6,978,555	6,978,555	6,978,555	-
Operating transfers in	3,627,025	3,627,025	3,627,025	-
Operating transfers out	(122,036,821)	(135,964,473)	(135,964,473)	-
Payment to refunded bond escrow agent	-	(43,968,791)	(43,968,791)	-
Total other financing sources (uses)	(73,071,641)	(130,968,084)	(130,968,084)	-
Net change in fund balances	63,043,542	2,999,414	4,321,317	1,321,903
Fund balance at beginning of year	87,751,395	87,751,395	87,751,395	-
Lapsed encumbrances	19,179,502	19,179,502	19,179,502	-
Fund balance at end of year	$ 169,974,439	$ 109,930,311	$ 111,252,214	$ 1,321,903

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. The Special Revenue Funds are:

City Ordinances

- 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
- E-911
- Treasury Investment Earnings
- Golf Course Operations
- Recreation & Parks Operations
- Reynolds Crossing Special Assmnts
- 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

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 V–95
- Parks & Recreation V–95, V–99
- Refuse Collection V–95
- Streets & Highways V–95, V–99
- Health
- Governmental Super B.A.B.
- Nationwide Development Bond
- Construction Management
- Northland & Other Acquisitions
- Development Bonds
- Northwest Corridor
- Northeast Corridor
- Southeast Growth Area
- East Broad St Growth Area
- Municipal Ct Clerk Cap Projects
- 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

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City of Columbus, Ohio

Exhibit B-1

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Special Revenue						
	HOME Program	HOPE Program	HUD Section 108 Loans	Land Management	Law Enforcement	General Government Grants	Area Commissions
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 376	$ 18	$ 61	$ 552	$ 3,052	$ 320	$ 36
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	3,920	52	108	-	4	19	-
Due from other:							
Governments	-	-	-	-	-	3,007	-
Funds	-	-	-	-	-	-	-
Total assets	$ 4,296	$ 70	$ 169	$ 552	$ 3,056	$ 3,346	$ 36
LIABILITIES							
Accounts payable	112	-	2	14	202	2,632	1
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	569	-
Accrued wages and benefits	11	-	-	-	-	145	-
Total liabilities	123	-	2	14	202	3,346	1
FUND BALANCES							
Restricted	4,173	70	167	-	-	-	-
Committed	-	-	-	538	2,854	-	35
Unassigned	-	-	-	-	-	-	-
Total fund balances	4,173	70	167	538	2,854	-	35
Total liabilities and fund balances	$ 4,296	$ 70	$ 169	$ 552	$ 3,056	$ 3,346	$ 36

(continued)

City of Columbus, Ohio

Exhibit B-2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

	Special Revenue						
	HOME Program	HOPE Program	HUD Section 108 Loans	Land Management	Law Enforcement	General Government Grants	Area Commissions
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	5,134	-	95	-	-	27,769	-
Investment income	-	-	-	-	32	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	58	-	-	-	-	3	-
Fines and forfeits	-	-	-	-	876	-	-
Miscellaneous	70	-	8	233	588	732	2
Total revenues	5,262	-	103	233	1,496	28,504	2
EXPENDITURES							
Current:							
General government	-	-	-	-	-	2,391	-
Public service	-	-	-	-	-	380	-
Public safety	-	-	-	-	1,637	4,242	-
Development	5,527	-	209	117	-	15,918	15
Health	-	-	-	-	-	784	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	169	599	4,166	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	5,527	-	209	286	2,236	27,881	15
Excess(deficiency) of revenues over expenditures	(265)	-	(106)	(53)	(740)	623	(13)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	423	21
Transfers out	-	-	-	-	-	(1,046)	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(623)	21
Net change in fund balance	(265)	-	(106)	(53)	(740)	-	8
Fund balances—beginning of year	4,438	70	273	591	3,594	-	27
Fund balances—end of year	$ 4,173	$ 70	$ 167	$ 538	$ 2,854	$ -	$ 35

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Special Revenue						
	Special Purpose	Mayor's Education Charitable Trust	Drivers Alcohol Treatment	Municipal Court Special Projects	Municipal Court Clerk	Columbus Community Relations	Housing / Business Tax Incentives
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 1,481	$ 78	$ 1,297	$ 1,599	$ 3,024	$ 23	$ 212
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 1,481	$ 78	$ 1,297	$ 1,599	$ 3,024	$ 23	$ 212
LIABILITIES							
Accounts payable	18	-	48	42	34	-	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	3	-	-	49	29	-	-
Total liabilities	21	-	48	91	63	-	-
FUND BALANCES							
Restricted	-	-	-	-	-	-	-
Committed	1,460	78	1,249	1,508	2,961	23	212
Unassigned	-	-	-	-	-	-	-
Total fund balances	1,460	78	1,249	1,508	2,961	23	212
Total liabilities and fund balances	$ 1,481	$ 78	$ 1,297	$ 1,599	$ 3,024	$ 23	$ 212

(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, 2010
(amounts expressed in thousands)

	Special Revenue						
	Special Purpose	Mayor's Education Charitable Trust	Drivers Alcohol Treatment	Municipal Court Special Projects	Municipal Court Clerk	Columbus Community Relations	Housing / Business Tax Incentives
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	1	-	-	-	-	-
Licenses and permits	5	-	-	-	-	-	114
Shared revenues - unrestricted	-	-	200	347	180	-	-
Charges for services	118	-	-	32	-	-	1
Fines and forfeits	31	-	233	1,165	2,273	-	-
Miscellaneous	389	-	-	269	2	8	-
Total revenues	543	1	433	1,813	2,455	8	115
EXPENDITURES							
Current:							
General government	113	-	281	2,257	1,852	8	-
Public service	-	-	-	-	-	-	-
Public safety	95	-	-	-	-	-	-
Development	4	-	-	-	-	-	43
Health	2	-	-	-	-	-	-
Recreation and parks	131	85	-	-	-	-	-
Capital outlay	185	-	-	21	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	530	85	281	2,278	1,852	8	43
Excess(deficiency) of revenues over expenditures	13	(84)	152	(465)	603	-	72
OTHER FINANCING SOURCES (USES)							
Transfers in	249	-	-	100	12	-	-
Transfers out	(2,798)	-	(100)	(66)	(360)	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,549)	-	(100)	34	(348)	-	-
Net change in fund balance	(2,536)	(84)	52	(431)	255	-	72
Fund balances—beginning of year	3,996	162	1,197	1,939	2,706	23	140
Fund balances—end of year	$ 1,460	$ 78	$ 1,249	$ 1,508	$ 2,961	$ 23	$ 212

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Special Revenue						
	Hester Dysart Paramedic Education	Hotel-Motel Tax	Emergency Human Services	Private Leisure Assistance for Youth	Tree Replacement	Gatrell Arts Vocational Rehabilitation	Columbus Housing Fund
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 137	$ 158	$ 1,189	$ 12	$ 39	$ 1	$ -
Cash and investments with fiscal and escrow agents	-	-	-	580	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	27	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 137	$ 158	$ 1,189	$ 592	$ 39	$ 28	$ -
LIABILITIES							
Accounts payable	-	-	149	1	-	-	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	-	-	149	1	-	-	-
FUND BALANCES							
Restricted	-	-	-	-	-	-	-
Committed	137	158	1,040	591	39	28	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	137	158	1,040	591	39	28	-
Total liabilities and fund balances	$ 137	$ 158	$ 1,189	$ 592	$ 39	$ 28	$ -

(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, 2010
(amounts expressed in thousands)

	Special Revenue						
	Hester Dysart Paramedic Education	Hotel-Motel Tax	Emergency Human Services	Private Leisure Assistance for Youth	Tree Replacement	Gatrell Arts Vocational Rehabilitation	Columbus Housing Fund
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	1	-	-	31	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	8,106	1,136	50	26	-	1,162
Total revenues	1	8,106	1,136	81	26	-	1,162
EXPENDITURES							
Current:							
General government	-	7,985	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	9	-	-	-	-	-	-
Development	-	-	248	-	-	-	1,162
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	54	36	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	9	7,985	248	54	36	-	1,162
Excess(deficiency) of revenues over expenditures	(8)	121	888	27	(10)	-	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(61)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(61)	-	-	-	-	-
Net change in fund balance	(8)	60	888	27	(10)	-	-
Fund balances—beginning of year	145	98	152	564	49	28	-
Fund balances—end of year	$ 137	$ 158	$ 1,040	$ 591	$ 39	$ 28	$ -

(continued)

City of Columbus, Ohio

Exhibit B-1 (continued)

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Special Revenue						
	Neighborhood Economic Development Fund	Fire Quarter Master Incentive Travel Fund	Columbus JEDD Revenue	Development Services	Private Construction Inspection	Urban Dev. Action Grants	Community Development Act
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 205	$ 115	$ 39	$ 2,925	$ 235	$ 282	$ 1,265
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	1	-	94	161	5,119
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	21	-	-	7
Total assets	$ 205	$ 115	$ 40	$ 2,946	$ 329	$ 443	$ 6,391
LIABILITIES							
Accounts payable	-	-	-	43	-	167	228
Due to other funds	-	-	-	68	120	-	3
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	5	-	-	299	27	-	109
Total liabilities	5	-	-	410	147	167	340
FUND BALANCES							
Restricted	-	-	-	-	-	276	6,051
Committed	200	115	40	2,536	182	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	200	115	40	2,536	182	276	6,051
Total liabilities and fund balances	$ 205	$ 115	$ 40	$ 2,946	$ 329	$ 443	$ 6,391

(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, 2010
(amounts expressed in thousands)

	Special Revenue						
	Neighborhood Economic Development Fund	Fire Quarter Master Incentive Travel Fund	Columbus JEDD Revenue	Development Services	Private Construction Inspection	Urban Dev. Action Grants	Community Development Act
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	5,951
Investment income	-	-	-	-	-	-	9
Licenses and permits	-	-	-	14,433	-	-	-
Shared revenues - unrestricted	-	-	40	-	-	-	-
Charges for services	-	-	-	191	2,144	-	168
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	152	-	-	685	4	11	491
Total revenues	152	-	40	15,309	2,148	11	6,619
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	438
Public service	-	-	-	-	2,074	-	-
Public safety	-	15	-	-	-	-	-
Development	120	-	-	14,091	-	40	3,954
Health	-	-	-	-	-	-	248
Recreation and parks	-	-	-	-	-	-	824
Capital outlay	-	-	-	200	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	120	15	-	14,291	2,074	40	5,464
Excess(deficiency) of revenues over expenditures	32	(15)	40	1,018	74	(29)	1,155
OTHER FINANCING SOURCES (USES)							
Transfers in	-	24	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	24	-	-	-	-	-
Net change in fund balance	32	9	40	1,018	74	(29)	1,155
Fund balances—beginning of year	168	106	-	1,518	108	305	4,896
Fund balances—end of year	$ 200	$ 115	$ 40	$ 2,536	$ 182	$ 276	$ 6,051

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Special Revenue						
	Health	Health Department Grants	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	City Parking Meter Contribution	E-911
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 1,023	$ -	$ 2,997	$ 7,101	$ 2,296	$ 66	$ 341
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	30	-	-	470	-	-	-
Due from other:							
Governments	-	1,029	-	15,920	1,597	-	-
Funds	6	-	-	733	-	-	-
Total assets	$ 1,059	$ 1,029	$ 2,997	$ 24,224	$ 3,893	$ 66	$ 341
LIABILITIES							
Accounts payable	452	252	-	365	451	-	-
Due to other funds	36	565	-	220	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	10,764	1,079	-	-
Accrued wages and benefits	395	212	-	659	-	-	-
Total liabilities	883	1,029	-	12,008	1,530	-	-
FUND BALANCES							
Restricted	-	-	-	-	-	-	-
Committed	176	-	2,997	12,216	2,363	66	341
Unassigned	-	-	-	-	-	-	-
Total fund balances	176	-	2,997	12,216	2,363	66	341
Total liabilities and fund balances	$ 1,059	$ 1,029	$ 2,997	$ 24,224	$ 3,893	$ 66	$ 341

(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, 2010
(amounts expressed in thousands)

	Special Revenue						
	Health	Health Department Grants	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	City Parking Meter Contribution	E-911
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	17,522	-	-	-	-	-
Investment income	-	6	-	54	-	-	-
Licenses and permits	2,644	-	-	1,343	-	-	-
Shared revenues - unrestricted	-	-	5,400	32,992	-	-	-
Charges for services	2,581	364	-	7,368	-	66	4,201
Fines and forfeits	36	-	-	-	-	-	-
Miscellaneous	38	31	-	4,921	3,177	-	5
Total revenues	5,299	17,923	5,400	46,678	3,177	66	4,206
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	2,663	46,010	2,554	-	-
Public safety	-	-	-	-	-	-	3,865
Development	-	-	-	-	-	-	-
Health	21,747	17,923	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	174	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	21,747	17,923	2,663	46,184	2,554	-	3,865
Excess(deficiency) of revenues over expenditures	(16,448)	-	2,737	494	623	66	341
OTHER FINANCING SOURCES (USES)							
Transfers in	15,824	-	-	41	-	-	-
Transfers out	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	15,824	-	-	41	-	-	-
Net change in fund balance	(624)	-	2,737	535	623	66	341
Fund balances—beginning of year	800	-	260	11,681	1,740	-	-
Fund balances—end of year	$ 176	$ -	$ 2,997	$ 12,216	$ 2,363	$ 66	$ 341

(continued)

City of Columbus, Ohio

Exhibit B-1 (continued)

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Special Revenue							
	Treasury Investment Earnings	Golf Course Operations	Recreation & Parks Operations	Recreation & Parks Grants	Reynolds Crossing Special Assessments	Mined Assets	Private Grants	Urban Site Acquisition Loan Fund
ASSETS								
Cash and cash equivalents:								
Cash and investments with treasurer	$ 174	$ 400	$ 1,436	$ 7,168	$ -	$ 1,501	$ 455	$ 536
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	5	3,204	-	-	-
Due from other:								
Governments	-	-	-	4,797	-	-	-	-
Funds	-	52	39	-	-	-	-	-
Total assets	$ 174	$ 452	$ 1,475	$ 11,970	$ 3,204	$ 1,501	$ 455	$ 536
LIABILITIES								
Accounts payable	-	40	303	6,516	-	-	5	-
Due to other funds	174	11	75	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	5,167	2,879	-	-	-
Accrued wages and benefits	-	70	545	287	-	-	2	-
Total liabilities	174	121	923	11,970	2,879	-	7	-
FUND BALANCES								
Restricted	-	-	-	-	-	-	-	-
Committed	-	331	552	-	325	1,501	448	536
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	-	331	552	-	325	1,501	448	536
Total liabilities and fund balances	$ 174	$ 452	$ 1,475	$ 11,970	$ 3,204	$ 1,501	$ 455	$ 536

(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, 2010
(amounts expressed in thousands)

	Special Revenue							
	Treasury Investment Earnings	Golf Course Operations	Recreation & Parks Operations	Recreation & Parks Grants	Reynolds Crossing Special Assessments	Mined Assets	Private Grants	Urban Site Acquisition Loan Fund
REVENUES								
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	85,903	-	-	210	-
Investment income	-	-	-	33	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-	-
Charges for services	-	4,194	5,658	697	366	-	5	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	23	404	503	-	1,500	10	617
Total revenues	-	4,217	6,062	87,136	366	1,500	225	617
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	47	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	4	-
Development	-	-	-	-	41	-	-	-
Health	-	-	-	-	-	-	30	-
Recreation and parks	-	4,257	29,224	80,270	-	-	6	-
Capital outlay	-	-	-	7,035	-	-	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	-	4,257	29,224	87,305	41	-	87	-
Excess(deficiency) of revenues over expenditures	-	(40)	(23,162)	(169)	325	1,500	138	617
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	23,456	182	-	-	-	-
Transfers out	-	-	(183)	(13)	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	23,273	169	-	-	-	-
Net change in fund balance	-	(40)	111	-	325	1,500	138	617
Fund balances—beginning of year	-	371	441	-	-	1	310	(81)
Fund balances—end of year	$ -	$ 331	$ 552	$ -	$ 325	$ 1,501	$ 448	$ 536

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Special Revenue							
	Photo Red Light Fund	Property Management	Collection Fees	City Attorney Mediation	Environmental Fund	Citywide Training Entrepreneurial Fund	Police Continuing Professional Training Fund	Total Nonmajor Special Revenue
ASSETS								
Cash and cash equivalents:								
Cash and investments with treasurer	$ 249	$ 945	$ 388	$ 72	$ 95	$ 23	$ 240	$ 46,237
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	580
Cash and investments with trustee	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	27
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	13,187
Due from other:								
Governments	-	-	-	-	-	-	-	26,350
Funds	-	-	-	-	-	-	-	858
Total assets	$ 249	$ 945	$ 388	$ 72	$ 95	$ 23	$ 240	$ 87,239
LIABILITIES								
Accounts payable	-	44	117	-	3	-	11	12,252
Due to other funds	-	-	-	-	-	-	-	1,272
Interfund payables	-	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-	20,458
Accrued wages and benefits	-	-	7	-	-	-	-	2,854
Total liabilities	-	44	124	-	3	-	11	36,836
FUND BALANCES								
Restricted	-	-	-	-	-	-	-	10,737
Committed	249	901	264	72	92	23	229	39,666
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	249	901	264	72	92	23	229	50,403
Total liabilities and fund balances	$ 249	$ 945	$ 388	$ 72	$ 95	$ 23	$ 240	$ 87,239

(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, 2010
(amounts expressed in thousands)

	Special Revenue							
	Photo Red Light Fund	Property Management	Collection Fees	City Attorney Mediation	Environmental Fund	Citywide Training Entrepreneurial Fund	Police Continuing Professional Training Fund	Total Nonmajor Special Revenue
REVENUES								
Income taxes	$ -	$ -	$ 37	$ -	$ -	$ -	$ -	$ 37
Grants and subsidies	-	-	-	-	-	-	-	142,584
Investment income	-	-	-	-	-	-	-	167
Licenses and permits	-	-	7	-	-	-	-	18,546
Shared revenues - unrestricted	-	-	-	-	-	-	-	39,159
Charges for services	-	-	419	-	-	-	-	28,634
Fines and forfeits	65[illegible]	-	761	-	3[illegible]	-	-	6,062
Miscellaneous	1	1,502	8	-	1[illegible]	-	3[illegible]	26,914
Total revenues	657	1,502	1,232	-	4[illegible]	-	3[illegible]	262,103
EXPENDITURES								
Current:								
General government	-	1,398	1,149	-	37	-	-	17,956
Public service	-	-	98	-	-	-	-	53,779
Public safety	501	-	-	-	-	-	110	10,478
Development	-	-	-	-	-	-	-	41,489
Health	-	-	-	-	-	-	-	40,734
Recreation and parks	-	-	-	-	-	-	-	114,887
Capital outlay	-	-	-	-	-	-	-	12,549
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	501	1,398	1,247	-	37	-	110	291,872
Excess(deficiency) of revenues over expenditures	156	104	(15)	-	6	-	(72)	(29,769)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	40,332
Transfers out	-	-	-	-	-	-	-	(4,627)
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	35,705
Net change in fund balance	156	104	(15)	-	6	-	(72)	5,936
Fund balances—beginning of year	93	797	279	72	86	23	301	44,467
Fund balances—end of year	$ 249	$ 901	$ 264	$ 72	$ 92	$ 23	$ 229	$ 50,403

(continued)

City of Columbus, Ohio

Exhibit B-1 (continued)

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(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
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 8,455	$ 2,282	$ -	$ 584	$ 1,447	$ -	$ 98
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	5,578	3,067	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	5,411	2,600	730	531	1,502	240	281
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 19,444	$ 7,949	$ 730	$ 1,115	$ 2,949	$ 240	$ 379
LIABILITIES							
Accounts payable	-	-	-	31	110	-	-
Due to other funds	-	-	-	554	1,339	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	5,400	2,600	730	530	1,500	240	281
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	5,400	2,600	730	1,115	2,949	240	281
FUND BALANCES							
Restricted	14,044	5,349	-	-	-	-	98
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	14,044	5,349	-	-	-	-	98
Total liabilities and fund balances	$ 19,444	$ 7,949	$ 730	$ 1,115	$ 2,949	$ 240	$ 379

(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, 2010
(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
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	77	16	-	3	7	-	2
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	5,346	2,600	728	533	1,454	234	284
Total revenues	5,423	2,616	728	536	1,461	234	286
EXPENDITURES							
Current:							
General government	54	70	7	36	125	3	3
Public service	-	6	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	2	12	-	-	-	231	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	1,050	505	-	-	-	-	-
Interest and fiscal charges	1,482	973	-	-	-	-	-
Total expenditures	2,588	1,566	7	36	125	234	3
Excess(deficiency) of revenues over expenditures	2,835	1,050	721	500	1,336	-	283
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(721)	(554)	(1,339)	-	(289)
Issuance of debt	-	-	-	53	-	-	-
Refunding bonds issued	-	7,750	-	-	-	-	-
Premium on bond issuance	-	438	-	-	-	-	-
Total other financing sources (uses)	-	8,188	(721)	(501)	(1,339)	-	(289)
Net change in fund balance	2,835	9,238	-	(1)	(3)	-	(6)
Fund balances—beginning of year	11,209	(3,889)	-	1	3	-	104
Fund balances—end of year	$ 14,044	$ 5,349	$ -	$ -	$ -	$ -	$ 98

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(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
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 785	$ 1	$ -	$ 442	$ 393	$ 337	$ 997
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	416	-	1,150	200	135	155	275
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 1,201	$ 1	$ 1,150	$ 642	$ 528	$ 492	$ 1,272
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	5,260	-	-	-	-	-
Deferred revenue and other	415	-	1,150	200	135	155	275
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	415	5,260	1,150	200	135	155	275
FUND BALANCES							
Restricted	786	-	-	442	393	337	997
Committed	-	-	-	-	-	-	-
Unassigned	-	(5,259)	-	-	-	-	-
Total fund balances	786	(5,259)	-	442	393	337	997
Total liabilities and fund balances	$ 1,201	$ 1	$ 1,150	$ 642	$ 528	$ 492	$ 1,272

(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, 2010
(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
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	6	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	394	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	422	5	1,153	447	138	158	279
Total revenues	428	399	1,153	447	138	158	279
EXPENDITURES							
Current:							
General government	6	-	13	5	2	2	3
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	1,140	81	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	6	-	1,153	86	2	2	3
Excess(deficiency) of revenues over expenditures	422	399	-	361	136	156	276
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(54)	(403)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	(54)	(403)	-	-	-	-	-
Net change in fund balance	368	(4)	-	361	136	156	276
Fund balances—beginning of year	418	(5,255)	-	81	257	181	721
Fund balances—end of year	$ 786	$ (5,259)	$ -	$ 442	$ 393	$ 337	$ 997

(continued)

City of Columbus, Ohio

Exhibit B-1 (continued)

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Debt Service						
	Lucent Commercial TIF	Brewery District II TIF	Short North TIF	Hayden Run South TIF	Grange II Urban Redevelopment	Capitol South	Total Nonmajor Debt Service
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 111	$ 103	$ 51	$ 1,710	$ 51	$ 399	$ 18,246
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	8,645
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	110	150	21	790	15	-	14,712
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 221	$ 253	$ 72	$ 2,500	$ 66	$ 399	$ 41,603
LIABILITIES							
Accounts payable	-	-	-	-	-	-	141
Due to other funds	-	-	-	-	-	-	1,893
Interfund payables	-	-	-	-	-	-	5,260
Deferred revenue and other	110	150	21	790	15	-	14,697
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	110	150	21	790	15	-	21,991
FUND BALANCES							
Restricted	111	103	51	1,710	51	399	24,871
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(5,259)
Total fund balances	111	103	51	1,710	51	399	19,612
Total liabilities and fund balances	$ 221	$ 253	$ 72	$ 2,500	$ 66	$ 399	$ 41,603

(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, 2010
(amounts expressed in thousands)

	Debt Service						
	Lucent Commercial TIF	Brewery District II TIF	Short North TIF	Hayden Run South TIF	Grange II Urban Redevelopment	Capitol South	Total Nonmajor Debt Service
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	32	-	-	32
Investment income	-	-	-	-	-	-	111
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	248	-	-	642
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	113	149	21	551	51	-	14,666
Total revenues	113	149	21	831	51	-	15,451
EXPENDITURES							
Current:							
General government	1	2	-	-	-	-	332
Public service	-	-	-	-	-	-	6
Public safety	-	-	-	-	-	-	-
Development	127	270	-	-	-	-	1,863
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	1,555
Interest and fiscal charges	-	-	-	-	-	-	2,455
Total expenditures	128	272	-	-	-	-	6,211
Excess(deficiency) of revenues over expenditures	(15)	(123)	21	831	51	-	9,240
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(152)	-	-	(3,512)
Issuance of debt	-	-	-	-	-	-	53
Refunding bonds issued	-	-	-	-	-	-	7,750
Premium on bond issuance	-	-	-	-	-	-	438
Total other financing sources (uses)	-	-	-	(152)	-	-	4,729
Net change in fund balance	(15)	(123)	21	679	51	-	13,969
Fund balances—beginning of year	126	226	30	1,031	-	399	5,643
Fund balances—end of year	$ 111	$ 103	$ 51	$ 1,710	$ 51	$ 399	$ 19,612

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Capital Projects						
	Public Safety V-95	Parks & Recreation V-95, V-99	Refuse Collection V-95	Streets & Highways V-95, V-99	Health	Governmental Super B.A.B.	Short North SID
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 18,700	$ 10,330	$ 6,243	$ 27,802	$ 1,072	$ 34,932	$ 322
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	15	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 18,700	$ 10,330	$ 6,243	$ 27,802	$ 1,072	$ 34,947	$ 322
LIABILITIES							
Accounts payable	2,131	101	-	1,657	35	-	-
Due to other funds	-	6	-	46	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	2,131	107	-	1,703	35	-	-
FUND BALANCES							
Restricted	16,569	10,223	6,243	26,099	1,037	34,947	322
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	16,569	10,223	6,243	26,099	1,037	34,947	322
Total liabilities and fund balances	$ 18,700	$ 10,330	$ 6,243	$ 27,802	$ 1,072	$ 34,947	$ 322

(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, 2010
(amounts expressed in thousands)

	Capital Projects						
	Public Safety V-95	Parks & Recreation V-95, V-99	Refuse Collection V-95	Streets & Highways V-95, V-99	Health	Governmental Super B.A.B.	Short North SID
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	7	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	-	-	12	-	-	52
Total revenues	-	-	-	12	-	7	52
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	6,047	6,017	182	23,108	96	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	6,047	6,017	182	23,108	96	-	-
Excess(deficiency) of revenues over expenditures	(6,047)	(6,017)	(182)	(23,096)	(96)	7	52
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(102)	(384)	-	-	-
Issuance of debt	12,405	11,240	5,530	27,260	665	34,940	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	1,330	1,090	445	2,910	10	-	-
Total other financing sources (uses)	13,735	12,330	5,873	29,786	675	34,940	-
Net change in fund balance	7,688	6,313	5,691	6,690	579	34,947	52
Fund balances—beginning of year	8,881	3,910	552	19,409	458	-	270
Fund balances—end of year	$ 16,569	$ 10,223	$ 6,243	$ 26,099	$ 1,037	$ 34,947	$ 322

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Capital Projects						
	Nationwide Development Bond	Construction Management	Northland and Other Acquisitions	Development Bonds	Parks & Rec. Permanent Improvement	General Permanent Improvement	Transportation Improvement Program
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 65	$ 5,823	$ 4,594	$ 27	$ 3,175	$ 3,538	$ 191
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 65	$ 5,823	$ 4,594	$ 27	$ 3,175	$ 3,538	$ 191
LIABILITIES							
Accounts payable	-	113	7	-	-	441	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	-	113	7	-	-	441	-
FUND BALANCES							
Restricted	65	5,710	4,587	27	3,175	3,097	191
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	65	5,710	4,587	27	3,175	3,097	191
Total liabilities and fund balances	$ 65	$ 5,823	$ 4,594	$ 27	$ 3,175	$ 3,538	$ 191

(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, 2010
(amounts expressed in thousands)

	Capital Projects						
	Nationwide Development Bond	Construction Management	Northland and Other Acquisitions	Development Bonds	Parks & Rec. Permanent Improvement	General Permanent Improvement	Transportation Improvement Program
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	3,861
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	306	796	-
Total revenues	-	-	-	-	306	796	3,861
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	210	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	9,503	2,804	-	109	3,635	3,263
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	-	9,503	2,804	-	109	3,845	3,263
Excess(deficiency) of revenues over expenditures	-	(9,503)	(2,804)	-	197	(3,049)	598
OTHER FINANCING SOURCES (USES)							
Transfers in	-	117	2,140	-	2,880	11	-
Transfers out	-	-	-	(126)	-	(337)	(204)
Issuance of debt	-	7,295	2,405	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	505	115	-	-	-	-
Total other financing sources (uses)	-	7,917	4,660	(126)	2,880	(326)	(204)
Net change in fund balance	-	(1,586)	1,856	(126)	3,077	(3,375)	394
Fund balances—beginning of year	65	7,296	2,731	153	98	6,472	(203)
Fund balances—end of year	$ 65	$ 5,710	$ 4,587	$ 27	$ 3,175	$ 3,097	$ 191

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Capital Projects						
	State Issue 2 - Streets	Federal State Highway Engineering	Street & Highway Improvement	Northwest Corridor	Northeast Corridor	Southeast Growth Area	East Broad St. Growth Area
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 1	$ 3,533	$ 3,082	$ 1,371	$ 1,007	$ 75	$ 284
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	2,916	-	-	-	-	-
Due from other:							
Governments	168	4,100	31	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 169	$ 10,549	$ 3,113	$ 1,371	$ 1,007	$ 75	$ 284
LIABILITIES							
Accounts payable	3	803	471	-	-	-	-
Due to other funds	737	49	1	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	740	852	472	-	-	-	-
FUND BALANCES							
Restricted	-	9,697	2,641	1,371	1,007	75	284
Committed	-	-	-	-	-	-	-
Unassigned	(571)	-	-	-	-	-	-
Total fund balances	(571)	9,697	2,641	1,371	1,007	75	284
Total liabilities and fund balances	$ 169	$ 10,549	$ 3,113	$ 1,371	$ 1,007	$ 75	$ 284

(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, 2010
(amounts expressed in thousands)

	Capital Projects						
	State Issue 2 - Streets	Federal State Highway Engineering	Street & Highway Improvement	Northwest Corridor	Northeast Corridor	Southeast Growth Area	East Broad St. Growth Area
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	2,905	7,313	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	391	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	26	180	86	453	136	-	-
Total revenues	2,931	7,493	477	453	136	-	-
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	144	10	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	7,156	11,980	2,097	225	-	-	16
Debt service:							
Principal retirement - Note G	-	4,247	-	-	-	-	-
Interest and fiscal charges	-	239	-	-	-	-	-
Total expenditures	7,156	16,466	2,241	235	-	-	16
Excess(deficiency) of revenues over expenditures	(4,225)	(8,973)	(1,764)	218	136	-	(16)
OTHER FINANCING SOURCES (USES)							
Transfers in	706	2,883	586	10	-	-	-
Transfers out	(1,648)	(375)	(494)	-	-	-	-
Issuance of debt	1,511	2,223	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	569	4,731	92	10	-	-	-
Net change in fund balance	(3,656)	(4,242)	(1,672)	228	136	-	(16)
Fund balances—beginning of year	3,085	13,939	4,313	1,143	871	75	300
Fund balances—end of year	$ (571)	$ 9,697	$ 2,641	$ 1,371	$ 1,007	$ 75	$ 284

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Capital Projects						
	Municipal Court Clerk Capital Projects	High/Goodale Street	Housing Preservation	Auditor Bond	Neighborhood Health Center Capital Reserve	Boathouse Improvement Costs	Development Revolving Loans-Grants
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 69	$ -	$ 1,742	$ 1,112	$ 632	$ 1,399	$ 50
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 69	$ -	$ 1,742	$ 1,112	$ 632	$ 1,399	$ 50
LIABILITIES							
Accounts payable	1	-	1	-	-	903	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	1	-	1	-	-	903	-
FUND BALANCES							
Restricted	68	-	1,741	1,112	632	496	50
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	68	-	1,741	1,112	632	496	50
Total liabilities and fund balances	$ 69	$ -	$ 1,742	$ 1,112	$ 632	$ 1,399	$ 50

(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, 2010
(amounts expressed in thousands)

	Capital Projects						
	Municipal Court Clerk Capital Projects	High/Goodale Street	Housing Preservation	Auditor Bond	Neighborhood Health Center Capital	Boathouse Improvement Reserve	Development Costs	Revolving Loans-Grants
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	287	-	-	-
Total revenues	-	-	-	-	287	-	-	-
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	527	-	61	17	5	4,168	-	
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	527	-	61	17	5	4,168	-	
Excess(deficiency) of revenues over expenditures	(527)	-	(61)	(17)	282	(4,168)	-	
OTHER FINANCING SOURCES (USES)								
Transfers in	110	-	-	-	-	-	-	-
Transfers out	-	(87)	-	-	-	-	-	-
Issuance of debt	440	-	1,210	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Premium on bond issuance	45	-	40	-	-	-	-	-
Total other financing sources (uses)	595	(87)	1,250	-	-	-	-	-
Net change in fund balance	68	(87)	1,189	(17)	282	(4,168)	-	
Fund balances—beginning of year	-	87	552	1,129	350	4,664	50	
Fund balances—end of year	$ 68	$ -	$ 1,741	$ 1,112	$ 632	$ 496	$ 50	

(continued)

City of Columbus, Ohio

Exhibit B-1 (continued)

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(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
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 301	$ 925	$ 334	$ 58,576	$ 1,385	$ -	$ 119
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	1	-	78	700	135	110
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 301	$ 926	$ 334	$ 58,654	$ 2,085	$ 135	$ 229
LIABILITIES							
Accounts payable	-	335	-	3,208	582	-	-
Due to other funds	-	-	-	4	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	700	135	110
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	-	335	-	3,212	1,282	135	110
FUND BALANCES							
Restricted	301	591	334	55,442	803	-	119
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	301	591	334	55,442	803	-	119
Total liabilities and fund balances	$ 301	$ 926	$ 334	$ 58,654	$ 2,085	$ 135	$ 229

(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, 2010
(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
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	21	-	281	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	773	-	-	726	134	110
Total revenues	-	794	-	281	726	134	110
EXPENDITURES							
Current:							
General government	-	-	-	-	1,143	134	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	667	92	16,541	-	-	-
Debt service:							
Principal retirement - Note G	-	154	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	-	821	92	16,541	1,143	134	-
Excess(deficiency) of revenues over expenditures	-	(27)	(92)	(16,260)	(417)	-	110
OTHER FINANCING SOURCES (USES)							
Transfers in	-	27	-	-	-	-	-
Transfers out	-	-	-	(1,325)	-	-	-
Issuance of debt	-	-	-	52,005	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	27	-	50,680	-	-	-
Net change in fund balance	-	-	(92)	34,420	(417)	-	110
Fund balances—beginning of year	301	591	426	21,022	1,220	-	9
Fund balances—end of year	$ 301	$ 591	$ 334	$ 55,442	$ 803	$ -	$ 119

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Capital Projects						
	I-70 Cap-S.High TIF	Morse Rd TIF	Pen West East TIF	Pen West West TIF	Jeffrey Place TIF	Italian Village TIF	Crosswoods TIF
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 280	$ 1,533	$ 735	$ 58	$ -	$ -	$ -
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	75	450	130	12	45	760	150
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 355	$ 1,983	$ 865	$ 70	$ 45	$ 760	$ 150
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	75	450	130	12	45	760	150
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	75	450	130	12	45	760	150
FUND BALANCES							
Restricted	280	1,533	735	58	-	-	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	280	1,533	735	58	-	-	-
Total liabilities and fund balances	$ 355	$ 1,983	$ 865	$ 70	$ 45	$ 760	$ 150

(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, 2010
(amounts expressed in thousands)

	Capital Projects						
	I-70 Cap-S.High TIF	Morse Rd TIF	Pen West East TIF	Pen West West TIF	Jeffrey Place TIF	Italian Village TIF	Crosswoods TIF
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	75	461	129	12	43	772	151
Total revenues	75	461	129	12	43	772	151
EXPENDITURES							
Current:							
General government	-	8	2	-	-	12	1
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	43	760	614
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	-	8	2	-	43	772	615
Excess(deficiency) of revenues over expenditures	75	453	127	12	-	-	(464)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balance	75	453	127	12	-	-	(464)
Fund balances—beginning of year	205	1,080	608	46	-	-	464
Fund balances—end of year	$ 280	$ 1,533	$ 735	$ 58	$ -	$ -	$ -

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Capital Projects						
	West Edge I TIF	West Edge II TIF	Northland TIF	AC Humko I TIF	AC Humko II TIF	Hayden Run N TIF	Preserve TIF
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 94	$ 107	$ 124	$ -	$ 6	$ 1,658	$ -
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	47	30	50	140	500	740	750
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	$ 141	$ 137	$ 174	$ 140	$ 506	$ 2,398	$ 750
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	47	30	50	140	500	740	750
Accrued wages and benefits	-	-	-	-	-	-	-
Total liabilities	47	30	50	140	500	740	750
FUND BALANCES							
Restricted	94	107	124	-	6	1,658	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	94	107	124	-	6	1,658	-
Total liabilities and fund balances	$ 141	$ 137	$ 174	$ 140	$ 506	$ 2,398	$ 750

(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, 2010
(amounts expressed in thousands)

	Capital Projects						
	West Edge I TIF	West Edge II TIF	Northland TIF	AC Humko I TIF	AC Humko II TIF	Hayden Run N TIF	Preserve TIF
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	47	29	49	140	504	747	1,556
Total revenues	47	29	49	140	504	747	1,556
EXPENDITURES							
Current:							
General government	1	1	1	1	5	8	16
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	334	499	-	1,540
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	1	1	1	335	504	8	1,556
Excess(deficiency) of revenues over expenditures	46	28	48	(195)	-	739	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(27)	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(27)	-	-
Net change in fund balance	46	28	48	(195)	(27)	739	-
Fund balances—beginning of year	48	79	76	195	33	919	-
Fund balances—end of year	$ 94	$ 107	$ 124	$ -	$ 6	$ 1,658	$ -

(continued)

City of Columbus, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010
(amounts expressed in thousands)

	Capital Projects						
	Dublin-Granville S TIF	Dublin-Granville N TIF	Albany Crossing TIF	Upper Albany West TIF	Hamilton Central College TIF	Total Nonmajor Capital Projects	Total Nonmajor Governmental Funds
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	$ 6	$ 357	$ 828	$ 1,561	$ 62	$ 200,220	$ 264,703
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	580
Cash and investments with trustee	-	-	-	-	-	-	8,645
Investments	-	-	-	-	-	-	27
Receivables (net of allowances for uncollectibles)	2	125	310	450	-	8,721	36,620
Due from other:							
Governments	-	-	-	-	-	4,299	30,649
Funds	-	-	-	-	-	-	858
Total assets	$ 8	$ 482	$ 1,138	$ 2,011	$ 62	$ 213,240	$ 342,082
LIABILITIES							
Accounts payable	-	-	-	-	-	10,792	23,185
Due to other funds	-	-	-	-	-	843	4,008
Interfund payables	-	-	-	-	-	-	5,260
Deferred revenue and other	2	125	310	450	-	5,711	40,866
Accrued wages and benefits	-	-	-	-	-	-	2,854
Total liabilities	2	125	310	450	-	17,346	76,173
FUND BALANCES							
Restricted	6	357	828	1,561	62	196,465	232,073
Committed	-	-	-	-	-	-	39,666
Unassigned	-	-	-	-	-	(571)	(5,830)
Total fund balances	6	357	828	1,561	62	195,894	265,909
Total liabilities and fund balances	$ 8	$ 482	$ 1,138	$ 2,011	$ 62	$ 213,240	$ 342,082

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, 2010
(amounts expressed in thousands)

	Capital Projects						
	Dublin-Granville S TIF	Dublin-Granville N TIF	Albany Crossing TIF	Upper Albany West TIF	Hamilton Central College TIF	Total Nonmajor Capital Projects	Total Nonmajor Governmental Funds
REVENUES							
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 37
Grants and subsidies	-	-	-	-	-	14,079	156,695
Investment income	-	-	-	-	-	309	587
Licenses and permits	-	-	-	-	-	-	18,546
Shared revenues - unrestricted	-	-	-	-	-	-	39,159
Charges for services	-	-	-	-	-	391	29,667
Fines and forfeits	-	-	-	-	-	-	6,062
Miscellaneous	2	129	306	452	1	9,682	51,262
Total revenues	2	129	306	452	1	24,461	302,015
EXPENDITURES							
Current:							
General government	-	2	4	5	-	1,344	19,632
Public service	-	-	-	-	-	154	53,939
Public safety	-	-	-	-	-	-	10,478
Development	-	-	-	-	-	4,000	47,352
Health	-	-	-	-	-	-	40,734
Recreation and parks	-	-	-	-	-	-	114,887
Capital outlay	-	-	-	-	-	98,316	110,865
Debt service:							
Principal retirement - Note G	-	-	-	-	-	4,401	5,956
Interest and fiscal charges	-	-	-	-	-	239	2,694
Total expenditures	-	2	4	5	-	108,454	406,537
Excess(deficiency) of revenues over expenditures	2	127	302	447	1	(83,993)	(104,522)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	9,470	49,802
Transfers out	-	-	-	-	-	(5,109)	(13,248)
Issuance of debt	-	-	-	-	-	159,129	159,182
Refunding bonds issued	-	-	-	-	-	-	7,750
Premium on bond issuance	-	-	-	-	-	6,490	6,928
Total other financing sources (uses)	-	-	-	-	-	169,980	210,414
Net change in fund balance	2	127	302	447	1	85,987	105,892
Fund balances—beginning of year	4	230	526	1,114	61	109,907	160,017
Fund balances—end of year	$ 6	$ 357	$ 828	$ 1,561	$ 62	$ 195,894	$ 265,909

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
HOME Program
Budget Basis
Year ended December 31, 2010

Exhibit B-3

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Grants and subsidies	$ 5,134,348	$ 5,134,348	$ 5,134,348	$ -
Charges for services	58,035	58,035	58,035	-
Miscellaneous	154,831	154,831	154,831	-
Total revenues	5,347,214	5,347,214	5,347,214	-
Expenditures				
Current				
Development				
Housing				
Personal services	-	533,154	351,857	181,297
Materials and supplies	948	948	948	-
Contractual services	-	625,327	604,075	21,252
Other	84,480	4,657,537	4,657,537	-
Total housing	85,428	5,816,966	5,614,417	202,549
Total development	85,428	5,816,966	5,614,417	202,549
Total expenditures	85,428	5,816,966	5,614,417	202,549
Excess (deficiency) of revenues over expenditures	5,261,786	(469,752)	(267,203)	202,549
Other financing sources (uses)	-	-	-	-
Net change in fund balances	5,261,786	(469,752)	(267,203)	202,549
Fund balance (deficit) at beginning of year	(5,722,549)	(5,722,549)	(5,722,549)	-
Lapsed encumbrances	210,980	210,980	210,980	-
Fund balance (deficit) at end of year	$ (249,783)	$ (5,981,321)	$ (5,778,772)	$ 202,549

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
HOPE Program
Budget Basis
Year ended December 31, 2010

Exhibit B-4

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

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, 2010

Exhibit B-5

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Grants and subsidies	$ 95,107	$ 95,107	$ 95,107	$ -
Miscellaneous	121,159	121,159	121,159	-
Total revenues	216,266	216,266	216,266	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	216,266	216,266	216,266	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	216,266	216,266	216,266	-
Fund balance (deficit) at beginning of year	(2,039,419)	(2,039,419)	(2,039,419)	-
Lapsed encumbrances	8,440	8,440	8,440	-
Fund balance (deficit) at end of year	$ (1,814,713)	$ (1,814,713)	$ (1,814,713)	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Land Management
Budget Basis
Year ended December 31, 2010

Exhibit B-6

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Miscellaneous	$ 233,111	$ 233,111	$ 233,111	$ -
Total revenues	233,111	233,111	233,111	-
Expenditures				
Current				
Development				
Development director				
Materials and supplies	-	7,500	2,368	5,132
Contractual services	-	242,500	203,321	39,179
Total development director	-	250,000	205,689	44,311
Total development	-	250,000	205,689	44,311
Total expenditures	-	250,000	205,689	44,311
Excess of revenues over expenditures	233,111	(16,889)	27,422	44,311
Other financing sources (uses)	-	-	-	-
Net change in fund balances	233,111	(16,889)	27,422	44,311
Fund balance at beginning of year	353,459	353,459	353,459	-
Lapsed encumbrances	7,986	7,986	7,986	-
Fund balance at end of year	$ 594,556	$ 344,556	$ 388,867	$ 44,311

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Law Enforcement
Budget Basis
Year ended December 31, 2010

Exhibit B-7

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	$ 876,153	$ 876,153	$ 876,153	$ -
Investment earnings	37,664	37,664	37,664	-
Miscellaneous	588,121	588,121	588,121	-
Total revenues	1,501,938	1,501,938	1,501,938	-
Expenditures				
Current				
Public safety				
Police				
Materials and supplies	-	1,324,009	935,233	388,776
Contractual services	-	780,576	701,770	78,806
Other	-	18,500	16,026	2,474
Capital outlay	-	827,651	661,754	165,897
Total police	-	2,950,736	2,314,783	635,953
Total public safety	-	2,950,736	2,314,783	635,953
Total expenditures	-	2,950,736	2,314,783	635,953
Excess (deficiency) of revenues over expenditures	1,501,938	(1,448,798)	(812,845)	635,953
Other financing sources (uses)	-	-	-	-
Net change in fund balances	1,501,938	(1,448,798)	(812,845)	635,953
Fund balance at beginning of year	2,843,035	2,843,035	2,843,035	-
Lapsed encumbrances	22,618	22,618	22,618	-
Fund balance at end of year	$ 4,367,591	$ 1,416,855	$ 2,052,808	$ 635,953

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, 2010

Exhibit B-8

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Grants and subsidies	$ 26,971,479	$ 26,971,479	$ 26,971,479	$ -
Charges for services	2,932	2,932	2,932	-
Investment earnings	272	272	272	-
Miscellaneous	911,330	911,330	911,330	-
Total revenues	27,886,013	27,886,013	27,886,013	-
Expenditures				
Current				
General government				
City attorney				
Personal services	79,645	380,270	380,270	-
Contractual services	115,238	106,234	106,234	-
Other	-	108,527	108,527	-
Total city attorney	194,883	595,031	595,031	-
Mayor				
Personal services	28,847	169,159	169,159	-
Materials and supplies	-	600	199	401
Contractual services	-	106,790	24,581	82,209
Capital outlay	-	3,514	3,514	-
Total mayor	28,847	280,063	197,453	82,610
Municipal court judges				
Personal services	117,306	340,481	340,481	-
Materials and supplies	-	32,300	25,954	6,346
Contractual services	255,818	470,030	470,030	-
Total municipal court judges	373,124	842,811	836,465	6,346
Fleet				
Capital outlay	-	2,631,546	1,265,046	1,366,500
Total fleet	-	2,631,546	1,265,046	1,366,500
Finance				
Personal services	-	850,028	733,023	117,005
Contractual services	497,365	514,365	514,365	-
Other	144,000	144,000	144,000	-
Capital outlay	1,056,854	1,056,854	1,056,854	-
Total finance	1,698,219	2,565,247	2,448,242	117,005
Total general government	2,295,073	6,914,698	5,342,237	1,572,461
Public service				
Refuse collection				
Personal services	-	89,727	85,366	4,361
Materials and supplies	7,064	2,399	2,399	-
Contractual services	2,173	7,208	7,208	-
Total refuse collection	9,237	99,334	94,973	4,361
Transportation planning and operations				
Personal services	692,916	681,833	681,833	-
Contractual services	-	147,920	147,920	-
Capital outlay	1,257,320	1,109,400	1,109,400	-
Total transportation planning and operations	1,950,236	1,939,153	1,939,153	-
Total public service	1,959,473	2,038,487	2,034,126	4,361
Public safety				
Police				
Personal services	2,954,058	3,223,685	3,223,685	-
Materials and supplies	258,050	741,552	741,552	-
Contractual services	-	713,827	354,749	359,078
Capital outlay	525,471	530,227	530,227	-
Total police	3,737,579	5,209,291	4,850,213	359,078
Fire				
Materials and supplies	-	41,035	36,417	4,618
Total fire	-	41,035	36,417	4,618
Total public safety	3,737,579	5,250,326	4,886,630	363,696

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Development				
Development director				
Personal services	$ -	$ 1,368,813	$ 1,217,370	$ 151,443
Materials and supplies	3,958	3,958	3,958	-
Contractual services	2,011,408	1,556,338	1,556,338	-
Capital Outlay	655,965	1,956,871	1,956,871	-
Total development director	2,671,331	4,885,980	4,734,537	151,443
Economic development				
Personal services	3,075	3,075	3,075	-
Contractual services	1,100,000	4,400,000	4,400,000	-
Total economic development	1,103,075	4,403,075	4,403,075	-
Building services				
Personal services	-	630,394	410,984	219,410
Contractual services	2,474	2,474	2,474	-
Total building services	2,474	632,868	413,458	219,410
Housing				
Personal services	-	1,664,896	1,557,981	106,915
Materials and supplies	-	5,000	126	4,874
Contractual services	652,170	4,461,265	4,461,265	-
Other	-	21,043,264	20,067,667	975,597
Total housing	652,170	27,174,425	26,087,039	1,087,386
Total development	4,429,050	37,096,348	35,638,109	1,458,239
Health				
Health				
Personal services	-	20,000	18,748	1,252
Materials and supplies	29,805	6,005	6,005	-
Contractual services	16,862	880,899	880,899	-
Capital Outlay	4,850	-	-	-
Total health	51,517	906,904	905,652	1,252
Total health	51,517	906,904	905,652	1,252
Recreation and parks				
Recreation and parks				
Capital Outlay	205,373	205,373	205,373	-
Total recreation and parks	205,373	205,373	205,373	-
Total recreation and parks	205,373	205,373	205,373	-
Utilities				
Electricity				
Contractual services	50,000	50,000	50,000	-
Total electricity	50,000	50,000	50,000	-
Total utilities	50,000	50,000	50,000	-
Total expenditures	12,728,065	52,462,136	49,062,127	3,400,009
Excess (deficiency) of revenues over expenditures	15,157,948	(24,576,123)	(21,176,114)	3,400,009
Other financing sources (uses)				
Operating transfers in	422,905	422,905	422,905	-
Operating transfers out	-	(1,141,346)	(1,128,403)	12,943
Total other financing sources (uses)	422,905	(718,441)	(705,498)	12,943
Net change in fund balances	15,580,853	(25,294,564)	(21,881,612)	3,412,952
Fund balance (deficit) at beginning of year	(28,888,790)	(28,888,790)	(28,888,790)	-
Lapsed encumbrances	2,362,567	2,362,567	2,362,567	-
Fund balance (deficit) at end of year	$ (10,945,370)	$ (51,820,787)	$ (48,407,835)	$ 3,412,952

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Area Commissions
Budget Basis
Year ended December 31, 2010

Exhibit B-9

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	$ 2,201	$ 2,201	$ 2,201	$ -
Total revenues	2,201	2,201	2,201	-
Expenditures				
Current				
Development				
Administration				
Contractual services	-	21,000	18,000	3,000
Total administration	-	21,000	18,000	3,000
Total development	-	21,000	18,000	3,000
Total expenditures	-	21,000	18,000	3,000
Excess (deficiency) of revenues over expenditures	2,201	(18,799)	(15,799)	3,000
Other financing sources (uses)				
Operating transfers in	21,000	21,000	21,000	-
Net change in fund balances	23,201	2,201	5,201	3,000
Fund balance at beginning of year	18,361	18,361	18,361	-
Lapsed encumbrances	3,055	3,055	3,055	-
Fund balance at end of year	$ 44,617	$ 23,617	$ 26,617	$ 3,000

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Purpose
Budget Basis
Year ended December 31, 2010

Exhibit B-10

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
Revenues				
Licenses and permits	$ 5,413	$ 5,413	$ 5,413	$ -
Fines and forfeitures	31,550	31,550	31,550	-
Charges for services	117,717	117,717	117,717	-
Miscellaneous	389,075	389,075	389,075	-
Total revenues	543,755	543,755	543,755	-
Expenditures				
Current				
General government				
City attorney				
Personal services	85,000	85,000	74,593	10,407
Materials and supplies	20,000	20,000	10,900	9,100
Contractual services	15,000	15,000	8,000	7,000
Total city attorney	120,000	120,000	93,493	26,507
Finance				
Materials and supplies	200	200	200	-
Contractual services	35,500	35,500	31,626	3,874
Total finance	35,700	35,700	31,826	3,874
Total general government	155,700	155,700	125,319	30,381
Public service				
Transportation planning and operations				
Materials and supplies	1,002	1,002	1,002	-
Total public service	1,002	1,002	1,002	-
Total development	1,002	1,002	1,002	-
Health				
Health				
Materials and supplies	15,000	15,000	2,092	12,908
Total health	15,000	15,000	2,092	12,908
Total health	15,000	15,000	2,092	12,908
Public safety				
Police				
Materials and supplies	11,000	11,000	4,948	6,052
Contractual services	48,599	48,599	48,155	444
Total police	59,599	59,599	53,103	6,496
Fire				
Materials and supplies	52,473	52,473	45,625	6,848
Contractual services	20,000	20,000	13,375	6,625
Total fire	72,473	72,473	59,000	13,473
Total public safety	132,072	132,072	112,103	19,969
Utilities				
Water				
Contractual services	31,637	31,637	-	31,637
Total water	31,637	31,637	-	31,637
Total utilities	31,637	31,637	-	31,637
Recreation and parks				
Recreation and parks				
Personal services	16,000	16,000	11,928	4,072
Materials and supplies	83,851	83,851	39,347	44,504
Contractual services	178,992	178,992	72,831	106,161
Other	1,300	1,300	1,300	-
Capital outlay	296,995	296,995	179,303	117,692
Total recreation and parks	577,138	577,138	304,709	272,429
Total recreation and parks	577,138	577,138	304,709	272,429
Total expenditures	912,549	912,549	545,225	367,324
Excess (deficiency) of revenues over expenditures	(368,794)	(368,794)	(1,470)	367,324
Other financing sources (uses)				
Operating transfers in	248,883	248,883	248,883	-
Operating transfers out	-	(2,798,160)	(2,798,160)	-
Total other financing sources (uses)	248,883	(2,549,277)	(2,549,277)	-
Net change in fund balances	(119,911)	(2,918,071)	(2,550,747)	367,324
Fund balance at beginning of year	3,800,770	3,800,770	3,800,770	-
Lapsed encumbrances	107,395	107,395	107,395	-
Fund balance at end of year	$ 3,788,254	$ 990,094	$ 1,357,418	$ 367,324

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, 2010

Exhibit B-11

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 1,196	$ 1,196	$ 1,196	$ -
Total revenues	1,196	1,196	1,196	-
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	84,896	84,680	216
Materials and supplies	-	7,284	-	7,284
Contractual services	-	11,110	-	11,110
Total recreation and parks	-	103,290	84,680	18,610
Total recreation and parks	-	103,290	84,680	18,610
Total expenditures	-	103,290	84,680	18,610
Excess (deficiency) of revenues over expenditures	1,196	(102,094)	(83,484)	18,610
Other financing sources (uses)	-	-	-	-
Net change in fund balances	1,196	(102,094)	(83,484)	18,610
Fund balance at beginning of year	159,507	159,507	159,507	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 160,703	$ 57,413	$ 76,023	$ 18,610

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, 2010

Exhibit B-12

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Fines and forfeitures	$ 232,398	$ 232,398	$ 232,398	$ -
Shared revenues	200,379	200,379	200,379	-
Total revenues	432,777	432,777	432,777	-
Expenditures				
Current				
General government				
Municipal court judges				
Contractual services	-	435,000	300,000	135,000
Total municipal court judges	-	435,000	300,000	135,000
Total general government	-	435,000	300,000	135,000
Total expenditures	-	435,000	300,000	135,000
Excess (deficiency) of revenues over expenditures	432,777	(2,223)	132,777	135,000
Other financing sources (uses)				
Operating transfers out	-	(100,000)	(100,000)	-
Net change in fund balances	432,777	(102,223)	32,777	135,000
Fund balance at beginning of year	1,127,271	1,127,271	1,127,271	-
Lapsed encumbrances	33,805	33,805	33,805	-
Fund balance at end of year	$ 1,593,853	$ 1,058,853	$ 1,193,853	$ 135,000

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, 2010

Exhibit B-13

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Fines and forfeitures	$ 1,165,368	$ 1,165,368	$ 1,165,368	$ -
Charges for services	31,693	31,693	31,693	-
Shared revenues	347,031	347,031	347,031	-
Miscellaneous	267,092	267,092	267,092	-
Total revenues	1,811,184	1,811,184	1,811,184	-
Expenditures				
Current				
General government				
Municipal court judges				
Personal services	1,168,576	1,787,448	1,783,396	4,052
Materials and supplies	46,200	79,700	28,641	51,059
Contractual services	451,600	539,290	459,582	79,708
Total municipal court judges	1,666,376	2,406,438	2,271,619	134,819
Total general government	1,666,376	2,406,438	2,271,619	134,819
Total expenditures	1,666,376	2,406,438	2,271,619	134,819
Excess (deficiency) of revenues over expenditures	144,808	(595,254)	(460,435)	134,819
Other financing sources (uses)				
Operating transfers in	100,000	100,000	100,000	-
Operating transfers out	-	(65,457)	(65,457)	-
Total other financing sources (uses)	100,000	34,543	34,543	-
Net change in fund balances	244,808	(560,711)	(425,892)	134,819
Fund balance at beginning of year	1,659,239	1,659,239	1,659,239	-
Lapsed encumbrances	97,190	97,190	97,190	-
Fund balance at end of year	$ 2,001,237	$ 1,195,718	$ 1,330,537	$ 134,819

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, 2010

Exhibit B-14

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	$ 2,273,201	$ 2,273,201	$ 2,273,201	$ -
Shared revenue	180,370	180,370	180,370	-
Miscellaneous	240	240	240	-
Total revenues	2,453,811	2,453,811	2,453,811	-
Expenditures				
Current				
General government				
Municipal court judges				
Personal services	249,694	418,107	273,773	144,334
Materials and supplies	77,900	110,900	91,130	19,770
Contractual services	206,339	330,376	280,142	50,234
Total municipal court judges	533,933	859,383	645,045	214,338
Municipal court clerk				
Personal services	839,640	839,640	712,425	127,215
Materials and supplies	57,400	57,400	50,709	6,691
Contractual services	696,848	696,848	659,177	37,671
Total municipal court clerk	1,593,888	1,593,888	1,422,311	171,577
Total general government	2,127,821	2,453,271	2,067,356	385,915
Total expenditures	2,127,821	2,453,271	2,067,356	385,915
Excess of revenues over expenditures	325,990	540	386,455	385,915
Other financing sources (uses)				
Operating transfers in	11,508	11,508	11,508	-
Operating transfers out	-	(404,288)	(360,212)	44,076
Total other financing sources (uses)	11,508	(392,780)	(348,704)	44,076
Net change in fund balances	337,498	(392,240)	37,751	429,991
Fund balance at beginning of year	2,182,479	2,182,479	2,182,479	-
Lapsed encumbrances	152,772	152,772	152,772	-
Fund balance at end of year	$ 2,672,749	$ 1,943,011	$ 2,373,002	$ 429,991

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, 2010

Exhibit B-15

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	$ 7,950	$ 7,950	$ 7,950	$ -
Total revenues	7,950	7,950	7,950	-
Expenditures				
Current				
General government				
Community relations				
Materials and supplies	-	8,242	5,666	2,576
Contractual services	-	25,228	5,925	19,303
Total community relations	-	33,470	11,591	21,879
Total general government	-	33,470	11,591	21,879
Total expenditures	-	33,470	11,591	21,879
Excess (deficiency) of revenues over expenditures	7,950	(25,520)	(3,641)	21,879
Other financing sources (uses)	-	-	-	-
Net change in fund balances	7,950			21,879
Fund balance (deficit) at end of year				

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, 2010

Exhibit B-16

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Licenses and permits	$ 114,250	$ 114,250	$ 114,250	$ -
Charges for services	350	350	350	-
Total revenues	114,600	114,600	114,600	-
Expenditures				
Current				
Development				
Economic development				
Personal services	-	85,000	41,681	43,319
Materials and supplies	-	2,500	-	2,500
Contractual services	-	2,500	1,000	1,500
Total economic development	-	90,000	42,681	47,319
Total development	-	90,000	42,681	47,319
Total expenditures	-	90,000	42,681	47,319
Excess of revenues over expenditures	114,600	24,600	71,919	47,319
Other financing sources (uses)	-	-	-	-
Net change in fund balances	114,600	24,600	71,919	47,319
Fund balance at beginning of year	140,389	140,389	140,389	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 254,989	$ 164,989	$ 212,308	$ 47,319

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, 2010

Exhibit B-17

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Investment earnings	$ 1,465	$ 1,465	$ 1,465	$ -
Total revenues	1,465	1,465	1,465	-
Expenditures				
Current				
Public safety				
Fire				
Contractual services	-	20,000	8,713	11,287
Total fire	-	20,000	8,713	11,287
Total public safety	-	20,000	8,713	11,287
Total expenditures	-	20,000	8,713	11,287
Excess (deficiency) of revenues over expenditures	1,465	(18,535)	(7,248)	11,287
Other financing sources (uses)	-	-	-	-
Net change in fund balances	1,465	(18,535)	(7,248)	11,287
Fund balance at beginning of year	141,198	141,198	141,198	-
Lapsed encumbrances	963	963	963	-
Fund balance at end of year	$ 143,626	$ 123,626	$ 134,913	$ 11,287

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, 2010

Exhibit B-18

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 8,106,261	$ 8,106,261	$ 8,106,261	$ -
Total revenues	8,106,261	8,106,261	8,106,261	-
Expenditures				
Current				
General government				
City council				
Contractual services	7,440,000	7,984,667	7,984,667	-
Total city council	7,440,000	7,984,667	7,984,667	-
Total general government	7,440,000	7,984,667	7,984,667	-
Total expenditures	7,440,000	7,984,667	7,984,667	-
Excess of revenues over expenditures	666,261	121,594	121,594	-
Other financing sources (uses)				
Operating transfers out	-	(61,100)	(61,100)	-
Net change in fund balances	666,261	60,494	60,494	-
Fund balance at beginning of year	97,796	97,796	97,796	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 764,057	$ 158,290	$ 158,290	$ -

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, 2010

Exhibit B-19

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 1,135,593	$ 1,135,593	$ 1,135,593	$ -
Total revenues	1,135,593	1,135,593	1,135,593	-
Expenditures				
Current				
Development				
Development director				
Contractual services	1,200,000	904,500	904,036	464
Total development director	1,200,000	904,500	904,036	464
Total development	1,200,000	904,500	904,036	464
Total expenditures	1,200,000	904,500	904,036	464
Excess of revenues over expenditures	(64,407)	231,093	231,557	464
Other financing sources (uses)	-	-	-	-
Net change in fund balances	(64,407)	231,093	231,557	464
Fund balance (deficit) at beginning of year	(92,744)	(92,744)	(92,744)	-
Lapsed encumbrances		-	-	-
Fund balance at end of year	$ (157,151)	$ 138,349	$ 138,813	$ 464

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, 2010

Exhibit B-20

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 31,496	$ 31,496	$ 31,496	$ -
Miscellaneous	50,070	50,070	50,070	-
Total revenues	81,566	81,566	81,566	-
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	1,000	499	501
Contractual services	-	56,612	53,645	2,967
Total recreation and parks	-	57,612	54,144	3,468
Total recreation and parks	-	57,612	54,144	3,468
Total expenditures	-	57,612	54,144	3,468
Excess of revenues over expenditures	81,566	23,954	27,422	3,468
Other financing sources (uses)	-	-	-	-
Net change in fund balances	81,566	23,954	27,422	3,468
Fund balance at beginning of year	564,049	564,049	564,049	-
Lapsed encumbrances	128	128	128	-
Fund balance at end of year	$ 645,743	$ 588,131	$ 591,599	$ 3,468

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Tree Replacement
Budget Basis
Year ended December 31, 2010

Exhibit B-21

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 26,375	$ 26,375	$ 26,375	$ -
Total revenues	26,375	26,375	26,375	-
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	49,941	49,120	821
Other	-	500	-	500
Total recreation and parks	-	50,441	49,120	1,321
Total recreation and parks	-	50,441	49,120	1,321
Total expenditures	-	50,441	49,120	1,321
Excess (deficiency) of revenues over expenditures	26,375	(24,066)	(22,745)	1,321
Other financing sources (uses)	-	-	-	-
Net change in fund balances	26,375	(24,066)	(22,745)	1,321
Fund balance at beginning of year	22,728	22,728	22,728	-
Lapsed encumbrances	5,972	5,972	5,972	-
Fund balance at end of year	$ 55,075	$ 4,634	$ 5,955	$ 1,321

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, 2010

Exhibit B-22

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 606	$ 606	$ 606	$ -
Expenditures	-	-	-	-
Excess of revenues over expenditures	606	606	606	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	606	606	606	-
Fund balance at beginning of year	26,657	26,657	26,657	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 27,263	$ 27,263	$ 27,263	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Columbus Housing
Budget Basis
Year ended December 31, 2010

Exhibit B-23

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 1,161,778	$ 1,161,778	$ 1,161,778	$ -
Total revenues	1,161,778	1,161,778	1,161,778	-
Expenditures				
Current				
Development				
Development director				
Contractual services	-	1,161,778	1,161,778	-
Total development director	-	1,161,778	1,161,778	-
Total development	-	1,161,778	1,161,778	-
Total expenditures	-	1,161,778	1,161,778	-
Excess of revenues over expenditures	1,161,778	-	-	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	1,161,778	-	-	-
Fund balance (deficit) at beginning of year	(150,000)	(150,000)	(150,000)	-
Lapsed encumbrances	150,000	150,000	150,000	-
Fund balance at end of year	$ 1,161,778	$ -	$ -	$ -

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, 2010

Exhibit B-24

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 151,748	$ 151,748	$ 151,748	$ -
Total revenues	151,748	151,748	151,748	-
Expenditures				
Current				
Development				
Economic development				
Personal services	-	130,000	119,274	10,726
Materials and supplies	-	2,000	-	2,000
Contractual services	-	5,000	-	5,000
Total economic development	-	137,000	119,274	17,726
Total development	-	137,000	119,274	17,726
Total expenditures	-	137,000	119,274	17,726
Excess of revenues over expenditures	151,748	14,748	32,474	17,726
Other financing sources (uses)	-	-	-	-
Net change in fund balances	151,748	14,748	32,474	17,726
Fund balance at beginning of year	138,947	138,947	138,947	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 290,695	$ 153,695	$ 171,421	$ 17,726

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, 2010

Exhibit B-25

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues	$ -	$ -	$ -	$ -
Expenditures				
Current				
Public safety				
Fire				
Contractual services	-	50,000	18,178	31,822
Total fire	-	50,000	18,178	31,822
Total public safety	-	50,000	18,178	31,822
Total expenditures	-	50,000	18,178	31,822
Excess (deficiency) of revenues over expenditures	-	(50,000)	(18,178)	31,822
Other financing sources (uses)				
Operating transfers in	24,010	24,010	24,010	-
Net change in fund balances	24,010	(25,990)	5,832	31,822
Fund balance at beginning of year	105,826	105,826	105,826	-
Lapsed encumbrances	465	465	465	-
Fund balance at end of year	$ 130,301	$ 80,301	$ 112,123	$ 31,822

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, 2010

Exhibit B-26

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	**Final**	**Amounts**	**(Negative)**
Revenues				
Investment earnings	$ 249	$ 249	$ 249	$ -
Shared revenue	39,804	39,804	39,804	-
Total revenues	40,053	40,053	40,053	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	40,053	40,053	40,053	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	40,053	40,053	40,053	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 40,053	$ 40,053	$ 40,053	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Development Services
Budget Basis

Year ended December 31, 2010

Exhibit B-27

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	**Final**	**Amounts**	**(Negative)**
Revenues				
Licenses and permits	$ 14,433,491	$ 14,433,491	$ 14,433,491	$ -
Charges for services	190,489	190,489	190,489	-
Miscellaneous	670,601	670,601	670,601	-
Total revenues	15,294,581	15,294,581	15,294,581	-
Expenditures				
Current				
Development				
Development director				
Personal Services	659,715	114,544	114,544	-
Total development director	659,715	114,544	114,544	-
Building services				
Personal Services	10,862,069	3,319,241	3,319,241	-
Materials and supplies	55,503	13,477	13,477	-
Contractual services	2,750,900	449,580	449,580	-
Other	148,150	9,978	9,978	-
Capital outlay	134,000	-	-	-
Total building services	13,950,622	3,792,276	3,792,276	-
Total development	14,610,337	3,906,820	3,906,820	-
Building and zoning services				
Building and zoning services				
Personal services	-	8,087,999	7,918,866	169,133
Materials and supplies	-	57,026	55,730	1,296
Contractual services	-	2,301,320	2,164,014	137,306
Other	-	56,597	21,047	35,550
Capital outlay	-	200,575	199,725	850
Total building and zoning services	-	10,703,517	10,359,382	344,135
Total building and zoning services	-	10,703,517	10,359,382	344,135
Total expenditures	14,610,337	14,610,337	14,266,202	344,135
Excess of revenues over expenditures	684,244	684,244	1,028,379	344,135
Other financing sources (uses)	-	-	-	-
Net change in fund balances	684,244	684,244	1,028,379	344,135
Fund balance at beginning of year	1,684,678	1,684,678	1,684,678	-
Lapsed encumbrances	41,196	41,196	41,196	-
Fund balance at end of year	$ 2,410,118	$ 2,410,118	$ 2,754,253	$ 344,135

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, 2010

Exhibit B-28

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 2,139,895	$ 2,139,895	$ 2,139,895	$ -
Miscellaneous	2,006	2,006	2,006	-
Total revenues	2,141,901	2,141,901	2,141,901	-
Expenditures				
Current				
Public Service				
Transportation design/constr				
Personal services	-	1,829,881	1,829,881	-
Materials and supplies	-	1,670	1,670	-
Contractual services	-	120,265	120,265	-
Total transportation design/constr	-	1,951,816	1,951,816	-
Total public service	-	1,951,816	1,951,816	-
Total expenditures	-	1,951,816	1,951,816	-
Excess of revenues over expenditures	2,141,901	190,085	190,085	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	2,141,901	190,085	190,085	-
Fund balance at beginning of year	38,593	38,593	38,593	-
Lapsed encumbrances	2,469	2,469	2,469	-
Fund balance at end of year	$ 2,182,963	$ 231,147	$ 231,147	$ -

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, 2010

Exhibit B-29

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 77,827	$ 77,827	$ 77,827	$ -
Total revenues	77,827	77,827	77,827	-
Expenditures				
Current				
General government				
Finance				
Contractual services	-	66,668	66,668	-
Total finance	-	66,668	66,668	-
Total general government	-	66,668	66,668	-
Total expenditures	-	66,668	66,668	-
Excess of revenues over expenditures	77,827	11,159	11,159	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	77,827	11,159	11,159	-
Fund balance at beginning of year	88,710	88,710	88,710	-
Lapsed encumbrances		-	-	-
Fund balance at end of year	$ 166,537	$ 99,869	$ 99,869	$ -

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, 2010

Exhibit B-30

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Investment earnings	$ 10,321	$ 10,321	$ 10,321	$ -
Grants and subsidies	5,951,211	5,951,211	5,951,211	-
Charges for services	167,840	167,840	167,840	-
Miscellaneous	942,366	942,366	942,366	-
Total revenues	7,071,738	7,071,738	7,071,738	-
Expenditures				
Current				
Finance				
Personal services	333,540	333,540	281,439	52,101
Materials and supplies	4,000	4,000	2,998	1,002
Contractual services	210,133	210,133	196,732	13,401
Other	60,000	60,000	8,588	51,412
Total Finance	607,673	607,673	489,757	117,916
Total general government	607,673	607,673	489,757	117,916
Development				
Development director				
Personal services	958,709	958,709	925,414	33,295
Materials and supplies	3,000	3,000	987	2,013
Contractual services	218,214	218,214	212,085	6,129
Total development director	1,179,923	1,179,923	1,138,486	41,437
Economic development				
Personal services	715,235	715,235	625,632	89,603
Materials and supplies	4,350	4,350	3,050	1,300
Contractual services	1,109,314	1,109,314	986,723	122,591
Total economic development	1,828,899	1,828,899	1,615,405	213,494
Code enforcement				
Personal services	878,747	893,027	884,700	8,327
Materials and supplies	2,000	2,000	1,521	479
Contractual services	140,000	140,000	140,000	-
Total code enforcement	1,020,747	1,035,027	1,026,221	8,806
Housing				
Personal services	1,081,592	1,067,312	916,587	150,725
Materials and supplies	18,600	18,600	9,309	9,291
Contractual services	1,129,348	1,129,348	1,034,413	94,935
Other	575,412	575,412	575,412	-
Total housing	2,804,952	2,790,672	2,535,721	254,951
Total development	6,834,521	6,834,521	6,315,833	518,688

(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, 2010

Exhibit B-30 (Continued)

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Health				
Health				
Personal services	$ 248,035	$ 243,135	$ 243,135	$ -
Materials and supplies	-	4,900	4,891	9
Total health	248,035	248,035	248,026	9
Total health	248,035	248,035	248,026	9
Recreation and parks				
Recreation and parks				
Personal services	793,733	793,733	791,584	2,149
Materials and supplies	2,920	2,920	889	2,031
Contractual services	36,615	36,615	27,242	9,373
Other	300	300	300	-
Total recreation and parks	833,568	833,568	820,015	13,553
Total recreation and parks	833,568	833,568	820,015	13,553
Total expenditures	8,523,797	8,523,797	7,873,631	650,166
Excess (deficiency) of revenues over expenditures	(1,452,059)	(1,452,059)	(801,893)	650,166
Other financing sources (uses)	-		-	-
Net change in fund balances	(1,452,059)	(1,452,059)	(801,893)	650,166
Fund balance (deficit) at beginning of year	(586,209)	(586,209)	(586,209)	-
Lapsed encumbrances	51,622	51,622	51,622	-
Fund balance (deficit) at end of year	$ (1,986,646)	$ (1,986,646)	$ (1,336,480)	$ 650,166

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Health
Budget Basis
Year ended December 31, 2010

Exhibit B-31

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Licenses and permits	$ 2,644,083	$ 2,644,083	$ 2,644,083	$ -
Fines & forfeitures	46,624	46,624	46,624	-
Charges for services	2,556,395	2,556,395	2,556,395	-
Miscellaneous	17,838	17,838	17,838	-
Total revenues	5,264,940	5,264,940	5,264,940	-
Expenditures				
Current				
Health				
Health				
Personal services	16,187,018	16,187,018	14,628,650	1,558,368
Materials and supplies	652,125	652,125	439,428	212,697
Contractual services	6,774,298	6,774,298	6,617,386	156,912
Other	19,700	19,700	14,411	5,289
Total health	23,633,141	23,633,141	21,699,875	1,933,266
Total health	23,633,141	23,633,141	21,699,875	1,933,266
Total expenditures	23,633,141	23,633,141	21,699,875	1,933,266
Excess (deficiency) of revenues over expenditures	(18,368,201)	(18,368,201)	(16,434,935)	1,933,266
Other financing sources (uses)				
Operating transfers in	15,824,118	15,824,118	15,824,118	-
Net change in fund balances	(2,544,083)	(2,544,083)	(610,817)	1,933,266
Fund balance at beginning of year	390,784	390,784	390,784	-
Lapsed encumbrances	253,342	253,342	253,342	-
Fund balance (deficit) at end of year	$ (1,899,957)	$ (1,899,957)	$ 33,309	$ 1,933,266

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, 2010

Exhibit B-32

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Investment earnings	$ 6,015	$ 6,015	$ 6,015	$ -
Grants and subsidies	16,864,817	16,864,817	16,864,817	-
Charges for service	364,111	364,111	364,111	-
Miscellaneous	13,309	13,309	13,309	-
Total revenues	17,248,252	17,248,252	17,248,252	-
Expenditures				
Current				
Health				
Health				
Personal services	-	14,554,567	13,450,825	1,103,742
Materials and supplies	192,016	930,013	930,013	-
Contractual services	617,007	3,512,382	3,512,382	-
Other	-	109,289	-	109,289
Total health	809,023	19,106,251	17,893,220	1,213,031
Total health	809,023	19,106,251	17,893,220	1,213,031
Total expenditures	809,023	19,106,251	17,893,220	1,213,031
Excess (deficiency) of revenues over expenditures	16,439,229	(1,857,999)	(644,968)	1,213,031
Other financing sources (uses)				
Operating transfers in	565,000	565,000	565,000	-
Net change in fund balances	17,004,229	(1,292,999)	(79,968)	1,213,031
Fund balance (deficit) at beginning of year	(2 593 028)	(2 593 028)	(2 593 028)	-

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, 2010

Exhibit B-33

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	**Final**	**Amounts**	**(Negative)**
Revenues				
Shared revenues	$ 5,400,000	$ 5,400,000	$ 5,400,000	$ -
Total revenues	5,400,000	5,400,000	5,400,000	-
Expenditures				
Current				
Public service				
Transportation planning and operations				
Contractual services	-	2,662,698	2,662,698	-
Total transportation planning and operations	-	2,662,698	2,662,698	-
Total public service	-	2,662,698	2,662,698	-
Total expenditures	-	2,662,698	2,662,698	-
Excess of revenues over expenditures	5,400,000	2,737,302	2,737,302	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	5,400,000	2,737,302	2,737,302	-
Fund balance at beginning of year	260,055	260,055	260,055	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 5,660,055	$ 2,997,357	$ 2,997,357	$ -

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, 2010

Exhibit B-34

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	$ 1,290,537	$ 1,290,537	$ 1,290,537	$ -
Investment earnings	63,416	63,416	63,416	-
Charges for services	7,198,882	7,198,882	7,198,882	-
Shared revenues	31,840,268	31,840,268	31,840,268	-
Miscellaneous	4,899,854	4,899,854	4,899,854	-
Total revenues	45,292,957	45,292,957	45,292,957	-
Expenditures				
Current				
Public service				
Service director				
Personal services	2,962,382	2,962,382	2,851,827	110,555
Materials and supplies	2,165	2,165	1,623	542
Contractual services	226,452	226,452	222,463	3,989
Total service director	3,190,999	3,190,999	3,075,913	115,086
Refuse				
Personal services	2,489,886	2,489,886	2,402,111	87,775
Materials and supplies	5,000	5,000	5,000	-
Contractual services	724,098	724,098	525,068	199,030
Total refuse	3,218,984	3,218,984	2,932,179	286,805
Transportation mobility options				
Personal services	1,705,229	1,705,229	1,627,382	77,847
Materials and supplies	9,560	9,560	6,318	3,242
Contractual services	305,236	305,236	275,892	29,344
Other	1,500	1,500	-	1,500
Total transportation mobility options	2,021,525	2,021,525	1,909,592	111,933
Transportation planning and operations				
Personal services	21,818,892	21,818,892	21,625,261	193,631
Materials and supplies	604,730	604,730	524,345	80,385
Contractual services	12,227,127	12,268,152	11,819,680	448,472
Other	86,600	86,600	25,361	61,239
Capital outlay	54,000	200,452	185,879	14,573
Total transportation planning and operations	34,791,349	34,978,826	34,180,526	798,300
Transportation design and construction				
Personal services	2,738,845	2,738,845	2,705,013	33,832
Materials and supplies	6,700	6,700	6,700	-
Contractual services	536,031	536,031	532,493	3,538
Other	5,100	5,100	-	5,100
Total transportation design and construction	3,286,676	3,286,676	3,244,206	42,470
Total public service	46,509,533	46,697,010	45,342,416	1,354,594
Total expenditures	46,509,533	46,697,010	45,342,416	1,354,594
Excess (deficiency) of revenues over expenditures	(1,216,576)	(1,404,053)	(49,459)	1,354,594
Other financing sources (uses)				
Operating transfers in	41,025	41,025	41,025	-
Net change in fund balances	(1,175,551)	(1,363,028)	(8,434)	1,354,594
Fund balance at beginning of year	4,756,168	4,756,168	4,756,168	-
Lapsed encumbrances	156,533	156,533	156,533	-
Fund balance at end of year	$ 3,737,150	$ 3,549,673	$ 4,904,267	$ 1,354,594

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, 2010

Exhibit B-35

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 3,192,832	$ 3,192,832	$ 3,192,832	$ -
Total revenues	3,192,832	3,192,832	3,192,832	-
Expenditures				
Current				
Public service				
Transportation planning and operations				
Materials and supplies	-	2,608,056	2,414,293	193,763
Contractual services	-	644,750	630,379	14,371
Capital outlay	-	45,944	45,944	-
Total transportation planning and operations	-	3,298,750	3,090,616	208,134
Total public service	-	3,298,750	3,090,616	208,134
Total expenditures	-	3,298,750	3,090,616	208,134
Excess (deficiency) of revenues over expenditures	3,192,832	(105,918)	102,216	208,134
Other financing sources (uses)	-	-	-	-
Net change in fund balances	3,192,832	(105,918)	102,216	208,134
Fund balance at beginning of year	502,175	502,175	502,175	-
Lapsed encumbrances	268,233	268,233	268,233	-
Fund balance at end of year	$ 3,963,240	$ 664,490	$ 872,624	$ 208,134

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
City Parking Meter Contribution Fund
Budget Basis
Year ended December 31, 2010

Exhibit B-36

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 66,464	$ 66,464	$ 66,464	$ -
Total revenues	66,464	66,464	66,464	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	66,464	66,464	66,464	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	66,464	66,464	66,464	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 66,464	$ 66,464	$ 66,464	$ -

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, 2010

Exhibit B-37

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 4,200,885	$ 4,200,885	$ 4,200,885	$ -
Total revenues	4,200,885	4,200,885	4,200,885	-
Expenditures				
Current				
Public safety				
Public safety administration				
Personal services	-	3,860,124	3,860,124	-
Total public safety administration	-	3,860,124	3,860,124	-
Total public safety	-	3,860,124	3,860,124	-
Total expenditures	-	3,860,124	3,860,124	-
Excess of revenues over expenditures	4,200,885	340,761	340,761	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	4,200,885	340,761	340,761	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 4,200,885	$ 340,761	$ 340,761	$ -

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, 2010

Exhibit B-38

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 593,922	$ 593,922	$ 593,922	$ -
Total revenues	593,922	593,922	593,922	-
Expenditures				
Current				
General government				
City auditor				
Other	-	949,263	949,263	-
Total city auditor	-	949,263	949,263	-
Total general government	-	949,263	949,263	-
Total expenditures	-	949,263	949,263	-
Excess (deficiency) of revenues over expenditures	593,922	(355,341)	(355,341)	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	593,922	(355,341)	(355,341)	-
Fund balance at beginning of year	529,287	529,287	529,287	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 1,123,209	$ 173,946	$ 173,946	$ -

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, 2010

Exhibit B-39

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 4,218,890	$ 4,218,890	$ 4,218,890	$ -
Miscellaneous	19,308	19,308	19,308	-
Total revenues	4,238,198	4,238,198	4,238,198	-
Expenditures				
Current				
Recreation and parks				
Golf				
Personal services	3,122,332	3,122,332	2,870,593	251,739
Materials and supplies	283,000	283,000	237,420	45,580
Contractual services	1,292,300	1,292,300	1,288,220	4,080
Other	2,000	2,000	2,000	-
Total golf	4,699,632	4,699,632	4,398,233	301,399
Total recreation and parks	4,699,632	4,699,632	4,398,233	301,399
Total expenditures	4,699,632	4,699,632	4,398,233	301,399
Excess (deficiency) of revenues over expenditures	(461,434)	(461,434)	(160,035)	301,399
Other financing sources (uses)	-	-	-	-
Net change in fund balances	(461,434)	(461,434)	(160,035)	301,399
Fund balance at beginning of year	268,118	268,118	268,118	-
Lapsed encumbrances	68,825	68,825	68,825	-
Fund balance (deficit) at end of year	$ (124,491)	$ (124,491)	$ 176,908	$ 301,399

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, 2010

Exhibit B-40

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 5,660,871	$ 5,660,871	$ 5,660,871	$ -
Miscellaneous	376,088	376,088	376,088	-
Total revenues	6,036,959	6,036,959	6,036,959	-
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	21,551,535	21,551,046	20,854,707	696,339
Materials and supplies	825,319	825,319	820,598	4,721
Contractual services	8,000,570	8,061,670	8,011,863	49,807
Other	95,000	95,000	84,118	10,882
Total recreation and parks	30,472,424	30,533,035	29,771,286	761,749
Total recreation and parks	30,472,424	30,533,035	29,771,286	761,749
Total expenditures	30,472,424	30,533,035	29,771,286	761,749
Excess (deficiency) of revenues over expenditures	(24,435,465)	(24,496,076)	(23,734,327)	761,749
Other financing sources (uses)				
Operating transfers in	23,456,394	23,456,394	23,456,394	-
Operating transfers out	(182,489)	(182,489)	(182,489)	-
Total other financing sources (uses)	23,273,905	23,273,905	23,273,905	-
Net change in fund balances	(1,161,560)	(1,222,171)	(460,422)	761,749
Fund balance at beginning of year	263,144	263,144	263,144	-
Lapsed encumbrances	360,135	360,135	360,135	-
Fund balance (deficit) at end of year	$ (538,281)	$ (598,892)	$ 162,857	$ 761,749

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, 2010

Exhibit B-41

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 37,697	$ 37,697	$ 37,697	$ -
Grants and subsidies	86,596,000	86,596,000	86,596,000	-
Charges for services	696,753	696,753	696,753	-
Miscellaneous	487,166	487,166	487,166	-
Total revenues	87,817,616	87,817,616	87,817,616	-
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	562,967	12,495,945	12,495,945	-
Materials and supplies	-	570,983	233,135	337,848
Contractual services	7,792,020	85,411,984	85,411,984	-
Other	-	91,524	36,092	55,432
Capital outlay	329,402	2,719,325	2,719,325	-
Total recreation and parks	8,684,389	101,289,761	100,896,481	393,280
Total recreation and parks	8,684,389	101,289,761	100,896,481	393,280
Total expenditures	8,684,389	101,289,761	100,896,481	393,280
Excess (deficiency) of revenues over expenditures	79,133,227	(13,472,145)	(13,078,865)	393,280
Other financing sources (uses)				
Operating transfers in	182,489	182,489	182,489	-
Operating transfers out	-	(12,884)	(12,884)	-
Total other financing sources (uses)	182,489	169,605	169,605	-
Net change in fund balances	79,315,716	(13,302,540)	(12,909,260)	393,280
Fund balance (deficit) at beginning of year	(77,396,086)	(77,396,086)	(77,396,086)	-
Lapsed encumbrances	2,004,337	2,004,337	2,004,337	-
Fund balance (deficit) at end of year	$ 3,923,967	$ (88,694,289)	$ (88,301,009)	$ 393,280

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, 2010

Exhibit B-42

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 41,077	$ 41,077	$ 41,077	$ -
Total revenues	41,077	41,077	41,077	-
Expenditures				
Current				
Development				
Development administration				
Other	-	3,245,108	3,245,108	-
Total development administration	-	3,245,108	3,245,108	-
Total development	-	3,245,108	3,245,108	-
Total expenditures	-	3,245,108	3,245,108	-
Excess (deficiency) of revenues over expenditures	41,077	(3,204,031)	(3,204,031)	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	41,077	(3,204,031)	(3,204,031)	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance (deficit) at end of year	$ 41,077	$ (3,204,031)	$ (3,204,031)	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Mined Assets
Budget Basis
Year ended December 31, 2010

Exhibit B-43

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	**Final**	**Amounts**	**(Negative)**
Revenues				
Miscellaneous	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -
Total revenues	1,500,000	1,500,000	1,500,000	-
Expenditures				
Current				
General government				
Finance				
Other	-	1,300,000	1,300,000	-
Total finance	-	1,300,000	1,300,000	-
Total general government	-	1,300,000	1,300,000	-
Total expenditures	-	1,300,000	1,300,000	-
Excess of revenues over expenditures	1,500,000	200,000	200,000	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	1,500,000	200,000	200,000	-
Fund balance at beginning of year	1,000	1,000	1,000	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 1,501,000	$ 201,000	$ 201,000	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Private Grants
Budget Basis
Year ended December 31, 2010

Exhibit B-44

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual Amounts	
Revenues				
Grants and subsidies	$ 210,247	$ 210,247	$ 210,247	$ -
Charges for services	4,678	4,678	4,678	-
Miscellaneous	9,833	9,833	9,833	-
Total revenues	224,758	224,758	224,758	-
Expenditures				
Current				
General government				
Human resources				
Contractual services	15,488	15,488	15,488	-
Total human resources	15,488	15,488	15,488	-
Technology				
Contractual services	11,000	11,000	11,000	-
Total technology	11,000	11,000	11,000	-
Mayor				
Personal services	-	60,000	28,048	31,952
Contractual services	-	15,000	1,651	13,349
Total mayor	-	75,000	29,699	45,301
Total general government	26,488	101,488	56,187	45,301
Public safety				
Police				
Contractual services	-	5,000	2,315	2,685
Total police	-	5,000	2,315	2,685
Fire				
Materials & supplies	595	3,095	3,095	-
Total fire	595	3,095	3,095	-
Total public safety	595	8,095	5,410	2,685
Public service				
Refuse				
Materials and supplies	1,000	1,000	-	1,000
Total refuse	1,000	1,000	-	1,000
Total public service	1,000	1,000	-	1,000
Health				
Health				
Personal services	-	24,350	13,328	11,022
Materials and supplies	-	34,350	18,055	16,295
Contractual services	-	35,300	16,181	19,119
Other	180	180	180	-
Total health	180	94,180	47,744	46,436
Total health	180	94,180	47,744	46,436
Recreation and parks				
Recreation and parks				
Personal services	-	41,729	4,997	36,732
Materials and supplies	-	7,122	1,350	5,772
Contractual services	-	1,150	-	1,150
Total recreation and parks	-	50,001	6,347	43,654
Total recreation and parks	-	50,001	6,347	43,654
Total expenditures	28,263	254,764	115,688	139,076
Excess (deficiency) of revenues over expenditures	196,495	(30,006)	109,070	139,076
Other financing sources (uses)	-	-	-	-
Net change in fund balances	196,495	(30,006)	109,070	139,076
Fund balance at beginning of year	298,862	298,862	298,862	-
Lapsed encumbrances	16,267	16,267	16,267	-
Fund balance at end of year	$ 511,624	$ 285,123	$ 424,199	$ 139,076

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, 2010

Exhibit B-45

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues	$ -	$ -	$ -	$ -
Expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance at beginning of year	182,390	182,390	182,390	-
Lapsed encumbrances	70,000	70,000	70,000	-
Fund balance at end of year	$ 252,390	$ 252,390	$ 252,390	$ -

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, 2010

Exhibit B-46

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues				
Fines & forfeitures	$ 655,777	$ 655,777	$ 655,777	$ -
Total revenues	655,777	655,777	655,777	-
Expenditures				
Current				
Public safety				
Fire				
Personal services	500,000	500,000	500,000	-
Contractual services	-	31,200	31,200	-
Total fire	500,000	531,200	531,200	-
Total public safety	500,000	531,200	531,200	-
Total expenditures	500,000	531,200	531,200	-
Excess of revenues over expenditures	155,777	124,577	124,577	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	155,777	124,577	124,577	-
Fund balance at beginning of year	92,816	92,816	92,816	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 248,593	$ 217,393	$ 217,393	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Property Management
Budget Basis
Year ended December 31, 2010

Exhibit B-47

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 1,502,427	$ 1,502,427	$ 1,502,427	$ -
Total revenues	1,502,427	1,502,427	1,502,427	-
Expenditures				
Current				
General government				
Facilities management				
Materials and supplies	50,700	50,700	3,382	47,318
Contractual services	1,550,803	1,550,803	1,430,847	119,956
Total facilities management	1,601,503	1,601,503	1,434,229	119,956
Total general government	1,601,503	1,601,503	1,434,229	119,956
Total expenditures	1,601,503	1,601,503	1,434,229	119,956
Excess (deficiency) of revenues over expenditures	(99,076)	(99,076)	68,198	167,274
Other financing sources (uses)	-	-	-	-
Net change in fund balances	(99,076)	(99,076)	68,198	167,274
Fund balance at beginning of year	376,792	376,792	376,792	-
Lapsed encumbrances	13,128	13,128	13,128	-
Fund balance at end of year	$ 290,844	$ 290,844	$ 458,118	$ 167,274

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Collection Fees
Budget Basis
Year ended December 31, 2010

Exhibit B-48

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Income taxes	$ 37,404	$ 37,404	$ 37,404	$ -
Licenses and permits	6,708	6,708	6,708	-
Fines & forfeitures	760,726	760,726	760,726	-
Charges for services	418,555	418,555	418,555	-
Miscellaneous	8,243	8,243	8,243	-
Total revenues	1,231,636	1,231,636	1,231,636	-
Expenditures				
Current				
General government				
City attorney				
Contractual services	500,000	522,299	522,299	-
Total City attorney	500,000	522,299	522,299	-
Municipal court clerk				
Personal services	228,882	228,882	156,898	71,984
Contractual services	670,000	670,000	670,000	-
Total municipal court clerk	898,882	898,882	826,898	71,984
Total general government	1,398,882	1,421,181	1,349,197	71,984
Public service				
Transportation mobility operations				
Contractual services	-	177,579	170,000	7,579
Total transportation mobility operations	-	177,579	170,000	7,579
Total public service	-	177,579	170,000	7,579
Total expenditures	1,398,882	1,598,760	1,519,197	79,563
Excess (deficiency) of revenues over expenditures	(167,246)	(367,124)	(287,561)	79,563
Other financing sources (uses)	-			
Net change in fund balances				79,563
Lapsed encumbrances	173,242			

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, 2010

Exhibit B-49

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues	$ -	$ -	$ -	$ -
Expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance at beginning of year	33,340	33,340	33,340	-
Lapsed encumbrances	6,256	6,256	6,256	-
Fund balance at end of year	$ 39,596	$ 39,596	$ 39,596	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Environmental Fund
Budget Basis
Year ended December 31, 2010

Exhibit B-50

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	$ 30,896	$ 30,896	$ 30,896	$ -
Investment earnings	11,669	11,669	11,669	-
Total revenues	42,565	42,565	42,565	-
Expenditures				
Current				
General government				
City attorney				
Contractual services	-	58,598	48,419	10,179
Other	-	1,800	1,800	-
Total city attorney	-	60,398	50,219	10,179
Total general government	-	60,398	50,219	10,179
Total expenditures	-	60,398	50,219	10,179
Excess (deficiency) of revenues over expenditures	42,565	(17,833)	(7,654)	10,179
Other financing sources (uses)	-	-	-	-
Net change in fund balances	42,565	(17,833)	(7,654)	10,179
Fund balance at beginning of year	69,464	69,464	69,464	-
Lapsed encumbrances	6,947	6,947	6,947	-
Fund balance at end of year	$ 118,976	$ 58,578	$ 68,757	$ 10,179

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, 2010

Exhibit B-51

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 375	$ 375	$ 375	$ -
Total revenues	375	375	375	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	375	375	375	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	375	375	375	-
Fund balance at beginning of year	22,704	22,704	22,704	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 23,079	$ 23,079	$ 23,079	$ -

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, 2010

Exhibit B-52

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 37,700	$ 37,700	$ 37,700	$ -
Total revenues	37,700	37,700	37,700	-
Expenditures				
Current				
Public Safety				
Police				
Materials and supplies	-	18,500	14,580	3,920
Contractual services	-	106,500	105,999	501
Total police	-	125,000	120,579	4,421
Total public safety	-	125,000	120,579	4,421
Total expenditures	-	125,000	120,579	4,421
Excess (deficiency) of revenues over expenditures	37,700	(87,300)	(82,879)	4,421
Other financing sources (uses)	-	-	-	-
Net change in fund balances	37,700	(87,300)	(82,879)	4,421
Fund balance at beginning of year	285,386	285,386	285,386	-
Lapsed encumbrances	2,965	2,965	2,965	-
Fund balance at end of year	$ 326,051	$ 201,051	$ 205,472	$ 4,421

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Easton TIF
Budget Basis
Year ended December 31, 2010

Exhibit B-53

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 84,371	$ 84,371	$ 84,371	$ -
Miscellaneous	5,291,499	5,291,499	5,291,499	-
Total revenues	5,375,870	5,375,870	5,375,870	-
Expenditures				
Current				
Development				
Development director				
Contractual services	-	1,500	1,500	-
Total development director	-	1,500	1,500	-
Total development	-	1,500	1,500	-
Debt service				
Principal retirement	-	1,050,000	1,050,000	-
Interest and fiscal charges	-	1,482,058	1,482,058	-
Total debt service	-	2,532,058	2,532,058	-
Total expenditures	-	2,533,558	2,533,558	-
Excess of revenues over expenditures	5,375,870	2,842,312	2,842,312	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	5,375,870	2,842,312	2,842,312	-
Fund balance at beginning of year	11,199,626	11,199,626	11,199,626	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 16,575,496	$ 14,041,938	$ 14,041,938	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Polaris TIF
Budget Basis
Year ended December 31, 2010

Exhibit B-54

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Investment earnings	$ 16,918	$ 16,918	$ 16,918	$ -
Miscellaneous	2,568,351	2,568,351	2,568,351	-
Total revenues	2,585,269	2,585,269	2,585,269	-
Expenditures				
Current				
Public Service				
Public service director				
Contractual services	-	6,159	6,159	-
Total public service director	-	6,159	6,159	-
Total public service	-	6,159	6,159	-
Debt service				
Principal retirement	-	505,000	505,000	-
Interest and fiscal charges	-	858,869	858,869	-
Total debt service	-	1,363,869	1,363,869	-
Total expenditures	-	1,370,028	1,370,028	-
Excess of revenues over expenditures	2,585,269	1,215,241	1,215,241	-
Other financing sources (uses)				
Premium on bonds	-	437,619	437,619	-
Debt proceeds	7,750,000	7,750,000	7,750,000	-
Operating transfers out	-	(8,313,000)	(8,313,000)	-
Total other financing sources (uses)	7,750,000	(125,381)	(125,381)	-
Net change in fund balances	10,335,269	1,089,860	1,089,860	-
Fund balance at beginning of year	4,259,644	4,259,644	4,259,644	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 14,594,913	$ 5,349,504	$ 5,349,504	$ -

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, 2010

Exhibit B-55

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Miscellaneous	$ 720,770	$ 720,770	$ 720,770	$ -
Total revenues	720,770	720,770	720,770	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	720,770	720,770	720,770	-
Other financing sources (uses)				
Operating transfers out	-	(720,770)	(720,770)	-
Net change in fund balances	720,770	-	-	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 720,770	$ -	$ -	$ -

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, 2010

Exhibit B-56

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Investment earnings	$ 4,340	$ 4,340	$ 4,340	$ -
Miscellaneous	580,368	580,368	580,368	-
Total revenues	584,708	584,708	584,708	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	584,708	584,708	584,708	-
Other financing sources (uses)				
Operating transfers out	-	(606,686)	(606,686)	-
Total other financing sources (uses)	-	(606,686)	(606,686)	-
Net change in fund balances	584,708	(21,978)	(21,978)	-
Fund balance at beginning of year	606,686	606,686	606,686	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 1,191,394	$ 584,708	$ 584,708	$ -

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, 2010

Exhibit B-57

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Investment earnings	$ 8,590	$ 8,590	$ 8,590	$ -
Miscellaneous	1,439,715	1,439,715	1,439,715	-
Total revenues	1,448,305	1,448,305	1,448,305	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	1,448,305	1,448,305	1,448,305	-
Other financing sources (uses)				
Operating transfers out	-	(1,337,794)	(1,337,794)	-
Net change in fund balances	1,448,305	110,511	110,511	-
Fund balance at beginning of year	1,337,794	1,337,794	1,337,794	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 2,786,099	$ 1,448,305	$ 1,448,305	$ -

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, 2010

Exhibit B-58

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Miscellaneous	$ 231,495	$ 231,495	$ 231,495	$ -
Total revenues	231,495	231,495	231,495	-
Expenditures				
Current				
Development				
Development director				
Other	-	231,495	231,495	-
Total development director	-	231,495	231,495	-
Total development	-	231,495	231,495	-
Total expenditures	-	231,495	231,495	-
Excess of revenues over expenditures	231,495	-	-	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	231,495	-	-	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 231,495	$ -	$ -	$ -

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, 2010

Exhibit B-59

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Investment earnings	$ 1,998	$ 1,998	$ 1,998	$ -
Miscellaneous	281,681	281,681	281,681	-
Total revenues	283,679	283,679	283,679	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	283,679	283,679	283,679	-
Other financing sources (uses)				
Operating transfers out	-	(384,480)	(384,480)	-
Net change in fund balances	283,679	(100,801)	(100,801)	-
Fund balance at beginning of year	199,238	199,238	199,238	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 482,917	$ 98,437	$ 98,437	$ -

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, 2010

Exhibit B-60

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Investment earnings	$ 7,155	$ 7,155	$ 7,155	$ -
Miscellaneous	415,621	415,621	415,621	-
Total revenues	422,776	422,776	422,776	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	422,776	422,776	422,776	-
Other financing sources (uses)				
Operating transfers out	-	(57,726)	(57,726)	-
Net change in fund balances	422,776	365,050	365,050	-
Fund balance at beginning of year	420,944	420,944	420,944	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 843,720	$ 785,994	$ 785,994	$ -

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, 2010

Exhibit B-61

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for service	$ 397,296	$ 397,296	$ 397,296	$ -
Miscellaneous	4,718	4,718	4,718	-
Total revenues	402,014	402,014	402,014	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	402,014	402,014	402,014	-
Other financing sources (uses)				
Operating transfers out	(706,842)	(449,817)	(449,817)	-
Net change in fund balances	(304,828)	(47,803)	(47,803)	-
Fund balance at beginning of year	49,206	49,206	49,206	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ (255,622)	$ 1,403	$ 1,403	$ -

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, 2010

Exhibit B-62

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 1,145,085	$ 1,145,085	$ 1,145,085	$ -
Total revenues	1,145,085	1,145,085	1,145,085	-
Expenditures				
Current				
Development				
Development director				
Other	-	1,145,085	1,145,085	-
Total development director	-	1,145,085	1,145,085	-
Total development	-	1,145,085	1,145,085	-
Total expenditures	-	1,145,085	1,145,085	-
Excess of revenues over expenditures	1,145,085	-	-	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	1,145,085	-	-	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 1,145,085	$ -	$ -	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Lucent TIF
Budget Basis
Year ended December 31, 2010

Exhibit B-63

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Miscellaneous	$ 442,141	$ 442,141	$ 442,141	$ -
Total revenues	442,141	442,141	442,141	-
Expenditures				
Current				
Development				
Development director				
Other	-	80,599	80,599	-
Total development director	-	80,599	80,599	-
Total development	-	80,599	80,599	-
Total expenditures	-	80,599	80,599	-
Excess of revenues over expenditures	442,141	361,542	361,542	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	442,141	361,542	361,542	-
Fund balance at beginning of year	80,599	80,599	80,599	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 522,740	$ 442,141	$ 442,141	$ -

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, 2010

Exhibit B-64

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Miscellaneous	$ 136,176	$ 136,176	$ 136,176	$ -
Total revenues	136,176	136,176	136,176	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	136,176	136,176	136,176	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	136,176	136,176	136,176	-
Fund balance at beginning of year	257,025	257,025	257,025	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 393,201	$ 393,201	$ 393,201	$ -

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, 2010

Exhibit B-65

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 156,117	$ 156,117	$ 156,117	$ -
Total revenues	156,117	156,117	156,117	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	156,117	156,117	156,117	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	156,117	156,117	156,117	-
Fund balance at beginning of year	181,302	181,302	181,302	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 337,419	$ 337,419	$ 337,419	$ -

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, 2010

Exhibit B-66

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 276,074	$ 276,074	$ 276,074	$ -
Total revenues	276,074	276,074	276,074	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	276,074	276,074	276,074	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	276,074	276,074	276,074	-
Fund balance at beginning of year	721,242	721,242	721,242	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 997,316	$ 997,316	$ 997,316	$ -

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, 2010

Exhibit B-67

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 110,587	$ 110,587	$ 110,587	$ -
Total revenues	110,587	110,587	110,587	-
Expenditures				
Current				
Development				
Development director				
Other	-	126,630	126,630	-
Total development director	-	126,630	126,630	-
Total development	-	126,630	126,630	-
Total expenditures	-	126,630	126,630	-
Excess (deficiency) of revenues over expenditures	110,587	(16,043)	(16,043)	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	110,587	(16,043)	(16,043)	-
Fund balance at beginning of year	126,630	126,630	126,630	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 237,217	$ 110,587	$ 110,587	$ -

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, 2010

Exhibit B-68

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 147,325	$ 147,325	$ 147,325	$ -
Total revenues	147,325	147,325	147,325	-
Expenditures				
Current				
Development				
Development director				
Other	-	270,329	270,329	-
Total development director	-	270,329	270,329	-
Total development	-	270,329	270,329	-
Total expenditures	-	270,329	270,329	-
Excess (deficiency) of revenues over expenditures	147,325	(123,004)	(123,004)	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	147,325	(123,004)	(123,004)	-
Fund balance at beginning of year	226,332	226,332	226,332	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 373,657	$ 103,328	$ 103,328	$ -

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, 2010

Exhibit B-69

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 20,230	$ 20,230	$ 20,230	$ -
Total revenues	20,230	20,230	20,230	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	20,230	20,230	20,230	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	20,230	20,230	20,230	-
Fund balance at beginning of year	30,436	30,436	30,436	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 50,666	$ 50,666	$ 50,666	$ -

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, 2010

Exhibit B-70

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Charges for services	$ 247,936	$ 247,936	$ 247,936	$ -
Grants and subsidies	31,889	31,889	31,889	-
Miscellaneous	540,870	540,870	540,870	-
Total revenues	820,695	820,695	820,695	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	820,695	820,695	820,695	-
Other financing sources (uses)				
Operating transfers out	-	(152,451)	(152,451)	-
Total other financing sources (uses)	-	(152,451)	(152,451)	-
Net change in fund balances	820,695	668,244	668,244	-
Fund balance at beginning of year	1,041,523	1,041,523	1,041,523	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	$ 1,862,218	$ 1,709,767	$ 1,709,767	$ -

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, 2010

Exhibit B-71

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Miscellaneous	$ 50,803	$ 50,803	$ 50,803	$ -
Total revenues	50,803	50,803	50,803	-
Expenditures	-	-	-	-
Excess of revenues over expenditures	50,803	50,803	50,803	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	50,803	50,803	50,803	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances				-
Fund balance at end of year	$ 50,803	$ 50,803	$ 50,803	$ -

City of Columbus, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capitol South
Budget Basis
Year ended December 31, 2010

Exhibit B-72

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
Revenues	$ -	$ -	$ -	$ -
Expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance at beginning of year	211,479	211,479	211,479	-
Lapsed encumbrances				-
Fund balance at end of year	$ 211,479	$ 211,479	$ 211,479	$ -

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

Exhibit C-1

Combining Statement of Net Assets
Internal Service Funds
December 31, 2010
(amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term Contracts	Construction Inspection	Land Acquisition	Total
ASSETS								
Current assets:								
Cash and cash equivalents								
Cash and investments with treasurer	$ 9,583	$ 56,748	$ 3,269	$ 10,858	$ 62	$ 184	$ 53	$ 80,757
Receivables (net of allowances for uncollectibles)	-	-	1	12	-	2	-	15
Due from other funds	116	-	55	49	-	270	43	533
Inventory	-	-	602	-	-	-	-	602
Total current assets	9,699	56,748	3,927	10,919	62	456	96	81,907
Noncurrent assets:								
Deferred charges and other	-	-	132	111	-		-	243
Capital assets:								
Land and construction in progress	-	-	473	-	-	-	-	473
Other capital assets, net of accumulated depreciation	-	-	25,872	12,157	151	-	-	38,180
Total noncurrent assets:	-	-	26,477	12,268	151	-	-	38,896
Total assets	9,699	56,748	30,404	23,187	213	456	96	120,803
LIABILITIES								
Current liabilities:								
Accounts payable	546	-	1,343	749	13	7	-	2,658
Due to other governments	-	10,520	-	-	-	-	-	10,520
Due to other funds	-	-	932	99	-	16	-	1,047
Accrued interest payable	-	-	53	204	-	-	-	257
Accrued wages and benefits	8,690	43,884	205	435	8	121	18	53,361
Accrued vacation and sick leave	118	-	594	941	-	312	37	2,002
Current portion of:								
Bonds payable	-	-	1,456	3,125	-	-	-	4,581
Total current liabilities	9,354	54,404	4,583	5,553	21	456	55	74,426
Noncurrent liabilities:								
Bonds payable	-	-	23,807	19,362	-	-	-	43,169
Total noncurrent liabilities:	-	-	23,807	19,362	-	-	-	43,169
Total liabilities	9,354	54,404	28,390	24,915	21	456	55	117,595
NET ASSETS								
Invested in capital assets, net of related debt	-	-	3,469	(3,250)	151	-	-	370
Unrestricted	345	2,344	(1,455)	1,522	41	-	41	2,838
Total net assets	$ 345	$ 2,344	$ 2,014	$ (1,728)	$ 192	$ -	$ 41	$ 3,208

City of Columbus, Ohio

Exhibit C-2

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term Contracts	Construction Inspection	Land Acquisition	Total
OPERATING REVENUES								
Charges for service	$ 116,589	$ 19,902	$ 29,756	$ 26,614	$ 1,212	$ 5,760	$ 700	$ 200,533
Other	123	1,052	135	86	-	133	1	1,530
Total operating revenues	116,712	20,954	29,891	26,700	1,212	5,893	701	202,063
OPERATING EXPENSES								
Personal services	2,018	-	9,990	14,082	282	5,375	716	32,463
Materials and supplies	10	-	13,644	2,313	32	23	2	16,024
Contractual services	113,686	27,031	3,533	7,788	912	466	29	153,445
Depreciation	-	-	741	692	21	-	-	1,454
Other	-	-	19	9	-	-	-	28
Total operating expenses	115,714	27,031	27,927	24,884	1,247	5,864	747	203,414
Operating income (loss)	998	(6,077)	1,964	1,816	(35)	29	(46)	(1,351)
Nonoperating revenues (expenses)								
Investment income	-	-	3	49	-	-		52
Interest expense	-	-	(1,041)	(800)	-	-	-	(1,841)
Other, net	-	-	(359)	61	-	-	-	(298)
Total nonoperating revenues (expenses)	-	-	(1,397)	(690)	-	-	-	(2,087)
Income before transfers	998	(6,077)	567	1,126	(35)	29	(46)	(3,438)
Transfers in	-	-	-	351	-	-	-	351
Transfers out	-	-	(100)	(607)	-	-	-	(707)
Net income (loss)	998	(6,077)	467	870	(35)	29	(46)	(3,794)
Total net assets at beginning of year	(653)	8,421	1,547	(2,598)	227	(29)	87	7,002
Total net assets at end of year	$ 345	$ 2,344	$ 2,014	$ (1,728)	$ 192	$ -	$ 41	$ 3,208

City of Columbus, Ohio

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term Contracts	Construction Inspection	Land Acquisition	Total
OPERATING ACTIVITIES:								
Quasi external operating receipts	$ 116,638	$ 19,902	$ 27,762	$ 26,658	$ 1,103	$ 5,650	$ 679	$ 198,392
Cash paid to employees	(1,997)	-	(9,900)	(13,961)	(281)	(5,114)	(709)	(31,962)
Cash paid to suppliers	(113,558)	(21,644)	(16,900)	(9,955)	(939)	(527)	(29)	(163,552)
Other receipts	120	1,052	169	180	-	129	-	1,650
Other payments	-	-	(24)	(36)	-	-	-	(60)
Net cash provided (used) by operating activities	1,203	(690)	1,107	2,886	(117)	138	(59)	4,468
NONCAPITAL FINANCING ACTIVITIES								
Subsidies	-	-	5	54	-		-	59
Transfers in	-	-	-	351	-	-	-	351
Transfers out	-	-	(100)	(607)	-	-	-	(707)
Net cash provided (used) by noncapital financing activities	-	-	(95)	(202)	-	-	-	(297)
CAPITAL FINANCING ACTIVITIES:								
Proceeds from sale of assets	-	-	-	7	-	-	-	7
Purchases of property, plant, and equipment	-	-	(34)	(5,885)	-	-	-	(5,919)
Proceeds from issuance of bonds and notes	-	-	2,455	6,660	-	-	-	9,115
Principal payments on bonds and notes	-	-	(1,421)	(3,010)	-	-	-	(4,431)
Interest paid on bonds and notes	-	-	(1,036)	(733)	-	-	-	(1,769)
Net cash provided (used) by capital financing activities	-	-	(36)	(2,961)	-	-	-	(2,997)
INVESTING ACTIVITIES:								
Interest received on investments	-	-	3	49	-	-	-	52
Net cash provided (used) by investing activities	-	-	3	49	-	-	-	52
Increase (decrease) in cash and cash equivalents	1,203	(690)	979	(228)	(117)	138	(59)	1,226
Cash and cash equivalents at beginning of year	8,380	57,438	2,290	11,086	179	46	112	79,531
Cash and cash equivalents at end of year	$ 9,583	$ 56,748	$ 3,269	$ 10,858	$ 62	$ 184	$ 53	$ 80,757

(continued)

City of Columbus, Ohio

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term Contracts	Construction Inspection	Land Acquisition	Total
Reconciliation of operating income to net cash provided (used) by operating activities:								
Operating income (loss)	$ 998	$ (6,077)	$ 1,964	$ 1,816	$ (35)	$ 29	$ (46)	$ (1,351)
Depreciation	-	-	741	692	21	-	-	1,454
Amortization, net	-	-	38	83	-	-	-	121
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:								
Receivables	-	-	3	(4)	-	3	-	2
Due from other funds	50	-	12	(46)	6	(251)	(20)	(249)
Inventory	-	-	(42)	-	-	-	-	(42)
Accounts payable -- net of items affecting property, plant and equipment	48	-	321	170	5	(1)	(1)	542
Due to other governments	-	(3,969)	-	-	-	-	-	(3,969)
Due to other funds	-	-	(2,006)	73	(115)	(25)	-	(2,073)
Accrued wages and benefits	98	9,356	37	54	1	71	3	9,620
Accrued vacation and sick leave	9	-	39	48	-	312	5	413
Net cash provided (used) by operating activities	$ 1,203	$ (690)	$ 1,107	$ 2,886	$ (117)	$ 138	$ (59)	$ 4,468

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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
- Short North SID Deposit
- 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
- 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, 2010
(amounts expressed in thousands)

	Assets				Liabilities				
	Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010		Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010
Payroll deposit					**Payroll deposit**				
Cash and investments with treasurer	$ 21,601	302,937	301,377	23,161	Due to Other Governments	$ 21,601	302,937	301,377	23,161
Garnishments					**Garnishments**				
Cash and investments with treasurer	$ -	27	27	-	Due to Others	$ -	27	27	-
Unclaimed money					**Unclaimed money**				
Cash and investments with treasurer	$ 698	249	98	849	Due to Others	$ 698	249	98	849
Short North SID deposit					**Short North SID deposit**				
Cash and investments with treasurer	$ -	85	85	-	Due to Others	$ -	85	85	-
Capital Crossroads SID					**Capital Crossroads SID**				
Cash and investments with treasurer	$ -	1,564	1,564	-	Due to Others	$ -	1,564	1,564	-
Morse Road SID					**Morse Road SID**				
Cash and investments with treasurer	$ -	223	223	-	Due to Others	$ -	223	223	-
Discovery District SID					**Discovery District SID**				
Cash and investments with treasurer	$ -	437	437	-	Due to Others	$ -	437	437	-
Health deposit					**Health deposit**				
Cash and investments with treasurer	$ 842	1,385	1,342	885	Due to Other Governments	$ 842	1,385	1,342	885
Construction Insp. deposit					**Construction Insp. deposit**				
Cash and investments with treasurer	$ 3,946	3,333	2,948	4,331	Due to Others	$ 3,946	3,333	2,948	4,331
City auditor's deposit					**City auditor's deposit**				
Cash and investments with treasurer	$ 10	-	-	10	Due to Others	$ 10	-	-	10
City attorney's deposit					**City attorney's deposit**				
Cash and investments with treasurer	$ 25	249	172	102	Due to Others	$ 25	249	172	102
Safety agency deposit					**Safety agency deposit**				
Cash and investments with treasurer	$ 5	279	274	10	Due to Others	$ 5	279	274	10
Police property room deposit					**Police property room deposit**				
Cash and investments with treasurer	$ 2,174	1,332	1,175	2,331	Due to Others	$ 2,174	1,332	1,175	2,331
BCI background checks					**BCI background checks**				
Cash and investments with treasurer	$ 16	137	139	14	Due to Others	$ 16	137	139	14
Suburb utility surcharges					**Suburb utility surcharges**				
Cash and investments with treasurer	$ 342	6,293	6,046	589	Due to Other Governments	$ 342	6,293	6,046	589
JEDD - Northern Pickaway County					**JEDD - Northern Pickaway County**				
Cash and investments with treasurer	$ 44	41	-	85	Due to Others	$ 44	41	-	85
Suburb income tax					**Suburb income tax**				
Cash and investments with treasurer	$ 1,487	17,792	17,842	1,437	Due to Other Governments	$ 1,489	17,792	17,843	1,438
Receivables	2	-	1	1					
Total Suburb income tax	$ 1,489	17,792	17,843	1,438					
City treasurer's deposit					**City treasurer's deposit**				
Cash and investments with treasurer	$ 26	356	354	28	Due to Others	$ 26	356	354	28
Recreation deposit					**Recreation deposit**				
Cash and investments with treasurer	$ 28	83	80	31	Due to Others	$ 28	83	80	31
Development deposit					**Development deposit**				
Cash and investments with treasurer	$ 1,540	861	790	1,611	Due to Others	$ 1,540	861	790	1,611
Convention facility tax					**Convention facility tax**				
Cash and investments with treasurer	$ 973	14,837	14,614	1,196	Due to Others	$ 973	14,837	14,614	1,196
Service department deposit					**Service department deposit**				
Cash and investments with treasurer	$ 1,531	771	1,616	686	Due to Others	$ 1,531	771	1,616	686
Total Agency Funds					**Total Agency Funds**				
Cash and investments with treasurer	$ 35,288	353,271	351,203	37,356	Due to Other Governments	$ 24,274	328,407	326,608	26,073
Receivables	2	-	1	1	Due to Others	11,016	24,864	24,596	11,284
Total Agency Funds	$ 35,290	353,271	351,204	37,357	**Total Agency Funds**	$ 35,290	353,271	351,204	37,357

STATISTICAL SECTION

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 These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.	1 – 7
Revenue Capacity These schedules contain information to help assess the City's most significant local revenue sources.	8 – 14
Debt Capacity 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.	15 – 20 and 40
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	21 – 35
Operating Information 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.	36 – 39

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB 34 in 2001; schedules presenting government-wide information include information beginning in that year.

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City of Columbus, Ohio

Table 1

Net Assets by Component, Last Ten Fiscal Years [1]

(accrual basis of accounting)

(amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities										
Invested in capital assets, net of related debt	$ 423,395	462,232	588,676	686,418	735,992	798,424	890,192	923,560	949,656	1,018,020
Restricted	357,872	367,405	298,983	276,223	245,591	241,433	233,837	203,516	83,202	60,578
Unrestricted	169,438	79,389	69,227	105,274	154,044	160,865	121,636	74,292	191,480	260,382
Total governmental activities net assets	950,705	909,026	956,886	1,067,915	1,135,627	1,200,722	1,245,665	1,201,368	1,224,338	1,338,980
Business-type activities										
Invested in capital assets, net of related debt	399,310	431,210	528,665	623,255	644,598	690,593	747,677	836,035	810,936	857,893
Restricted	70,059	106,656	61,587	1,755	2,176	2,143	579	1,911	2,756	2,885
Unrestricted	148,495	172,149	138,434	143,641	163,206	167,598	197,056	190,555	276,688	289,865
Total business-type activities net assets	617,864	710,015	728,686	768,651	809,980	860,334	945,312	1,028,501	1,090,380	1,150,643
Primary government										
Invested in capital assets, net of related debt	822,705	893,442	1,117,341	1,309,673	1,380,590	1,489,017	1,637,869	1,759,595	1,760,592	1,875,913
Restricted	427,931	474,061	360,570	277,978	247,767	243,576	234,416	205,427	85,958	63,463
Unrestricted	317,933	251,538	207,661	248,915	317,250	328,463	318,692	264,847	468,168	550,247
Total primary government net assets	$ 1,568,569	1,619,041	1,685,572	1,836,566	1,945,607	2,061,056	2,190,977	2,229,869	2,314,718	2,489,623

[1] 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 Assets, Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses										
Governmental activities:										
General government	$ 84,303	88,323	84,083	84,398	84,922	102,518	109,698	121,522	111,804	125,973
Public service	121,465	127,055	124,418	136,953	142,509	139,182	144,046	158,841	138,954	148,277
Public safety	349,526	363,271	371,649	401,917	412,309	433,520	449,574	496,838	462,805	502,977
Development	61,798	55,971	53,206	60,348	57,956	56,139	66,727	74,913	67,540	70,284
Health	37,392	38,690	37,229	37,191	38,490	43,989	45,599	45,528	40,295	41,190
Recreation and parks	73,442	77,834	76,780	85,012	90,456	95,760	101,823	108,159	110,689	127,054
Public utilities	12,965	-	-	-	-	-	-	-	-	-
Interest on long-term debt	42,497	37,845	38,036	33,660	37,153	41,300	43,109	43,352	39,029	39,440
Total governmental activities expenses	783,388	788,989	785,401	839,479	863,795	912,408	960,576	1,049,153	971,116	1,055,195
Business-type activities:										
Water	91,741	91,910	91,796	96,381	100,851	107,786	111,166	126,142	125,959	137,906
Sanitary Sewer	106,243	107,459	114,522	114,721	127,209	134,600	146,649	176,178	181,839	190,905
Storm Sewer	-	18,321	18,606	22,172	24,135	27,661	35,993	37,741	29,663	29,811
Electricity	53,929	54,181	54,872	56,276	60,873	59,965	76,895	78,167	82,102	87,660
Garages	-	-	-	-	-	-	-	23	929	1,369
Total business-type activities expenses	251,913	271,871	279,796	289,550	313,068	330,012	370,703	418,251	420,492	447,651
Total primary government expenses	$ 1,035,301	1,060,860	1,065,197	1,129,029	1,176,863	1,242,420	1,331,279	1,467,404	1,391,608	1,502,846
Program Revenue										
Governmental activities:										
Charges for services:										
General government	$ 45,710	53,865	54,586	54,857	59,856	62,430	60,339	56,438	55,077	54,452
Public service	18,265	15,623	13,855	15,462	16,544	18,472	25,557	37,112	28,605	24,663
Public safety	5,858	6,529	11,975	24,584	18,928	19,739	23,127	15,075	23,555	27,698
Development	10,681	15,099	16,190	17,310	16,746	13,866	15,373	18,688	15,165	18,600
Health	7,562	7,895	8,044	5,879	5,424	5,830	6,413	6,443	5,808	5,656
Recreation and parks	8,014	9,437	10,350	11,847	11,488	12,095	12,872	12,883	11,234	10,631
Public utilities	17,699	-	-	-	-	-	-	-	-	-
Operating grants and contributions	92,906	101,767	104,892	123,855	126,729	132,699	130,663	138,630	145,455	181,729
Capital grants and contributions	40,171	32,539	43,837	48,920	49,693	41,567	49,077	45,371	46,389	44,745
Total governmental activities program revenue	246,866	242,754	263,729	302,714	305,408	306,698	323,421	330,640	331,288	368,174
Business-type activities:										
Charges for services:										
Water	95,427	96,492	93,305	104,929	112,239	107,653	116,495	138,404	142,010	150,379
Sanitary Sewer	115,007	119,996	115,386	130,296	141,331	160,757	193,804	209,711	210,760	211,985
Storm Sewer	-	20,403	20,878	24,271	24,677	26,631	28,996	31,073	33,113	37,017
Electricity	51,677	54,752	56,723	58,633	61,909	64,274	82,680	80,852	80,724	80,387
Garages	-	-	-	-	-	-	-	-	14	850
Capital grants and contributions	502	411	299	1,599	923	249	845	735	1,275	8,573
Total business-type activities program revenue	262,613	292,054	286,591	319,728	341,079	359,564	422,820	460,775	467,896	489,191
Total primary government program revenue	$ 509,479	534,808	550,320	622,442	646,487	666,262	746,241	791,415	799,184	857,365

Net (Expense)/Revenue										
Governmental activities	$ (536,522)	(546,235)	(521,672)	(536,765)	(558,387)	(605,710)	(637,155)	(718,513)	(639,828)	(687,021)
Business-type activities	10,700	20,183	6,795	30,178	28,011	29,552	52,117	42,524	47,404	41,540
Total primary government net expense	$ (525,822)	(526,052)	(514,877)	(506,587)	(530,376)	(576,158)	(585,038)	(675,989)	(592,424)	(645,481)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Income taxes	$ 435,341	432,013	436,842	454,999	470,289	496,245	518,033	511,454	522,809	658,571
Property taxes	40,881	41,520	45,660	45,891	46,788	52,643	51,852	52,611	52,379	52,567
Shared revenues	61,862	55,431	56,878	58,935	58,123	61,723	56,175	57,406	47,748	47,504
Hotel/Motel taxes	9,287	11,037	11,440	11,731	13,073	13,948	14,883	14,678	12,727	13,782
Investment earnings	29,379	14,195	8,196	7,288	16,878	30,904	34,196	21,202	4,902	4,045
Municipal motor vehicle tax	3,030	2,982	2,966	3,066	3,159	3,209	3,221	3,433	3,426	3,177
Subsidies - Build America Bond interest reimbursement	-	-	-	-	-	-	-	-	-	951
Miscellaneous	16,288	7,514	13,362	68,296	20,179	11,419	9,480	15,888	18,791	22,457
Transfers	(2,000)	(60,136)	(5,812)	(2,412)	(2,390)	714	(5,742)	(2,456)	16	(1,391)
Total governmental activities general revenues and other changes	594,068	504,556	569,532	647,794	626,099	670,805	682,098	674,216	662,798	801,663
Business-type activities:										
Investment earnings	8,024	6,393	2,975	2,340	6,251	15,789	17,448	30,182	5,347	5,217
Subsidies - Build America Bond interest reimbursement	-	-	-	-	-	-	-	-	-	3,827
Miscellaneous	2,087	5,439	3,089	5,035	4,677	5,727	9,671	8,027	9,144	8,288
Transfers	2,000	60,136	5,812	2,412	2,390	(714)	5,742	2,456	(16)	1,391
Total business-type activities general revenues and other changes	12,111	71,968	11,876	9,787	13,318	20,802	32,861	40,665	14,475	18,723
Total primary government general revenues and other changes	$ 606,179	576,524	581,408	657,581	639,417	691,607	714,959	714,881	677,273	820,386
Changes in Net Assets										
Governmental activities	$ 57,546	(41,679)	47,860	111,029	67,712	65,095	44,943	(44,297)	22,970	114,642
Business-type activities	22,811	92,151	18,671	39,965	41,329	50,354	84,978	83,189	61,879	60,263
Total primary government	$ 80,357	50,472	66,531	150,994	109,041	115,449	129,921	38,892	84,849	174,905

City of Columbus, Ohio

Table 3

Fund Balances, Governmental Funds
(modified accrual basis of accounting)
(amounts expressed in thousands)
Last Ten Fiscal Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund										
Committed	$ 17,511	13,062	11,297	10,612	10,902	14,227	11,449	10,410	10,679	11,898
Assigned	10,552	11,302	12,052	12,802	16,202	19,246	18,985	1,551	3,187	4,951
Unassigned	67,302	34,494	29,781	77,115	84,717	85,323	77,529	52,599	37,764	72,063
Total general fund	95,365	58,858	53,130	100,529	111,821	118,796	107,963	64,560	51,630	88,912
General Bond Retirement Fund										
Restricted	1,646	1,468	1,326	1,162	1,000	859	773	597	330	322
Total general bond retirement fund	1,646	1,468	1,326	1,162	1,000	859	773	597	330	322
Special Income Tax Fund										
Committed	141,288	151,800	151,249	172,206	180,901	174,609	164,543	143,084	126,139	146,175
Total special income tax fund	141,288	151,800	151,249	172,206	180,901	174,609	164,543	143,084	126,139	146,175
Other Governmental Funds										
Restricted	164,149	173,310	104,830	208,225	239,927	258,558	288,663	151,578	134,879	232,073
Committed	42,114	33,240	33,247	31,924	35,573	37,034	40,810	37,398	34,566	39,666
Unassigned	(3,367)	(6,444)	(4,767)	(5,255)	(5,075)	(6,248)	(5,627)	(6,689)	(9,428)	(5,830)
Total other governmental funds	202,896	200,106	133,310	234,894	270,425	289,344	323,846	182,287	160,017	265,909
Total Fund Balances, Governmental Funds	$ 441,195	412,232	339,015	508,791	564,147	583,608	597,125	390,528	338,116	501,318

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
REVENUES										
Income taxes	$ 434,986	435,567	438,993	458,819	474,251	500,423	522,384	515,739	527,170	649,694
Property taxes	40,881	41,520	45,660	45,891	46,788	52,643	51,852	52,515	52,379	52,567
Grants and subsidies	77,080	81,392	86,992	110,909	109,689	104,167	95,518	119,951	129,191	157,614
Investment income	29,379	14,195	8,196	7,288	16,878	30,904	34,196	21,204	4,902	3,993
Special assessments	100	99	95	64	2	11	-	-	-	-
Licenses and permits	20,133	23,567	25,209	25,020	26,311	24,573	26,487	27,518	27,653	28,504
Shared revenues	85,374	79,634	81,474	83,338	88,433	91,989	90,286	93,829	79,736	88,778
Charges for services	73,196	57,053	60,938	65,909	69,202	73,272	82,308	92,472	83,219	85,068
Fines and forfeits	15,975	19,108	21,717	22,382	25,551	25,889	28,029	28,579	29,228	25,438
Miscellaneous	44,473	42,064	50,922	108,557	62,569	51,802	52,944	65,831	63,605	63,405
Total revenues	821,577	794,199	820,196	928,177	919,674	955,673	984,004	1,017,638	997,083	1,155,061
EXPENDITURES										
Current:										
General government	81,858	85,963	82,107	81,532	84,571	97,640	105,466	116,315	106,909	120,767
Public service	95,894	90,588	90,279	95,825	100,744	97,038	101,363	107,643	87,939	93,969
Public safety	342,649	355,237	363,100	385,727	403,380	421,446	436,945	476,365	449,520	484,103
Development	52,421	54,068	52,077	58,165	57,474	53,858	64,481	71,253	66,773	68,323
Health	37,529	38,678	37,106	36,640	38,780	43,654	45,418	44,783	39,621	40,734
Recreation and parks	68,662	71,696	71,290	77,450	83,511	87,248	93,952	99,291	102,671	115,071
Public utilities	11,100	-	-	-	-	-	-	-	-	-
Capital outlay	118,733	113,954	97,197	127,841	133,073	118,389	127,650	183,336	119,862	111,972
Debt service:										
Principal retirement and payment of obligation under capitalized lease	64,772	70,984	120,463	80,919	80,149	85,886	94,263	90,112	90,149	90,270
Interest and fiscal charges	42,466	37,866	40,159	34,486	40,186	42,985	43,754	44,060	41,640	40,386
Total expenditures	916,084	919,034	953,778	978,585	1,021,868	1,048,144	1,113,292	1,233,158	1,105,084	1,165,595
Excess(deficiency) of revenues over expenditures	(94,507)	(124,835)	(133,582)	(50,408)	(102,194)	(92,471)	(129,288)	(215,520)	(108,001)	(10,534)
OTHER FINANCING SOURCES (USES)										
Transfers in	91,229	85,832	159,526	125,568	93,052	99,480	117,974	108,819	106,427	72,254
Transfers out	(93,229)	(123,589)	(146,862)	(127,980)	(95,478)	(99,860)	(124,770)	(107,181)	(106,828)	(73,289)
Proceeds from bonds and long-term notes	12,441	133,629	43,422	210,208	135,235	106,023	141,294	7,227	63,328	159,342
Refunding bonds issued	-	-	-	38,460	186,904	-	-	-	3,468	45,950
Payment to refunded bond escrow agent	-	-	-	(32,470)	(205,200)	-	-	-	-	(44,427)
Redemption of refunded bonds	-	-	-	(8,940)	-	-	-	-	(11,750)	-
Premium on bond issuance	-	-	4,279	17,443	27,570	6,289	8,307	58	944	13,906
Refunding notes issued	-	-	-	-	-	-	-	1,900	-	-
Redemption of refunded notes	-	-	-	-	-	-	-	(1,900)	-	-
Capital lease	-	-	-	2,000	-	-	-	-	-	-
Total other financing sources (uses)	10,441	95,872	60,365	224,289	142,083	111,932	142,805	8,923	55,589	173,736
Net change in fund balance	(84,066)	(28,963)	(73,217)	173,881	39,889	19,461	13,517	(206,597)	(52,412)	163,202
Fund balances—beginning of year	525,261	441,195	412,232	339,015	508,791	564,147	583,608	597,125	390,528	338,116
Fund balances—reclassified/restated	-	-	-	(4,105)	15,467	-	-	-	-	-
Fund balances—end of year	$ 441,195	412,232	339,015	508,791	564,147	583,608	597,125	390,528	338,116	501,318
Debt service as a percentage of noncapital expenditures	13.40%	13.40%	18.71%	13.45%	13.59%	13.85%	13.95%	12.56%	13.35%	12.28%

City of Columbus, Ohio

Changes in Fund Balance, General Fund
(modified accrual basis of accounting)
(amounts expressed in thousands)
Last Ten Fiscal Years

Table 5

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Income taxes	$ 326,259	326,612	329,077	343,982	355,592	375,145	391,575	386,596	395,262	487,243
Property taxes	40,881	41,520	45,660	45,891	46,788	52,643	51,852	52,515	52,379	52,567
Investment earnings	27,060	13,260	7,783	6,754	15,937	28,268	32,067	20,070	4,396	3,386
Licenses and permits	11,538	1,150	957	2,090	1,865	8,660	8,379	9,216	9,607	9,958
Shared revenues	61,932	56,679	57,170	55,924	57,466	57,872	53,025	58,223	48,877	49,619
Charges for services	26,758	27,794	33,961	37,632	40,018	42,816	46,359	54,478	54,500	55,401
Fines and forfeits	12,924	15,522	17,091	17,751	20,545	20,671	21,311	21,403	22,095	19,376
Miscellaneous	5,651	8,575	5,445	71,055	22,691	13,642	12,443	18,901	11,282	11,183
Total revenues	513,003	491,112	497,144	581,079	560,902	599,717	617,011	621,402	598,398	688,733
Expenditures										
General government	65,781	67,059	61,776	59,769	65,618	79,578	85,454	95,450	89,147	91,951
Public service	54,860	51,411	47,816	46,393	46,808	42,828	43,550	42,571	35,846	40,030
Public safety	339,129	352,147	360,893	379,067	397,184	418,768	434,827	472,800	444,922	473,625
Development	29,800	20,486	16,497	15,600	18,650	20,166	24,957	22,991	18,720	20,971
Health	-	163	267	-	-	-	-	127	-	-
Recreation and parks	-	420	501	-	-	-	-	160	-	-
Capital outlay	3,181	2,958	1,273	2,516	2,772	6,259	11,245	7,995	1,565	1,107
Total expenditures	492,751	494,644	489,023	503,345	531,032	567,599	600,033	642,094	590,200	627,684
Excess (deficiency) of revenues over expenditures	20,252	(3,532)	8,121	77,734	29,870	32,118	16,978	(20,692)	8,198	61,049
Other financing sources (uses)										
Transfers in (out)										
Cash returned from over funded employee benefits fund	-	-	14,157	-	-	-	-	-	-	-
Tipping fees	15,701	13,659	13,450	11,318	11,953	13,801	12,989	12,927	15,264	13,960
Helicopters	-	651	-	1,731	-	1,214	1,357	-	-	-
Other	-	112	73	6	1	5,701	6,975	12,500	913	1,622
Health	(19,499)	(17,420)	(16,204)	(17,004)	(18,328)	(20,152)	(20,740)	(20,421)	(15,865)	(15,824)
Recreation and parks	(29,760)	(27,167)	(25,122)	(22,352)	(24,685)	(25,539)	(28,166)	(27,003)	(21,175)	(23,382)
Other	(3,242)	(2,810)	(203)	(320)	(470)	(168)	(226)	(714)	(265)	(143)
Total other financing sources (uses)	(36,800)	(32,975)	(13,849)	(26,621)	(31,529)	(25,143)	(27,811)	(22,711)	(21,128)	(23,767)
Excess (deficiency) of revenues over expenditures	(16,548)	(36,507)	(5,728)	51,113	(1,659)	6,975	(10,833)	(43,403)	(12,930)	37,282
Fund balance at beginning of year	111,913	95,365	58,858	53,130	100,529	111,821	118,796	107,963	64,560	51,630
Restatement of prior year's fund balance	-	-	-	(3,714)	12,951	-	-	-	-	-
Fund balance at end of year	$ 95,365	58,858	53,130	100,529	111,821	118,796	107,963	64,560	51,630	88,912

City of Columbus, Ohio

General Fund Revenue and Expenditure Categories Expressed as Percentages of Total Revenue and Expenditures
(modified accrual basis of accounting)
2001-2010

	2001 % to Total	2002 % to Total	2003 % to Total	2004 % to Total	2005 % to Total	2006 % to Total	2007 % to Total	2008 % to Total	2009 % to Total	2010 % to Total
Revenues										
Income taxes	63.6	66.5	66.2	59.2	63.4	62.7	63.4	62.2	66.0	70.8
Property taxes	8.0	8.5	9.2	7.9	8.3	8.8	8.4	8.5	8.8	7.6
Investment earnings	5.3	2.7	1.6	1.1	2.8	4.7	5.2	3.2	0.7	0.5
Licenses and permits	2.2	0.2	0.2	0.4	0.5	1.4	1.4	1.5	1.6	1.4
Shared revenues	12.1	11.5	11.5	9.6	10.2	9.6	8.6	9.4	8.2	7.2
Charges for services	5.2	5.7	6.8	6.5	7.1	7.1	7.5	8.8	9.1	8.1
Fines and forfeits	2.5	3.2	3.4	3.1	3.7	3.4	3.4	3.4	3.7	2.8
Miscellaneous	1.1	1.7	1.1	12.2	4.0	2.3	2.1	3.0	1.9	1.6
Total revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Expenditures										
General government	12.0	12.4	11.6	11.0	11.4	13.0	13.2	13.8	14.2	13.8
Public service	10.0	9.5	9.0	8.5	8.1	7.0	6.7	6.2	5.7	6.0
Public safety	62.2	65.0	68.0	69.8	69.1	68.2	67.0	68.5	71.0	71.0
Development	5.5	3.8	3.1	3.1	3.2	3.3	3.8	3.3	3.0	3.1
Health	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	0.6	0.6	0.5	0.4	0.5	1.0	1.7	1.2	0.2	0.2
Total expenditures	90.3	91.3	92.2	92.8	92.3	92.5	92.4	93.0	94.1	94.1
Transfers out										
Health	3.6	3.2	3.1	3.1	3.2	3.3	3.2	3.0	2.5	2.4
Recreation and parks	5.5	5.0	4.7	4.1	4.3	4.2	4.3	3.9	3.4	3.5
Other	0.6	0.5	-	-	0.2	-	0.1	0.1	-	-
Total transfers out	9.7	8.7	7.8	7.2	7.2	7.5	7.6	7.0	5.9	5.9
Total expenditures including transfers out	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

City of Columbus, Ohio

Table 7

Enterprise Funds Summary Data
2001-2010
(dollar amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Water										
Assets	$ 447,038	471,463	450,598	473,784	514,723	528,696	600,095	602,587	680,672	894,512
Net assets	156,901	165,087	169,843	182,168	197,643	205,040	219,387	240,234	260,469	283,286
Operating revenue	96,488	97,650	94,167	106,494	113,814	109,383	118,471	140,927	145,792	154,982
Operating expense	(78,679)	(80,109)	(79,673)	(83,392)	(88,928)	(93,963)	(96,591)	(110,737)	(113,280)	(116,794)
Operating income	17,809	17,541	14,494	23,102	24,886	15,420	21,880	30,190	32,512	38,188
Nonoperating :										
Investment income	4,018	2,323	1,075	1,038	2,660	5,687	6,942	5,771	1,239	1,685
Interest expense	(12,451)	(11,742)	(12,113)	(12,343)	(12,074)	(13,726)	(14,634)	(15,398)	(13,060)	(21,177)
Other, net	(465)	64	74	528	3	16	83	13	116	4,555
Transfers in	-	-	1,226	-	-	-	76	744	66	-
Transfers out	-	-	-	-	-	-	-	(473)	(638)	(434)
Changes in net asset/net income	8,911	8,186	4,756	12,325	15,475	7,397	14,347	20,847	20,235	22,817
Number of employees	544	539	550	537	538	456	465	577	563	560
Pumpage (millions of gallons):										
Minimum day	109	111	110	116	119	113	116	118	108	116
Maximum day	203	216	189	191	209	186	202	195	179	180
Average day	143	146	141	142	148	140	151	145	141	140
Total year's pumpage	52,038	53,298	51,393	51,829	54,070	51,257	55,081	53,096	51,469	51,198
Sanitary Sewer										
Assets	$ 999,402	1,056,581	1,087,192	1,163,991	1,281,756	1,519,619	1,651,883	2,151,104	2,254,959	2,301,456
Net assets	444,199	462,967	467,670	487,009	504,912	538,920	595,008	654,184	690,463	724,077
Operating revenue	115,652	121,904	116,827	132,729	143,585	163,072	196,372	213,196	213,989	215,004
Operating expense	(85,328)	(87,874)	(91,932)	(96,662)	(104,533)	(113,172)	(121,979)	(125,690)	(130,575)	(134,664)
Operating income	30,324	34,030	24,895	36,067	39,052	49,900	74,393	87,506	83,414	80,340
Nonoperating :										
Investment income	3,585	3,409	1,222	681	1,621	5,606	6,251	22,284	3,538	3,121
Interest expense	(20,757)	(19,598)	(18,189)	(17,524)	(22,733)	(21,529)	(24,752)	(50,626)	(51,551)	(56,202)
Other, net	(462)	482	(4,416)	108	28	31	125	28	798	6,383
Transfers in	-	445	1,191	7	-	-	71	364	80	-
Transfers out	-	-	-	-	(65)	-	-	(380)	-	(28)
Changes in net asset/net income	12,690	18,768	4,703	19,339	17,903	34,008	56,088	59,176	36,279	33,614
Number of employees	544	497	510	500	496	581	576	536	533	529
Treatment data (millions of gallons per day):										
Minimum day - Jackson Pike	54.5	27.2	42.5	30.3	39.7	24.6	58.4	40.0	20.4	19.6
Minimum day - Southerly	59.4	52.2	61.2	58.6	48.6	57.7	46.0	57.6	60.8	63.4
Maximum day - Jackson Pike	109.9	101.0	109.2	108.0	111.8	107.5	111.0	110.8	68.3	136.3
Maximum day - Southerly	149.0	177.8	214.0	220.5	217.9	211.4	220.4	241.9	171.0	225.6
Average day - Jackson Pike	70.0	71.2	81.2	82.9	79.5	76.9	84.6	67.3	52.9	61.5
Average day - Southerly	90.2	90.5	102.5	104.2	96.4	96.6	91.4	107.4	91.3	106.7
Maximum capacity	290.0	310.0	310.0	310.0	310.0	310.0	310.0	345.0	345.0	480.0

Storm Sewer											
Assets	$	[1]	106,095	107,365	144,737	194,606	204,435	192,965	179,636	186,938	218,442
Net assets		[1]	33,341	39,290	44,582	49,431	51,926	50,987	48,210	52,793	64,149
Operating revenue		[1]	21,218	20,943	24,537	25,014	27,249	29,556	31,648	33,650	37,372
Operating expense		[1]	(14,903)	(15,234)	(18,261)	(19,780)	(21,144)	(29,259)	(31,412)	(23,894)	(23,539)
Operating income		[1]	6,315	5,709	6,276	5,234	6,105	297	236	9,756	13,833
Nonoperating :											
Investment income		[1]	330	635	473	1,646	4,025	3,371	1,407	369	296
Interest expense		[1]	(3,395)	(3,409)	(3,866)	(4,363)	(6,506)	(6,739)	(6,265)	(5,774)	(6,276)
Other, net		[1]	-	-	2	2	-	-	3	413	2,010
Transfers in		[1]	30,091	3,014	2,407	2,330	2,418	2,132	1,889	1,636	1,493
Transfers out		[1]	-	-	-	-	(3,547)	-	(47)	(1,817)	-
Changes in net asset/net income		[1]	33,341	5,949	5,292	4,849	2,495	(939)	(2,777)	4,583	11,356
Number of employees		[1]	34	34	34	42	103	104	23	33	29
Electricity											
Assets	$	86,818	84,662	85,106	102,047	104,114	109,810	122,374	122,219	120,916	108,195
Net assets		14,020	45,935	49,093	53,468	56,326	62,783	74,417	80,201	80,750	73,146
Operating revenue		52,560	56,168	57,608	60,778	63,350	65,526	84,625	82,969	81,960	81,481
Operating expense		(50,758)	(53,176)	(53,616)	(54,756)	(59,173)	(58,178)	(75,131)	(76,493)	(80,782)	(86,348)
Operating income (loss)		1,802	2,992	3,992	6,022	4,177	7,348	9,494	6,476	1,178	(4,867)
Nonoperating :											
Investment income		421	331	43	148	324	471	788	627	97	72
Interest expense		(3,138)	(1,015)	(1,260)	(1,380)	(1,728)	(1,791)	(1,782)	(1,684)	(1,403)	(1,357)
Other, net		(92)	7	2	(413)	(40)	14	2,795	6	20	(1,812)
Transfers in		2,000	29,600	381	100	125	448	339	435	657	360
Transfers out		-	-	-	(102)	-	(33)	-	(76)	-	-
Changes in net asset/net income		993	31,915	3,158	4,375	2,858	6,457	11,634	5,784	549	(7,604)
Number of employees		115	126	126	124	129	92	93	101	96	89
Garages											
Assets	$	[3]	[3]	[3]	[3]	[3]	[3]	3,684	25,128	33,313	28,374
Net assets		[3]	[3]	[3]	[3]	[3]	[3]	3,684	3,766	3,243	3,248
Operating revenue		[3]	[3]	[3]	[3]	[3]	[3]	-	12	302	1,331
Operating expense		[3]	[3]	[3]	[3]	[3]	[3]	-	(2)	(417)	(780)
Operating income		[3]	[3]	[3]	[3]	[3]	[3]	-	10	(115)	551
Nonoperating :											
Investment income		[3]	[3]	[3]	[3]	[3]	[3]	96	93	104	43
Interest expense		[3]	[3]	[3]	[3]	[3]	[3]	-	(21)	(512)	(589)
Other, net		[3]	[3]	[3]	[3]	[3]	[3]	464	-	-	-
Transfers in		[3]	[3]	[3]	[3]	[3]	[3]	3,124	-	-	-
Transfers out		[3]	[3]	[3]	[3]	[3]	[3]	-	-	-	-
Changes in net asset/net income		[3]	[3]	[3]	[3]	[3]	[3]	3,684	82	(523)	5

[1] Prior to 2002, the City's storm sewer financial activity was accounted for in a governmental type special revenue fund.

[2] Indicates that information is not available

[3] Prior to 2007, the City's garage fund did not exist.

Income Tax Revenue by Payer Type
Net of Refunds
Budget (Cash) Basis
Last Ten Fiscal Years
(in thousands, except %)

Year	Withholding	% of total	Non-withholding	% of total	Total Individual	% of total	Business Accounts	% of total	Total
2001	$ 377,933	86.1%	$ 15,802	3.6%	$ 393,735	89.7%	$ 45,212	10.3%	$ 438,947
2002	383,832	87.7%	16,631	3.8%	400,463	91.5%	37,202	8.5%	437,665
2003	386,554	88.0%	17,571	4.0%	404,125	92.0%	35,141	8.0%	439,266
2004	393,187	86.6%	18,161	4.0%	411,348	90.6%	42,678	9.4%	454,026
2005	405,807	86.2%	17,419	3.7%	423,226	89.9%	47,548	10.1%	470,774
2006	426,742	85.0%	18,576	3.7%	445,318	88.7%	56,731	11.3%	502,049
2007	444,619	85.2%	19,309	3.7%	463,928	88.9%	57,925	11.1%	521,853
2008	450,061	86.7%	19,206	3.7%	469,267	90.4%	49,834	9.6%	519,101
2009	450,342	87.5%	19,558	3.8%	469,900	91.3%	44,777	8.7%	514,677
2010	550,696	86.4%	23,583	3.7%	574,279	90.1%	63,101	9.9%	637,380

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 %)

	Budget (Cash) Basis					GAAP (Modified Accrual) Basis					Full Accrual	
Year	General Fund	Debt Service Funds	Other Governmental Funds	Total	% Increase (Decrease)	General Fund	Debt Service Funds	Other Governmental Funds	Total	% Increase (Decrease)	Governmental Activities	% Increase (Decrease)
2001	$ 329,210	109,737	-	438,947	3.47%	$ 326,259	108,727	-	434,986	3.37%	$ 435,341	N.A.
2002	328,205	109,402	58	437,665	-0.29%	326,612	108,897	58	435,567	0.13%	432,013	-0.76%
2003	329,282	109,761	223	439,266	0.37%	329,077	109,693	223	438,993	0.79%	436,842	1.12%
2004	340,388	113,463	175	454,026	3.36%	343,982	114,662	175	458,819	4.52%	454,999	4.16%
2005	352,984	117,661	129	470,774	3.69%	355,592	118,530	129	474,251	3.36%	470,289	3.36%
2006	376,366	125,454	229	502,049	6.64%	375,145	125,049	229	500,423	5.52%	496,245	5.52%
2007	391,177	130,392	284	521,853	3.94%	391,575	130,525	284	522,384	4.39%	518,033	4.39%
2008	389,117	129,706	278	519,101	-0.53%	386,596	128,865	278	515,739	-1.27%	511,454	-1.27%
2009	385,893	128,631	153	514,677	-0.85%	395,262	131,755	153	527,170	2.22%	522,809	2.22%
2010	478,007	159,336	37	637,380	23.84%	487,243	162,414	37	649,694	23.24%	658,571	25.97%

N.A. = Information is not available as the City implemented GASB 34 in 2001.

Source: City of Columbus, Ohio, City Auditor.

City of Columbus, Ohio

Property Tax Levies and Collections
Last Ten Fiscal Years

Table 9

Fiscal year	Total tax levy	Current tax collections	Percent of levy collected	Delinquent tax collections	Total tax collections	Percent of total tax collections to tax levy	Outstanding delinquent taxes	Percent of outstanding delinquent taxes to tax levy
				Franklin County (1)				
2001	$ 40,143,446	38,774,229	96.6	1,439,087	$ 40,213,316	100.2	$ 3,233,123	8.1
2002	41,113,475	38,954,842	94.7	1,671,021	40,625,863	98.8	3,756,375	9.1
2003	44,572,666	42,426,169	95.2	2,062,871	44,489,040	99.8	4,036,335	9.1
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
				Fairfield County (1)				
2010	$ 399,232	390,916	97.9 %	9,929	$ 400,845	100.4 %	$ 15,261	3.8 %
				Delaware County (1)				
2010	$ 361,419	345,981	95.7 %	7,291	$ 353,272	97.7 %	$ 3,225	0.9 %

(1) 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

Table 10

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands, except %)

Tax year	For	Real Property		Personal Property		Public Utilities		Total		Total Direct Tax Rate	Percent of total assessed to total estimated actual value
		Assessed value	Estimated actual value	Assessed value	Estimated actual value (2)	Assessed value	Estimated actual value (2)	Assessed value	Estimated actual value		
					Franklin County (1)						
2001	2002	$ 10,632,901	30,379,717	1,754,763	7,019,052	463,164	1,323,326	$ 12,850,828	38,722,095	3.14	33.2
2002	2003	11,958,533	34,167,237	1,852,911	7,411,644	427,848	1,222,423	14,239,292	42,801,304	3.14	33.3
2003	2004	12,244,724	34,984,926	1,513,220	6,305,083	441,780	1,262,229	14,199,724	42,552,238	3.14	33.4
2004	2005	12,480,949	35,659,856	1,430,924	5,990,264	468,904	1,320,470	14,380,777	42,970,590	3.14	33.5
2005	2006	14,412,860	41,179,601	1,086,105	4,314,418	425,353	1,215,294	15,924,318	46,709,313	3.14	34.1
2006	2007	14,784,179	42,240,514	756,665	3,152,772	412,732	1,179,235	15,953,576	46,572,521	3.14	34.3
2007	2008	15,020,514	42,915,754	412,124	1,648,496	302,062	863,034	15,734,700	45,427,284	3.14	34.6
2008	2009	15,239,324	43,540,926	45,123	451,203	313,187	894,820	15,597,634	44,886,949	3.14	34.7
2009	2010	15,277,133	43,648,951	22,561	451,220	327,406	935,446	15,627,100	45,035,617	3.14	34.7
2010	2011	15,159,257	43,312,162	-	-	358,064	1,023,040	15,517,321	44,335,202	3.14	35.0
					Fairfield County (1)						
2010	2011	$ 129,678	370,507	21	87	2,198	6,280	$ 131,897	376,874	2.90	35.0 %
					Delaware County (1)						
2010	2011	$ 222,581	635,945	-	-	5,181	14,803	$ 227,762	650,748	2.10	35.0 %

(1) 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.

(2) Estimated actual values for Personal Property and Public Utilities have been calculated by the respective county auditors.

Sources: Franklin, Fairfield, and Delaware County Auditors.

City of Columbus, Ohio

Table 11

Property Tax Rates - Direct and Overlapping Governments

Last Ten Fiscal Years

(Per $ 1,000 of Assessed Valuation)

	Effective Rate (1)			City							
Fiscal Year	Class 1 Res/Agr	Class 2 All other	Total Rate	General Fund	Police Pensions	Fire Pensions	Total City	County	School	Library	Joint Vocational School and Other
					Franklin County (2)						
2001 for 2002	48.39	58.16	80.35	2.54	0.30	0.30	3.14	17.64	57.37	2.20	-
2002 for 2003	46.20	57.41	81.78	2.54	0.30	0.30	3.14	17.64	58.80	2.20	-
2003 for 2004	46.37	58.05	82.16	2.54	0.30	0.30	3.14	17.64	59.18	2.20	-
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	-
					Fairfield County (2)						
2010 for 2011	56.14	54.58	95.02	2.30	0.30	0.30	2.90	8.55	80.82	0.75	2.00
					Delaware County (2)						
2010 for 2011	56.36	55.60	83.67	1.50	0.30	0.30	2.10	6.65	70.72	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 an Delaware counties.

Sources: Franklin, Fairfield, and Delaware County Auditors.

City of Columbus, Ohio
Principal Property Taxpayers
Franklin County
December 31, 2010

		Assessed valuation (in thousands)	% of total assessed valuation
Public Utilities			
1. Columbus Southern Power Company	$	317,368	2.05 %
2. Columbia Gas of Ohio, Inc.		47,167	0.30
3. American Electric Power		24,198	0.16
Real Estate			
1. Nationwide Children's Hospital		107,564	
2. Nationwide Mutual Insurance Company		68,969	
3. Distribution Land Corp.		49,859	
4. Huntington Center		39,830	
5. Olentangy Commons		20,405	
6. Battelle Memorial		20,080	
7. Grant/Riverside Methodist		19,584	
8. Anheuser Busch, Inc.		19,209	
9. Ohio Health Corp.		17,902	
10. Hertz Columbus One, LLC		14,875	
Total Principal Property Taxpayers		767,010	
All Others		14,750,311	
Total Assessed Valuation in Franklin County	$	15,517,321	

Source: Franklin County Auditor

City of Columbus, Ohio
Principal Property Taxpayers
Franklin County
December 31, 2001

		Assessed valuation (in thousands)	% of total assessed valuation
Public Utilities			
1. Columbus Southern Power Company	$	255,857	1.99 %
2. Ohio Bell Telephone Company (Ameritech)		101,857	0.79
3. Columbia Gas of Ohio, Inc.		37,440	0.29
Real Estate			
1. Nationwide Mutual Insurance Company		48,685	
2. Capitol South Community Urban Redevelopment		48,173	
3. Distribution Land Corp.		35,302	
4. American Electric Power Service Corp.		29,770	
5. Equitable Life Assurance		28,033	
6. State Teachers Retirement Board of Ohio		23,823	
7. Duke Realty LP		23,276	
8. Battelle Memorial Institute		18,056	
9. Anheuser Busch, Inc.		17,762	
10. VV USA City LP		17,605	
Total Principal Property Taxpayers		685,639	
All Others		12,165,190	
Total Assessed Valuation in Franklin County	$	12,850,829	

Source: Franklin County Auditor

City of Columbus, Ohio

Table 13

Special Assessment Billings and Collections
Last Ten Fiscal Years

Fiscal year	Special assessment debt service requirements	Special assessment requirements billed by County Auditor	Special assessments collected
2001	$ 388,785	$ 1,946,808	$ 916,666
2002	431,248	3,334,082	2,065,070
2003	519,301	3,350,785	2,188,407
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

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.

Sources: City of Columbus, Ohio, City Auditor, and Franklin County Auditor.

Table 14

City of Columbus, Ohio
Annual Charges and Rate Increases for the Average Columbus Resident/User of Water 2002-2011

	Water		Sanitary Sewers		Storm Sewers		Total		
Year	Annual charge	% increase	Annual charge	% increase	Annual charge	% increase	Annual charge	% increase	ten year % increase
2002	$ 183.36	-	228.60	-	32.70	9.4	$ 444.66	0.6	30.8
2003	192.60	5.0	240.12	5.0	34.35	5.0	467.07	5.0	26.1
2004	206.52	7.2	262.92	9.5	36.07	5.0	505.51	8.2	26.7
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

Source: City of Columbus, Department of Public Utilities

City of Columbus, Ohio

Table 15

Statement of Legal Debt Margins
December 31, 2010

(in thousands)

Line		Total debt limit 10.5%	Total unvoted debt limit 5.5%
1	Total assessed property value, per		
2	Franklin County*	$ 15,517,321	15,517,321
3	Fairfield County*	131,876	131,876
4	Delaware County*	227,762	227,762
5	Total (lines 2 through 4)	$ 15,876,959	15,876,959
6	Debt limit 10.5% & 5.5% of assessed value (x line 5)	$ 1,667,081	873,233
7	Total Outstanding Bond and Note Debt		
8	Bonds & Long-Term Notes Payable (excludes long term lease of $2 million)	$ 3,225,984	1,677,168
9	Non-Enterprise Long-Term Notes (TIF)	10,346	10,346
10	Notes, Short-Term	24,931	24,931
11	Total (lines 8 + 9 + 10)	3,261,261	1,712,445
12	Exemptions:		
13	Debt Service Fund Balances Applicable to Non-Enterprise G.O. Bonds	141,238	141,238
14	G.O. Assessment Bonds (Non-Enterprise)	-	-
15	G.O. Limited Enterprise debt (Unvoted; supported by enterprise revenues)		
16	Water Bonds	24,357	24,357
17	Sanitary Sewer Bonds	31,422	31,422
18	Sanitary Sewer Assessment Notes	286	286
19	Storm Sewer Bonds	28,587	28,587
20	Electric Bonds	2,698	2,698
21	Electric Assessment Notes	-	-
22	Garage Notes	24,645	24,645
23	Total (lines 16 through 22)	111,995	111,995
24	G.O. Unlimited Enterprise debt (Voted; supported by enterprise revenues)		
25	Water Bonds	511,683	-
26	Sanitary Sewer Bonds	318,829	-
27	Storm Sewer Bonds	111,965	-
28	Electric Bonds	20,095	-
29	Total (lines 25 through 28)	962,572	-
30	Revenue Bonds and Long-Term Notes		
31	Water		
32	Water Revenue	-	-
33	OWDA/EPA	34,759	34,759
34	Sewer:		
35	Sewer Revenue	441,855	441,855
36	OWDA/EPA	729,983	729,983
37	Non-Enterprise Bonds (TIF)	50,900	50,900
38	Non-Enterprise Note (TIF)	10,346	10,346
39	Total (lines 32 through 38)	1,267,843	1,267,843
40	Total Exemptions (lines 13, 14, 23, 29, and 39)	2,483,648	1,521,076
41	Net Debt (line 11 less line 40)	777,613	191,369
42	Total Legal Debt Margin (line 6 less line 41)	$ 889,468	681,864
43	Percent of Net Debt to Assessed Value (lines 41 / 5)	4.90%	1.21%
44	Percent of Legal Debt Limit	10.50%	5.50%
45	Percent of Legal Debt Margin (line 44 less line 43)	5.60%	4.29%

* Beginning in 2006, assessed property values excluded Personal Property.

Source: City of Columbus, Ohio, City Auditor

City of Columbus, Ohio

Table 16

Ratio of Governmental Activities General Obligation Debt to Assessed Value, Governmental Activities General Obligation Debt Per Capita, Primary Government General Obligation Debt per Capita, and Total Primary Government Debt to Total Personal Income
Last Ten Fiscal Years
(dollar amounts in thousands, except per capita)

Fiscal Year	Population (1)	Assessed Value (2)	Governmental Activities General Obligation Debt (3)	Governmental Activities Revenue Obligations	Business-type Activities General Obligation Debt (4)	Business-type Activities Revenue Obligations	Total Primary Government General Obligation Debt (3)(4)	Total Primary Government Revenue Obligations	Ratio of Governmental Activities GO Debt to Assessed Value	Governmental Activities GO Debt Per Capita (5)	Total Primary Government GO Debt Per Capita (6)	Total Primary Government Debt to Total Personal Income (7)
2001	720,230	$ 13,107,854	$ 786,000	$ 34,138	$ 519,554	$ 370,277	$ 1,305,554	$ 404,415	6.00	$ 1,091.32	$ 1,812.69	3.32%
2002	734,024	14,551,080	744,031	38,192	565,989	409,655	1,310,020	447,847	5.11	1,013.63	1,784.71	3.29%
2003	743,343	14,488,874	685,292	38,555	508,836	439,940	1,194,128	478,495	4.73	921.91	1,606.43	3.04%
2004	754,876	14,719,269	789,759	66,212	571,091	482,092	1,360,850	548,304	5.37	1,046.21	1,802.75	3.31%
2005	763,351	16,275,246	861,926	72,471	646,839	564,898	1,508,765	637,369	5.30	1,129.13	1,976.50	3.60%
2006	768,804	15,543,638	889,684	74,780	761,112	663,268	1,650,796	738,048	5.72	1,157.23	2,147.23	3.81%
2007	773,277	15,676,358	939,037	75,048	785,682	743,011	1,724,719	818,059	5.99	1,214.36	2,230.40	3.88%
2008	776,463	15,901,125	854,693	72,157	722,320	1,186,827	1,577,013	1,258,984	5.38	1,100.75	2,031.02	4.11%
2009	778,762	15,965,219	830,480	62,902	833,796	1,212,323	1,664,276	1,275,225	5.20	1,066.41	2,137.08	N.A.
2010	787,033	15,876,959	911,467	61,246	1,057,020	1,206,597	1,968,487	1,267,843	5.74	1,158.11	2,501.15	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 capital leases ($2 million) in 2010.

(4) General Obligation Debt excludes short term assessment notes ($286 thousand) and short term parking garage notes ($24.645 million) in 2010.

(5) Since Governmental Activities revenue obligations and Business-type Activity debt are supported by specific revenues and charges for services, Governmental Activities general obligation debt represents a relevant basis for which to calculate a per capita debt burden.

(6) Total Primary Government general obligation debt is used in the calculation of total debt per capita as Governmental Activities revenue obligations are supported by specific revenues and Business-type Activities revenue obligations are supported by charges for services and are related to capital needs of a population greater than just the City of Columbus.

(7) Total personal income for Columbus MSA per Table 26.

City of Columbus, Ohio

Table 17

Ratio 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)	Ratio of debt service to total general governmental less capital outlay expenditures
2001	$ 916,084	$ 118,733	$ 797,351	$ 64,743	$ 42,466	$ 107,209	13.45
2002	919,034	113,594	805,440	70,362	37,866	108,228	13.44
2003	909,543	97,197	812,346	74,754	40,159	114,913	14.15
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

(1) Includes debt service for governmental activities general obligation bonds and OPWC notes.

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 12/31/2010 of such political subdivisions (including debt payable primarily from special assessments, enterprise revenues, or is otherwise self-supporting) is as follows:

Political subdivision of State of Ohio	Estimated Principal outstanding	Percentage applicable to Columbus	Estimated Amount applicable to Columbus
Direct*			
City of Columbus	$ 1,993,418,000	100.00 %	$ 1,993,418,000
Total direct debt	1,993,418,000		1,993,418,000
Overlapping**			
Delaware County	40,455,100	3.61	1,460,429
Fairfield County	29,250,000	4.21	1,231,425
Franklin County	252,220,000	55.61	140,259,542
Jefferson Township	1,335,000	1.08	14,418
Madison Township	760,763	0.50	3,804
Mifflin Township	1,630,000	0.09	1,467
Washington Township	1,874,999	0.68	12,750
Columbus City School District	490,573,532	98.14	481,448,864
Dublin City School District	180,881,129	27.92	50,502,011
Gahanna-Jefferson City School District	14,130,765	10.73	1,516,231
Hilliard City School District	145,172,731	43.58	63,266,276
Reynoldsburg City School District	108,275,615	6.60	7,146,191
South-Western City School District	78,184,989	38.83	30,359,231
Upper Arlington City School District	24,629,354	0.89	219,201
Westerville City School District	115,174,485	23.72	27,319,388
Worthington City School District	44,603,973	59.26	26,432,314
Canal Winchester Local School District	59,893,346	24.11	14,440,286
Groveport Madison Local School District	160,000	46.47	74,352
Hamilton Local School District	24,009,991	35.35	8,487,532
Licking Heights Local School District	53,419,017	34.03	18,178,491
New Albany-Plain Local School District	74,553,665	29.00	21,620,563
Olentangy Local School District	351,285,246	7.30	25,643,823
Pickerington Local School District	139,015,435	13.12	18,238,825
C-TEC JVSD	29,889,991	4.61	1,377,929
Delaware Career Center JVSD	50,000	4.58	2,290
Eastland-Fairfield Career JVSD	300,000	15.99	47,970
Tolles Career & Technical Center JVSD	4,820,000	28.83	1,389,606
New Albany-Plain Local Park District	13,214,998	28.81	3,807,241
Solid Waste Authority of Central Ohio	93,025,000	54.61	50,800,953
Total overlapping debt	2,372,789,124		995,303,403
Total direct and overlapping debt	$ 4,366,207,124		$ 2,988,721,403

* Source: City of Columbus Auditor's Office; represents actual General Obligation principal balance at 12/31/2010. Excludes the $2 million capitalized lease (Note J) and revenue supported debt: Ohio Water Development Authority loans ($764.742 million), TIF bonds ($50.9 million), TIF notes ($10.346 million) and Sewer revenue bonds ($441.855 million).

** Source: Ohio Municipal Advisory Council

The City does not pay general obligation debt service from property taxes. General obligation debt service relating to enterprise funds is paid from the respective enterprise fund. All other general obligation debt service is paid from income taxes, certain charges for services, and payments in lieu of taxes designated by the City for that purpose and from special assessments.

City of Columbus, Ohio

Table 19

Water Enterprise Revenue Bond Coverage [1]
Water System Revenue Refunding Bonds Series 1999
2001 through 2010
(in thousands, except coverages)

Line	As defined in indenture		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
A	Gross revenues, including interest	$	100,506	100,037	95,316	108,060	116,477	115,086	125,496	146,711	147,147	161,222
B	Construction and rebate funds interest		-	-	-	-	-	-	-	-	-	-
C	Revenues (A - B)		100,506	100,037	95,316	108,060	116,477	115,086	125,496	146,711	147,147	161,222
D	Gross O & M expenses		78,679	80,109	79,673	83,392	88,928	93,963	96,591	110,737	113,280	116,794
E	Depreciation		(16,749)	(15,446)	(15,550)	(15,601)	(15,755)	(15,645)	(15,996)	(16,639)	(17,993)	(19,776)
F	Payment to/for Ohio water rights		(1,204)	(1,213)	(1,267)	(1,257)	(1,235)	(1,266)	(1,229)	(1,151)	(1,190)	(1,190)
G	O & M expenses (D - E - F)		60,726	63,450	62,856	66,534	71,938	77,052	79,366	92,947	94,097	95,828
H	Net revenues (C - G)		39,780	36,587	32,460	41,526	44,539	38,034	46,130	53,764	53,050	65,394
I	System reserve fund balance on January 31		34,371	36,928	36,975	34,201	34,233	34,263	39,000	39,000	40,000	40,000
J	O & M expense reserve requirement (G x 10%)		(6,073)	(6,345)	(6,286)	(6,653)	(7,194)	(7,705)	(7,937)	(9,295)	(9,410)	(9,583)
K	System reserve fund available (I - J)		28,298	30,583	30,689	27,548	27,039	26,558	31,063	29,705	30,590	30,417
L	Adjusted net revenues (H + K)	$	68,078	67,170	63,149	69,074	71,578	64,592	77,193	83,469	83,640	95,811
M	Revenue bonds principal	$	4,020	4,395	4,680	4,950	5,320	5,795	6,260	6,710	7,235	7,840
N	Revenue bonds interest		2,756	2,530	2,354	2,181	1,958	1,692	1,402	1,089	754	392
O	General obligation bond principal		18,713	18,658	19,538	20,707	20,378	21,659	24,807	24,555	28,876	27,932
P	General obligation bond interest		10,647	9,724	10,964	9,754	10,549	12,455	13,124	14,342	13,608	17,268
Q	General obligation note interest		-	-	-	-	-	-	-	-	-	-
R	Ohio Water Development Authority/EPA principal		-	-	-	-	-	-	-	-	325	635
S	Ohio Water Development Authority/EPA interest		-	-	-	-	-	-	-	-	303	620
T	Payment to/for Ohio water rights		1,204	1,213	1,267	1,257	1,235	1,266	1,229	1,151	1,190	1,190
U	Total debt service requirements (M - T)	$	37,340	36,520	38,803	38,849	39,440	42,867	46,822	47,847	52,291	55,877
	Rate covenant tests:											
	Adjusted net revenues vs. total debt service											
	Required ratio of lines L ÷ U		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Actual ratio of lines L ÷ U		1.82	1.84	1.63	1.78	1.81	1.51	1.65	1.74	1.60	1.71
	Adjusted net revenues vs. revenue bond debt service											
	Required ratio of lines L ÷ (M + N)		1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
	Actual ratio of lines L ÷ (M + N)		10.05	9.70	8.98	9.69	9.83	8.63	10.07	10.70	10.47	11.64
	Bond reserve requirement test:											
	Adjusted net revenues vs. revenue bond debt service											
	Required ratio of lines L ÷ (M + N)		1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Actual ratio of lines L ÷ (M + N)		10.05	9.70	8.98	9.69	9.83	8.63	10.07	10.70	10.47	11.64

[1] The Water System Revenue Refunding Bonds Series 1999 requires three coverage tests. Two 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 bond reserve requirement test determines whether the City will be required to establish a debt service reserve fund. The City has exceeded all coverage requirements.

Source: City of Columbus, Ohio, City Auditor.

City of Columbus, Ohio

Sanitary Sewer Enterprise Revenue Bond Coverage [1]

Sanitary Sewer System Revenue Bonds Series 2008A&B

2008 through 2010

(in thousands, except coverages)

Line	As defined in indenture	2008	2009	2010
A	Gross revenue, including interest	$ 235,508	218,325	224,508
B	O & M expenses, net of depreciation	(87,024)	(86,296)	(85,129)
C	Net revenues (A - B)	148,484	132,029	139,379
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
E	O & M expense reserve requirement (10% of preceding year)	(8,600)	(8,702)	(8,630)
F	Sewer operating fund and system reserve fund available cash balance (D - E)	92,463	117,893	135,008
G	Adjusted net revenues (C + F)	$ 240,947	249,922	274,387
H	Revenue bond principal	$ 13,140	-	-
I	Revenue bond interest	18,072	18,511	18,512
J	General obligation bond principal	24,259	24,052	21,107
K	General obligation bond interest	11,719	9,160	10,833
L	General obligation note interest	-	-	-
M	OWDA/EPA principal	26,567	35,077	37,494
N	OWDA/EPA interest	20,465	26,398	26,535
O	Total debt service (H - N)	$ 114,222	113,198	114,481
	Rate covenant tests:			
	Adjusted net revenues vs. total debt service			
	Required ratio of lines G ÷ O	1.00	1.00	1.00
	Actual ratio of lines G ÷ O	2.11	2.21	2.40
	Adjusted net revenues vs. revenue bond debt service			
	Required ratio of lines G ÷ (H + I)	1.20	1.20	1.20
	Actual ratio of lines G ÷ (H + I)	7.72	13.50	14.82

[1] 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 21

Business Indicators (1)
2001-2010

Year	Square Mile Area City of Columbus Year End	Air Passengers (000)	Scheduled Airline Freight (000 lbs.) (2)
2001	218.6	6,680	33,649
2002	221.2	6,741	23,591
2003	222.5	6,252	23,742
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

Year	Active Gas Meters	Telephone Access Lines	New Car Sales
2001	427,844	855,027	49,812
2002	444,612	769,332	41,865
2003	442,639	758,364	39,604
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

		All Vehicle Registrations	
Year	New Truck Sales	Columbus, Ohio	Franklin County (Includes Columbus)
2001	35,284	692,880	1,084,172
2002	30,654	664,144	1,094,862
2003	31,073	668,534	1,100,170
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

(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 22

Growth in Land Area

Selected Years

Year	Square miles annexed (1)	Square miles at December 31
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
1991	0.801	196.829
1992	1.515	198.344
1993	0.979	199.323
1994	0.642	199.965
1995	4.314	204.279
1996	1.953 (2)	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

(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
Largest Employers in the Greater Columbus Area
Ranked by Number of Full-time Employees

2010					2001				
Rank	Name of Employer	FTEs		% to Total	Rank	Name of Employer	FTEs		% to Total
1.	State of Ohio	25,608		2.70%	1.	State of Ohio	26,985		N.A.
2.	Ohio State University	23,093		2.43%	2.	Ohio State University/University Hospital	22,430	(2)	N.A.
3.	JPMorgan Chase & Co.	16,975		1.79%	3.	Federal Government/United States Postal Service	10,180	(3)(4)	N.A.
4.	Nationwide	11,235		1.18%	4.	Nationwide	11,262		N.A.
5.	OhioHealth	7,810		0.82%	5.	Bank One NA	9,251		N.A.
6.	Federal Government/United States Postal Service	7,770	(1)	0.82%	6.	Columbus Public Schools	8,724		N.A.
7.	City of Columbus	7,739		0.82%	7.	Ohio Health	8,464		N.A.
8.	Columbus City Schools	7,095		0.75%	8.	City of Columbus	8,039		N.A.
9.	Honda of America Manufacturing, Inc.	7,000		0.74%	9.	Limited, Inc.	7,200		N.A.
10.	Franklin County	6,321		0.67%	10.	Honda of America Mfg., Inc .	6,500		N.A.
11.	Mount Carmel Health Systems	5,701		0.60%	11a.	Big Bear Stores, Inc.	6,000		N.A.
12.	Kroger Co.	5,417		0.57%	11b.	Franklin County	6,000		N.A.
13.	Limited Brands, Inc.	5,200		0.55%	13.	Kroger Co.	4,942		N.A.
14.	Nationwide Children's Hospital	4,278		0.45%	14.	Mount Carmel Hospitals	4,529		N.A.
15.	Huntington Bancshares, Inc.	4,170		0.44%	15.	Schottenstein Stores Corp.	4,000		N.A.
16.	Cardinal Health, Inc.	4,030		0.42%	16.	American Electric Power	3,961		N.A.
17.	Medco Health Solutions, Inc.	3,831		0.40%	17.	Wendy's International, Inc.	3,700		N.A.
18.	American Electric Power Company, Inc.	3,527		0.37%	18.	Huntington Bancshares, Inc.	3,557		N.A.
19.	Battelle	2,618		0.28%	19.	Lucent Technologies	3,490		N.A.
20.	Alliance Data	2,030		0.21%	20.	Catholic Diocese of Columbus	3,400		N.A.
21.	State Farm Insurance	1,894		0.20%	21.	Wal-Mart Stores, Inc.	3,150		N.A.
22.	Hilliard City Schools	1,635		0.17%	22.	SBC Ameritech Ohio	3,100		N.A.
23.	Teleperformance	1,620		0.17%	23.	Bob Evans Farms Inc.	2,952		N.A.
24.	Dublin City Schools	1,600		0.17%	24.	Meijer, Inc.	2,500		N.A.
25.	Exel	1,600		0.17%	25.	Big Lots Inc.	2,400		N.A.

(1) Federal Government employees includes: 4,770 Federal Government and US Postal Service FTEs and 3,000 DLA Land and Maritime employees

(2) Ohio State University employees include: 17,189 University FTEs and 5,241 University Hospital FTEs.

(3) Federal Government employees includes: 5,322 Federal Government and US Postal Service FTEs; 2,458 Defense Supply Center FTEs; and 2,400 Defense Finance & Accounting Service Center FTEs.

(4) Greater Columbus Federal government employment total was 14,263 as of March 2000 (most recent data available at time of survey)

N.A. Not Available.

Source of FTEs and Rank: "Top 100 Largest Area Employers", Business First of Columbus. ©Copyright 2010, Business First of Columbus Inc. All rights reserved. Reprinted with permission.

Source of % to Total: City of Columbus, City Auditor. Percentage calculated using Columbus MSA labor force number from Table 24 of 966,600, less Morrow County labor force of 17,900, which is included in the Columbus MSA, but not considered in the Business First Largest Employers statistics.

City of Columbus, Ohio

Table 24

Estimated Civilian Labor Force
and Annual Average Unemployment Rates
2001—2010

(Labor Force in Thousands)

	Franklin County		Columbus M.S.A. (1)		Ohio		U.S.
Year	Labor force (2)	Unemployment rate (3)	Labor force (2)	Unemployment rate (3)	Labor force (2)	Unemployment rate (3)	Unemployment rate (3)
2001	622.0	2.8	875.5	2.8	5,857.0	4.3	4.8
2002	624.7	4.4	882.9	4.4	5,828.0	5.7	5.8
2003	629.6	4.7	890.6	4.8	5,877.0	5.9	6.0
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

(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)
2001-2010

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Franklin County:										
January	2.6	4.0	4.8	5.0	5.8	4.7	4.7	4.9	7.0	9.3
February	2.4	4.2	5.0	4.9	6.3	5.1	4.3	4.6	7.6	9.2
March	2.2	4.4	5.0	4.7	5.8	4.6	4.4	4.8	7.8	9.1
April	2.1	4.3	4.8	4.7	5.3	4.8	4.6	4.4	7.9	8.9
May	2.3	4.5	5.0	4.6	5.2	4.4	4.6	4.9	7.9	8.4
June	3.0	5.0	5.5	5.2	5.6	4.9	5.3	5.7	8.7	8.8
July	2.7	4.5	4.8	4.8	4.9	5.0	4.8	6.2	8.8	8.7
August	2.9	4.6	4.5	4.8	5.1	4.8	4.7	6.2	8.6	8.3
September	3.2	4.8	4.7	4.9	5.2	4.6	5.0	6.1	8.6	8.2
October	3.0	4.5	4.2	5.0	4.9	4.4	4.7	5.9	8.8	8.1
November	3.3	4.4	4.2	5.0	4.9	4.5	4.5	5.8	8.6	7.9
December	3.1	4.1	4.0	4.3	4.8	4.4	4.7	6.1	8.9	7.6
Annual Average Rates:										
Franklin County	2.8	4.4	4.7	4.8	5.3	4.7	4.7	5.5	8.3	8.5
State of Ohio	4.3	5.7	5.9	6.0	5.9	5.5	5.6	6.6	10.2	10.1
United States	4.8	5.8	6.0	5.5	5.1	4.6	4.6	5.8	9.3	9.6
Average Columbus MSA employment	850,900	843,900	848,100	845,200	874,400	894,200	912,700	912,200	891,500	881,100

Source: Ohio Department of Job and Family Services.

City of Columbus, Ohio

Table 26

Estimated Per Capita Income
2001-2010

Year	Columbus M.S.A. Total Personal Income (in thousands)	Columbus M.S.A. Per capita income	Columbus M.S.A. % of national average	Franklin County Per capita income	Franklin County % of national average	Ohio Per capita income	Ohio % of national average	United States Per capita income
2001	$ 51,523,774	$ 31,343	103.1	$ 32,361	106.4	$ 28,699	94.4	$ 30,413
2002	53,426,817	32,043	103.7	32,947	106.6	29,195	94.5	30,906
2003	54,931,069	32,930	104.6	34,471	109.5	30,129	95.7	31,472
2004	57,700,319	34,128	103.3	35,641	107.8	31,161	94.3	33,050
2005	59,674,389	34,960	101.4	36,547	106.0	31,860	92.4	34,471
2006	62,634,814	36,110	98.4	37,492	102.1	33,320	90.8	36,714
2007	65,611,138	37,428	96.9	38,556	99.8	34,468	89.3	38,615
2008	68,952,334	38,741	96.5	39,165	97.5	35,889	89.4	40,166
2009	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2010	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

N.A. = Information not available.

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 2001-2010
(in thousands, except percent)

Industry	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Percentage of Total 2009 employment
Total	**889.9**	**883.5**	**872.3**	**902.2**	**908.1**	**918.0**	**930.1**	**928.5**	**896.7**	**N.A.**	**100.0**
Manufacturing:	**91.2**	**77.0**	**72.6**	**81.1**	**78.8**	**78.1**	**77.0**	**74.7**	**66.1**	**N.A.**	**7.3**
Durable Goods	54.9	49.4	45.4	52.8	51.1	50.7	51.1	49.6	42.5	N.A.	4.7
Nondurable Goods	36.3	27.6	27.2	28.3	27.7	27.4	25.9	25.1	23.6	N.A.	2.6
Nonmanufacturing:	**798.7**	**806.5**	**799.7**	**821.1**	**829.3**	**839.9**	**853.1**	**853.8**	**830.6**	**N.A.**	**92.7**
Construction	40.1	41.1	38.8	26.6	26.3	25.7	24.6	22.5	18.9	N.A.	2.1
Transportation and Public Utilities	43.1	34.1	35.1	39.3	40.8	45.0	49.9	49.8	44.4	N.A.	5.0
Wholesale Trade	45.8	38.4	36.5	37.0	37.4	38.0	38.8	39.1	37.5	N.A.	4.1
Retail Trade	182.8	113.2	108.3	108.9	108.5	104.9	103.2	101.8	98.3	N.A.	11.0
Finance, Insurance, and Real Estate	78.0	74.9	76.1	73.9	72.7	73.5	73.9	70.6	69.1	N.A.	7.7
Services	265.1	359.2	358.6	381.7	388.0	396.2	405.6	411.2	403.2	N.A.	45.0
Government:	**143.8**	**145.6**	**146.3**	**153.7**	**155.6**	**156.6**	**157.1**	**158.8**	**159.2**	**N.A.**	**17.8**
Federal Government	13.8	13.6	13.3	13.1	12.8	12.9	13.3	13.8	14.0	N.A.	1.6
State Government	59.6	59.9	60.0	61.3	62.5	63.0	63.7	63.2	62.8	N.A.	7.0
Local Government	70.4	72.1	73.0	79.3	80.3	80.7	80.1	81.8	82.4	N.A.	9.2

(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 28

School Enrollment Trends in Franklin County
2001-2010

Year	The Ohio State University	Columbus State Community College	Other Colleges/ Universities (1)	Total Colleges/ Universities	Columbus Public Schools (2)
2001	48,477	19,642	16,678	84,617	64,548
2002	49,676	22,222	17,140	89,038	63,628
2003	50,731	23,297	18,010	92,038	62,281
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

(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 2010 enrollment was approximately 4,446 students. Also, in Franklin County there are 43 proprietary schools with an estimated enrollment of 12,369 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 2010, the Catholic Diocese of Columbus operates 29 elementary and secondary schools in Franklin County with approximately 12,023 students.

For 2010, there were 15 other public school districts that lie partially or wholly within Franklin County. Enrollment in these districts, for Franklin County only, is estimated at 116,690. In addition, the 117 nonpublic schools located in Franklin County have a 2010 estimated enrollment of 36,041, 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

Table 29

City of Columbus and
Franklin County, Ohio
Land Area
December 31, 2010

Jurisdiction	Square Miles	
Columbus	227.2	(1)
Less portion outside of Franklin County	(9.2)	(2)
Other incorporated areas in Franklin County excluding Columbus	141.4	(2)
Unincorporated Townships within Franklin County	184.5	(2)
Total approximate area of Franklin County	543.9	

Sources: (1) City of Columbus, Department of Public Service, Division of Planning and Operations City Map Room

(2) Franklin County Engineer

Exempted Real Property
in Franklin County
2001-2010

Year	Amount (in thousands)
2001	2,881,736
2002	2,809,079
2003	3,231,183
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

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 31

Salaries of Principal Officials
December 31, 2010

Title	Annual Salary 2010	2011
Mayor	$ 158,302	$ 162,662
President of City Council	48,135	48,135
Member of Council	40,014	40,014
City Attorney	150,796	153,812
City Auditor	150,796	153,812
City Clerk	94,264	95,056
City Treasurer	93,352	94,349
Department Heads/Directors:		
Civil Service Executive Secretary	140,546	118,560
Health Commissioner	170,394	171,891
Recreation and Parks	125,195	125,195
Public Safety	144,040	144,040
Public Service	128,752	128,752
Community Relations	93,288	93,288
Development	142,917	142,917
Equal Business Opportunity	97,843	97,843
Human Resources	126,110	126,110
Technology	142,917	142,917
Utilities	144,040	144,040
Finance	125,008	128,008
Building Services	112,660	122,013

Hourly rate at January, 2011 annualized X 2,080 hours.

Source: City of Columbus, Ohio, City Auditor.

Table 32

City of Columbus, Ohio

Surety Bond Coverage
December 31, 2010

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	$ 25,000	(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) Primary bonds of $5,000,000 are provided by The Cincinnati Insurance Company and expire on 12/31/13. Excess bonds of $5,000,000 are provided by Travelers Casualty and Surety Company and expire on 12/31/13.

(2) The Honesty Blanket Position Bond is provided by Travelers Casualty and Surety and expires on 12/31/13.

(3) The Faithful Performance Blanket Bond is provided by Travelers Casualty and Surety and expires on 12/31/13.

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)

	Cases Filed [1]		Cases Closed [1]		
Period	Number	Seeking	Number	Seeking	Amount Paid by City
2001	246	$ 56,255	401	$ 106,041	$ 670
2002	291	831,062 [2]	282	93,173	1,286
2003	275	218,148	258	847,660	453
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 [3]	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 [4]	173	76,644	1,469

(1) Cases filed and cases closed include those cases not seeking monetary damages.
(2) Cases filed in 2002 for $831.062 million include $727.0 million of claims filed by 3 pro se claimants; dismissed in 2003.
(3) Cases filed in 2007 for $221.959 million include $200.0 million of claims filed by 1 pro se claimant.
(4) Cases filed in 2010 for $221.188 million include $100.0 million of claims filed by 1 pro se claimant.

Source: Columbus City Attorney's Office

City of Columbus, Ohio

Table 34

Comparison of Building Permits Issued
2001-2010

Year	New Construction		Alterations & Additions		Total	
	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)
2001	4,125	$ 1,194,028	3,682	$ 589,247	7,807	$ 1,783,275
2002	4,179	831,872	3,200	421,685	7,379	1,253,557
2003	3,885	673,876	3,391	297,096	7,276	970,972
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

Source: City of Columbus, Ohio, Department of Building and Zoning Services

City of Columbus, Ohio
Average Cost of Housing Construction
2001-2010

Table 35

Year	Single-family average structure cost	% Change from previous year	% Change from 2000	Multi-family average unit cost	% Change from previous year	% Change from 2000
2001	$ 130,403	0.4	0.4	$ 45,800	7.7	7.72
2002	133,643	2.5	2.9	43,526	(5.0)	2.37
2003	137,895	3.2	6.1	41,844	(3.9)	(1.58)
2004	141,286	2.5	8.8	59,897	43.1	40.88
2005	160,489	13.6	23.5	74,575	24.5	75.40
2006	168,827	5.2	30.0	94,785	27.1	122.93
2007	162,267	(3.9)	24.9	64,154	(32.3)	50.89
2008	169,173	4.3	30.2	66,408	3.5	56.19
2009	162,488	(4.0)	25.1	62,250	(6.3)	46.41
2010	164,096	1.0	26.3	47,754	(23.3)	12.32

Source: City of Columbus, Ohio, Department of Building and Zoning Services

City of Columbus, Ohio

Number of City Government Employees by Function

Last Eight Years

	Number of Employees (Full Time and Part Time) as of December 31,							
	2003	2004	2005	2006	2007	2008	2009	2010
Function								
Governmental activities:								
General government	1,013	962	1,099	1,102	1,245	1,221	1,173	1,171
Public service	974	940	868	891	804	781	704	718
Public safety	3,841	3,836	3,845	3,893	3,935	3,893	3,769	3,823
Development	365	356	338	338	338	324	269	282
Health	415	394	431	468	458	430	391	400
Recreation and parks	707	659	719	735	722	703	648	723
Total governmental activities	7,315	7,147	7,300	7,427	7,502	7,352	6,954	7,117
Business-type activities:								
Water	550	537	538	456	465	577	563	560
Sanitary Sewer	510	500	496	581	576	536	533	529
Storm Sewer	34	34	42	103	104	23	33	29
Electricity	126	124	129	92	93	101	96	89
Total business-type activities	1,220	1,195	1,205	1,232	1,238	1,237	1,225	1,207
Total primary government	8,535	8,342	8,505	8,659	8,740	8,589	8,179	8,324

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Police (OP&F)	1,810	1,827	1,843	1,842	1,863	1,873	1,927	1,903	1,872	1,909
Fire (OP&F)	1,518	1,534	1,539	1,546	1,532	1,541	1,514	1,522	1,497	1,506
Civilians (OPERS)	5,634	5,424	5,153	4,954	5,110	5,245	5,299	5,164	4,810	4,909
Total employees	8,962	8,785	8,535	8,342	8,505	8,659	8,740	8,589	8,179	8,324

Total Payrolls, Last Ten Years
(Amounts in millions)

		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Payrolls subject to OPERS	$	206.3	211.9	212.9	212.6	230.1	232.6	246.7	253.7	237.6	244.3
Payrolls subject to OP&F		188.5	192.4	197.1	210.1	224.1	225.6	237.3	251.2	244.2	261.8
Payrolls not subject to pension benefit calculation		7.1	6.3	5.7	6.1	5.8	6.5	6.8	8.0	8.0	9.4
Total	$	401.9	410.6	415.7	428.8	460.0	464.7	490.8	512.9	489.8	515.5

Source: City of Columbus, Ohio, City Auditor

City of Columbus, Ohio

Operating Indicators by Functions/Programs
Last Five Fiscal Years

	2006	2007	2008	2009	2010
General Government					
% Employee turnover rate	4.3%	5.6%	1.4%	1.3%	1.3%
$ Monthly employee medical benefit cost per covered life	N.A.	$590	$685	$773	$841
# Workers Compensation allowed claims per 1,000 employees	111.7	109.0	103.8	107.0	89.2
% information technology problems resolved within time standards	65%	69%	70%	76%	76%
Public Service					
% new sidewalk service requests closed within 30 days	26%	45%	95%	69%	35%
% city street lane miles resurfaced	N.A.	N.A.	1.6%	0.8%	3.0%
% pothole repair service requests closed within 3 days	62%	61%	63%	81%	84%
% snow and ice removal service requests closed within 2 days	98%	91%	92%	91%	71%
% traffic sign repair service requests closed within 14 days	58%	47%	41%	64%	72%
$ refuse collection operating expenditures per household served	$120	$114	$129	$113	$114
# households served per refuse collector	1,360	1,380	1,385	1,841	1,750
# missed refuse collections per 10,000 stops (90 gallon)	5.7	7.0	6.6	5.7	4.7
# missed refuse collections per 10,000 stops (300 gallon)	1.9	1.8	2.0	2.2	2.2
# missed refuse collections per 10,000 stops (multi-family)	1.2	1.3	1.4	1.3	1.3
% waste diverted from landfill	12.4%	13.6%	12.4%	15.6%	14.5%
Public Safety					
# civilian fire deaths per 100,000 residents	1.97	0.78	1.29	0.39	1.16
# fires per 1,000 residents	4.4	4.8	1.8	1.4	N.A.
% fire incidents responded to within 8 minutes of call	N.A.	89%	89%	93%	92%
% emergency medical responses within 8 minutes of call	N.A.	88%	86%	86%	85%
% structure fires contained to room of origin	65%	65%	68%	67%	N.A.
# violent crimes reported per 100,000 residents per month	67.2	64.9	61.6	56.4	57.5
# property crimes reported per 100,000 residents per month	574.7	535.0	524.5	522.5	529.6
% violent crime reports cleared by arrest per month	N.A.	11.9%	10.8%	11.2%	10.0%
% property crime reports cleared by arrest per month	N.A.	3.6%	3.7%	3.1%	2.6%
Development					
# jobs created or retained through economic development incentives	N.A.	3,066	7,150	21,189	26,316
% non-emergency code enforcement requests responded to within 5 business days	N.A.	N.A.	N.A.	93.1%	94.3%
% emergency code enforcement requests investigated within 2 business days	N.A.	N.A.	N.A.	98.0%	97.1%
# homes rehabbed or repaired	813	994	1,070	970	986
Health					
% licensed food facilities in compliance with public health standards	N.A.	N.A.	99.9%	99.8%	99.9%
# food safety inspections completed per inspector	N.A.	N.A.	663.1	691.9	792.2
# sexually transmitted infections diagnosed at Columbus Public Health per 100,000 residents	N.A.	N.A.	289.0	221.4	221.9
# patients treated for primary, secondary and early-latent syphilis	64	79	84	95	70
# tuberculosis patients per 100,000 County residents	7.76	7.12	5.57	3.10	5.85
# vital statistics transactions per worker	N.A.	16,472	17,127	22,964	28,846
% eligible County residents enrolled in WIC program	N.A.	92%	88%	89%	89%
Recreation & Parks					
# maintained park acres per 1,000 residents	N.A.	13.9	8.9	9.7	9.7
% parks mowed every 16-21 days	86%	85%	72%	69%	77%
# recreation center program participants	N.A.	48,822	50,673	22,598	34,660
# swimming pool program participants	43,872	108,878	230,025	182,040	222,577
# golf rounds played	268,622	260,107	247,971	245,941	227,867

Source: City of Columbus, Office of Performance Management
N.A. : Not Available

City of Columbus, Ohio

Operating Indicators and Capital Asset Statistics

Last Ten Fiscal Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Public Service										
Highways and Streets										
Streets (miles)	1,963	1,979	2,001	2,023	2,038	2,049	2,050	2,053	2,055	2,057
Streetlights	44,153	45,514	46,322	47,876	48,803	49,982	50,646	51,007	51,316	51,480
Traffic Signals	325	350	422	350	330	300	270	262	288	289
Computerized Signals	617	600	531	600	635	716	710	718	701	704
City Fleet (public service)										
Refuse	282	277	254	241	239	230	234	238	238	225
Other	1,664	1,637	1,638	1,525	1,504	1,486	1,489	1,496	1,494	1,417
Public Safety										
Police										
Headquarters	1	1	1	1	1	1	1	1	1	1
Heliport	1	1	1	1	1	1	1	1	1	1
Training Academy	1	1	1	2	1	1	1	1	1	1
Substations	14	14	13	14	12	12	13	13	15	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	31	31	32	32	32	33	33	33	32	32
City Fleet (public safety)										
Fire	384	394	383	407	432	415	402	399	347	350
Police	1,209	1,188	1,180	1,127	1,073	1,061	1,029	1,022	953	1,049
Recreation and parks										
Parks Acreage	14,613	14,544	14,617	14,854	14,892	14,020	14,101	14,265	14,377	14,261
Parks	323	333	340	369	369	396	406	417	420	426
Playgrounds	126	128	128	131	131	134	136	138	140	140
Swimming Pools	12	11	11	11	11	10	10	10	9	5
Tennis Courts	141	141	141	136	136	136	136	136	136	136
Community Centers	28	28	27	27	28	28	28	30	30	28
Senior Centers	7	7	6	6	5	5	5	-	-	-
Athletic Complexes	5	5	5	5	5	5	5	5	5	5
Specialized Facilities	6	7	7	7	7	7	7	7	7	7
Shelter Houses	8	8	8	8	10	10	10	10	10	10
Golf Courses	7	7	7	7	7	7	7	7	7	7
Reservoirs	3	3	3	3	3	3	3	3	3	3
Water										
Water Mains (miles)	2,459	2,479	2,495	2,521	2,540	2,550	2,550	2,566	2,571	2,521
Maximum Daily Capacity (millions of gallons)	203	216	189	191	209	209	215	215	215	215
Sewer										
Sanitary Sewers (miles)	2,288	2,326	2,363	2,782	2,969	3,078	3,125	3,139	3,879	3,986
Storm Sewers (miles)	1,632	1,728	1,789	2,538	2,830	2,901	2,972	2,977	3,007	2,910
Maximum Daily Capacity (millions of gallons)	290	310	310	310	310	310	310	345	345	480

[1] In 2008, "Senior Centers" were no longer reported separately. Multi-generational recreation centers included in with "Community Centers".

City of Columbus, Ohio

Table 40

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. Bonds called are included in the defeasances that follow (9).
9. Advanced Refunding: On August 12, 2010 the City sold $413.2 million of general obligation bonds. Of the total $413.2 million issued, $53.595 million was issued to advance refund $56.4 million in outstanding bonds. Further information regarding this bond issue follows (in thousands):

		Business-type activities - Enterprise				
	Governmental Type	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Amount paid to escrow agent	$ 44,427	10,188	4,644	2,752	83	62,094
Net carrying amount of old bonds:						
Old bonds outstanding	40,375	9,220	4,215	2,515	75	56,400
Unamortized bond premium	2,817	823	293	69	7	4,009
Unamortized bond issuance costs	(203)	(43)	(21)	(17)	(1)	(285)
Net carrying amount of old bonds	42,989	10,000	4,487	2,567	81	60,124
Deferred amount on refunding	$ 1,438	188	157	185	2	1,970

		Business-type activities - Enterprise				
	Governmental Type	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Refunded (old) bonds						
Principal	$ 40,375	9,220	4,215	2,515	75	56,400
Interest	12,663	2,437	1,374	925	13	17,412
Total refunded	53,038	11,657	5,589	3,440	88	73,812
Refunding (new) bonds						
Principal	38,200	8,855	3,968	2,497	75	53,595
Interest	10,970	1,973	1,201	694	8	14,846
Total refunding	49,170	10,828	5,169	3,191	83	68,441
Unadjusted reduction in aggregate debt service	$ 3,868	829	420	249	5	5,371
Economic gain – present value of adjusted reduction in aggregate debt service	$ 3,246	704	351	207	3	4,511
Plus: refunding bonds issued	38,200	8,855	3,968	2,497	75	53,595
Plus: premium received	5,932	1,260	645	241	7	8,085
Less: payment to Escrow Agent	(44,427)	(10,188)	(4,644)	(2,752)	(83)	(62,094)
Less: costs of issuance	(205)	(47)	(21)	(14)	-	(287)
Net present value savings	$ 2,746	584	299	179	2	3,810
Present value rate – true interest cost of new bonds	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%
Interest rate borne by old bonds	4.00% to 5.00%	4.50% to 5.00%	4.50% to 5.00%	4.00% to 5.00%	5.00%	4.00% to 5.00%

City of Columbus, Ohio

Table 40 (continued)

Compliance Information
Securities and Exchange Commission Rule
15c2-12(b)(5)(i)(C) and (D)

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.

11. Ratings of the City's bonds and any changes occurring since the City's 2009 CAFR are as follows.

Bond Description	Moody's Investors Service		Standard and Poor's		Fitch Ratings*	
	Prior Rating	Current Rating	Prior Rating	Current Rating	Prior Rating	Current Rating
General Obligation Fixed Rate Bonds	Aaa	Aaa	AAA	AAA	AAA	AAA
General Obligation Variable Rate Demand Bonds	Aaa/VMIG1	Aaa/VMIG1	AAA/A-1+	AAA/A-1+	Not Rated	Not Rated
1999 Water System Revenue Refunding Bonds	Aa1	Aa1	AA+	AA+	Not Rated	Not Rated
2006 Sewer System Adjustable Rate G.O. Bonds	Aaa/VMIG1	Aaa/VMIG1	AAA/A-1+	AAA/A-1+	AAA/F1+	AAA/F1+
2008 Sanitary Sewer Fixed Rate Revenue Bonds	Aa2	Aa2	AA+	AA+	AA	AA+
2008 Sanitary Sewer Adjustable Rate Revenue Bonds	Aa2/VMIG1	Aa2/VMIG1	AA+/A-1+	AA+/A-1+	AA/F1+	AA+/F1+

*The City was assigned its first Fitch rating in August 2006 for the Sewer System Adjustable Rate G.O. Bonds.

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 40 (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, exclusive of the capitalized leases of $2.0 million, are shown in the following table.

(in thousands)

Year	Bonds and long-term notes	Short-term notes	Total
2001	$ 1,733,404	$ 1,830	$ 1,735,234
2002	1,776,312	-	1,776,312
2003	1,677,098	1,693	1,678,791
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

(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 2010 Sales)

Customer	Total Charges (in thousands)	% of Total Water Charges
Ohio State University Physical Facilities	$ 2,372	1.70%
Anheuser Busch Inc	2,047	1.47
Abbott Laboratories	811	0.58
Mars Petcare US	446	0.32
Columbus Metropolitan Housing Authority	417	0.30
7 UP Columbus	386	0.28
Children's Hospital	371	0.27
Ohio Health Corp.	350	0.25
Mount Carmel Health Corp.	301	0.22
Empirian Property Management Inc	297	0.21
Total	$ 7,798	5.60%

Source: Department of Public Utilities, Division of Water

(6.) **Water System – Water Enterprise Fund** – see respective financial statements contained in this report.

(7.) **Water System – Outstanding Debt** – see respective financial statements, Note G and Table 19 contained in this report.

(8.) **Sanitary Sewer System – Largest Customers Invoiced** – see table below.

Sanitary Sewer Enterprise – Ten Largest Customers Invoiced
(Based upon 2010 Sales)

Customer	Total Charges (in thousands)	% of Total Sewer Charges
Ohio State University Physical Facilities	$ 4,626	2.33%
Anheuser Busch Inc	4,436	2.24
Abbott Laboratories	2,092	1.05
Franklin County Sanitary Engineer	1,993	1.00
MARS Petcare US	911	0.46
7 UP Columbus	794	0.40
Jefferson Water and Sewer District	775	0.39
Columbus Metropolitan Housing Authority	679	0.34
Georgia Pacific Corp.	575	0.29
Ohio Health Corp.	540	0.27
Total	$ 17,421	8.77%

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 2010 Sales)

Customer	Total Charges (in thousands)	% of Total Sewer Charges
Ohio State University Physical Facilities	$ 544	1.53%
Columbus Airport Authority	264	0.74
Lifestyle Comm.	157	0.44
Columbus International Air Center	156	0.44
Ohio State University Physical Facilities	120	0.34
PCCP IRG Columbus LLC	120	0.34
JC Penney Co Inc.	114	0.32
Ohio Expo Center	99	0.28
Lifestyle Comm.	93	0.26
Columbus Metropolitan Housing Authority	87	0.24
Total	$ 1,754	4.93%

Source: Department of Public Utilities, Division of Sewerage and Drainage

City of Columbus, Ohio

Table 40 (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 2010 Sales)

	Total Charges (in thousands)	% of Total Electric Charges
City of Columbus – Div. of Sewerage & Drainage	$ 10,300	11.73%
City of Columbus – Division of Water	7,783	8.86
City of Columbus – Division of Facilities	4,347	4.95
Columbus School Board	3,565	4.06
State Hilltop Properties	3,216	3.66
Columbus State Community College	3,156	3.59
Franklin County	2,397	2.73
Shelly Material	2,114	2.41
Franklin International	1,344	1.53
Royal Crown	1,129	1.29
Total	$ 39,351	44.81%

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 on pages 34 and 223 of 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.

(19.) **Tax Increment Revenues – Easton** – The following is an update to the information provided in the Official Statement, dated November 9, 2004 and relating to the original issuance of $36,430,000 City of Columbus, Ohio Tax Increment Financing Bonds, Series 2004A (Easton Project), under the caption "TAX INCREMENT REVENUES." (See Page 11 of the Official Statement.):

Based upon the Franklin County Auditor's billing data for collection year 2010, the top ten obligors with respect to Tax Increment Payments were responsible for $4,125,961.45 of the total $5,345,685.85 in TIF Revenues to the City for that collection year. The top ten obligors and their respective percentages of the Total Tax Increment Payments to the City for the collection year 2010 are as follows:

Rank	Name of Obligor	Description	% of Total TIF Payments
1	Easton Town Center II LLC	Mixed use retail/office	26.60%
2	Huntington National Bank	Mixed use retail/office	8.84
3	Duke Realty Ohio	Mixed use retail/office	7.60
4	Columbus 1031 LLC	Mixed use retail/office	7.41
5	Easton Market	Retail stores	6.64
6	MORSO Holding Co.	Land holding company	5.10
7	Germain Real Estate Co.	Mixed use retail/office	4.95
8	Georgetown Chase	Mixed use retail/office	3.73
9	Easton Communities II LLC	Multifamily	3.55
10	Easton Communities LLC	Multifamily	2.76

Compliance Information
Securities and Exchange Commission Rule
15c2-12(b)(5)(i)(C) and (D)

(20.) **Tax Increment Revenues – Polaris** – The following is an update to the information provided in the Official Statement, dated October 19, 2004 and relating to the original issuance of $20,000,000 City of Columbus, Ohio Tax Increment Financing Bonds, Series 2004A (Polaris Project), under the caption "TAX INCREMENT REVENUES." (See Page 15 of the Official Statement.):

Based upon billing data for collection year 2010, the top ten obligors with respect to TIF Payments, and their respective percentages of the total TIF Payments into the TIF Account for that collection year ($2,601,250.18), were as follows:

Rank	Name of Obligor	Total	City Share	% of Total TIF Payments
1	Banc One Management Corp	$ 1,675,442.10	$ 358,831.00	13.79%
2	PFP Columbus LLC	1,652,424.38	353,901.27	13.61
3	Polaris Center LLC	880,399.04	188,555.89	7.25
4	NP Platinum Hotel LLC	538,066.14	115,238.13	4.43
5	Inland Western Columbus Polaris LLC	507,379.20	108,665.88	4.18
6	NP Limited Partnership	321,206.10	68,793.01	2.64
7	8800 Lyra LLC	304,157.20	65,141.63	2.50
8	Northern Lights Shopping Center	292,453.36	62,635.01	2.41
9	8401 Data Point Office Investment	291,947.16	62,526.60	2.40
10	Polaris Lifestyle Center LLC	271,346.52	58,114.54	2.23

Note: The above amounts shown in the "Total" and "City Share" columns correctly represent TIF revenues collected in 2010. The City's 2009 CAFR identified the same amounts as pertaining to collection year 2009; the Delaware County Auditor's Office has corrected this and the above amounts do in fact correspond to collection year 2010.

(21.) **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 capital improvements program (CIP), for the period 2011 through 2016, provides for approximately $2.5 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, university students, 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.

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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*

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, 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, 2010, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 31, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance And Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2010-1.

We noted certain matters that we reported to management of the City in a separate letter dated March 31, 2011.

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the City's response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the City Auditor, the City's management, others within the entity, the Ohio Auditor of State and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
March 31, 2011

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the City of Columbus, Ohio's (the "City") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2010. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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'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. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the 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, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2010-2 and 2010-3.

Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over

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compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 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.

Our consideration of the 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2010-2 and 2010-3. 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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2010, and have issued our report thereon dated March 31, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the City Auditor, the City's management, the Ohio Auditor of State and federal awarding agencies and pass-through entities, and is not intended to be and should be used by anyone other than these specified parties.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
March 31, 2011

City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
For the Period Ended December 31, 2010

Exhibit E-1

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
Federal Assistance								
U.S. Dept of Agriculture	Ohio Dept of Health	2010-11 WIC Grant	**501059**	02520011WA0411	10.557	$ 1,104,540	$ 567,345	$ 1,455,110
U.S. Dept of Agriculture	Ohio Dept of Health	2009 Women, Infants & Children Program	**509116**	02520011WA0310	10.557	4,734,469	686	4,439,709
				Total for CFDA 10.557		**5,839,009**	**568,031**	**5,894,819**
U.S. Dept of Agriculture	U.S. Dept of Agriculture	Senior Farmers Market	**518309**		10.576	176,792	77	176,856
U.S. Dept of Agriculture	U.S. Dept of Agriculture	USDA WHIP Grant 2008	**518044**	725E340829M	10.914	-	5,865	3,415
U.S. Dept of Agriculture	State of Ohio - Other Agencies	2010 Summer Food Program	**511051**		10.559	1,099,019	-	1,081,348
				Total for Child Nutrition Cluster		**1,099,019**	**-**	**1,081,348**
Total U.S. Department of Agriculture						**7,114,820**	**573,973**	**7,156,438**
U.S. Dept of Housing & Urban Development		HOME Program Matching Funds	**458004**	OH 010HG601	14.174	-	86,213	960,000
U.S. Dept of Housing & Urban Development		HOME Matching Funds - Loans Receivable	**458004**	OH 010HG601	14.174	-	-	642,964
				Total for CFDA 14.174		**-**	**86,213**	**1,602,964**
U.S. Dept of Housing & Urban Development		Congregate Housing Service	**518002**		14.191	215,251	138,209	365,136
U.S. Dept of Housing & Urban Development		Emergency Shelter Grant - HUD	**458084**	S-08-MC-390009	14.231	230,731	-	202,242
U.S. Dept of Housing & Urban Development		HOME Investment Partnerships Program	**458001**	M-08-MC-390210	14.239	-	126,652	5,344,135
U.S. Dept of Housing & Urban Development		HOME Investment Partner Loans Receivable	**458001**	M-08-MC-390210	14.239	5,134,345	-	57,996,018
				Total for CFDA 14.239		**5,134,345**	**126,652**	**63,340,153**
U.S. Dept of Housing & Urban Development		HOPWA - Housing for Persons w/AIDS	**508274**	O-HH-08-F003	14.241	750,852	-	756,992
U.S. Dept of Housing & Urban Development		Empowerment Zone Plan/Implement	**449006**	EZ-03-OH-0010	14.244	498,113	-	498,112
U.S. Dept of Housing & Urban Development		Central City Loan Program	**449001**		14.246	-	115,548	-
U.S. Dept of Housing & Urban Development		Central City Loan Pgm - Loss Reserve	**449002**		14.246	95,107	-	95,107
U.S. Dept of Housing & Urban Development		Central City Loan Pgm - Repayment	**449003**		14.246	-	5,614	117,633
				Total for CFDA 14.246		**95,107**	**121,162**	**212,740**
U.S. Dept of Housing & Urban Development		ARRA- Neighborhood Stabilization 2	**451036**	B-09-CN-OH0028	14.256	217,353	4,635	298,115
U.S. Dept of Housing & Urban Development		ARRA-Homeless Prev HPRP	**459104**	S-09-MY-39-0009	14.257	466,656	-	561,290
U.S. Dept of Housing & Urban Development		2008 Columbus Healthy Homes Program	**508062**	OHLHH0165-08	14.901	193,540	-	242,945
U.S. Dept of Housing & Urban Development		Lead Hazard Reduction Grant	**447027**	OHLHD0174-07	14.905	1,342,738	-	1,637,856
U.S. Dept of Housing & Urban Development		CDBG Restricted Loan Program	**Subfund 001**		14.218	5,951,213	1,198,366	6,367,348
U.S. Dept of Housing & Urban Development		Neighborhood Stabilization Pgm- HUD	**440500**	B-08-MN-39-005	14.218	6,554,564	771,421	6,892,490
				Total for CFDA 14.218		**12,505,777**	**1,969,787**	**13,259,838**
U.S. Dept of Housing & Urban Development		ARRA-CDBG Recovery	**459100**	B-09-MY-39-0009	14.253	1,107,771	-	1,120,646
				Total for Entitlement & Small Cities Cluster		**13,613,548**	**1,969,787**	**14,380,484**
Total U.S. Dept of Housing & Urban Development						**22,758,234**	**2,446,658**	**84,099,029**
U.S. Dept of Justice		Stalking Law Enforcement Training	**241005**	WF-VA1-V503	16.588	-	-	516
U.S. Dept of Justice	Franklin County Commissioners	2010 DV Prosecutors	**241015**	09-WF-VA2-8758	16.588	103,500	34,569	103,498
U.S. Dept of Justice	Franklin County Commissioners	2011 Stalking VAWA Grant	**241020**	10-WF-VA6-V520	16.588	-	14,667	-
U.S. Dept of Justice		2007 Stalking Specialist (VAWA)	**246004**	WF-VA6-V520	16.588	-	-	55
U.S. Dept of Justice	Franklin County Commissioners	ARRA- VAWA Stalking I&II	**249004**	ARRA-VAWA-900	16.588	54,901	-	44,977
U.S. Dept of Justice	Franklin County Commissioners	2009 DV Prosecutors	**249015**	2008-WF-VA2-8758	16.588	27,386	-	17
U.S. Dept of Justice	Franklin County Commissioners	2010 Stalking VAWA	**249020**	09-WF-VA6-V520	16.588	37,308	-	52,159
U.S. Dept of Justice	Franklin County Commissioners	ARRA- VAWA Database and DV advocate	**249271**	ARRA-VAWA-901	16.588	60,278	1,890	74,486
U.S. Dept of Justice		ARRA-Suspect Evidence Coll.	**339047**	ARRA-VAWA-902	16.588	3,603	-	4,317
				Total for CFDA 16.588		**286,976**	**51,126**	**280,025**
U.S. Dept of Justice	Franklin County Commissioners	FY09- JAG Law Enforcement Initiatives	**339049**	09-JAG-2011	16.738	32,211	-	178,545
U.S. Dept of Justice		Justice Assistance Grant (JAG)- 08	**338012**	08-JAG-2011	16.738	100,000	-	-
				Total for CFDA 16.738		**132,211**	**-**	**178,545**
U.S. Dept of Justice	Franklin County Commissioners	ARRA- JAG DV Advocate and Victim	**249016**		16.804	82,000	-	81,998
U.S. Dept of Justice	Franklin County Commissioners	ARRA- 2010 Batter Intervention Program	**251005**	ARRA JAG-813	16.804	2,260	-	6,465
U.S. Dept of Justice	Franklin County Commissioners	ARRA- Law Enforcement Initiatives	**339034**	09-ARRA-JAG-200	16.804	815,480	-	125,352
				Total for CFDA 16.804		**899,740**	**-**	**213,815**
U.S. Dept of Justice	Ohio Attorney General	2010-11 VOCA Victims of Crime Asst.	**241019**	2011VADOME537	16.575	15,418	32,474	20,556
U.S. Dept of Justice		Ohio Crime Victim's Pgm - VOCA	**248295**	VA-DSCE-537	16.575	68,735	-	1,924
U.S. Dept of Justice	Ohio Attorney General	2009-2010 VOCA Victims of Crime Act	**249019**	2010VADOME537	16.575	12,356	-	108,122
U.S. Dept of Justice	Ohio Attorney General	2008 Probation Svcs - Victim Assistance	**258003**	2009VAGENE478	16.575	-	-	8
U.S. Dept of Justice	Ohio Attorney General	2009 Probation Svcs - Victim Assistance	**259103**	2010VAGENE478	16.575	39,772	272	97,323
				Total for CFDA 16.575		**136,281**	**32,746**	**227,933**
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2008-09 Forensic Science Imp.	**339032**	2008-PC-NFS-7805	16.742	23,518	-	-
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2009 Forensic Science Imp.	**339057**	2009-PC-NFS-7805	16.742	14,053	-	37,381
				Total for CFDA 16.742		**37,571**	**-**	**37,381**
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2008 Anti-Gang Grant	**338044**	2008-PS-PSN-363	16.744	23,148	-	2,318
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2009-11 Anti-Gang Grant	**339044**	2009-PS-PSN-363	16.744	8,005	-	26,923
				Total for CFDA 16.744		**31,153**	**-**	**29,241**

City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
For the Period Ended December 31, 2010

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
U.S. Dept of Justice	Ohio Dept of Public Safety	2007-2008 Project Safe Neighborhoods	318002	2007-PS-PSN-356	16.609	$ 7,848	$ -	$ -
U.S. Dept of Justice		S.T.O.P. Teenage Opportunity to Purchase	332010		16.523	12,359	-	12,359
U.S. Dept of Justice		Project Smart - Student Mediation	243008		16.540	-	-	28,586
U.S. Dept of Justice		JAG/CPEG Stalking & Cybercrime Grant	246011	JAG-2010	16.579	18,423	-	825
U.S. Dept of Justice		Bulletproof Vest Partnership 2008	338041	1121-0235	16.607	-	-	15,163
U.S. Dept of Justice		Planning In Community Prosecution	252004	PP-CX-0050	16.609	-	-	5,553
U.S. Dept of Justice		Central Ohio Data Sharing Initiative	337040	2007CKWX0050	16.710	1,127,378	-	1,251,941
U.S. Dept of Justice		Integrated Mobile Compute/Digital Vid.	338097	2008CKWX0200	16.710	703,901	-	773,610
U.S. Dept of Justice	Franklin Cnty Sheriff's Office	Child Sexual Pred. Prog.	339033		16.710	45,975	-	40,976
U.S. Dept of Justice		ARRA-COPS Hiring Recovery Program	339046	2009RJWX0071	16.710	2,336,034	-	2,780,789
				Total for CFDA 16.710		**4,213,288**	**-**	**4,847,316**
U.S. Dept of Justice		2008 DNA Backlog Reduction Program	338039	2008-DN-BX-K100	16.741	-	-	70,000
U.S. Dept of Justice		2009 DNA Backlog Reduction Program	339039	2009-DN-BX-K121	16.741	64,151	-	129,992
				Total for CFDA 16.741		**64,151**	**-**	**199,992**
Total U.S. Dept of Justice						**5,840,001**	**83,872**	**6,076,734**
Department of Labor	Private Grants	ARRA-COWIC Adults	519049		17.258	-	-	1,973
Department of Labor	Private Grants	ARRA-COWIC Dislocated Workers	519048		17.260	14,124	-	7,200
				Total for Entitlement & Small Cities Cluster		**14,124**	**-**	**9,173**
Total U.S. Dept of Labor						**14,124**	**-**	**9,173**
U.S. Dept of Transportation	Central Ohio Transit Authority COTA	New Freedom Grant Program	598082		20.521	121,255	-	173,752
U.S. Dept of Transportation	Ohio Dept of Public Safety	2010-11 OVI Checkpoints	331020	GG201125000000344	20.608	-	-	3,642
U.S. Dept of Transportation	Ohio Dept of Public Safety	FY2010 Rt 315 Traffic Enforcement	331013	CZ-2010-25-000000907	20.205	31,532	-	31,340
U.S. Dept of Transportation	Ohio Dept of Transportation	CMAQ Improvement Program	458086		20.205	180,273	158,440	146,969
U.S. Dept of Transportation	Ohio Dept of Transportation	Hard Rd B-Fed	561001		20.205	53,342	-	-
U.S. Dept of Transportation	Ohio Dept of Transportation	Hilliard-Rome Road	561005		20.205	941,644	47,126	34,973
U.S. Dept of Transportation	Ohio Dept of Transportation	Spring-Sandusky Interchange	561034	I-70-3-3(13)92	20.205	-	-	4,868
U.S. Dept of Transportation	Ohio Dept of Transportation	Hard Rd C-Fed-Real Estate	561101		20.205	-	4,431	-
U.S. Dept of Transportation	Ohio Dept of Transportation	Main Street Bridge	565185	CC01J/CC02J	20.205	-	765,580	765,580
U.S. Dept of Transportation	Ohio Dept of Transportation	Rich Street Bridge (fka Town St)	565186		20.205	-	11,792	227,971
U.S. Dept of Transportation	Ohio Dept of Transportation	FRA COTA Sidewalks	595010		20.205	5,169	-	5,169
U.S. Dept of Transportation	Ohio Dept of Transportation	Alum Creek Drive	597015		20.205	523,535	25,000	657,835
U.S. Dept of Transportation	Ohio Dept of Transportation	2008-2011 Paving the Way	597077		20.205	146,551	-	129,298
U.S. Dept of Transportation	Ohio Dept of Transportation	Columbus Traffic Signal Ph. A-82540	598007	22873	20.205	102,576	607,717	1,074,874
U.S. Dept of Transportation	Ohio Dept of Transportation	Columbus Traffic Signal Ph. B-13034	598008	22858	20.205	-	-	332,804
U.S. Dept of Transportation	Ohio Dept of Transportation	Roberts Westbelt to Hilliard-Federal	598011		20.205	239,435	-	239,435
U.S. Dept of Transportation	Ohio Dept of Transportation	Town Street	598016		20.205	-	-	369,565
U.S. Dept of Transportation	Ohio Dept of Transportation	ARRA- Alum Creek Bkwy Sunbury-Innis	519143	22588	20.205	2,221,902	-	2,731,903
U.S. Dept of Transportation	Ohio Dept of Transportation	ARRA-Parsons/Livingston 86311	598091	22766	20.205	316,267	238,961	3,529,075
U.S. Dept of Transportation	Ohio Dept of Transportation	ARRA-Resurfacing 86578	598092	22653	20.205	1,809,748	-	1,312,481
U.S. Dept of Transportation	Ohio Dept of Transportation	ARRA-RiverSouth Phase 2	598093	22765	20.205	783,623	1,706,904	1,538,984
U.S. Dept of Transportation	Ohio Dept of Transportation	Hard Road Phase A 17585	598095	9073-Revised	20.205	-	241,162	-
U.S. Dept of Transportation	Ohio Dept of Transportation	North High St. Sharrows 86986	598096	22920	20.205	-	-	79,616
				Total for CFDA 20.205		**7,355,597**	**3,807,113**	**13,212,740**
				Total for Highway Planning & Construction Cluster		**7,355,597**	**3,807,113**	**13,212,740**
U.S. Dept of Transportation	Ohio Dept of Health	FY2011 Ohio Buckles Buckeyes	501064	2011-SA-00-00-00345	20.600	-	-	7,904
U.S. Dept of Transportation	Ohio Dept of Public Safety	2010-11 High Visibility Enforcement- OT	331018	HVEO-2011-25-00-359	20.600	-	-	11,941
U.S. Dept of Transportation	Ohio Dept of Public Safety	High Visibility Enforcement- OT	339012	HVEO-2009-25-00-224	20.600	-	23	-
U.S. Dept of Transportation	Ohio Dept of Public Safety	Construction Zone (st-09)	339045	GG20092500000082000	20.600	-	386	-
U.S. Dept of Transportation	Ohio Dept of Public Safety	2010 High Visibility Enforcement- OT	339050	HVEO-2010-25-00-279	20.600	58,706	-	53,496
U.S. Dept of Transportation	Ohio Dept of Public Safety	DARE Safety Belt Program	338096		20.600	-	-	10,000
U.S. Dept of Transportation	Ohio Dept of Public Safety	2010-11 Safe Communities	501062	SC-20112500000053400	20.600	-	-	17,236
U.S. Dept of Transportation	Ohio Dept of Public Safety	2009 Safe Communities	508124	SC20102500000036600	20.600	116,928	-	88,033
				Total for CFDA 20.600		**175,634**	**409**	**188,610**
U.S. Dept of Transportation	Ohio Dept of Public Safety	2010 High Visibility Enforcement- OT	339051	HVEO-2010-25-00-279	20.601	32,331	-	29,832
				Total for Highway Safety Cluster		207,965	409	218,442
Total U.S. Dept of Transportation						**7,684,817**	**3,807,522**	**13,608,576**

City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
For the Period Ended December 31, 2010

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
Environmental Protection Agency	O.W.D.A.	ARRA Federal Loan Assistance			66.458	$ 7,015,746	$ -	$ 7,015,746
Environmental Protection Agency	O.W.D.A.	Non-ARRA Federal Loan Assistance			66.458	7,769,791	-	7,769,791
				Total for CFDA 66.458		**14,785,537**	**-**	**14,785,537**
Environmental Protection Agency	O.W.D.A.	Non-ARRA Federal Loan Assistance			66.468	1,024,014	-	1,024,014
				Total for CFDA 66.468		**1,024,014**	**-**	**1,024,014**
Environmental Protection Agency	Ohio E.P.A.	Clover Groff Restore Franks Pk - Roberts	**519142**	CD97550008CWA	66.460	31,296	2,439	21,507
Environmental Protection Agency	Ohio E.P.A.	Lower Olentangy River Dam Removal	**655001**		66.460	273,459	-	240,399
				Total for CFDA 66.460		**304,755**	**2,439**	**261,906**
Total Environmental Protection Agency						**16,114,306**	**2,439**	**16,071,457**
U.S. Dept of Energy	Clean Fuels Ohio	ARRA-Clean Cities Petroleum Reduction	**451035**		81.086	11,168	152,650	50,993
U.S. Dept of Energy		ARRA-Energy Efficiency & Conservation	**459106**	DE-FOA-0000013	81.128	489,660	-	549,523
Total U.S. Dept of Energy						**500,828**	**152,650**	**600,516**
U.S. Dept of Health & Human Services	Columbus State Community College	Family & Comm. Violence Prevention	**501058**		93.910	-	-	3,658
U.S. Dept of Health & Human Services	Columbus State Community College	Family & Community Violence Prev.	**509081**		93.910	36,784	3,461	40,249
				Total for CFDA 93.910		**36,784**	**3,461**	**43,907**
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2010 Adult Prevention Services	**501042**		93.959	96,702	-	171,110
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2010 C&A Preventions Services	**501043**		93.959	102,160	-	186,781
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2010 HIV/AOD Program	**501044**		93.959	75,201	-	61,447
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2010 Women's Recovery	**501046**		93.959	144,641	2,422	196,352
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 Adult Prevention Services	**509029**		93.959	71,750	-	32,469
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 Women's Set-Aside/Recovery	**509030**		93.959	33,298	40	50,407
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 AOD/HIV Project	**509068**		93.959	25,000	-	64
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 C & A Prevention Services	**509129**		93.959	40,568	-	31,189
				Total for CFDA 93.959		**589,320**	**2,462**	**729,819**
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIID - Disease Prevention & Health	**518318**		93.043	69,146	1,227	70,053
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IV - Chronic Disease Self-Mgt	**518310**		93.048	30,090	-	27,694
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIE - Caregiver Support	**518307**	88-06	93.052	612,090	379	596,567
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIE - Caregiver Resource Library	**518317**		93.052	-	2	-
				Total for CFDA 93.052		**612,090**	**381**	**596,567**
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Medicare Imp for Patients AOA	**519203**	1Y0CMS030365/01	93.071	8,843	89	10,565
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	25,244	23	18,979
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Medicare Imp for Patients CMS	**519202**	09AAOHMIPP & MIDR	93.779	3,167	21	3,833
U.S. Dept of Health & Human Services	Ohio Dept of Health	Public Health Emergency Prepare 2011	**501055**	02520012PH0211	93.069	441,924	-	236,346
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010 Public Health Emergency Prepare	**509075**	02520012PH0110	93.069	2,526,139	-	2,956,792
				Total for CFDA 93.069		**2,968,063**	**-**	**3,193,138**
U.S. Dept of Health & Human Services	Ohio Dept of Health	2007 TB Prevention/Control	**507104**		93.118	-	113,211	188,389
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 TB Prevention/Control	**509204**	02520012TB0210	93.118	11,858	67	26,638
				Total for CFDA 93.118		**11,858**	**113,278**	**215,027**
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010 Federal HIV Care	**501048**	02520011HC0410	93.917	57,898	82	59,859
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Federal HIV Care	**509059**	02520011HC0309	93.917	23,330	-	22,601
				Total for CFDA 93.917		**81,228**	**82**	**82,460**
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010 Federal HIV Prevention Program	**501037**	02520012HP0310	93.940	815,135	855	739,724
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Federal HIV Prevention Program	**509205**	02520012HP0209	93.940	-	-	38,358
				Total for CFDA 93.940		**815,135**	**855**	**778,082**
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010 STD Control Program	**501036**	02520012ST0311	93.977	384,260	376	376,659
U.S. Dept of Health & Human Services	Center for Health Training (via CDC)	Quality of Care in STD Clinics	**508103**		93.977	-	-	2,798
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 STD Control Program	**509203**	02520012ST0210	93.977	17,339	-	46,688
				Total for CFDA 93.977		**401,599**	**376**	**426,145**
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Cardiovascular Health	**509041**	02520014CH0209	93.991	570	-	4,124
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010 Creating Healthy Communities	**509092**	02520014CC0110	93.991	133,536	-	131,103
				Total for CFDA 93.991		**134,106**	**-**	**135,227**
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010-11 Child & Family Health Services	**501053**	02520011MC0411	93.994	378,318	90,364	308,774
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Child & Family Health Services	**509118**	02520011MC0310	93.994	378,742	102,187	507,851
				Total for CFDA 93.994		**757,060**	**192,551**	**816,625**
U.S. Dept of Health & Human Services		Healthy Start-Perinatal Health	**501050**	H49MC00028-10-00	93.926	160,227	-	324,017
U.S. Dept of Health & Human Services		2009 Healthy Start	**509117**	H49MC00028-09-00	93.926	458,504	-	402,623
				Total for CFDA 93.926		**618,731**	**-**	**726,640**
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIB - Supportive Services	**518301**	88-06	93.044	1,818,279	1,043	1,884,102
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIC - Nutrition Services	**518303**		93.045	2,590,924	4,916	2,762,183
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIA Administration	**518324**		93.045	389,950	241,405	595,314
				Total for CFDA 93.045		**2,980,874**	**246,321**	**3,357,497**

City of Columbus, Ohio
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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	ARRA-Aging Home Delivered Nutrition Ser	**519200**	09AAOHC2RR	93.705	$ 73,273	$ 152	$ 98,509
U.S. Dept of Health & Human Services	Ohio Dept of Aging	ARRA-Aging Congregate Nutrition Serv	**519201**	09AAOHC2RR	93.707	157,683	248	208,028
				Total for Aging Cluster		**5,030,109**	**247,764**	**5,548,136**
U.S. Dept of Health & Human Services	Private Grants	ARRA- Healthy Children, Healthy Weights	**509080**	ARRA-09-09	93.710	59,644	-	42,968
				Total for CSBG Cluster		**59,644**	**-**	**42,968**
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010 Immunization Action Plan	**501038**	02520012IM0310	93.268	456,060	367	467,451
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Immunization Action Plan	**509206**	02520012IM0209	93.268	-	-	1,291
				Total for CFDA 93.268		**456,060**	**367**	**468,742**
U.S. Dept of Health & Human Services	Ohio Dept of Health	ARRA- Peer Advocate Immunization	**501054**	02520012IA0111	93.712	55,000	-	4,736
				Total for Immunization Cluster		**511,060**	**367**	**473,478**
U.S. Dept of Health & Human Services	Ohio Dept of Aging	PASSPORT	**518139**		93.778	66,666,339	696,253	66,152,339
				Total for Medicaid Cluster		**66,666,339**	**696,253**	**66,152,339**
U.S. Dept of Health & Human Services	Franklin Cnty Dept of Jobs & Family Svcs	2010 TANF Title XX / TANF Services	**511052**	25-10-5010	93.558	45,168	-	45,168
U.S. Dept of Health & Human Services	Franklin County Commissioners	2009 TANF-Title XX TANF Service	**519051**	25-09-6171	93.558	-	489	-
				Total for CFDA 93.558		**45,168**	**489**	**45,168**
				Total for TANF Cluster		**45,168**	**489**	**45,168**
Total U.S. Dept of Health & Human Services						**79,498,637**	**1,259,679**	**80,160,703**
Department of Homeland Security	Franklin County Commissioners	Urban Area Security Initiative	**306001**		97.008	144,616	-	144,616
Department of Homeland Security	Ohio Emergency Management Agency	FEMA September 2008 Windstorm	**459087**		97.036	-	-	34,379
Department of Homeland Security	Ohio Emergency Management Agency	Metro Medical Response FY09	**501047**	2009-SS-T9-0089	97.067	1,380	-	16,747
Department of Homeland Security	Ohio Emergency Management Agency	2007 Metropolitan Medical Response	**508051**	2007-GE-T7-0030	97.067	57,628	-	12,512
Department of Homeland Security	Ohio Emergency Management Agency	FY08 Metropolitan Medical Response	**509051**	2008-GE-T8-0025	97.067	194,942	-	264,155
				Total for CFDA 97.067		**253,950**	**-**	**293,414**
				Total for Homeland Security Cluster		**253,950**	**-**	**293,414**
Total U.S. Dept of Homeland Security						**398,566**	**-**	**472,409**
Total Federal Assistance						**139,924,333**	**8,326,793**	**208,255,035**
State Assistance								
Ohio Dept of Jobs and Family Services	Franklin Cnty Dept of Jobs & Family Svcs	2009 In-Home Visiting	**509137**			112,750	-	66,606
Total Ohio Dept of Jobs and Family Services						**112,750**	**-**	**66,606**
Ohio Arts Council		Music in the Air-Donations/Grants	**518626**			-	249,873	336,893
Total Ohio Arts Council						**-**	**249,873**	**336,893**
Ohio Attorney General		2010-11 SVAA State Victims Asst	**241018**	2011SADOME537		2,435	-	390
Ohio Attorney General		2009-2010 SVAA State Victims Asst	**249018**	2010SADOME537		7,308	200	6,735
Ohio Attorney General		2010 Probation Services-Victim Asst	**251007**	2011VAGENE478		-	14,462	37,536
Total Ohio Attorney General						**9,743**	**14,662**	**44,661**
Ohio Commission on Minority Health		2010-11 Minority Health	**501057**	MIHL 11-04		17,048	-	354
Ohio Commission on Minority Health		2009-10 Minority Health	**509150**	MIHL 10-04		49,858	-	43,654
Ohio Commission on Minority Health		Minority Health Local Conversations	**509151**	MGS 09-17		15,000	-	7,983
Total Ohio Commission on Minority Health						**81,906**	**-**	**51,991**
Ohio Cultural Facilities Commission		Ohio Cultural- Livingston Park	**511055**	Livingston CUA		-	-	31,500
Ohio Cultural Facilities Commission		Scioto Mile- Ohio Cultural Facilities	**519053**			689,239	-	689,239
Total Ohio Cultural Facilities Commission						**689,239**	**-**	**720,739**
Ohio Dept of Aging		RSS/Assisted Living	**518006**	GRF-490-412		-	-	-
Ohio Dept of Aging		Senior Volunteer Program	**518025**	GRF-490-506		22,955	-	19,666
Ohio Dept of Aging		Alzheimer's Respite	**518047**	GRF-490-512		453,150	-	453,621
Ohio Dept of Aging		Home Care Ombudsman	**518308**	GRF-490-510		229,619	446	233,918
Ohio Dept of Aging		Senior Block Grant	**518315**	GRF-490-411		523,161	-	576,228
Ohio Dept of Aging		Service Coordination Program	**518482**	GRF-490-616		45,100	-	46,611
Total Ohio Dept of Aging						**1,273,985**	**446**	**1,330,044**
Ohio Dept of Development		Clean Ohio- Former 3M site	**441060**	DEV0101003		248,994	-	248,994
Ohio Dept of Development		Clean OH- Fmr Kimball-Midwest Site	**441061**	DEV0101222		1,000,000	-	1,000,000
Ohio Dept of Development		Clean Ohio- Techneglas Property	**447025**			1,170,399	-	1,170,399
Ohio Dept of Development		Clean Ohio- Cols. Coated Fabrics	**447026**			100,831	-	100,831
Ohio Dept of Development		Job Ready Site- TechCenter South	**449027**	ECDD 09-145		4,094,834	-	3,559,648
Ohio Dept of Development		Clean OH-Jaeger/Union 500&560 Nationwide	**449028**	09-019 ADMA		-	98,873	-
Ohio Dept of Development		Clean Ohio - B&T Metals/Eickholt	**449030**	10-001 ADMN		34,024	-	34,024
Ohio Dept of Development		NetJets Roadwork Grant	**598081**	ECDD 09-017		205,736	-	227,436
Total Ohio Dept of Development						**6,854,818**	**98,873**	**6,341,332**

City of Columbus, Ohio
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Exhibit E-1 (continued)

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
Ohio Dept of Health		2010-11 Women's Health Services	**501052**	02520011WH0411		$ 60,007	$ 21,004	$ 67,761
Ohio Dept of Health		STARHS	**505064**			-	-	15,073
Ohio Dept of Health		State Health Subsidy	**508001**			127,064	-	171,187
Ohio Dept of Health		Ohio Childhood Automobile	**508040**			-	8,147	9,136
Ohio Dept of Health		2008 Healthy OH Obesity Prev	**508133**	02520014OP0109		-	-	6,417
Ohio Dept of Health		2009 Occupant Protection Pgm	**509125**	Admin-20321		68,667	-	44,269
Ohio Dept of Health		2009 -2010 Women's Health Services	**509158**	02520011WH0310		84,262	14,496	157,644
Total Ohio Dept of Health						**340,000**	**43,647**	**471,487**
Ohio Dept of Natural Resources		State Marine Patrol	**338203**			24,099	-	25,826
Ohio Dept of Natural Resources		Red Bank Recreation Area	**517041**			-	-	127,315
Ohio Dept of Natural Resources		2008 Scrap Tire Grant	**518043**			-	-	14,698
Ohio Dept of Natural Resources		Woodward Nature Preserve Trail	**519052**	FRAN-043		25,964	-	25,964
Ohio Dept of Natural Resources		Scioto Mile- ODNR 2009	**519054**			3,019,500	-	3,019,500
Ohio Dept of Natural Resources		Clean OH: Alum Creek Trail I670 to Innis	**519141**	COTF-078		360,000	-	112,942
Ohio Dept of Natural Resources		2010 Litter Clean-up ODNR	**591093**			2,000	-	1,999
Total Ohio Dept of Natural Resources						**3,431,563**	**-**	**3,328,244**
Ohio Dept of Public Safety		2009 EMS Grant	**349012**	83P A765 6375 AEGA		-	2,932	-
Total Ohio Dept of Public Safety						**-**	**2,932**	**-**
Ohio Dept of Public Works Commission		Lower Big Walnut/Lockbourne	**511054**	CCFAF		-	-	101,150
Ohio Dept of Public Works Commission		Mason Run Floodplain Preserve CCFAE	**511056**	CCFAE		-	-	3,375
Ohio Dept of Public Works Commission		Big Walnut Creek South Corridor	**511764**			460,010	-	225,874
Ohio Dept of Public Works Commission		Alum Creek South Corr Preservation	**519030**	CCDAJ		143,242	-	143,244
Ohio Dept of Public Works Commission		Sullivant Ave & Demorest Rd Imps	**560006**			-	438,409	438,559
Ohio Dept of Public Works Commission		Group 10 Intersection Imps	**560007**			-	-	7,334
Ohio Dept of Public Works Commission		Norton Road-OPWC portion CCP04	**590185**	CCP04		-	-	-
Ohio Dept of Public Works Commission		Hilliard Rome Road- CCV02	**591096**	CCV02		159,400	-	-
Ohio Dept of Public Works Commission		Morse Road - Phase I	**595009**			-	246,590	-
Ohio Dept of Public Works Commission		Morse Road- Phase II	**597009**			-	744,595	2,291,601
Ohio Dept of Public Works Commission		Henderson Road- Olentangy to N. High	**598014**	CC05M/CC06M		160,765	42,822	191,525
Ohio Dept of Public Works Commission		Lockbourne Road Recon CC07L/CC08L	**598079**	CC07L/ CC08L		1,353,961	433,998	4,233,356
Ohio Dept of Public Works Commission		Williams Road Underpass CC13L/CC14L	**598080**	CC13L/CC14L		61,958	773,751	1,151,113
Ohio Dept of Public Works Commission		Rich Street Bridge CCU01	**598085**			3,262,708	-	3,262,708
Ohio Dept of Public Works Commission		RiverSouth Phase 2	**598086**	CC01M/CC02M		700,866	733,000	1,640,684
Ohio Dept of Public Works Commission		Twin Bridges Land Acq & Easement CQFAD	**601001**	CQFAD		-	-	953,696
Total Ohio Dept of Public Works Commission						**6,302,910**	**3,413,165**	**14,644,219**
Ohio Dept of Rehab & Corrections		2010 Misdemeanor Diversion	**251006**			173,102	-	168,033
Ohio Dept of Rehab & Corrections		2008 Misdemeanor Diversion Pgm	**258002**			-	-	5,632
Ohio Dept of Rehab & Corrections		2009 Misdemeanor Diversion Program	**259012**	FY10 CCA 408		206,436	-	244,702
Total Ohio Dept of Rehab & Corrections						**379,538**	**-**	**418,367**
Ohio Dept of Transportation		Freeway Management 2006-2007	**596004**			-	-	70,675
Ohio Dept of Transportation		Freeway Management 2009-2011	**599014**			158,570	-	153,605
Total Ohio Dept of Transportation						**158,570**	**-**	**224,280**
Ohio E.P.A.		Clover Groff Ph1- WRRSP 4784	**511059**	4784		1,439,952	-	1,439,952
Ohio E.P.A.		Clover Groff Ph2- WRRSP 5013	**511061**	5013		207,561	-	207,561
Ohio E.P.A.		Quarry Wetland Restoration - WRRSP	**517038**			-	-	7,887
Ohio E.P.A.		Ohio Environmental Education Minigrant	**601002**	F-11M-011		5,000	-	-
Total Ohio E.P.A.						**1,652,513**	**-**	**1,655,400**
State of Ohio - Other Agencies		BWC Fire Safety Grant	**341005**	32505302		26,690	13,345	-
State of Ohio - Other Agencies		Clean Ohio - Wheatland Ave Property	**446020**			93,630	-	93,630
State of Ohio - Other Agencies		Chemical Emergency Preparedness	**508052**	CEPAC06-01		-	1,700	75,286
Total State of Ohio - Other Agencies						**120,320**	**15,045**	**168,916**
Total State Assistance						**21,407,855**	**3,838,643**	**29,803,179**

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Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures
County Assistance								
Franklin County Treasurer's Office		Foreclosure Mediation Project	**258006**			$ 164,000	$ -	$ 302,747
Total Franklin County Treasurer's Office						**164,000**	**-**	**302,747**
Franklin County A.D.A.M.H. Board		2010 Outpatient Treatment	**501045**			424,032	16,440	480,249
Franklin County A.D.A.M.H. Board		Performance Incentive Fund	**508320**			-	-	5,073
Franklin County A.D.A.M.H. Board		2009 Outpatient Treatment	**509031**			66,000	4,210	3,871
Franklin County A.D.A.M.H. Board		Volunteer Guardianship Program	**518018**			89,549	7,200	98,220
Total Franklin County A.D.A.M.H. Board						**579,581**	**27,850**	**587,413**
Franklin County Aging Levy		Franklin County Seniors Options	**518335**			3,206,688	53,756	3,217,744
Franklin County Board of Health		FY2010-11 Project Love	**501063**	Res 0741-10		-	-	10,945
Franklin County Board of Health		2008 Project Love County Program	**508091**			34,404	-	-
Franklin County Board of Health		2009-2010 Project Love County	**509091**			60,000	-	56,431
Franklin County Board of Health		2010 Anti-Dumping Enforcement	**591092**	09-140		3,395	-	3,737
Franklin County Board of Health		2007 Anti-Dumping Enforcement	**597002**			-	-	2,537
Franklin County Board of Health		2008 Anti-Dumping Enforcement	**598002**			-	1,502	923
Franklin County Board of Health		2008-09 Anti-Dumping Enforcement	**598102**			25,244	-	5,228
Total Franklin County Board of Health						**3,329,731**	**55,258**	**3,297,545**
Franklin County Children's Services		2010 FCCS Intake & Investigations	**501039**			149,088	-	191,789
Franklin County Children's Services		2008 Family Ties- County	**508132**			110,803	-	109,779
Franklin County Children's Services		2009 FCCS Intake & Investigations	**509121**			54,686	-	1,926
Total Franklin County Children's Services						**314,577**	**-**	**303,494**
Franklin County Commissioners		Lincoln Theater - Franklin Cnty	**447022**			1,000,000	-	1,000,000
Franklin County Commissioners		TB Prevention/Control/Elimination	**504055**			1,964,644	-	2,247,243
Franklin County Commissioners		2010 Health & Wellness-Frk Cnty Sr	**511050**			11,128	-	-
Franklin County Commissioners		2009 Health & Wellness-Frk Cnty Sr	**519050**			-	-	1,604
Total Franklin County Commissioners						**2,975,772**	**-**	**3,248,847**
Franklin County Family & Children First		OCTF-Newborn Home Visiting 2010	**501056**	FCFC-11-0		76,243	-	86,067
Total Franklin County Family & Children First						**76,243**	**-**	**86,067**
					Total County Assistance	7,439,904	83,108	7,826,113
					Total Local Assistance	**483,248**	**50,194**	**513,989**
					Total State Assistance	**21,407,855**	**3,838,643**	**29,803,179**
					Total Federal Assistance	**139,924,333**	**8,326,793**	**208,255,035**
					Total Assistance	$ 169,255,340	$ 12,298,738	$ 246,398,316
					Increase (Decrease) in Accrued Grant Revenue	**4,441,381**		
					Grant Revenue included in Proprietary Fund Other Revenue	**(16,083,010)**		
					Total Grant Revenue - Governmental Funds	$ 157,613,711		

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2010

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.

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-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, 2010:

Program Title	Federal CFDA Number	Amount Outstanding
HOME Investment Partnership	14.239	$57,996,018

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2010

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Nationwide Children's Hospital	10.557	$ 487,774
	10.557 Total	487,774
Lifecare Alliance	10.576	170,240
	10.576 Total	170,240
Columbus Housing Partnership	14.218	50,644
Columbus Literacy Council	14.218	55,358
Columbus Urban League	14.218	147,310
Community Development	14.218	45,000
Community Shelter Board	14.218	5,510
Franklinton Board of Trade	14.218	8,333
Hilltop Business Association	14.218	10,000
Lifecare Alliance	14.218	18,707
Long Street Business Association	14.218	3,000
Mid Ohio Regional Planning Commission	14.218	52,673
Neighborhood Design Center	14.218	118,403
Parsons Avenue Merchants Association	14.218	11,999
Rebuilding Together Central Ohio	14.218	37,253
Short North Business Association	14.218	13,077
The Long Street Business Association	14.218	2,000
University District Organization	14.218	10,000
Clintonville Beechwold Community	14.218	1,354
Community Capital Development Corp.	14.218	6,757
Deaf Services Center, Inc.	14.218	43,065
Economic & Community Development Inst.	14.218	137,300
Greater Linden Development Corp.	14.218	37,486
Homes On The Hill CDC	14.218	42,306
Mt. Vernon Avenue District Improvement	14.218	5,000
	14.218 Total	862,535
Community Shelter Board	14.231	202,242
	14.231 Total	202,242
Community Development	14.239	234,507
Mid Ohio Regional Planning Commission	14.239	7,262
Southeast Community Mental	14.239	161,000
YMCA Of Central Ohio	14.239	155,591
	14.239 Total	558,360
Columbus Aids Task Force	14.241	637,823
Pater Noster Houses	14.241	58,181
Cap Commission of The Lancaster-Fairfield	14.241	14,113
Lancaster Fairfield County Community Action	14.241	26,227
	14.241 Total	736,344
Columbus Compact, Inc.	14.244	497,971
	14.244 Total	497,971

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2010

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Lifecare Alliance	14.253	$ 32,997
Rebuilding Together Central Ohio	14.253	32,981
Community Capital Development Corp.	14.253	609,901
Economic & Community Development Inst.	14.253	33,592
	14.253 Total	709,471
Homes On The Hill CDC	14.256	5,500
	14.256 Total	5,500
Community Shelter Board	14.257	561,290
	14.257 Total	561,290
Impact Community Action	14.901	52,061
	14.901 Total	52,061
J Investigations	16.588	48,484
Urban Advocacy and Investigations LLC	16.588	40,827
Intellinetics, Inc.	16.588	3,500
J Investigations	16.588	6,011
Sophisticated Systems, Inc.	16.588	41,990
	16.588 Total	140,812
Forensic Science Institute of Ohio	16.741	600
	16.741 Total	600
Midwestern Assoc of Forensic Scientists	16.742	1,215
	16.742 Total	1,215
Community Crime Patrol, Inc.	16.804	27,270
Stop, Inc.	16.804	6,465
	16.804 Total	33,735
Citek, Karl	20.600	1,100
	20.600 Total	1,100
Capital Crossroads Special Improvement	81.128	2,900
	81.128 Total	2,900
American Red Cross of Greater Columbus	93.044	111,398
Bradley, Charles P	93.044	1,031
Carol Strawn Center	93.044	6,803
Fairhope Hospice & Palliative Care	93.044	62,775
Fayette County Commissioners	93.044	8,984
Heritage Day Health Centers	93.044	59,298
Interim Healthcare of Ohio	93.044	30,351

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2010

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Isabelle Ridgway Care Center	93.044	$ 5,150
L.E.A.D.S. Community Action Agency	93.044	20,529
Legal Aid Society of Columbus	93.044	40,508
Lifecare Alliance	93.044	289,075
Meals On Wheels-Older Adult Alternatives	93.044	23,310
Nightingale Home Care	93.044	12,102
Ohio State Legal Services Association	93.044	19,157
Pickaway County Commission on Aging	93.044	54,537
Pickaway County Community Action	93.044	8,392
Senior Independence	93.044	101,487
Senior Services For Independent Living	93.044	70,681
Union County Treasurer	93.044	14,616
Catholic Social Services, Inc.	93.044	311,065
Clintonville Beechwold Community	93.044	47,515
Community Action Agency Of Fayette County	93.044	23,602
Community Action Organization	93.044	75,918
Employment For Seniors, Inc.	93.044	20,000
Licking County Aging Program, Inc.	93.044	56,379
Madison County Senior Citizens Center	93.044	31,251
The Salvation Army	93.044	21,566
	93.044 Total	1,527,480
Council For Older Adults	93.045	202,637
Fayette County Commissioners	93.045	60,370
Lifecare Alliance	93.045	1,687,461
Meals On Wheels-Older Adult Alternatives	93.045	215,691
Memorial Hospital of Union County	93.045	96,754
Pickaway County Commission on Aging	93.045	109,287
Licking County Aging Program, Inc.	93.045	363,340
	93.045 Total	2,735,540
Council For Older Adults	93.052	44,020
Meals On Wheels-Older Adult Alternatives	93.052	60,215
Pickaway County Commission on Aging	93.052	28,549
Union County Health Department	93.052	26,602
Union County Treasurer	93.052	35,469
Community Action Agency Of Fayette County	93.052	26,233
Licking County Aging Program, Inc.	93.052	57,822
Madison County Senior Citizens Center	93.052	37,738
Franklin County Treasurer	93.052	221,223
	93.052 Total	537,871
County of Delaware	93.069	19,999
Fairfield Dept Of Health	93.069	19,999
Licking County Health Department	93.069	19,999

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2010

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Madison County - London City Health	93.069	$ 19,999
Madison County-London City Health	93.069	8,572
Morrow County Health Dept	93.069	19,999
Union County General Health District	93.069	19,999
Franklin County Treasurer	93.069	833,602
	93.069 Total	962,168
Council For Older Adults	93.568	1,900
Fayette County Commissioners	93.568	1,900
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
Catholic Social Services, Inc.	93.568	3,800
Clintonville Beechwold Community	93.568	1,900
Madison County Senior Citizens Center	93.568	1,900
	93.568 Total	17,100
Council For Older Adults	93.705	5,387
Lifecare Alliance	93.705	82,889
Licking County Aging Program, Inc.	93.705	9,996
	93.705 Total	98,272
Lifecare Alliance	93.707	168,371
Meals On Wheels-Older Adult Alternatives	93.707	18,176
Licking County Aging Program, Inc.	93.707	21,136
	93.707 Total	207,683
Columbus Aids Task Force	93.940	125,577
Columbus Urban League	93.940	51,472
The Tobias Project, Inc.	93.940	89,239
	93.940 Total	266,288
The Tobias Project, Inc.	93.977	48,023
	93.977 Total	48,023
Children's Research Institute	93.994	34,198
Council on Healthy Mothers & Babies	93.994	45,000
Nationwide Children's Hospital	93.994	20,532
Ohio Hispanic Coalition	93.994	22,227
OSU Gyn & Ob Consultants LLC	93.994	25,000
OSU Research Foundation	93.994	108,357
	93.994 Total	255,314
	Grand Total	$ 11,679,889

CITY OF COLUMBUS, OHIO
Schedule of Findings and Questioned Costs
Year Ended December 31, 2010

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weaknesses?	None noted
Noncompliance material to the financial statements noted?	Yes

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings that are required to be reported in accordance with 510(a) of Circular A-133?	Yes

Identification of major programs:

- CFDA 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- CDBG Entitlement Cluster:
  - CFDA 14.218 – Community Development Block Grants/Entitlement Grants
  - CFDA 14.253 – ARRA-Community Development Block Grant/Entitlement Grants
- CFDA 14.239 – HOME Investment Partnerships Program
- CFDA 16.710 – ARRA-Public Safety Partnership and Community Policing Grants
- CFDA 20.205 – ARRA-Highway Planning & Construction
- CFDA 66.458 – ARRA-Capitalization Grants for Clean Water State Revolving Funds
- Aging Cluster:
  - CFDA 93.044 – Special Programs for the Aging – Title III, Part B
  - CFDA 93.045 – Special Programs for the Aging – Title III, Part C
  - CFDA 93.705 – ARRA-Aging Home-Delivered Nutrition Services for States
  - CFDA 93.707 – ARRA-Aging Congregate Nutrition Services for States
- CFDA 93.069 – Public Health Emergency Preparedness
- CFDA 93.778 – Medical Assistance Program

Dollar threshold to distinguish between Type A and Type B Programs:	$3,000,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

Finding 2010-1 – Certificate of Estimated Resources Compliance

Ohio Revised Code Section 5705.39 stipulates that total appropriations made during the fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation. During our testing of compliance with budgetary requirements, we noted five funds which had appropriations in excess of estimated resources as of December 31, 2010. We recommend the City monitor their budgetary compliance at near year-end to ensure requests for increased amended certificates from the County Budget Commission are filed whenever the appropriation or supplemental appropriation exceeds the current certificate of estimated resources.

Management response: *Appropriations in excess of the certificate of estimated resources were the result of increases in appropriations occurring during the course of the year, subsequent to the initial filing of the certificate of estimated resources. Corrective action will be taken in future years to amend the certificate of estimated resources reflecting such increased appropriations.*

Section III – Federal Award Findings and Questioned Costs

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding 2010-2 – Public Health Emergency Preparedness – CFDA 93.069

Condition: We performed tests to determine if the City was properly charging salaries and wages to the Federal award. For certain expenses charged to the grant, personnel timesheets did not fully support the hours allocated to the grant through payroll.

Criteria: OMB Circular A-87 requires salaries and wages charged to Federal awards to be based on payrolls documented in accordance with the generally accepted practices of the City. Where employees work on multiple activities or cost objectives, a distribution of their salaries and wages should be supported by personnel activity reports unless a substitute system has been approved by the cognizant Federal agency.

Context: A sample of five employees, with salaries and wages of $243,497 charged to the Federal award, was selected for audit from a population of 28 employees with charged salaries and wages of $1,821,518. Four employees' time charges to the Federal award exceeded the hours supported by their timesheets in the amount of $12,067.

Cause: The City was charging 60% of certain employees' salaries and wages to the Federal award but timesheets prepared to record the employees hours worked did not fully support the 60% charge.

Effect: $12,067 of costs are questioned as a result of failing to meet documentation requirements to support allowable costs.

Recommendation: The City should implement improved procedures to ensure hours reported on the timesheets are accurately reflected in the payroll system to prevent the potential of disallowed costs.

Views of Responsible Officials: Management concurs.

Finding 2010-3 – Public Health Emergency Preparedness – CFDA 93.069

Condition: We performed tests to determine if the City was properly monitoring its subrecipients under this Federal award. We observed that the City, as a pass-through entity, did not include Federal award information (i.e., CFDA title and number, award name and number) and applicable compliance requirements in the subrecipient contracts. Additionally, the City currently lacks procedures to ensure any of their subrecipients expending $500,000 or more in Federal awards during the subrecipients' fiscal year have met their audit requirements under OMB Circular A-133.

Criteria: 31 USC 7502(f)(2)(A) and 7502(f)(2)(C) require pass-through entities to provide each subrecipient Federal award information and review the audit of its subrecipients as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings pertaining to the Federal awards provided to the subrecipient by the pass-through entity.

Cause: The City lacked procedures to ensure the appropriate information was included in the contract. The City also lacked procedures to ensure its subrecipients were complying with their audit responsibilities under Circular A-133 to follow up on any findings and corrective action that may exist pertaining to this pass-through award.

Effect: A pass-through entity assumes responsibility for complying with Federal award requirements when it accepts Federal awards. When the City passes a grant through to a subrecipient, the City is ultimately responsible for compliance at the subrecipient level. Ineffective subrecipient monitoring could result in noncompliance with Federal requirements by subrecipients.

Recommendation: We recommend the City develop procedures to ensure the required Federal award information is included in contracts with its subrecipients. We also recommend the City develop a process to ensure its subrecipients are obtaining an audit performed in accordance with OMB Circular A-133 when their Federal awards expended are expected to exceed $500,000, and further, that these reports are submitted to the City to follow up on any findings and corrective action that may exist.

Views of Responsible Officials: Management concurs.

Section IV – Summary of Prior Audit Findings and Questioned Costs

Finding 2009-1 – Certificate of Estimated Resources Compliance

Ohio Revised Code Section 5705.39 stipulates that total appropriations made during the fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation. During our testing of compliance with budgetary requirements, we noted eighteen funds which had appropriations in excess of estimated resources as of December 31, 2009.

Status: Repeated as Finding 2010-1.