

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 December 31, 2001  
 (amounts expressed in thousands)

	Special Revenue						
	HOME	HOPE	Cable	HUD Section	Fannie Mae	Land	Law
	Program	Program	Communications	108 Loans	Loans	Management	Enforcement
<b>REVENUES</b>							
Grants and subsidies	\$ 2,506	\$ 243	\$ -	\$ -	\$ -	\$ 3	\$ -
Investment income	-	-	-	-	-	-	110
Licenses and permits	-	-	6,015	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	1	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	419
Miscellaneous	27	6	-	15	38	43	314
<b>Total revenues</b>	<b>2,533</b>	<b>249</b>	<b>6,016</b>	<b>15</b>	<b>38</b>	<b>46</b>	<b>843</b>
<b>EXPENDITURES</b>							
Current:							
General government	118	-	4,628	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	748
Development	2,470	249	-	15	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Public utilities	-	-	-	-	-	-	-
Capital outlay	-	-	122	-	-	-	118
<b>Total expenditures</b>	<b>2,588</b>	<b>249</b>	<b>4,750</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>866</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(55)</b>	<b>-</b>	<b>1,266</b>	<b>-</b>	<b>38</b>	<b>46</b>	<b>(23)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	(1,341)	-	(132)	-	-
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(1,341)</b>	<b>-</b>	<b>(132)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(55)</b>	<b>-</b>	<b>(75)</b>	<b>-</b>	<b>(94)</b>	<b>46</b>	<b>(23)</b>
<b>Fund balances—beginning of year</b>	<b>1,604</b>	<b>-</b>	<b>1,386</b>	<b>-</b>	<b>122</b>	<b>72</b>	<b>1,981</b>
<b>Fund balances—end of year</b>	<b>\$ 1,549</b>	<b>\$ -</b>	<b>\$ 1,311</b>	<b>\$ -</b>	<b>\$ 28</b>	<b>\$ 118</b>	<b>\$ 1,958</b>

(continued)

	Special Revenue						
	General	Area	Local Law	Special	Mayor's	Drivers	Municipal
	Government	Commissions	Enforcement	Purpose	Education	Alcohol	Court Clerk
	Grants		Block Grant		Charitable Trust	Treatment	
<b>REVENUES</b>							
Grants and subsidies	\$ 7,856	\$ -	\$ 1,056	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	107	-	10	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	80	-
Charges for services	52	-	-	147	-	-	-
Fines and forfeits	59	-	-	-	-	64	2,498
Miscellaneous	829	-	5	570	119	-	-
<b>Total revenues</b>	<b>8,796</b>	<b>-</b>	<b>1,168</b>	<b>717</b>	<b>129</b>	<b>144</b>	<b>2,498</b>
<b>EXPENDITURES</b>							
Current:							
General government	1,133	-	-	8	81	188	1,865
Public service	598	-	-	-	-	-	-
Public safety	1,830	-	900	32	-	-	-
Development	4,216	18	-	-	-	-	-
Health	545	-	-	-	-	-	-
Recreation and parks	-	-	-	90	-	-	-
Public utilities	-	-	-	-	-	-	-
Capital outlay	463	-	372	71	-	-	356
<b>Total expenditures</b>	<b>8,785</b>	<b>18</b>	<b>1,272</b>	<b>201</b>	<b>81</b>	<b>188</b>	<b>2,221</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>11</b>	<b>(18)</b>	<b>(104)</b>	<b>516</b>	<b>48</b>	<b>(44)</b>	<b>277</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	1,132	54	104	-	-	-	-
Operating transfers out	(508)	-	-	-	(50)	-	(16)
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>624</b>	<b>54</b>	<b>104</b>	<b>-</b>	<b>(50)</b>	<b>-</b>	<b>(16)</b>
<b>Net change in fund balance</b>	<b>635</b>	<b>36</b>	<b>-</b>	<b>516</b>	<b>(2)</b>	<b>(44)</b>	<b>261</b>
<b>Fund balances—beginning of year</b>	<b>7</b>	<b>71</b>	<b>-</b>	<b>1,177</b>	<b>109</b>	<b>866</b>	<b>2,691</b>
<b>Fund balances—end of year</b>	<b>\$ 642</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ 1,693</b>	<b>\$ 107</b>	<b>\$ 822</b>	<b>\$ 2,952</b>

(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
December 31, 2001  
(amounts expressed in thousands)

	Special Revenue							Special Revenue							
	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	Urban Dev. Action Grants	Community Development Act	Health Health	Health Department Grants	Storm Sewer Maintenance
<b>REVENUES</b>								<b>REVENUES</b>							
Grants and subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Grants and subsidies	\$ -	\$ -	\$ -	\$ 11,585	\$ 5	\$ 9,643	\$ -
Investment income	-	-	11	-	-	71	-	Investment income	1	-	-	85	-	1	596
Licenses and permits	-	73	-	-	-	-	-	Licenses and permits	-	-	-	2	1,489	-	-
Shared revenues	-	-	-	-	-	-	-	Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	Charges for services	-	-	-	84	5,191	799	17,699
Fines and forfeits	-	-	-	-	-	-	-	Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	22	-	-	6,552	918	59	27	Miscellaneous	-	934	28	1,290	63	421	-
<b>Total revenues</b>	<b>22</b>	<b>73</b>	<b>11</b>	<b>6,552</b>	<b>918</b>	<b>130</b>	<b>27</b>	<b>Total revenues</b>	<b>1</b>	<b>934</b>	<b>28</b>	<b>13,046</b>	<b>6,748</b>	<b>10,864</b>	<b>18,295</b>
<b>EXPENDITURES</b>								<b>EXPENDITURES</b>							
Current:								Current:							
General government	34	-	-	6,552	36	-	-	General government	-	-	-	795	-	-	-
Public service	-	-	-	-	-	-	-	Public service	-	-	-	291	-	-	-
Public safety	-	-	4	-	-	-	-	Public safety	-	-	-	-	-	-	-
Development	-	50	-	-	882	-	-	Development	-	934	130	11,650	-	-	-
Health	-	-	-	-	-	-	-	Health	-	-	-	344	25,016	11,371	-
Recreation and parks	-	-	-	-	-	52	24	Recreation and parks	4	-	-	135	-	-	-
Public utilities	-	-	-	-	-	-	-	Public utilities	-	-	-	-	-	-	11,100
Capital outlay	-	-	8	-	67	-	-	Capital outlay	-	-	-	541	98	11	-
<b>Total expenditures</b>	<b>34</b>	<b>50</b>	<b>12</b>	<b>6,552</b>	<b>985</b>	<b>52</b>	<b>24</b>	<b>Total expenditures</b>	<b>4</b>	<b>934</b>	<b>130</b>	<b>13,756</b>	<b>25,114</b>	<b>11,382</b>	<b>11,100</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(12)</b>	<b>23</b>	<b>(1)</b>	<b>-</b>	<b>(67)</b>	<b>78</b>	<b>3</b>	<b>Excess(deficiency) of revenues over expenditures</b>	<b>(3)</b>	<b>-</b>	<b>(102)</b>	<b>(710)</b>	<b>(18,366)</b>	<b>(518)</b>	<b>7,195</b>
<b>OTHER FINANCING SOURCES (USES)</b>								<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	-	-	-	-	-	Operating transfers in	-	-	-	-	19,499	518	-
Operating transfers out	-	-	-	-	-	-	-	Operating transfers out	-	-	-	-	(548)	-	(4,535)
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-	Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,951</b>	<b>518</b>	<b>(4,535)</b>
<b>Net change in fund balance</b>	<b>(12)</b>	<b>23</b>	<b>(1)</b>	<b>-</b>	<b>(67)</b>	<b>78</b>	<b>3</b>	<b>Net change in fund balance</b>	<b>(3)</b>	<b>-</b>	<b>(102)</b>	<b>(710)</b>	<b>585</b>	<b>-</b>	<b>2,660</b>
<b>Fund balances—beginning of year</b>	<b>28</b>	<b>53</b>	<b>187</b>	<b>157</b>	<b>1,826</b>	<b>359</b>	<b>93</b>	<b>Fund balances—beginning of year</b>	<b>35</b>	<b>-</b>	<b>1,824</b>	<b>17,897</b>	<b>2,641</b>	<b>-</b>	<b>9,435</b>
<b>Fund balances—end of year</b>	<b>\$ 16</b>	<b>\$ 76</b>	<b>\$ 186</b>	<b>\$ 157</b>	<b>\$ 1,759</b>	<b>\$ 437</b>	<b>\$ 96</b>	<b>Fund balances—end of year</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ 1,722</b>	<b>\$ 17,187</b>	<b>\$ 3,226</b>	<b>\$ -</b>	<b>\$ 12,095</b>

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**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 December 31, 2001  
 (amounts expressed in thousands)

	Special Revenue							Special Revenue				Total Nonmajor Special Revenue		Debt Service	
	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	Treasury Investment Earnings	Convention Facility Authority	Golf Course Operations	Recreation & Parks Operations	Recreation & Parks Grants	Private Grants	Urban Site Acquisition Loan Fund	Development Services	Easton TIF	Polaris TIF		
<b>REVENUES</b>							<b>REVENUES</b>								
Grants and subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Grants and subsidies	\$ 36,460	\$ 566	\$ -	\$ -	\$ 69,923	\$ -	\$ -	
Investment income	-	136	-	-	-	-	Investment income	57	-	-	-	1,185	442	-	
Licenses and permits	-	1,016	-	-	-	-	Licenses and permits	-	-	-	-	8,595	-	-	
Shared revenues	2,981	20,381	-	-	-	-	Shared revenues	-	-	-	-	23,442	-	-	
Charges for services	-	7,679	-	-	-	4,520	Charges for services	368	-	-	7,166	45,850	-	-	
Fines and forfeits	-	-	-	-	-	11	Fines and forfeits	-	-	-	-	3,051	-	-	
Miscellaneous	-	859	3,030	-	-	17	Miscellaneous	95	124	-	27	16,678	1,488	858	
<b>Total revenues</b>	<b>2,981</b>	<b>30,071</b>	<b>3,030</b>	<b>-</b>	<b>-</b>	<b>4,548</b>	<b>2,390</b>	<b>36,980</b>	<b>690</b>	<b>-</b>	<b>7,193</b>	<b>168,724</b>	<b>1,930</b>	<b>858</b>	
<b>EXPENDITURES</b>							<b>EXPENDITURES</b>								
Current:							Current:								
General government	-	-	-	-	-	-	General government	-	-	-	-	15,438	-	-	
Public service	1,425	29,507	1,382	-	-	-	Public service	-	-	-	7,640	40,843	-	105	
Public safety	-	-	-	-	-	-	Public safety	-	6	-	-	3,520	-	-	
Development	-	-	-	-	-	-	Development	-	-	-	5	20,619	-	-	
Health	-	-	-	-	-	-	Health	-	253	-	-	37,529	-	-	
Recreation and parks	-	-	-	-	-	4,239	Recreation and parks	30,997	164	-	-	68,229	-	-	
Public utilities	-	-	-	-	-	-	Public utilities	-	-	-	-	11,100	-	-	
Capital outlay	1,556	770	2,370	-	-	345	Capital outlay	932	40	-	163	8,589	-	606	
<b>Total expenditures</b>	<b>2,981</b>	<b>30,277</b>	<b>3,752</b>	<b>-</b>	<b>-</b>	<b>4,584</b>	<b>32,710</b>	<b>31,929</b>	<b>463</b>	<b>-</b>	<b>7,808</b>	<b>205,867</b>	<b>-</b>	<b>711</b>	
<b>Excess(deficiency) of revenues over expenditures</b>	<b>-</b>	<b>(206)</b>	<b>(722)</b>	<b>-</b>	<b>-</b>	<b>(36)</b>	<b>(30,320)</b>	<b>5,051</b>	<b>227</b>	<b>-</b>	<b>(615)</b>	<b>(37,143)</b>	<b>1,930</b>	<b>147</b>	
<b>OTHER FINANCING SOURCES (USES)</b>							<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	-	-	-	-	-	-	29,760	Operating transfers in	179	50	-	51,296	-	-	
Operating transfers out	-	-	-	-	-	-	(179)	Operating transfers out	(5,230)	-	-	(12,539)	(1,502)	(28)	
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-	Proceeds from bonds and long-term notes	-	-	-	-	-	100	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,581</b>	<b>(5,051)</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>38,757</b>	<b>(1,502)</b>	<b>72</b>	
<b>Net change in fund balance</b>	<b>-</b>	<b>(206)</b>	<b>(722)</b>	<b>-</b>	<b>-</b>	<b>(36)</b>	<b>(739)</b>	<b>-</b>	<b>277</b>	<b>-</b>	<b>(615)</b>	<b>1,614</b>	<b>428</b>	<b>219</b>	
<b>Fund balances—beginning of year</b>	<b>42</b>	<b>3,112</b>	<b>3,141</b>	<b>77</b>	<b>-</b>	<b>1,679</b>	<b>1,328</b>	<b>-</b>	<b>245</b>	<b>4,200</b>	<b>2,582</b>	<b>61,027</b>	<b>2,187</b>	<b>-</b>	
<b>Fund balances—end of year</b>	<b>\$ 42</b>	<b>\$ 2,906</b>	<b>\$ 2,419</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ 1,643</b>	<b>\$ 589</b>	<b>\$ -</b>	<b>\$ 522</b>	<b>\$ 4,200</b>	<b>\$ 1,967</b>	<b>\$ 62,641</b>	<b>\$ 2,615</b>	<b>\$ 219</b>	

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**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 December 31, 2001  
 (amounts expressed in thousands)

	Debt Service					Capital Projects		Capital Projects							
	Tuttle Crossing TIF	Nationwide Pen Site TIF	Nationwide Off Sites TIF	Recreation Debt Service	Capital South	Total	Public Safety	Parks & Recreations V-95, V-99	Refuse Collection V-95	Streets & Highways V-95, V-99	Storm Sewer V-95, V-99	Health	State Issue 2 - Storm Sewer	Short North SID	
						Nonmajor Debt Service	V-95								
<b>REVENUES</b>								<b>REVENUES</b>							
Grants and subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Grants and subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139	\$ -
Investment income	-	452	7	-	-	901	-	Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	585	-	585	-	Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	619	-	196	-	1,675	4,836	1	Miscellaneous	-	-	44	-	-	-	54
<b>Total revenues</b>	<b>619</b>	<b>452</b>	<b>203</b>	<b>585</b>	<b>1,675</b>	<b>6,322</b>	<b>1</b>	<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>139</b>	<b>54</b>
<b>EXPENDITURES</b>								<b>EXPENDITURES</b>							
Current:								Current:							
General government	-	-	-	-	-	-	-	General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	105	-	Public service	-	-	84	-	-	-	-
Public safety	-	-	-	-	-	-	-	Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	2,000	2,000	-	Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	300	300	-	Recreation and parks	-	-	-	-	-	-	-
Public utilities	-	-	-	-	-	-	-	Public utilities	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	606	9,147	Capital outlay	6,497	3,580	38,454	6,271	18,581	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,300</b>	<b>3,011</b>	<b>9,147</b>	<b>Total expenditures</b>	<b>6,497</b>	<b>3,580</b>	<b>38,538</b>	<b>6,271</b>	<b>18,581</b>	<b>-</b>	<b>-</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>619</b>	<b>452</b>	<b>203</b>	<b>585</b>	<b>(625)</b>	<b>3,311</b>	<b>(9,146)</b>	<b>Excess(deficiency) of revenues over expenditures</b>	<b>(6,497)</b>	<b>(3,580)</b>	<b>(38,494)</b>	<b>(6,271)</b>	<b>(18,581)</b>	<b>139</b>	<b>54</b>
<b>OTHER FINANCING SOURCES (USES)</b>								<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	-	-	1,329	1,329	2	Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	(794)	(1,755)	(136)	(1,142)	(1,686)	(7,043)	-	Operating transfers out	-	-	(3,858)	-	-	(139)	-
Proceeds from bonds and long-term notes	-	-	-	-	-	100	-	Proceeds from bonds and long-term notes	-	-	-	5,545	-	-	-
<b>Total other financing sources (uses)</b>	<b>(794)</b>	<b>(1,755)</b>	<b>(136)</b>	<b>(1,142)</b>	<b>(357)</b>	<b>(5,614)</b>	<b>2</b>	<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(3,858)</b>	<b>5,545</b>	<b>-</b>	<b>(139)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(175)</b>	<b>(1,303)</b>	<b>67</b>	<b>(557)</b>	<b>(982)</b>	<b>(2,303)</b>	<b>(9,144)</b>	<b>Net change in fund balance</b>	<b>(6,497)</b>	<b>(3,580)</b>	<b>(42,352)</b>	<b>(726)</b>	<b>(18,581)</b>	<b>-</b>	<b>54</b>
<b>Fund balances—beginning of year</b>	<b>1,436</b>	<b>2,176</b>	<b>138</b>	<b>(1,780)</b>	<b>18,129</b>	<b>22,286</b>	<b>19,228</b>	<b>Fund balances—beginning of year</b>	<b>14,073</b>	<b>3,645</b>	<b>92,967</b>	<b>19,254</b>	<b>19,041</b>	<b>-</b>	<b>39</b>
<b>Fund balances—end of year</b>	<b>\$ 1,261</b>	<b>\$ 873</b>	<b>\$ 205</b>	<b>\$ (2,337)</b>	<b>\$ 17,147</b>	<b>\$ 19,983</b>	<b>\$ 10,084</b>	<b>Fund balances—end of year</b>	<b>\$ 7,576</b>	<b>\$ 65</b>	<b>\$ 50,615</b>	<b>\$ 18,528</b>	<b>\$ 460</b>	<b>\$ -</b>	<b>\$ 93</b>

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(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 December 31, 2001  
 (amounts expressed in thousands)

	Capital Projects						
	Engineering & Const Bond	Streets & Traffic Bond	Nationwide Development Bond	Flood Control Scioto River	Neil Ave - Vine St Improvements	Parks & Recreation Bond 6-89	Lyra Gemini Polaris
<b>REVENUES</b>							
Grants and subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-	-	-
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Public utilities	-	-	-	-	-	-	-
Capital outlay	-	13	2,320	1,136	4,509	7	2,417
<b>Total expenditures</b>	-	13	2,320	1,136	4,509	7	2,417
<b>Excess(deficiency) of revenues over expenditures</b>	-	(13)	(2,320)	(1,136)	(4,509)	(7)	(2,417)
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Proceeds from bonds and long-term notes	-	-	-	-	-	-	3,900
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	3,900
<b>Net change in fund balance</b>	-	(13)	(2,320)	(1,136)	(4,509)	(7)	1,483
<b>Fund balances—beginning of year</b>	114	55	5,346	1,961	6,459	205	-
<b>Fund balances—end of year</b>	\$ 114	\$ 42	\$ 3,026	\$ 825	\$ 1,950	\$ 198	\$ 1,483

(continued)

	Capital Projects						
	Facilities Management	Northwood Rd Special Assessment	Police Bonds 6-91	Fire Bonds 11-91	Streets & Traffic V-88	Development Bonds	Police V-88
<b>REVENUES</b>							
Grants and subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ -
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-	75	-
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	2	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Public utilities	-	-	-	-	-	-	-
Capital outlay	1,607	-	-	11	285	214	-
<b>Total expenditures</b>	1,607	-	-	11	285	216	-
<b>Excess(deficiency) of revenues over expenditures</b>	(1,607)	-	-	(11)	(285)	(141)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	(2)	-	-	-
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	(2)	-	-	-
<b>Net change in fund balance</b>	(1,607)	-	-	(13)	(285)	(141)	-
<b>Fund balances—beginning of year</b>	3,441	43	57	13	1,130	1,279	60
<b>Fund balances—end of year</b>	\$ 1,834	\$ 43	\$ 57	\$ -	\$ 845	\$ 1,138	\$ 60

(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 December 31, 2001  
 (amounts expressed in thousands)

	Capital Projects								Capital Projects						
	Parks & Rec. Parks & Permanent Recreation V-88	General Permanent Improvement	Capital Grants	Geographic Information System Bond	Computer System Bond	Information Services Bonds		Easton Infrastructure Bonds	Storm Sewer Limited Bond	Storm Sewers V-91	Transportation Improvement Program	State Issue 2 - Streets	Federal State Highway Engineering	Street & Highway Improvement	
<b>REVENUES</b>							<b>REVENUES</b>								
Grants and subsidies	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	Grants and subsidies	\$ -	\$ -	\$ -	\$ 1,840	\$ 4,763	\$ 217	\$ 115	
Investment income	-	-	-	-	-	-	Investment income	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	Licenses and permits	-	-	-	-	-	-	-	
Shared revenues	-	-	-	-	-	-	Shared revenues	-	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	Charges for services	-	-	-	-	-	-	3	
Fines and forfeits	-	-	-	-	-	-	Fines and forfeits	-	-	-	-	-	-	-	
Miscellaneous	-	27	-	-	-	-	Miscellaneous	-	-	-	-	-	250	1,515	
<b>Total revenues</b>	-	27	8	-	-	-	<b>Total revenues</b>	-	-	-	1,840	4,763	467	1,633	
<b>EXPENDITURES</b>							<b>EXPENDITURES</b>								
Current:							Current:								
General government	-	-	-	-	-	-	General government	-	-	-	-	-	-	-	
Public service	-	-	2	-	-	-	Public service	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	Public safety	-	-	-	-	-	-	-	
Development	-	-	-	-	-	-	Development	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	Health	-	-	-	-	-	-	-	
Recreation and parks	-	-	-	-	-	-	Recreation and parks	-	-	-	-	-	-	-	
Public utilities	-	-	-	-	-	-	Public utilities	-	-	-	-	-	-	-	
Capital outlay	-	86	8	578	122	435	Capital outlay	-	112	58	1,879	4,841	798	1,174	
<b>Total expenditures</b>	-	86	8	578	122	435	<b>Total expenditures</b>	-	112	58	1,879	4,841	798	1,174	
<b>Excess(deficiency) of revenues over expenditures</b>	-	(59)	-	(578)	(122)	(435)	<b>Excess(deficiency) of revenues over expenditures</b>	-	(112)	(58)	(39)	(78)	(331)	459	
<b>OTHER FINANCING SOURCES (USES)</b>							<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	-	3,901	-	-	-	-	Operating transfers in	-	-	-	85	46	3,773	-	
Operating transfers out	-	-	-	-	-	-	Operating transfers out	-	-	-	(46)	-	-	-	
Proceeds from bonds and long-term notes	-	-	-	-	-	-	Proceeds from bonds and long-term notes	-	-	-	-	32	-	-	
<b>Total other financing sources (uses)</b>	-	3,901	-	-	-	-	<b>Total other financing sources (uses)</b>	-	-	-	39	78	3,773	-	
<b>Net change in fund balance</b>	-	3,842	(149)	(578)	(122)	(435)	<b>Net change in fund balance</b>	-	(112)	(58)	-	-	3,442	459	
<b>Fund balances—beginning of year</b>	44	272	2,577	1,313	306	1,937	<b>Fund balances—beginning of year</b>	4,387	384	2,398	-	-	-	1,290	
<b>Fund balances—end of year</b>	\$ 44	\$ 4,114	\$ 2,428	\$ 735	\$ 184	\$ 1,502	<b>Fund balances—end of year</b>	\$ 4,387	\$ 272	\$ 2,340	\$ -	\$ -	\$ 3,442	\$ 1,749	

(continued)

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**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 December 31, 2001  
 (amounts expressed in thousands)

	<u>Capital Projects</u>		
	<u>COSI Bonds</u>	<u>Total Nonmajor Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>			
Grants and subsidies	\$ -	\$ 7,157	\$ 77,080
Investment income	-	-	2,086
Licenses and permits	-	-	8,595
Shared revenues	-	-	23,442
Charges for services	-	3	46,438
Fines and forfeits	-	-	3,051
Miscellaneous	-	2,674	24,188
<b>Total revenues</b>	-	9,834	184,880
<b>EXPENDITURES</b>			
Current:			
General government	-	-	15,438
Public service	-	86	41,034
Public safety	-	-	3,520
Development	-	2	22,621
Health	-	-	37,529
Recreation and parks	-	-	68,529
Public utilities	-	-	11,100
Capital outlay	287	106,357	115,552
<b>Total expenditures</b>	287	106,445	315,323
<b>Excess(deficiency) of revenues over expenditures</b>	(287)	(96,611)	(130,443)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	7,807	60,432
Operating transfers out	-	(4,045)	(23,627)
Proceeds from bonds and long-term notes	-	9,477	9,577
<b>Total other financing sources (uses)</b>	-	13,239	46,382
<b>Net change in fund balance</b>	(287)	(83,372)	(84,061)
<b>Fund balances—beginning of year</b>	326	203,644	286,957
<b>Fund balances—end of year</b>	\$ 39	\$ 120,272	\$ 202,896