

SINGLE AUDIT SECTION



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED UPON THE AUDIT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Hugh J. Dorrian
City Auditor
City of Columbus, Ohio

and

The Honorable Betty Montgomery
Auditor of State of Ohio

We have audited the financial statements of the City of Columbus, Ohio (the "City") as of and for the year ended December 31, 2002, and have issued our report thereon dated April 17, 2003. 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.

COMPLIANCE

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 grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more

of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted certain matters involving the internal control over financial reporting, which we have presented to management and the City in a separate letter dated April 17, 2003.

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

Deloitte & Touche LLP

April 17, 2003



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE AND SCHEDULE OF RECEIPTS AND EXPENDITURES
OF FEDERAL, STATE AND COUNTY AWARDS**

The Honorable Hugh J. Dorrian
City Auditor
City of Columbus, Ohio

and

The Honorable Betty Montgomery
Auditor of State of Ohio

COMPLIANCE

We have audited the compliance of the City of Columbus, Ohio (the "City") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. 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 requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2002.

INTERNAL CONTROL OVER COMPLIANCE

The management of the City is responsible for establishing and maintaining effective internal control over compliance with 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 compliance with requirements that could have a direct and material effect on a major federal program in order 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER

We have audited the basic financial statements of the City as of and for the year ended December 31, 2002, and have issued our report thereon dated April 17, 2003. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards and other is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. This schedule is the responsibility of the management of the City of Columbus, Ohio. 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.

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

Deloitte & Touche

April 17, 2003

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	Receipts	City Match and Miscellaneous Receipts	Expenditures
Federal Grants								
Department of Agriculture								
510216	286	Wetlands Reserve Program	10.072	-	\$ 22,241	\$ -	-	17,153
500016	251	2000 Women, Infants, and Children Program	10.557	142-N	2,759,682	86,438	-	18,680
500020	251	2000 Ohio Infant Mortality Reduction	10.557	142-AF	90,000	-	-	33,048
501016	251	2001 Women, Infants, and Children Program	10.557	142-N	3,125,279	1,592,323	-	2,492,896
501020	251	2001 Ohio Infant Mortality Reduction	10.557	142-AF	130,000	91,785	-	131,778
502016	251	2002 Women, Infants, and Children Program	10.557	142-N	3,207,801	737,059	-	683,459
502020	251	2002 Ohio Infant Mortality Reduction	10.557	142-AF	150,000	37,500	-	27,003
508282	251	Ohio Infant Mortality Reduction	10.557	142-AF	72,000	-	-	10,973
Total for CFDA 10.557						<u>2,545,105</u>	<u>-</u>	<u>3,397,837</u>
511016	286	2001 Summer Food Service Program for Children	10.559	-	1,368,344	6,267	-	14,277
512016	286	2002 Summer Food Service Program for Children	10.559	-	1,192,607	876,914	-	876,914
Total for CFDA 10.559						<u>883,181</u>	<u>-</u>	<u>891,191</u>
518309	286	Senior Farmers Market	10.572	-	135,000	122,785	-	90,632
511020	286	Wildlife Habitat Incentive Program	10.914	-	24,000	-	-	18,678
Total Department of Agriculture						<u>\$ 3,551,071</u>	<u>-</u>	<u>4,415,491</u>
Department of Education								
500019	251	2000 MCH Early Intervention	84.181	-	41,167	2,343	-	622
501019	251	2001 MCH Early Intervention	84.181	-	81,096	38,893	-	33,264
Total Department of Education						<u>\$ 41,236</u>	<u>-</u>	<u>33,886</u>
Department of Energy								
509027	251	Clean Cities Program	81.041	-	74,374	30,479	-	18,540
Total Department of Energy						<u>\$ 30,479</u>	<u>-</u>	<u>18,540</u>
From Ohio Environmental Protection Agency:								
448298	220	Brownfields Assessment Project	66.811	-	263,284	61,147	-	70,584
Total Environmental Protection Agency						<u>\$ 61,147</u>	<u>-</u>	<u>70,584</u>

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	City Match and Miscellaneous		
						Receipts	Receipts	Expenditures
Department of Health and Human Services								
518019	286	Title VII, Prevention of Elder Abuse	93.041		30,000	15,416	-	24,416
518307	286	Title IIIIE - Caregiver Support	93.052	88-06	1,976,455	570,278	-	524,942
518310	286	Title IV - Senior Medicare	93.048		123,128	38,500	40,000	41,774
502045	286	Public Health Infrastructure	93.283		522,670	241,473	-	38,960
518020	286	Low-Income Home Energy Assistance	93.568	HEAP-06	118,512	23,627	-	28,203
448220	220	Social Services Block Grant	93.667	G-9501-04-ECUR	2,947,368	57,000	-	96,515
500017	251	Healthy Start Initiative	93.926	-	2,000,000	-	250	-
501017	251	Healthy Start Initiative	93.926	-	2,000,000	524,692	-	370,117
502017	251	Healthy Start Initiative	93.926	-	500,000	127,926	-	210,829
		Total for CFDA 93.926				652,618	250	580,946
		Total Department of Health and Human Services				1,598,912	40,250	1,335,756
From the Ohio Department of Aging:								
518318	286	Special Programs for the Aging-Title III, Part F-Preventive Health Service	93.043	-	281,391	78,261	285	84,909
518301	286	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services & Senior Centers	93.044	88-06	6,198,399	1,704,831	8,584	1,611,247
518303	286	Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	-	8,475,608	2,256,661	15,797	2,345,197
518324	286	Special Programs for the Aging-Title III, Part A-Nutrition Services	93.045	-	1,335,280	350,807	243,579	675,281
		Total for CFDA 93.045				2,607,468	259,376	3,020,478
518139	286	(4) Medical Assistance Program (PASSPORT)	93.778	-	70,415,498	22,009,166	316,200	22,168,053
		Total Ohio Department of Aging				26,399,726	584,445	26,884,687
From the Ohio Department of Health:								
502004	251	HIV/STD Prevention Program	93.118	-	223,753	223,753	-	214,300
501004	251	HIV/STD Prevention Program	93.118	-	235,519	-	-	44,467
		Total for CFDA 93.118				223,753	-	258,767
500022	251	Childhood Lead Poisoning Prevention Program	93.197	-	101,575	611	-	-
501022	251	Childhood Lead Poisoning Prevention Program	93.197	-	101,575	45,000	8,342	45,866
502022	251	Childhood Lead Poisoning Prevention Program	93.197	-	90,000	45,000	-	43,450
508322	251	Childhood Lead Poisoning Prevention Program 1997-98	93.197	142-E	126,413	826	-	-
		Total for CFDA 93.197				91,437	8,342	89,316
502006	251	Childhood Immunization Grants	93.268	-	355,963	285,646	-	291,581
502007	251	Childhood Immunization Grants	93.268	-	10,000	10,000	-	9,437
501006	251	Childhood Immunization Grants	93.268	-	533,391	61,220	26	67,322
		Total for CFDA 93.268				356,866	26	368,340

**City of Columbus, Ohio
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 Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	City Match and Miscellaneous		
						Receipts	Receipts	Expenditures
502009	251	HIV Care Formula Grants 2002	93.917	142-AI	31,000	18,418	-	19,329
501009	251	HIV Care Formula Grants 2001-2002	93.917	142-AI	57,003	34,558	-	36,721
Total for CFDA 93.917						52,976	-	56,050
508303	251	Cooperative Agreements-State Based Comprehensive Breast/Cervical Cancer Early Detection Programs 1997	93.919	142-AG	360,143	-	-	11,536
500003	251	Cooperative Agreements-State Based Comprehensive Breast/Cervical Cancer Early Detection Programs 1998	93.919	-	146,000	-	-	3,890
501023	251	Cooperative Agreements-State Based Comprehensive Breast/Cervical Cancer Early Detection Programs 2001	93.919	-	152,525	114,457	-	112,026
502023	251	Cooperative Agreements-State Based Comprehensive Breast/Cervical Cancer Early Detection Programs 2002	93.919	-	136,975	34,244	-	42,074
Total for CFDA 93.919						148,701	-	169,526
502005	251	HIV Prevention Activities-Health Department Based	93.940	142-AL	762,107	583,908	-	548,034
501005	251	HIV Prevention Activities-Health Department Based	93.940	142-AL	614,705	54,577	-	139,498
Total for CFDA 93.940						638,485	-	687,532
501013	251	Health Delivery Services to Persons with AIDS 2000-01	93.959	142	120,702	93,476	-	64,847
502013	251	Health Delivery Services to Persons with AIDS 2002-03	93.959	142	120,702	-	-	46,429
Total for CFDA 93.959						93,476	-	111,276
502003	251	STD Diagnostic & Treatment Services	93.977		516,919	516,919	-	297,010
501003	251	STD Diagnostic & Treatment Services	93.977		288,511	-	226	52,788
508318	251	STD Diagnostic & Treatment Services	93.977	142-ADI	108,000	-	-	4,419
Total for CFDA 93.977						516,919	226	354,217
500004	251	Preventive Health & Health Services Block Grant	93.991	-	113,317	-	-	1,620
501001	251	Preventive Health & Health Services Block Grant	93.991	-	157,800	26,262	-	20,622
508317	251	Preventive Health & Health Services Block Grant	93.991	142-M	450,250	100,000	-	110,852
Total for CFDA 93.991						126,262	-	133,094
500018	251	Maternal & Child Health Svs Block Grant to the States	93.994	142-L	1,252,228	-	74,707	1,117
501018	251	Maternal & Child Health Svs Block Grant to the States	93.994	142-L	1,228,965	1,057,326	94,245	1,466,197
502018	251	Maternal & Child Health Svs Block Grant to the States	93.994	142-L	722,291	206,369	137,644	173,562
Total for CFDA 93.994						1,263,695	306,596	1,640,876
Total Ohio Department of Health						3,512,570	315,190	3,868,994

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	City Match and Miscellaneous		
						Receipts	Receipts	Expenditures
From the Franklin County A.D.A.M.H. Board:								
509011	251	1999 Lifestyle Risk Reduction - COA	93.959	-	167,750	-	-	27,897
509015	251	1999 Women's Alcohol Recovery	93.959	-	121,414	-	-	5,164
500027	251	2000 HIV Early Intervention Services	93.959	-	337,407	138,325	14,854	23,733
500028	251	2000 Lifestyle Risk Reduction/COA	93.959	-	140,576	16,282	26,662	-
500030	251	2000 Women's Alcohol Recovery	93.959	-	227,404	63,812	1,961	14,021
501027	251	2001 HIV Early Intervention Services	93.959	-	337,407	213,354	14,000	191,663
501028	251	2001 Lifestyle Risk Reduction/COA	93.959	-	156,000	83,926	8,715	89,217
501030	251	2001 Women's Alcoh	93.959	-	247,672	113,546	35,240	129,405
502027	251	2002 HIV Early Intervention Services	93.959	-	330,321	110,901	-	121,609
502028	251	2002 Lifestyle Risk Reduction/COA	93.959	-	131,153	60,420	3,752	40,233
502030	251	2002 Women's Alcohol Recovery	93.959	-	182,244	112,810	45,067	99,982
508329	251	Block Grants for Prevention & Treatment of Substance Abuse	93.959	-	120,460	-	-	24,116
Total Franklin County A.D.A.M.H Board						913,376	150,251	767,040
Total Department of Health and Human Services						\$ 32,424,584	1,090,136	32,856,477
Department of Housing and Urban Development								
458004	201	Housing Development Grant Program	14.174	-	-	-	-	1,287,588
518002	286	Congregate Housing Services Program	14.191	-	656,215	185,362	92,006	310,297
sbf 001	248	Community Development Block Grant-Non-loan program	14.218	B-96-MC-39-009	-	9,791,642	-	12,510,790
sbf 002	248	Community Development Block Grant-Loan program	14.218	B-96-MC-39-009	-	-	2,231,223	2,414,851
Total for CFDA 14.218						9,791,642	2,231,223	14,925,641
sbf 016	243	Urban Development Action Grant	14.221	B-81-AA-39-0110	6,000,000	-	-	722
sbf 018	243	Urban Development Action Grant	14.221	B-81-AA-39-0111	1,000,000	-	-	173,642
Total for CFDA 14.221						-	-	174,364
458084	220	Emergency Shelter Grants Program	14.231	-	1,210,779	287,386	-	287,386
458001	201	HOME Investment Partnerships Program-Non-loan program	14.239	-	18,130,483	-	35,204	1,042,362
458001	201	HOME Investment Partnerships Program-Loan program	14.239	-	18,130,483	5,860,070	-	32,750,148
Total for CFDA 14.239						5,860,070	35,204	33,792,510
508274	220	Housing for People with AIDS (HOPWA)	14.241	OH16H97-F051	1,821,611	401,447	-	400,932
449006	220	Empowerment Zones Program	14.244	-	7,377,627	3,473,434	-	3,474,318
449003	204	Central City Loan	14.246	-	3,000,000	-	115,491	21,642
442004	220	Lead-Based paint Hazard Control in Priority Housing	14.900	OHLAG0055-95	2,334	2,334	-	-
449005	220	Lead-Based paint Hazard Control in Priority Housing	14.900	OHLAG0055-95	1,124,223	215,886	-	343,197
508101	220	Lead-Based paint Hazard Control in Priority Housing	14.900	OHLAG0055-95	4,687,684	-	-	299,898
Total for CFDA 14.900						218,220	-	643,095
Total Department of Housing and Urban Development						\$ 20,217,561	2,473,924	55,317,773

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	Receipts	City Match and Miscellaneous Receipts	Expenditures
Department of Interior From the Ohio Historical Society:								
512021	220	Cultural Arts Center	15.914	-	2,635	-	-	2,635
440004	220	Eddie Rickenbacker	15.915	-	10,000	10,000	-	-
Total Department of Interior						\$ 10,000	-	2,635
Department of Justice								
330005	220	Operation Nite Light (99 JAJBG)	16.523	98-WF-VA2-8782	135,181	23,567	-	4,301
332005	220	Operation Nite Light (01 JAJBG)	16.523	01-JB-007-F13	114,238	68,618	-	110,444
332010	220	S.T.O.P. Teenage Opportunity to Purchase	16.523	00-JB-013-A049	128,216	30,588	12,693	35,441
Total for CFDA 16.523						122,773	12,693	150,186
338004	222	Local Law Enforcement Block Grant (LLEBG)	16.592	-	1,112,418	-	1,318	228,197
338005	222	Local Law Enforcement Block Grant (LLEBG)	16.592	00-LB-BX-1632	1,042,719	-	7,865	541,778
338006	222	Local Law Enforcement Block Grant (LLEBG)	16.592	01-LB-BX-1435	910,916	-	116,311	435,038
338007	222	Local Law Enforcement Block Grant (LLEBG)	16.592	96-LB-VX-1457	701,568	701,568	5,804	20,046
Total for CFDA 16.592						701,568	131,298	1,225,059
330003	220	Bulletproof Vest Partnership	16.607	-	31,000	-	-	22,428
331003	220	Bulletproof Vest Partnership	16.607	-	73,207	73,207	-	33,307
332003	220	Bulletproof Vest Partnership	16.607	-	68,516	106	-	-
340001	220	State & Local Domestic Preparedness	16.607	00-TE-CX-0090	200,000	5,584	-	792
Total for CFDA 16.607						78,897	-	56,527
331011	220	National Incident Based Reporting	16.733	-	500,000	500,000	-	500,000
From the Alliance for Cooperative Justice:								
240001	220	Byrne Formula Grant	16.579	DG-E01-7721	207,514	91,555	-	17,866
251001	220	2001 Specialized Probation Supervision	16.579	99-DG-F02-7476	85,576	42,788	28,526	97,142
Total Alliance for Cooperative Justice						134,343	28,526	115,008
252004	220	2002 Planning In Community Prosecution	16.609	-	75,000	-	-	1,497
From the Alliance for Cooperative Justice:								
241004	220	Violence Against Women Formula Grants	16.588	96-WF-VA2-8758	28,429	-	-	389
241005	220	Violence Against Women Formula Grants	16.588	96-WF-VA5-8757	56,470	-	-	18,000
248270	220	Violence Against Women Formula Grants	16.588	96-WF-VA2-8758	398,534	137,445	-	123,687
248271	220	Violence Against Women Formula Grants	16.588	96-WF-VA5-8757	267,679	49,226	-	70,443
248295	220	Violence Against Women Formula Grants	16.588	99VADSCE317	439,333	104,479	-	102,358
331007	220	Violence Against Women Formula Grants	16.588	00-WF-VA3-8782	133,380	63,312	3,230	31,538
332007	220	Violence Against Women Formula Grants	16.588	01-WF-VA3-8782	46,416	3,466	-	4,709
Total for CFDA 16.588						357,928	3,230	351,124

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	City Match and Miscellaneous		
						Receipts	Receipts	Expenditures
From the Ohio Attorney General's Office:								
338281	220	Justice Research, Development, and Evaluation Project Grants	16.560	97-DN-VX-0009	69,979	130	-	130
332012	220	Crime Laboratory Improvements	16.564		210,000	-	-	25,678
240003	220	Telecomm Harrasment Grant	16.575	DG-E02-B515	101,918	17,641	-	101,015
250003	220	2000 Probation Svcs - Victim Advocates	16.575	98VADSCN318	47,279	-	-	2
251003	220	2001 Probations Svcs - Victim Advocates	16.575	98VADSCN318	63,039	35,459	-	55,247
258276	220	Crime Victim Assistance	16.575	-	38,655	-	-	2,091
258297	220	Crime Victim Assistance	16.575	98VADSCN318	44,602	-	2,105	-
259003	220	Crime Victim Assistance	16.575	98VADSCN318	44,603	-	-	12
252003	220	2002 Probations Svcs - Victim Advocates	16.575	03VADSCE478	47,279	11,820	48,081	24,546
		Total for CFDA 16.575				64,920	50,186	182,913
		Total Department of Justice				\$ 1,960,559	225,933	2,608,122
Department of Transportation								
From the Ohio Department of Highway Safety:								
540002	220	Highway Planning & Construction	20.205		300,000	-	-	29,000
548077	220	Highway Planning & Construction	20.205	PF-FRA-189	630,838	96,504	-	102,259
		Total for CFDA 20.205				96,504	-	131,259
331006	220	State & Community Highway Safety	20.600	-	32,869	15,027	-	8,398
332006	220	State & Community Highway Safety	20.600	-	71,125	71,125	-	71,125
338096	220	State & Community Highway Safety	20.600	-	12,000	-	-	13,603
340002	220	2000 EMS Grant	20.600	-	71,778	36,373	-	3,359
341002	220	2001 EMS Grant	20.600	-	940	-	-	940
342002	220	2002 EMS Grant	20.600	-	32,020	30,468	-	30,468
343002	220	2003 EMS Grant	20.600	-	500	500	-	500
343003	220	2003 EMS Grant	20.600	-	35,425	-	-	11,216
500024	251	Safe Communities	20.600	-	50,000	10,467	1,851	93
500025	251	Child Safety Seat Distribution	20.600	-	62,699	-	6,790	-
500026	251	Van Grant	20.600	-	59,163	-	3,962	1,190
501024	251	2001 Safe Communities	20.600	-	110,000	71,339	-	63,820
501025	251	2001 Occupant Protection Program	20.600	-	61,894	57,391	-	49,503
501026	251	2001 Child Passenger Van Grant	20.600	-	60,209	56,445	-	47,605
502024	251	2002 Safe Communities	20.600	-	100,000	-	-	12,415
502025	251	2002 Occupant Protection Program	20.600	-	68,667	-	-	3,585
502026	251	2002 Child Passenger Van Grant	20.600	-	68,431	-	-	3,585
509022	251	1999 Safe Communities	20.600	-	40,000	-	-	1,105
509023	251	Child Passenger Safety	20.600	-	45,454	-	4,149	39
549001	220	Franklin County - Columbus Signal	20.600	-	550,000	234,916	-	54,900
		Total for CFDA 20.600				584,051	16,752	377,449
		Total Ohio Department of Highway Safety				680,555	16,752	508,708

**City of Columbus, Ohio
 Schedule of Receipts and Expenditures of Federal, State, and County Awards
 Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	City Match and Miscellaneous		
						Receipts	Receipts	Expenditures
From the Ohio Department of Transportation:								
561001	765	Highway Planning & Construction - Hard Road	20.205	-	8,250,000	-	365,000	843,392
561034	765	Highway Planning & Constr. - Spring-Sandusky Interchange	20.205	I-70-3-3(13)92	7,027,726	-	-	1,515
565185	765	Highway Planning & Construction - Main Street Bridge	20.205	-	1,992,827	-	225,925	905,520
565186	765	Highway Planning & Construction - Town Street Bridge	20.205	-	126,855	-	257,000	371,812
		Total Ohio Department of Transportation				-	847,925	2,122,239
		Total Department of Transportation				\$ 680,555	864,677	2,630,947
Federal Emergency Management Agency								
343004	220	FEMA - Assistance to Firefighters	83.554	-	500,000	-	12,987	-
		Total Federal Assistance - Primary Government				\$ 58,977,192	4,667,657	97,954,455
Other Federal Assistance - Loans								
		US EPA/OWDA Water Pollution Control Loan	66.458	-	20,508,475	-	7,944,807	6,137,917
Other Federal Assistance-Component Unit Drug Enforcement Administration								
		Equitable Sharing Agreement	16.000	-	-	\$ 286,467	-	141,904
Transportation Security Administration								
		Explosives Detection Canine Team Program		DTFA01-02-A-02035	-	120,500	-	120,500
		Law Enforcement Personnel Agreement		DTSA20-02-P-50105	-	260,031	-	260,031
		Total Transportation Security Administration				\$ 380,531	-	380,531
Federal Aviation Administration								
		Airport Improvement Program	20.106	-	-	\$ 7,970,485	-	7,972,055
		Total Federal Assistance - Reporting Entity				\$ 67,614,675	12,612,464	112,586,862

**City of Columbus, Ohio
 Schedule of Receipts and Expenditures of Federal, State, and County Awards
 Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	Receipts	City Match and Miscellaneous Receipts	Expenditures
State Grants								
Department of Aging								
518006	286	RSS/Assisted Living		GRF-490-412	85,734	53,003	-	50,248
518025	286	Senior Volunteer Program		GRF-490-506	38,000	24,554	-	19,345
518047	286	Alzheimer's Respite		GRF-490-512	218,890	428,990	-	425,375
518308	286	Home Care Ombudsman		GRF-490-510	222,321	189,002	-	188,813
518315	286	Senior Block Grant		GRF-490-411	1,278,381	1,158,464	-	1,210,229
		Total Department of Aging				<u>\$ 1,854,013</u>	<u>-</u>	<u>1,894,010</u>
Ohio Department of Alcohol and Drug Addiction Services								
501029	251	2001 ADA - Prevention		-	54,166	<u>30,500</u>	<u>768</u>	<u>19,492</u>
Department of Development								
440003	220	Ohio Empowerment		-	466,666	50,000	-	959
460002	220	Rickenbacker-Woods		-	475,000	-	-	1,179
518082	286	Housing Trust Fund Program		-	6,800	52,500	-	52,500
518482	286	Service Coordination Program		-	37,000	26,000	-	18,278
		Total Department of Development				<u>\$ 128,500</u>	<u>-</u>	<u>72,916</u>
Ohio Environmental Protection Agency								
500007	251	2000 Project Clear		-	55,738	-	-	9,172
512024	286	2002 Ohio Bio-Blitz - Bio Diversity Program		-	55,738	5,000	-	-
		Total Ohio Environmental Protection Agency				<u>5,000</u>	<u>-</u>	<u>9,172</u>

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	City Match and Miscellaneous		
						Receipts	Receipts	Expenditures
Ohio Department of Health								
500005	251	Health Systems Improvement		-	230,800	-	-	5,815
500008	251	Welcome Home		-	330,000	-	-	773
500014	251	State AIDS Community-Based Care		-	40,875	1,153	8	-
500029	251	2000 ADA Prevention Services		-	54,166	-	-	11,359
501011	251	2001 Franklin County Early Start I		-	86,114	81,421	-	49,548
501012	251	2001 Franklin County Early Start 2		-	91,032	57,776	-	68,070
501014	251	2001 State AIDS Care		-	42,625	19,101	-	20,685
501015	251	2001 In-Home Parenting		-	33,221	41,361	-	38,411
501032	251	TB Enhancement/Tobacco Settlement		-	216,000	-	-	99,832
501035	251	2001 Community Access Program		-	122,157	122,157	-	122,149
501208	251	2001 Welcome Home		-	300,000	302,947	-	206,115
502035	251	2002 Community Access Program		-	66,600	41,235	-	252
502014	251	2002 State AIDS Care		-	46,900	34,867	-	36,691
502029	251	2002 ADA Prevention Services		-	66,916	23,000	5,000	19,050
502040	251	2002 Cardiovascular Health		-	158,000	130,837	1,562	121,041
508040	251	Ohio Childhood		-	6,522	30	13,431	9,552
508001	251	State Health Subsidy		-	785,000	240,612	-	254,927
508052	251	Chemical Emergency Preparedness		-	97,160	79,907	-	7,705
509016	251	1999 Ohio Immunization Action Plan		-	66,800	-	-	12,723
509343	251	Scioto Valley Health Systems Agency		-	159,316	33,029	-	-
Total Ohio Department of Health						\$ 1,209,433	20,001	1,084,698
Department of Natural Resources								
510102	286	Scioto Peninsula		-	12,000,000	6,709,277	-	6,584,738
510104	286	Urban Forestry Bicentennial Grant		-	20,000	20,000	-	-
510115	286	BioBlitz: Biodiversity in Your Backyard		-	4,700	-	-	242
511008	286	2001 Angler Education		-	4,027	-	-	1,193
512008	286	2002 Angler Education		-	3,352	3,352	-	152
598279	220	1998 Recycle Ohio		-	140,675	-	-	256
591001	220	2001 Recycle Ohio		-	141,499	21,996	15,167	35,622
592001	220	2002 Recycle Ohio Grant		-	140,960	113,198	40,830	149,835
599001	220	1999 Recycle Ohio Grant		-	140,960	-	-	301
338203	220	State Marine Patrol		-	7,408	-	-	1,156
Total Department of Natural Resources						\$ 6,867,823	55,997	6,773,495
Department of Rehabilitation and Corrections								
252002	220	2002 Misdemeanor Diversion		-	175,033	72,200	-	38,188
251002	220	2001 Misdemeanor Division		-	144,400	72,200	-	83,603
Total Department of Rehabilitation and Corrections						\$ 144,400	-	121,791

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	City Match and Miscellaneous			
						Receipts	Receipts	Expenditures	
Ohio Arts Council									
510101	286	PAINT 2001		-	25,638	25,638	-	-	
510103	286	2001 Festival Latino - OAC		FY2001-0547	18,180	18,180	-	-	
510201	286	PAINT 2002		-	22,031	-	-	22,031	
510202	286	2002 Scioto Peninsula		-	4,750,000	-	-	259,343	
510203	286	2002 Festival Latino - OAC		-	18,625	-	-	18,625	
510206	286	Spring & Long Park		-	7,750,000	153,535	-	250,795	
518526	286	Poetry in the Park		-	200	200	-	-	
518626	286	Music in the Air-Donations/Grants		-	12,310	-	84,650	58,184	
518728	286	Visions: Community Outreach		-	5,365	-	-	15	
Total Ohio Arts Council						\$	<u>197,553</u>	<u>84,650</u>	<u>608,993</u>
Ohio Attorney General's Office									
331001	220	DARE Law Enforcement Program		-	202,397	\$ 85,000	-	85,000	
Ohio Public Works Commission									
560002	764	Group 9 Intersection		-	2,146,198	-	53,162	137,242	
560003	764	Kingston Ave / 3rd		-	685,577	15,109	-	14,173	
560004	764	Stelzer Road Bridge		-	3,475,339	82,886	-	4,449	
560005	763	Chatterton Road Improvement		-	4,691,451	923,388	700,000	1,864,245	
560006	763	Sullivant Ave		-	5,094,634	89,906	-	-	
560007	764	Group 10 Intersection		-	1,958,257	89,358	-	74,899	
560008	764	ADA Curb Ramp Installation		-	630,532	8,854	-	269,763	
561002	764	Greenlawn Avenue Improvements		-	6,575,132	3,758,165	1,391,931	4,771,084	
568036	764	James Road Improvement		CC011A-CC111	2,866,594	-	-	65,491	
569020	763	Group 8 Intersection Improvements		-	2,017,653	266,246	-	317,514	
569021	763	Belle Street Roadway		-	2,155,572	61,063	-	-	
Total Ohio Public Works Commission						\$	<u>5,294,975</u>	<u>2,145,093</u>	<u>7,518,860</u>
Other Agency									
331008	220	Interactive Crime Mapping		2001-RU-R63-9	80,000	74,854	765	25,605	
331009	220	Remote Fingerprint Identification		2001-RU-R63-9	35,000	35,000	-	35,000	
Total Other Agency							<u>109,854</u>	<u>765</u>	<u>60,605</u>
Total State Assistance						\$	<u>15,927,051</u>	<u>2,307,274</u>	<u>18,249,032</u>

**City of Columbus, Ohio
Schedule of Receipts and Expenditures of Federal, State, and County Awards
Year Ended December 31, 2002**

Grant No. (1)	Fund	Grant Title	CFDA	Grant No. (2)	Grant Award (3)	Receipts	City Match and Miscellaneous Receipts	Expenditures
County Grants								
A.D.A.M.H. Board								
500031	251	2000 Outpatient Treatment		-	530,788	63,425	11,620	28,961
501031	251	2001 Outpatient Treatment		-	472,744	349,233	12,489	289,334
502031	251	2002 Outpatient Treatment		-	357,896	169,941	98,906	226,652
502042	251	Consumer Outcomes Development		-	18,583	18,583	-	-
508231	251	1996 Alcohol Treatment Services		-	7,138	-	-	1,310
509014	251	ADA Outpatient Treatment		-	337,918	-	1,427	1,427
508325	251	ADA Outpatient Treatment		-	369,273	-	-	32,137
508320	251	Performance Incentive Fund		-	15,000	150	300	2,508
518018	286	Volunteer Guardianship Program		-	272,000	89,133	3,670	124,078
Total A.D.A.M.H. Board						<u>\$ 690,465</u>	<u>128,412</u>	<u>706,407</u>
Board of Health								
590003	220	2000 Comprehensive Antidumping Enforcement			54,400	-	-	8,160
591002	220	2001 Comprehensive Antidumping Enforcement			53,600	-	13,420	8,965
592002	220	2002 Comprehensive Antidumping Enforcement			62,278	-	46,709	44,583
Total Board of Health						<u>\$ -</u>	<u>60,129</u>	<u>61,708</u>
Franklin County Department of Jobs and Family Services								
500021	251	FCCS Intake & Investigations		-	62,843	3,799	-	874
501021	251	2001 FCCS Intake & Investigations		-	60,320	119,514	-	113,991
501034	251	Teen Pregnancy Prevention		-	73,188	68,283	-	70,726
502036	251	2002 Help Me Grow - At Risk		-	37,554	37,554	-	37,554
502044	251	Help Me Grow - Oversight & Planning		-	202,265	84,277	-	36,773
502046	251	Help Me Grow Direct Services		-	316,693	21,870	-	98,485
Total Franklin County Department of Jobs and Family Services						<u>\$ 335,297</u>	<u>-</u>	<u>358,403</u>
Franklin County Commissioners								
442002	286	Columbus Community Hospital Redevelopment		-	55,000	55,000	-	55,000
518335	286	Franklin County Seniors Options		-	10,977,166	2,189,770	84	2,150,866
511005	286	Franklin County Seniors Options		-	9,646	-	-	9,255
512005	286	Franklin County Seniors Options		-	9,984	9,984	-	-
Total Franklin County Commissioners						<u>\$ 2,254,754</u>	<u>84</u>	<u>2,215,121</u>
Other Agency								
441008	220	CMHA Homebuyer Assistance			120,000	\$ 45,000	-	75,000
Total County Assistance						3,325,516	188,625	3,416,639
Total Private Assistance, net						937,360	1,408,600	2,060,767
Total State Assistance (See above)						15,927,051	2,307,274	18,249,032
Total Federal Assistance - Reporting Entity (See above)						<u>67,614,675</u>	<u>12,612,464</u>	<u>112,586,862</u>
Total Assistance						87,804,602	\$ 16,516,963	\$ 136,313,300
Other Federal Assistance - Component Unit (CMAA)						(8,637,483)		
Increase (decrease) in Accrued Grant and Contract Revenue						<u>2,225,651</u>		
Total Grant and Contract Revenue per GAAP financial statements						<u>\$ 81,392,770</u>		

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures of Federal, State, and County Awards December 31, 2002

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 and as capital contributions in the Columbus Municipal Airport Authority's discretely presented financial statements. 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. Grant No. represents the City's Performance Accounting System classification structure and is used for internal purposes only.
2. Grant number for pass-through grants is the State of Ohio's grant number.
3. Grant award amounts represent grantor's share only.
4. 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 for these programs as of December 31, 2002:

Program Title	Federal CFDA Number	Amount Outstanding
Community Development Block Grant	14.218	\$41,361,607
HOME Investment Partnership	14.239	32,750,148
Housing Development Grant Program	14.174	1,287,588
Homeownership Opportunities For People Everywhere	14.185	111,200
Rental Rehabilitation	14.230	3,353,257
Section 108	14.246	897,843
Urban Development Action Grant	14.221	2,384,148

CITY OF COLUMBUS, OHIO

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

December 31, 2002

Note F - Subrecipients

Of the federal expenditures presented in the schedule, the City provided federal awards to subrecipients as follows:

	Federal CFDA Number	Amount Provided to Subrecipients
Columbus Public Schools	10.559	820,433
Lifecare Alliance	10.576	90,632
Franklin County Commissioners	14.191	12,957
Senior Independence	14.191	14,211
Total CFDA 14.191		27,168
Community Shelter Board	14.231	287,386
Community Development	14.239	428,243
Homes On The Hill Community	14.239	39,932
Neighborhood House Inc.	14.239	97,407
St. Stephen's Community Homes	14.239	45,000
Total CFDA 14.239		610,582
Columbus Aids Task Force	14.241	338,790
Licking County Coalition For Housing	14.241	47,627
Total CFDA 14.241		386,417
Columbus Compact Inc.	14.244	3,335,631
City Of Cleveland, Ohio	14.900	2,100
Columbus Urban Growth Corp.	66.811	70,584
Catholic Social Services Inc.	93.041	24,416
Alzheimer's Association	93.044	13,507
Alzheimer's Home Care Inc.	93.044	25,558
American Red Cross	93.044	12,932
American Red Cross-Central Ohio Region	93.044	80,914
Carol Strawn Center	93.044	1,239
Catholic Social Services Inc.	93.044	234,099
Clintonville-Beechwold Community	93.044	9,752
Columbus Neighborhood Health Center	93.044	25,185
Community Action Agency Of Fayette County	93.044	20,869
Community Action Organization	93.044	14,044
Community Resources Center	93.044	24,979
East Central Ohio Alzheimer's Association	93.044	2,065
Elder Choices Of Central Ohio	93.044	124,890
Fayette County Commissioners	93.044	14,853
Heritage Day Health Centers	93.044	85,665
Hospice & Health Services	93.044	17,004
Hospice & Health Svcs Of Fairfield County	93.044	36,887
Isabelle Ridgeway Adult Day Care Center	93.044	20,251
L.E.A.D.S. Community Action Agency	93.044	7,867
Legal Aid Society Of Columbus	93.044	50,999
Licking County Aging Program Inc.	93.044	64,481
Life Center: Adult Day Care	93.044	10,084

CITY OF COLUMBUS, OHIO

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

December 31, 2002

	Federal CFDA Number	Amount Provided to Subrecipients
Lifecare Alliance	93.044	294,977
Madison County Senior Citizens Center	93.044	30,109
Meals On Wheels Of Fairfield County Inc.	93.044	30,738
Meals On Wheels-Older Adult Alternatives	93.044	12,457
Memorial Hospital Of Union County	93.044	20,200
Ohio State Legal Services Association	93.044	24,244
Pickaway County Commission On Aging	93.044	67,268
Pickaway County Community Action	93.044	2,479
Richwood Civic Center	93.044	20,901
Salvation Army	93.044	6,350
Senior Services For Independent Living	93.044	63,510
Union County Agency Transportation Services	93.044	2,883
Western Ohio Legal Services Association	93.044	2,851
Total CFDA 93.044		1,477,091
Alzheimer's Association	93.045	200
Ambassador Nursing Services Of Central Ohio	93.045	6,531
Asian American Community Service Council	93.045	500
Council For Older Adults	93.045	138,677
Employment For Seniors Inc.	93.045	387
Fayette County Commissioners	93.045	98,769
Licking County Aging Program Inc.	93.045	259,436
Lifecare Alliance	93.045	1,339,534
Madison County Community Hospital	93.045	67,318
Meals On Wheels Of Fairfield County Inc.	93.045	124,083
Meals On Wheels-Older Adult Alternatives	93.045	66,880
Memorial Hospital Of Union County	93.045	100,969
Ohio Association Of Area Agencies on Aging	93.045	1,603
Pickaway County Commission On Aging	93.045	116,790
Total CFDA 93.045		2,321,677
Community Action Agency Of Fayette County	93.052	28,282
Council For Older Adults	93.052	52,336
Licking County Aging Program Inc.	93.052	64,622
Madison County Senior Citizens Center	93.052	15,589
Meals On Wheels Of Fairfield County Inc.	93.052	16,689
Meals On Wheels-Older Adult Alternatives	93.052	17,223
Memorial Hospital Of Union County	93.052	16,835
Ohio Association Of Area Agencies on Aging	93.052	385
Ohio Hospice Organization	93.052	1,500
Pickaway County Commission On Aging	93.052	9,028
Total CFDA 93.052		222,489
Council For Older Adults	93.084	5,000
Licking County Aging Program Inc.	93.084	5,000
Meals On Wheels-Older Adult Alternatives	93.084	5,000
Total CFDA 93.084		15,000
Columbus Neighborhood Health Center	93.268	732
Ohio AIDS Coalition	93.268	9,000
Total CFDA 93.268		9,732

CITY OF COLUMBUS, OHIO

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

December 31, 2002

	Federal CFDA Number	Amount Provided to Subrecipients
Catholic Social Services Inc.	93.568	5,250
Clintonville-Beechwold Comm Resource Center	93.568	950
Community Resources Center	93.568	950
Council For Older Adults	93.568	1,900
Elder Choices Of Central Ohio	93.568	2,400
Fayette County Commissioners	93.568	1,900
Madison County Senior Citizens Center	93.568	950
Meals On Wheels Of Fairfield County Inc.	93.568	1,900
Meals On Wheels-Older Adult Alternatives	93.568	950
Memorial Hospital Of Union County	93.568	1,900
Pickaway County Commission On Aging	93.568	1,900
Total CFDA 93.568		20,950
 Columbus Compact Inc.	 93.667	 96,515
American Social Health Association	93.917	218
Ohio AIDS Coalition	93.917	18,072
Total CFDA 93.917		18,290
 Neighborhood House Inc.	 93.926	 269,837
Children's Research Institute	93.940	13,732
Columbus AIDS Task Force	93.940	132,121
Columbus Urban League	93.940	34,356
Total CFDA 93.940		180,209
 Action For Children	 93.959	 3,000
CMACAO	93.977	10,653
Columbus AIDS Task Force	93.977	10,000
Enrichment Assoc Of Community Healing	93.977	7,500
Links Community Center	93.977	5,000
Southside Community Action Newtork Association	93.977	10,065
Stonewall Columbus	93.977	18,862
Total CFDA 93.977		62,080
Total federal awards provided to subreipients		10,352,219

CITY OF COLUMBUS

SCHEDULE OF FINDING AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2002

PART I – SUMMARY OF AUDITORS’ RESULTS

1. The independent auditors’ report on the financial statements expressed an unqualified opinion.
2. No reportable conditions in internal control over financial reporting were identified.
3. No instance of noncompliance considered material to the financial statements was disclosed.
4. No reportable conditions in internal control over compliance with requirements applicable to major federal awards programs were identified.
5. The independent auditors’ report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed no findings which are required to be reported by OMB Circular A-133.
7. The organization’s major programs were: Airport Improvement Program (AIP) (CFDA #20.106), Aging Cluster (CFDA #93.044 and #93.045), and HOME Investment Partnership Program (CFDA 14.239).
8. Dollar threshold used to distinguish between Type A and Type B programs: \$2,316,491.
9. The Auditee did qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

PART II – FINANCIAL STATEMENT FINDINGS SECTION

No matters are reportable.

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters are reportable.

PART IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Number	Finding	Status	Contact
01-01	Establishing procedures to identify vendors or subrecipients who have been suspended or debarred parties.	Corrected.	Barbara Johnson, Procurement Manager.