

# **SUPPLEMENTARY INFORMATION**

# City of Columbus, Ohio

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# City of Columbus, Ohio

## Major Governmental Funds

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

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

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

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2002**

Exhibit A-1

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Current				
General Government				
City council				
Personal services	\$ 2,389,814	\$ 2,389,814	\$ 2,288,702	\$ 101,112
Materials and supplies	30,700	40,700	23,581	17,119
Contractual services	2,120,274	2,234,664	2,224,009	10,655
Other	-	2,925	2,925	-
Total city council	<u>4,540,788</u>	<u>4,668,103</u>	<u>4,539,217</u>	<u>128,886</u>
City auditor				
Personal services	2,143,478	2,028,748	1,964,399	64,349
Materials and supplies	49,500	49,500	48,327	1,173
Contractual services	815,577	801,645	782,748	18,897
Capital outlay	-	4,900	4,900	-
Total city auditor	<u>3,008,555</u>	<u>2,884,793</u>	<u>2,800,374</u>	<u>84,419</u>
Income tax				
Personal services	4,229,260	4,229,260	4,191,667	37,593
Materials and supplies	40,500	65,075	46,761	18,314
Contractual services	506,651	461,331	437,510	23,821
Capital outlay	-	15,000	15,000	-
Total income tax	<u>4,776,411</u>	<u>4,770,666</u>	<u>4,690,938</u>	<u>79,728</u>
City treasurer				
Personal services	725,266	731,799	731,751	48
Materials and supplies	9,651	9,651	8,915	736
Contractual services	133,248	94,267	93,768	499
Total city treasurer	<u>868,165</u>	<u>835,717</u>	<u>834,434</u>	<u>1,283</u>
Parking violations bureau				
Personal services	1,854,727	1,875,527	1,866,249	9,278
Materials and supplies	28,655	42,007	39,698	2,309
Contractual services	459,785	459,785	442,687	17,098
Other	12,000	14,000	13,225	775
Total parking violations bureau	<u>2,355,167</u>	<u>2,391,319</u>	<u>2,361,859</u>	<u>29,460</u>
City attorney				
Personal services	8,413,309	8,452,273	8,449,820	2,453
Materials and supplies	80,100	87,100	86,978	122
Contractual services	647,714	1,757,973	1,757,824	149
Total city attorney	<u>9,141,123</u>	<u>10,297,346</u>	<u>10,294,622</u>	<u>2,724</u>
Real estate				
Personal services	412,875	409,195	408,752	443
Materials and supplies	6,939	5,159	3,931	1,228
Contractual services	18,728	32,538	29,842	2,696
Total real estate	<u>438,542</u>	<u>446,892</u>	<u>442,525</u>	<u>4,367</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2002**

Exhibit A-1 (continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Municipal court judges				
Personal services	\$ 10,144,594	\$ 10,259,777	\$ 10,259,736	\$ 41
Materials and supplies	66,663	61,163	60,946	217
Contractual services	1,423,250	1,313,250	1,310,155	3,095
Total municipal court judges	<u>11,634,507</u>	<u>11,634,190</u>	<u>11,630,837</u>	<u>3,353</u>
Municipal court clerk				
Personal services	8,314,573	8,279,087	8,249,780	29,307
Materials and supplies	143,000	131,802	130,397	1,405
Contractual services	190,034	268,284	256,204	12,080
Other	-	1,048	1,048	-
Capital outlay	-	8,000	7,877	123
Total municipal court clerk	<u>8,647,607</u>	<u>8,688,221</u>	<u>8,645,306</u>	<u>42,915</u>
Civil service commission				
Personal services	2,821,431	2,746,663	2,730,151	16,512
Materials and supplies	27,897	27,604	23,276	4,328
Contractual services	182,396	222,581	218,772	3,809
Total civil service commission	<u>3,031,724</u>	<u>2,996,848</u>	<u>2,972,199</u>	<u>24,649</u>
Human resources				
Personal services	1,708,941	1,622,941	1,601,016	21,925
Materials and supplies	34,500	30,500	23,019	7,481
Contractual services	222,082	301,887	288,852	13,035
Total human resources	<u>1,965,523</u>	<u>1,955,328</u>	<u>1,912,887</u>	<u>42,441</u>
Technology director				
Personal services	2,150,862	2,168,662	2,161,935	6,727
Materials and supplies	215,528	259,528	236,859	22,669
Contractual services	1,300,849	1,256,849	1,237,876	18,973
Capital outlay	31,654	15,400	14,253	1,147
Total technology director	<u>3,698,893</u>	<u>3,700,439</u>	<u>3,650,923</u>	<u>49,516</u>
Telecommunications				
Personal services	383,292	423,292	420,637	2,655
Materials and supplies	10,047	1,708	1,608	100
Contractual services	20,768	13,783	13,441	342
Total telecommunications	<u>414,107</u>	<u>438,783</u>	<u>435,686</u>	<u>3,097</u>
Mayor				
Personal services	1,860,495	1,932,095	1,925,854	6,241
Materials and supplies	20,220	7,608	6,227	1,381
Contractual services	850,346	741,746	736,878	4,868
Other	250	250	-	250
Total mayor	<u>2,731,311</u>	<u>2,681,699</u>	<u>2,668,959</u>	<u>12,740</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2002**

Exhibit A-1 (continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Community relations commission				
Personal services	\$ 563,231	\$ 537,231	\$ 518,119	\$ 19,112
Materials and supplies	18,325	11,583	7,493	4,090
Contractual services	90,984	96,579	95,802	777
Total community relations comm.	<u>672,540</u>	<u>645,393</u>	<u>621,414</u>	<u>23,979</u>
Equal business opportunity office				
Personal services	854,362	831,362	829,094	2,268
Materials and supplies	8,080	7,995	6,918	1,077
Contractual services	160,842	152,553	149,806	2,747
Total equal business opportunity	<u>1,023,284</u>	<u>991,910</u>	<u>985,818</u>	<u>6,092</u>
Finance				
Personal services	2,289,754	2,248,454	2,246,664	1,790
Materials and supplies	31,400	25,071	17,754	7,317
Contractual services	7,185,063	9,120,174	9,109,198	10,976
Total finance	<u>9,506,217</u>	<u>11,393,699</u>	<u>11,373,616</u>	<u>20,083</u>
Total general government	<u>68,454,464</u>	<u>71,421,346</u>	<u>70,861,614</u>	<u>559,732</u>
Public service				
Service director				
Personal services	1,783,995	1,888,220	1,885,220	3,000
Materials and supplies	4,500	4,453	1,899	2,554
Contractual services	31,115	15,288	8,041	7,247
Total service director	<u>1,819,610</u>	<u>1,907,961</u>	<u>1,895,160</u>	<u>12,801</u>
Refuse collection				
Personal services	12,810,112	13,289,582	13,288,910	672
Materials and supplies	132,502	107,202	92,992	14,210
Contractual services	8,968,475	8,067,327	7,862,184	205,143
Other	106,090	81,090	66,827	14,263
Total refuse collection	<u>22,017,179</u>	<u>21,545,201</u>	<u>21,310,913</u>	<u>234,288</u>
Fleet				
Capital outlay	991,400	519,833	519,833	-
Total fleet	<u>991,400</u>	<u>519,833</u>	<u>519,833</u>	<u>-</u>
Facilities management				
Personal services	5,984,876	5,255,126	5,223,344	31,782
Materials and supplies	824,900	436,261	406,156	30,105
Contractual services	7,226,135	6,934,988	6,776,467	158,521
Other	-	36,385	21,386	14,999
Total facilities management	<u>14,035,911</u>	<u>12,662,760</u>	<u>12,427,353</u>	<u>235,407</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2002**

Exhibit A-1 (continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Transportation				
Personal services	\$ 647,531	\$ 597,533	\$ 593,409	\$ 4,124
Materials and supplies	95,225	95,225	95,000	225
Contractual services	237,926	237,926	214,506	23,420
Other	206,660	25,897	25,725	172
Total transportation	<u>1,187,342</u>	<u>956,581</u>	<u>928,640</u>	<u>27,941</u>
Total public service	<u>40,051,442</u>	<u>37,592,336</u>	<u>37,081,899</u>	<u>510,437</u>
Public safety				
Safety director				
Personal services	2,005,652	2,007,802	1,999,727	8,075
Materials and supplies	20,800	16,326	16,258	68
Contractual services	11,512,363	11,970,687	11,970,303	384
Other	500	500	282	218
Capital outlay	-	13,800	13,767	33
Total safety director	<u>13,539,315</u>	<u>14,009,115</u>	<u>14,000,337</u>	<u>8,778</u>
Communications				
Personal services	2,127,060	2,153,253	2,152,882	371
Materials and supplies	449,329	429,529	423,769	5,760
Contractual services	455,895	426,095	421,864	4,231
Other	500	10,300	10,300	-
Capital outlay	-	20,000	18,839	1,161
Total communications	<u>3,032,784</u>	<u>3,039,177</u>	<u>3,027,654</u>	<u>11,523</u>
Police				
Personal services	173,912,566	176,514,400	175,964,540	549,860
Materials and supplies	4,246,410	4,353,910	4,353,372	538
Contractual services	9,013,543	8,966,043	8,944,496	21,547
Other	527,096	307,096	166,247	140,849
Capital outlay	108,000	876,600	874,043	2,557
Total police	<u>187,807,615</u>	<u>191,018,049</u>	<u>190,302,698</u>	<u>715,351</u>
Fire				
Personal services	129,304,076	129,362,167	129,362,154	13
Materials and supplies	3,195,604	4,557,481	4,557,214	267
Contractual services	3,602,274	3,601,022	3,599,438	1,584
Other	32,000	17,511	16,691	820
Capital outlay	45,000	20,000	19,874	126
Total fire	<u>136,178,954</u>	<u>137,558,181</u>	<u>137,555,371</u>	<u>2,810</u>
Total public safety	<u>340,558,668</u>	<u>345,624,522</u>	<u>344,886,060</u>	<u>738,462</u>
Development				
Development administration				
Personal services	2,041,871	2,086,351	2,082,442	3,909
Materials and supplies	49,392	32,811	26,172	6,639
Contractual services	317,088	493,788	492,775	1,013
Total development administration	<u>2,408,351</u>	<u>2,612,950</u>	<u>2,601,389</u>	<u>11,561</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2002**

Exhibit A-1 (continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Economic Development				
Personal services	\$ 204,974	\$ 220,574	\$ 214,433	\$ 6,141
Materials and supplies	7,700	7,619	7,560	59
Contractual services	716,975	705,329	687,431	17,898
Other	2,200,190	2,103,690	2,103,213	477
Capital outlay	-	7,421	4,748	2,673
Total economic development	<u>3,129,839</u>	<u>3,044,633</u>	<u>3,017,385</u>	<u>27,248</u>
Neighborhood Services				
Personal services	5,116,086	5,215,386	5,187,028	28,358
Materials and supplies	139,782	92,982	71,019	21,963
Contractual services	6,505,997	6,114,644	6,063,914	50,730
Other	6,660	15,840	9,500	6,340
Total neighborhood services	<u>11,768,525</u>	<u>11,438,852</u>	<u>11,331,461</u>	<u>107,391</u>
Planning				
Personal services	861,017	835,308	835,256	52
Materials and supplies	19,400	15,900	12,227	3,673
Contractual services	101,401	478,821	471,769	7,052
Total economic dev. and planning	<u>981,818</u>	<u>1,330,029</u>	<u>1,319,252</u>	<u>10,777</u>
Housing				
Personal services	274,192	295,812	293,937	1,875
Materials and supplies	1,000	914	38	876
Contractual services	7,327	12,507	8,036	4,471
Total housing	<u>282,519</u>	<u>309,233</u>	<u>302,011</u>	<u>7,222</u>
Total Development	<u>18,571,052</u>	<u>18,735,697</u>	<u>18,571,498</u>	<u>164,199</u>
Expenditures paid through county auditor	<u>600,000</u>	<u>920,000</u>	<u>928,568</u>	<u>(8,568)</u>
Total expenditures	<u>\$ 468,235,626</u>	<u>\$ 474,293,901</u>	<u>\$ 472,329,639</u>	<u>\$ 1,964,262</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**General Bond Retirement**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit A-2

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 84,279	\$ 84,279	\$ 84,279	\$ -
Special assessments	99,106	99,106	99,106	-
Miscellaneous	<u>74,783,777</u>	<u>74,783,777</u>	<u>74,783,777</u>	-
Total revenues	<u>74,967,162</u>	<u>74,967,162</u>	<u>74,967,162</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Sinking fund trustees				
Personal services	174,280	174,280	158,661	15,619
Materials and supplies	1,000	1,000	182	818
Contractual services	11,220	11,220	4,027	7,193
Other	-	80,000	80,000	-
Capital outlay	<u>4,000</u>	<u>4,000</u>	<u>3,029</u>	<u>971</u>
Total sinking fund trustees	<u>190,500</u>	<u>270,500</u>	<u>245,899</u>	<u>24,601</u>
Total general government	<u>190,500</u>	<u>270,500</u>	<u>245,899</u>	<u>24,601</u>
Debt service				
Principal retirement and payment of obligation under capitalized lease	124,733,886	178,909,084	177,581,953	1,327,131
Interest and fiscal charges	<u>67,206,259</u>	<u>67,206,259</u>	<u>63,135,144</u>	<u>4,071,115</u>
Total debt service	<u>191,940,145</u>	<u>246,115,343</u>	<u>240,717,097</u>	<u>5,398,246</u>
Total expenditures	<u>192,130,645</u>	<u>246,385,843</u>	<u>240,962,996</u>	<u>5,422,847</u>
Excess (deficiency) of revenues over expenditures	(117,163,483)	(171,418,681)	(165,995,834)	5,422,847
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>166,061,605</u>	<u>166,061,605</u>	<u>166,061,605</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	48,898,122	(5,357,076)	65,771	5,422,847
<b>Fund balance at beginning of year</b>	3,324,712	3,324,712	3,324,712	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 52,222,834</u>	<u>\$ (2,032,364)</u>	<u>\$ 3,390,483</u>	<u>\$ 5,422,847</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Special Income Tax**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit A-3

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Income taxes	\$ 109,401,720	\$ 109,401,720	\$ 109,401,720	\$ -
Miscellaneous	14,841,630	14,841,630	14,841,630	-
Total revenues	<u>124,243,350</u>	<u>124,243,350</u>	<u>124,243,350</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Contractual services	125,000	125,000	-	125,000
Total city attorney	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>
Finance				
Contractual services	240,000	240,000	19,453	220,547
Other	-	200,000	195,436	4,564
Total finance	<u>240,000</u>	<u>440,000</u>	<u>214,889</u>	<u>225,111</u>
Total general government	<u>365,000</u>	<u>565,000</u>	<u>214,889</u>	<u>350,111</u>
Public service				
Refuse collection				
Contractual services	10,750,000	10,750,000	10,750,000	-
Total refuse collection	<u>10,750,000</u>	<u>10,750,000</u>	<u>10,750,000</u>	<u>-</u>
Total public service	<u>10,750,000</u>	<u>10,750,000</u>	<u>10,750,000</u>	<u>-</u>
Public safety				
Police				
Capital Outlay	-	1,075,379	1,075,379	-
Total refuse collection	<u>-</u>	<u>1,075,379</u>	<u>1,075,379</u>	<u>-</u>
Total public safety	<u>-</u>	<u>1,075,379</u>	<u>1,075,379</u>	<u>-</u>
Debt service				
Principal retirement and payment of obligation under capitalized lease	1,110,000	1,110,000	1,108,521	1,479
Interest and fiscal charges	318,150	318,150	315,667	2,483
Total debt service	<u>1,428,150</u>	<u>1,428,150</u>	<u>1,424,188</u>	<u>3,962</u>
Total expenditures	<u>12,543,150</u>	<u>13,818,529</u>	<u>13,464,456</u>	<u>354,073</u>
Excess of revenues over expenditures	111,700,200	110,424,821	110,778,894	354,073
<b>Other financing sources (uses)</b>				
Operating transfers in	5,329,411	5,329,411	5,329,411	-
Operating transfers out	(96,459,912)	(157,521,640)	(150,015,585)	7,506,055
Total other financing sources (uses)	<u>(91,130,501)</u>	<u>(152,192,229)</u>	<u>(144,686,174)</u>	<u>7,506,055</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	20,569,699	(41,767,408)	(33,907,280)	7,860,128
<b>Fund balance at beginning of year</b>	135,957,894	135,957,894	135,957,894	-
<b>Lapsed encumbrances</b>	29,175,590	29,175,590	29,175,590	-
<b>Fund balance at end of year</b>	<u>\$ 185,703,183</u>	<u>\$ 123,366,076</u>	<u>\$ 131,226,204</u>	<u>\$ 7,860,128</u>

# City of Columbus, Ohio

## **Other Governmental Funds**

**Special Revenue Funds** – used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances or Federal and/or State statutes specify the uses and limitations of each Special Revenue Fund. The title of the funds is descriptive of the activities involved. The Special Revenue Funds are:

### ***City Ordinances***

- Cable Communications
- Fannie Mae Loans
- 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
- Development Services
- Health
- Storm Sewer Maintenance
- Municipal Motor Vehicle Tax
- Treasury Investment Earnings
- Golf Course Operations
- Recreation & Parks Operations
- Private Grants
- Urban Site Acquisition Loan Fund
- Collection Fees

### ***State Statutes***

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

- 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
- Law Enforcement
- General Government Grants
- Local Law Enforcement Block Grant
- Urban Development Action Grants
- Community Development Act
- Health Department Grants
- Recreation & Parks Grants

# City of Columbus, Ohio

## **Other Governmental Funds (continued)**

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

- Tax Increment Financing (TIF) funds
- Recreation Debt Service Fund
- Capitol South Debt Service Fund

**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
- Storm Sewer V-95, V-99
- Health
- Engineering & Construction Bond
- Streets & Traffic Bond
- Nationwide Development Bond
- Flood Control Scioto River
- Parks & Recreation Bond 6-89
- Lyra Gemini Polaris
- Facilities Management
- Northwood Rd. Special Assessment
- Police Bonds 6-91
- Brewery District
- Streets & Traffic V-88
- Development Bonds
- Police V-88
- Parks & Recreation V-88
- Geographic Information System Bond
- Computer System Bond
- Information Services Bonds
- Easton Infrastructure Bonds
- Storm Sewer Limited Bond
- Storm Sewers V-91
- COSI Bonds

### ***Grant Revenue and Other Funding Sources***

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

# City of Columbus, Ohio

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**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1

**Special Revenue**

	<b>HOME Program</b>	<b>HOPE Program</b>	<b>Cable Communications</b>	<b>HUD Section 108 Loans</b>	<b>Fannie Mae Loans</b>	<b>Land Management</b>	<b>Law Enforcement</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 1,257	\$ -	\$ 1,435	\$ 95	\$ 26	\$ 214	\$ 1,623
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	1,316	111	3	898	-	-	6
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,573</b>	<b>\$ 111</b>	<b>\$ 1,438</b>	<b>\$ 993</b>	<b>\$ 26</b>	<b>\$ 214</b>	<b>\$ 1,629</b>
<b>LIABILITIES</b>							
Accounts payable	524	-	355	-	-	-	145
Due to other funds	-	-	26	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	962	-	-	993	-	-	-
Accrued wages and benefits	10	-	63	-	-	-	-
<b>Total liabilities</b>	<b>1,496</b>	<b>-</b>	<b>444</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>145</b>
<b>FUND BALANCES</b>							
Reserved for encumbrances	9,075	52	634	11,963	20	-	389
Reserved for non-current loans receivable	1,316	111	-	-	-	-	-
Unreserved, undesignated	(9,314)	(52)	360	(11,963)	6	214	1,095
<b>Total fund balances</b>	<b>1,077</b>	<b>111</b>	<b>994</b>	<b>-</b>	<b>26</b>	<b>214</b>	<b>1,484</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,573</b>	<b>\$ 111</b>	<b>\$ 1,438</b>	<b>\$ 993</b>	<b>\$ 26</b>	<b>\$ 214</b>	<b>\$ 1,629</b>

(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, 2002  
 (amounts expressed in thousands)

**Special Revenue**

	<b>HOME Program</b>	<b>HOPE Program</b>	<b>Cable Communications</b>	<b>HUD Section 108 Loans</b>	<b>Fannie Mae Loans</b>	<b>Land Management</b>	<b>Law Enforcement</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	5,860	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	59
Licenses and permits	-	-	5,490	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	935	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	352
Miscellaneous	130	24	-	22	25	96	334
<b>Total revenues</b>	<b>5,990</b>	<b>24</b>	<b>6,425</b>	<b>22</b>	<b>25</b>	<b>96</b>	<b>745</b>
<b>EXPENDITURES</b>							
Current:							
General government	164	-	5,221	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	924
Development	6,298	-	-	22	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	64	-	-	-	214
<b>Total expenditures</b>	<b>6,462</b>	<b>-</b>	<b>5,285</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>1,138</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(472)</b>	<b>24</b>	<b>1,140</b>	<b>-</b>	<b>25</b>	<b>96</b>	<b>(393)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	87	-	-	-	-	-
Transfers out	-	-	(1,457)	-	(27)	-	(81)
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>87</b>	<b>(1,457)</b>	<b>-</b>	<b>(27)</b>	<b>-</b>	<b>(81)</b>
<b>Net change in fund balance</b>	<b>(472)</b>	<b>111</b>	<b>(317)</b>	<b>-</b>	<b>(2)</b>	<b>96</b>	<b>(474)</b>
<b>Fund balances—beginning 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>
<b>Fund balances—end of year</b>	<b>\$ 1,077</b>	<b>\$ 111</b>	<b>\$ 994</b>	<b>\$ -</b>	<b>\$ 26</b>	<b>\$ 214</b>	<b>\$ 1,484</b>

(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	<b>Special Revenue</b>						
	<b>General Government Grants</b>	<b>Area Commissions</b>	<b>Local Law Enforcement Block Grant</b>	<b>Special Purpose</b>	<b>Mayor's Education Charitable Trust</b>	<b>Drivers Alcohol Treatment</b>	<b>Municipal Court Special Projects</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 930	\$ 37	\$ 1,211	\$ 2,505	\$ 375	\$ 895	\$ 254
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	5	-	4	-	1	-	-
Due from other:							
Governments	833	-	236	-	-	-	-
Funds	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,768</b>	<b>\$ 37</b>	<b>\$ 1,451</b>	<b>\$ 2,505</b>	<b>\$ 376</b>	<b>\$ 895</b>	<b>\$ 254</b>
<b>LIABILITIES</b>							
Accounts payable	538	-	227	24	-	-	49
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	1,193	-	1,224	-	-	-	-
Accrued wages and benefits	37	-	-	1	-	-	13
<b>Total liabilities</b>	<b>1,768</b>	<b>-</b>	<b>1,451</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>62</b>
<b>FUND BALANCES</b>							
Reserved for encumbrances	17,420	33	492	141	245	15	-
Reserved for non-current loans receivable	5	-	-	-	-	-	-
Unreserved, undesignated	(17,425)	4	(492)	2,339	131	880	192
<b>Total fund balances</b>	<b>-</b>	<b>37</b>	<b>-</b>	<b>2,480</b>	<b>376</b>	<b>895</b>	<b>192</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,768</b>	<b>\$ 37</b>	<b>\$ 1,451</b>	<b>\$ 2,505</b>	<b>\$ 376</b>	<b>\$ 895</b>	<b>\$ 254</b>

(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, 2002  
 (amounts expressed in thousands)

**Special Revenue**

	<b>General Government Grants</b>	<b>Area Commissions</b>	<b>Local Law Enforcement Block Grant</b>	<b>Special Purpose</b>	<b>Mayor's Education Charitable Trust</b>	<b>Drivers Alcohol Treatment</b>	<b>Municipal Court Special Projects</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	6,936	-	1,084	-	-	-	-
Investment income	-	-	24	-	10	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	150	-
Charges for services	29	-	-	125	-	-	-
Fines and forfeits	-	-	-	51	-	67	550
Miscellaneous	104	1	-	863	320	-	-
<b>Total revenues</b>	<b>7,069</b>	<b>1</b>	<b>1,108</b>	<b>1,039</b>	<b>330</b>	<b>217</b>	<b>550</b>
<b>EXPENDITURES</b>							
Current:							
General government	1,100	-	-	87	61	144	358
Public service	367	-	-	-	-	-	-
Public safety	1,011	-	996	27	-	-	-
Development	4,624	24	-	-	-	-	-
Health	560	-	-	-	-	-	-
Recreation and parks	-	-	-	155	-	-	-
Capital outlay	2	-	203	119	-	-	-
<b>Total expenditures</b>	<b>7,664</b>	<b>24</b>	<b>1,199</b>	<b>388</b>	<b>61</b>	<b>144</b>	<b>358</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(595)</b>	<b>(23)</b>	<b>(91)</b>	<b>651</b>	<b>269</b>	<b>73</b>	<b>192</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	155	-	91	136	-	-	-
Transfers out	(202)	(47)	-	-	-	-	-
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(47)</b>	<b>(47)</b>	<b>91</b>	<b>136</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(642)</b>	<b>(70)</b>	<b>-</b>	<b>787</b>	<b>269</b>	<b>73</b>	<b>192</b>
<b>Fund balances—beginning of year</b>	<b>642</b>	<b>107</b>	<b>-</b>	<b>1,693</b>	<b>107</b>	<b>822</b>	<b>-</b>
<b>Fund balances—end of year</b>	<b>\$ -</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 2,480</b>	<b>\$ 376</b>	<b>\$ 895</b>	<b>\$ 192</b>

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(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Special Revenue**

	<b>Municipal Court Clerk</b>	<b>Columbus Community Relations</b>	<b>Housing / Business Tax Incentives</b>	<b>Hester Dysart Paramedic Education</b>	<b>Hotel-Motel Tax</b>	<b>Emergency Human Services</b>	<b>Private Leisure Assistance for Youth</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 2,487	\$ 9	\$ 123	\$ 183	\$ 178	\$ 1,952	\$ 54
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	390
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	1	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	2	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 2,489</u>	<u>\$ 9</u>	<u>\$ 123</u>	<u>\$ 184</u>	<u>\$ 178</u>	<u>\$ 1,952</u>	<u>\$ 444</u>
<b>LIABILITIES</b>							
Accounts payable	15	-	-	-	-	-	3
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	27	-	1	-	-	-	-
<b>Total liabilities</b>	<u>42</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	-	-	-	39	-	874	15
Reserved for non-current loans receivable	-	-	-	-	-	-	-
Unreserved, undesignated	2,447	9	122	145	178	1,078	426
<b>Total fund balances</b>	<u>2,447</u>	<u>9</u>	<u>122</u>	<u>184</u>	<u>178</u>	<u>1,952</u>	<u>441</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,489</u>	<u>\$ 9</u>	<u>\$ 123</u>	<u>\$ 184</u>	<u>\$ 178</u>	<u>\$ 1,952</u>	<u>\$ 444</u>

(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, 2002  
 (amounts expressed in thousands)

**Special Revenue**

	<b>Municipal Court Clerk</b>	<b>Columbus Community Relations</b>	<b>Housing / Business Tax Incentives</b>	<b>Hester Dysart Paramedic Education</b>	<b>Hotel-Motel Tax</b>	<b>Emergency Human Services</b>	<b>Private Leisure Assistance for Youth</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	6	-	-	-
Licenses and permits	-	-	100	-	-	7	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,480	-	-	-	-	-	-
Miscellaneous	-	13	-	-	6,496	905	56
<b>Total revenues</b>	<b>2,480</b>	<b>13</b>	<b>100</b>	<b>6</b>	<b>6,496</b>	<b>912</b>	<b>56</b>
<b>EXPENDITURES</b>							
Current:							
General government	2,091	20	-	-	6,399	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	8	-	-	-
Development	-	-	54	-	-	624	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	25	52
Capital outlay	817	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,908</b>	<b>20</b>	<b>54</b>	<b>8</b>	<b>6,399</b>	<b>649</b>	<b>52</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(428)</b>	<b>(7)</b>	<b>46</b>	<b>(2)</b>	<b>97</b>	<b>263</b>	<b>4</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(77)	-	-	-	(76)	(70)	-
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(77)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(76)</b>	<b>(70)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(505)</b>	<b>(7)</b>	<b>46</b>	<b>(2)</b>	<b>21</b>	<b>193</b>	<b>4</b>
<b>Fund balances—beginning of year</b>	<b>2,952</b>	<b>16</b>	<b>76</b>	<b>186</b>	<b>157</b>	<b>1,759</b>	<b>437</b>
<b>Fund balances—end of year</b>	<b>\$ 2,447</b>	<b>\$ 9</b>	<b>\$ 122</b>	<b>\$ 184</b>	<b>\$ 178</b>	<b>\$ 1,952</b>	<b>\$ 441</b>

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(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Special Revenue**

	<b>Tree Replacement</b>	<b>Gatrell Arts Vocational Rehabilitation</b>	<b>Columbus Housing Fund</b>	<b>Development Services</b>	<b>Urban Dev. Action Grants</b>	<b>Community Development Act</b>	<b>Health</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 108	\$ 1	\$ -	\$ 4,065	\$ 842	\$ 1,545	\$ 2,961
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	33	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	58	737	19,594	61
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	120	-	-	11
<b>Total assets</b>	<b>\$ 108</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ 4,243</b>	<b>\$ 1,579</b>	<b>\$ 21,139</b>	<b>\$ 3,033</b>
<b>LIABILITIES</b>							
Accounts payable	-	-	-	90	761	1,015	437
Due to other funds	-	-	-	20	-	-	3
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	2,187	-
Accrued wages and benefits	-	-	-	586	-	223	463
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>696</b>	<b>761</b>	<b>3,425</b>	<b>903</b>
<b>FUND BALANCES</b>							
Reserved for encumbrances	32	-	-	251	23	8,061	2,118
Reserved for non-current loans receivable	-	-	-	-	737	19,594	-
Unreserved, undesignated	76	34	-	3,296	58	(9,941)	12
<b>Total fund balances</b>	<b>108</b>	<b>34</b>	<b>-</b>	<b>3,547</b>	<b>818</b>	<b>17,714</b>	<b>2,130</b>
<b>Total liabilities and fund balances</b>	<b>\$ 108</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ 4,243</b>	<b>\$ 1,579</b>	<b>\$ 21,139</b>	<b>\$ 3,033</b>

(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, 2002  
 (amounts expressed in thousands)

**Special Revenue**

	<b>Tree Replacement</b>	<b>Gatrell Arts Vocational Rehabilitation</b>	<b>Columbus Housing Fund</b>	<b>Development Services</b>	<b>Urban Dev. Action Grants</b>	<b>Community Development Act</b>	<b>Health</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	9,792	-
Investment income	-	2	-	-	-	52	-
Licenses and permits	-	-	-	14,281	-	-	1,548
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	7,661	-	174	5,297
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	38	-	931	59	10	1,501	220
<b>Total revenues</b>	<b>38</b>	<b>2</b>	<b>931</b>	<b>22,001</b>	<b>10</b>	<b>11,519</b>	<b>7,065</b>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	729	1,163	-
Public service	-	-	-	8,175	-	285	-
Public safety	-	-	-	124	-	-	-
Development	-	-	931	12,012	184	8,687	-
Health	-	-	-	-	-	333	25,369
Recreation and parks	26	-	-	-	-	229	-
Capital outlay	-	-	-	111	1	153	-
<b>Total expenditures</b>	<b>26</b>	<b>-</b>	<b>931</b>	<b>20,422</b>	<b>914</b>	<b>10,850</b>	<b>25,369</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>12</b>	<b>2</b>	<b>-</b>	<b>1,579</b>	<b>(904)</b>	<b>669</b>	<b>(18,304)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	1	-	-	17,490
Transfers out	-	-	-	-	-	(142)	(282)
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(142)</b>	<b>17,208</b>
<b>Net change in fund balance</b>	<b>12</b>	<b>2</b>	<b>-</b>	<b>1,580</b>	<b>(904)</b>	<b>527</b>	<b>(1,096)</b>
<b>Fund balances—beginning of year</b>	<b>96</b>	<b>32</b>	<b>-</b>	<b>1,967</b>	<b>1,722</b>	<b>17,187</b>	<b>3,226</b>
<b>Fund balances—end of year</b>	<b>\$ 108</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ 3,547</b>	<b>\$ 818</b>	<b>\$ 17,714</b>	<b>\$ 2,130</b>

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(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

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	<b>Special Revenue</b>						
	<b>Health Department Grants</b>	<b>Storm Sewer Maintenance</b>	<b>County Auto License</b>	<b>Street Const. Maintenance &amp; Repair</b>	<b>Municipal Motor Vehicle Tax</b>	<b>Treasury Investment Earnings</b>	<b>Golf Course Operations</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 2,239	\$ -	\$ 42	\$ 4,313	\$ 3,317	\$ 77	\$ 1,607
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	623	-	-	25
Due from other:							
Governments	170	-	1,153	10,494	1,491	-	-
Funds	-	-	-	5	-	-	4
<b>Total assets</b>	<u>\$ 2,409</u>	<u>\$ -</u>	<u>\$ 1,195</u>	<u>\$ 15,435</u>	<u>\$ 4,808</u>	<u>\$ 77</u>	<u>\$ 1,636</u>
<b>LIABILITIES</b>							
Accounts payable	458	-	-	154	485	-	53
Due to other funds	-	-	-	7	26	-	2
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	1,733	-	1,153	10,250	1,491	-	-
Accrued wages and benefits	218	-	-	617	-	-	100
<b>Total liabilities</b>	<u>2,409</u>	<u>-</u>	<u>1,153</u>	<u>11,028</u>	<u>2,002</u>	<u>-</u>	<u>155</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	1,873	-	-	868	1,360	-	343
Reserved for non-current loans receivable	-	-	-	-	-	-	-
Unreserved, undesignated	(1,873)	-	42	3,539	1,446	77	1,138
<b>Total fund balances</b>	<u>-</u>	<u>-</u>	<u>42</u>	<u>4,407</u>	<u>2,806</u>	<u>77</u>	<u>1,481</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,409</u>	<u>\$ -</u>	<u>\$ 1,195</u>	<u>\$ 15,435</u>	<u>\$ 4,808</u>	<u>\$ 77</u>	<u>\$ 1,636</u>

(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, 2002  
 (amounts expressed in thousands)

**Special Revenue**

	<b>Health Department Grants</b>	<b>Storm Sewer Maintenance</b>	<b>County Auto License</b>	<b>Street Const. Maintenance &amp; Repair</b>	<b>Municipal Motor Vehicle Tax</b>	<b>Treasury Investment Earnings</b>	<b>Golf Course Operations</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	10,652	-	-	-	-	-	-
Investment income	-	-	-	104	-	232	-
Licenses and permits	-	-	-	991	-	-	-
Shared revenues	-	-	2,306	20,499	-	-	-
Charges for services	804	-	-	6,474	-	-	4,327
Fines and forfeits	-	-	-	-	-	-	2
Miscellaneous	137	-	-	476	2,982	-	43
<b>Total revenues</b>	<b>11,593</b>	<b>-</b>	<b>2,306</b>	<b>28,544</b>	<b>2,982</b>	<b>232</b>	<b>4,372</b>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	232	-
Public service	-	-	976	26,993	2,265	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	11,822	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	4,316
Capital outlay	53	-	1,330	50	330	-	218
<b>Total expenditures</b>	<b>11,875</b>	<b>-</b>	<b>2,306</b>	<b>27,043</b>	<b>2,595</b>	<b>232</b>	<b>4,534</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(282)</b>	<b>-</b>	<b>-</b>	<b>1,501</b>	<b>387</b>	<b>-</b>	<b>(162)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	282	-	-	-	-	-	-
Transfers out	-	(12,095)	-	-	-	-	-
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>282</b>	<b>(12,095)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(12,095)</b>	<b>-</b>	<b>1,501</b>	<b>387</b>	<b>-</b>	<b>(162)</b>
<b>Fund balances—beginning of year</b>	<b>-</b>	<b>12,095</b>	<b>42</b>	<b>2,906</b>	<b>2,419</b>	<b>77</b>	<b>1,643</b>
<b>Fund balances—end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42</b>	<b>\$ 4,407</b>	<b>\$ 2,806</b>	<b>\$ 77</b>	<b>\$ 1,481</b>

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(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

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	<u>Special Revenue</u>					<u>Debt Service</u>	
	<u>Recreation &amp; Parks Operations</u>	<u>Recreation &amp; Parks Grants</u>	<u>Private Grants</u>	<u>Urban Site Acquisition Loan Fund</u>	<u>Collection Fees</u>	<u>Total Nonmajor Special Revenue</u>	<u>Easton TIF</u>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 284	\$ 3,127	\$ 701	\$ 950	\$ 136	\$ 42,158	\$ 2,612
Cash and investments with fiscal and escrow agents	-	-	-	-	-	390	-
Investments	-	-	-	-	-	33	-
Receivables (net of allowances for uncollectibles)	-	2	-	4,800	-	28,245	10
Due from other:						-	
Governments	-	13,845	36	-	-	28,258	-
Funds	4	-	-	-	-	146	-
<b>Total assets</b>	<u>\$ 288</u>	<u>\$ 16,974</u>	<u>\$ 737</u>	<u>\$ 5,750</u>	<u>\$ 136</u>	<u>\$ 99,230</u>	<u>\$ 2,622</u>
<b>LIABILITIES</b>							
Accounts payable	559	3,592	90	-	10	9,584	-
Due to other funds	11	-	-	-	-	95	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	13,163	-	-	-	34,349	-
Accrued wages and benefits	821	219	11	-	-	3,410	-
<b>Total liabilities</b>	<u>1,391</u>	<u>16,974</u>	<u>101</u>	<u>-</u>	<u>10</u>	<u>47,438</u>	<u>-</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	320	25,377	404	950	-	83,387	-
Reserved for non-current loans receivable	-	-	-	-	-	21,763	-
Unreserved, undesignated	(1,423)	(25,377)	232	4,800	126	(53,358)	2,622
<b>Total fund balances</b>	<u>(1,103)</u>	<u>-</u>	<u>636</u>	<u>5,750</u>	<u>126</u>	<u>51,792</u>	<u>2,622</u>
<b>Total liabilities and fund balances</b>	<u>\$ 288</u>	<u>\$ 16,974</u>	<u>\$ 737</u>	<u>\$ 5,750</u>	<u>\$ 136</u>	<u>\$ 99,230</u>	<u>\$ 2,622</u>

(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, 2002  
 (amounts expressed in thousands)

	<b>Special Revenue</b>					<b>Debt Service</b>	
	<b>Recreation &amp; Parks Operations</b>	<b>Recreation &amp; Parks Grants</b>	<b>Private Grants</b>	<b>Urban Site Acquisition Loan Fund</b>	<b>Collection Fees</b>	<b>Total Nonmajor Special Revenue</b>	<b>Easton TIF</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 58	\$ -
Grants and subsidies	-	41,128	678	-	-	76,130	-
Investment income	-	39	-	-	-	528	85
Licenses and permits	-	-	-	-	-	22,417	-
Shared revenues	-	-	-	-	-	22,955	-
Charges for services	2,473	442	-	-	-	28,741	-
Fines and forfeits	-	-	-	-	84	3,586	-
Miscellaneous	539	129	391	-	-	16,845	1,424
<b>Total revenues</b>	<b>3,012</b>	<b>41,738</b>	<b>1,069</b>	<b>-</b>	<b>142</b>	<b>171,260</b>	<b>1,509</b>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	500	-	16	18,285	-
Public service	-	-	-	-	-	39,061	-
Public safety	-	-	-	-	-	3,090	-
Development	-	-	-	-	-	33,460	-
Health	-	-	431	-	-	38,515	-
Recreation and parks	31,473	34,809	72	-	-	71,157	-
Capital outlay	283	7,119	18	-	-	11,085	-
<b>Total expenditures</b>	<b>31,756</b>	<b>41,928</b>	<b>1,021</b>	<b>-</b>	<b>16</b>	<b>214,653</b>	<b>-</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(28,744)</b>	<b>(190)</b>	<b>48</b>	<b>-</b>	<b>126</b>	<b>(43,393)</b>	<b>1,509</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	27,242	190	66	1,550	-	47,290	-
Transfers out	(190)	-	-	-	-	(14,746)	(1,502)
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>27,052</b>	<b>190</b>	<b>66</b>	<b>1,550</b>	<b>-</b>	<b>32,544</b>	<b>(1,502)</b>
<b>Net change in fund balance</b>	<b>(1,692)</b>	<b>-</b>	<b>114</b>	<b>1,550</b>	<b>126</b>	<b>(10,849)</b>	<b>7</b>
<b>Fund balances—beginning of year</b>	<b>589</b>	<b>-</b>	<b>522</b>	<b>4,200</b>	<b>-</b>	<b>62,641</b>	<b>2,615</b>
<b>Fund balances—end of year</b>	<b>\$ (1,103)</b>	<b>\$ -</b>	<b>\$ 636</b>	<b>\$ 5,750</b>	<b>\$ 126</b>	<b>\$ 51,792</b>	<b>\$ 2,622</b>

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(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Debt Service**

	<b>Polaris TIF</b>	<b>Tuttle Crossing TIF</b>	<b>Nationwide Pen Site TIF</b>	<b>Nationwide Off Sites TIF</b>	<b>Miranova TIF</b>	<b>Brewery District TIF</b>	<b>Recreation Debt Service</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 994	\$ 1,042	\$ 141	\$ 418	\$ 330	\$ 473	\$ 48
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	6	-	5	2	-	9	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 1,000</u>	<u>\$ 1,042</u>	<u>\$ 146</u>	<u>\$ 420</u>	<u>\$ 330</u>	<u>\$ 482</u>	<u>\$ 48</u>
<b>LIABILITIES</b>							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	3,200
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,200</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	64	-	-	-	-	28	92
Reserved for non-current loans receivable	-	-	-	-	-	-	-
Unreserved, undesignated	936	1,042	146	420	330	454	(3,244)
<b>Total fund balances</b>	<u>1,000</u>	<u>1,042</u>	<u>146</u>	<u>420</u>	<u>330</u>	<u>482</u>	<u>(3,152)</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,000</u>	<u>\$ 1,042</u>	<u>\$ 146</u>	<u>\$ 420</u>	<u>\$ 330</u>	<u>\$ 482</u>	<u>\$ 48</u>

(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, 2002  
 (amounts expressed in thousands)

## Debt Service

		Tuttle Crossing	Nationwide	Nationwide Off		Brewery	Recreation
	Polaris TIF	TIF	Pen Site TIF	Sites TIF	Miranova TIF	District TIF	Debt Service
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	175	-	-	10	-	56	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	516
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	1,284	617	-	407	330	-	-
<b>Total revenues</b>	<b>1,459</b>	<b>617</b>	<b>-</b>	<b>417</b>	<b>330</b>	<b>56</b>	<b>516</b>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	32	-	-	-	-
Public service	23	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	72	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>23</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>-</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>1,436</b>	<b>617</b>	<b>(32)</b>	<b>417</b>	<b>330</b>	<b>(16)</b>	<b>516</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(655)	(836)	(1,916)	(202)	-	(12)	(1,331)
Proceeds from bonds and long-term notes	-	-	1,221	-	-	510	-
<b>Total other financing sources (uses)</b>	<b>(655)</b>	<b>(836)</b>	<b>(695)</b>	<b>(202)</b>	<b>-</b>	<b>498</b>	<b>(1,331)</b>
<b>Net change in fund balance</b>	<b>781</b>	<b>(219)</b>	<b>(727)</b>	<b>215</b>	<b>330</b>	<b>482</b>	<b>(815)</b>
<b>Fund balances—beginning of year</b>	<b>219</b>	<b>1,261</b>	<b>873</b>	<b>205</b>	<b>-</b>	<b>-</b>	<b>(2,337)</b>
<b>Fund balances—end of year</b>	<b>\$ 1,000</b>	<b>\$ 1,042</b>	<b>\$ 146</b>	<b>\$ 420</b>	<b>\$ 330</b>	<b>\$ 482</b>	<b>\$ (3,152)</b>

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(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	<u>Debt Service</u>		<u>Capital Projects</u>				
	<u>Capital South</u>	<u>Total Nonmajor Debt Service</u>	<u>Public Safety V-95</u>	<u>Parks &amp; Recreation V-95,</u>	<u>Refuse Collection V-95</u>	<u>Streets &amp; Highways V-95,</u>	<u>Storm Sewer V-95, V-99</u>
				<u>V-99</u>		<u>V-99</u>	
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 14,261	\$ 20,319	\$ 32,154	\$ 4,570	\$ 1,583	\$ 76,466	\$ -
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	32	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 14,261</u>	<u>\$ 20,351</u>	<u>\$ 32,154</u>	<u>\$ 4,570</u>	<u>\$ 1,583</u>	<u>\$ 76,466</u>	<u>\$ -</u>
<b>LIABILITIES</b>							
Accounts payable	-	-	1,281	321	-	1,639	-
Due to other funds	-	-	-	-	-	64	-
Interfund payables	-	3,200	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>3,200</u>	<u>1,281</u>	<u>321</u>	<u>-</u>	<u>1,703</u>	<u>-</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	-	184	5,432	1,504	1,218	25,272	-
Reserved for non-current loans receivable	-	-	-	-	-	-	-
Unreserved, undesignated	<u>14,261</u>	<u>16,967</u>	<u>25,441</u>	<u>2,745</u>	<u>365</u>	<u>49,491</u>	<u>-</u>
<b>Total fund balances</b>	<u>14,261</u>	<u>17,151</u>	<u>30,873</u>	<u>4,249</u>	<u>1,583</u>	<u>74,763</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 14,261</u>	<u>\$ 20,351</u>	<u>\$ 32,154</u>	<u>\$ 4,570</u>	<u>\$ 1,583</u>	<u>\$ 76,466</u>	<u>\$ -</u>

(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, 2002  
 (amounts expressed in thousands)

	<u>Debt Service</u>		<u>Capital Projects</u>				
	<u>Capital South</u>	<u>Total Nonmajor Debt Service</u>	<u>Public Safety V-95</u>	<u>Parks &amp; Recreation V-95,</u>	<u>Refuse Collection V-95</u>	<u>Streets &amp; Highways V-95,</u>	<u>Storm Sewer V-95, V-99</u>
				<u>V-99</u>		<u>V-99</u>	
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	326	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	516	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	350	4,412	-	-	-	-	-
<b>Total revenues</b>	350	5,254	-	-	-	-	-
<b>EXPENDITURES</b>							
Current:							
General government	-	32	-	-	-	-	-
Public service	-	23	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	50	122	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	6,791	7,257	3,467	50,700	-
<b>Total expenditures</b>	50	177	6,791	7,257	3,467	50,700	-
<b>Excess(deficiency) of revenues over expenditures</b>	300	5,077	(6,791)	(7,257)	(3,467)	(50,700)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	55	-	-	-
Transfers out	(3,186)	(9,640)	-	-	-	(2,267)	(18,528)
Proceeds from bonds and long-term notes	-	1,731	27,580	3,875	4,985	77,115	-
<b>Total other financing sources (uses)</b>	(3,186)	(7,909)	27,580	3,930	4,985	74,848	(18,528)
<b>Net change in fund balance</b>	(2,886)	(2,832)	20,789	(3,327)	1,518	24,148	(18,528)
<b>Fund balances—beginning of year</b>	17,147	19,983	10,084	7,576	65	50,615	18,528
<b>Fund balances—end of year</b>	\$ 14,261	\$ 17,151	\$ 30,873	\$ 4,249	\$ 1,583	\$ 74,763	\$ -

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(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Capital Projects**

	<b>Health</b>	<b>Short North SID</b>	<b>Engineering &amp; Const Bond</b>	<b>Streets &amp; Traffic Bond</b>	<b>Nationwide Development Bond</b>	<b>Flood Control Scioto River</b>	<b>Neil Ave - Vine St Improvements</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 1,686	\$ 160	\$ 114	\$ 42	\$ 921	\$ -	\$ 152
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,686</b>	<b>\$ 160</b>	<b>\$ 114</b>	<b>\$ 42</b>	<b>\$ 921</b>	<b>\$ -</b>	<b>\$ 152</b>
<b>LIABILITIES</b>							
Accounts payable	137	-	-	-	-	-	-
Due to other funds	2	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>							
Reserved for encumbrances	1,302	122	114	42	921	-	29
Reserved for non-current loans receivable	-	-	-	-	-	-	-
Unreserved, undesignated	245	38	-	-	-	-	123
<b>Total fund balances</b>	<b>1,547</b>	<b>160</b>	<b>114</b>	<b>42</b>	<b>921</b>	<b>-</b>	<b>152</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,686</b>	<b>\$ 160</b>	<b>\$ 114</b>	<b>\$ 42</b>	<b>\$ 921</b>	<b>\$ -</b>	<b>\$ 152</b>

(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, 2002  
 (amounts expressed in thousands)

**Capital Projects**

	<b>Health</b>	<b>Short North SID</b>	<b>Engineering &amp; Const Bond</b>	<b>Streets &amp; Traffic Bond</b>	<b>Nationwide Development Bond</b>	<b>Flood Control Scioto River</b>	<b>Neil Ave - Vine St Improvements</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	310	67	-	-	-	-	-
<b>Total revenues</b>	<b>310</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	4,458	-	-	-	2,105	-	1,798
<b>Total expenditures</b>	<b>4,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,105</b>	<b>-</b>	<b>1,798</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(4,148)</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>(2,105)</b>	<b>-</b>	<b>(1,798)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(825)	-
Proceeds from bonds and long-term notes	5,235	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>5,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(825)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>1,087</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>(2,105)</b>	<b>(825)</b>	<b>(1,798)</b>
<b>Fund balances—beginning of year</b>	<b>460</b>	<b>93</b>	<b>114</b>	<b>42</b>	<b>3,026</b>	<b>825</b>	<b>1,950</b>
<b>Fund balances—end of year</b>	<b>\$ 1,547</b>	<b>\$ 160</b>	<b>\$ 114</b>	<b>\$ 42</b>	<b>\$ 921</b>	<b>\$ -</b>	<b>\$ 152</b>

(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Capital Projects**

	<b>Parks &amp; Recreation Bond 6-89</b>	<b>Lyra Gemini Polaris</b>	<b>Facilities Management</b>	<b>Northwood Rd Special Assessment</b>	<b>Police Bonds 6-91</b>	<b>Fire Bonds 11-91</b>	<b>Brewery District</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ -	\$ 659	\$ 1,810	\$ 43	\$ 57	\$ -	\$ 2,500
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	53	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 53</b>	<b>\$ 659</b>	<b>\$ 1,810</b>	<b>\$ 43</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>LIABILITIES</b>							
Accounts payable	-	69	153	-	-	-	-
Due to other funds	-	-	2	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>69</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>							
Reserved for encumbrances	-	590	1,051	-	54	-	2,500
Reserved for non-current loans receivable	-	-	-	-	-	-	-
Unreserved, undesignated	53	-	604	43	3	-	-
<b>Total fund balances</b>	<b>53</b>	<b>590</b>	<b>1,655</b>	<b>43</b>	<b>57</b>	<b>-</b>	<b>2,500</b>
<b>Total liabilities and fund balances</b>	<b>\$ 53</b>	<b>\$ 659</b>	<b>\$ 1,810</b>	<b>\$ 43</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ 2,500</b>

(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, 2002  
 (amounts expressed in thousands)

**Capital Projects**

	<b>Parks &amp; Recreation Bond 6-89</b>	<b>Lyra Gemini Polaris</b>	<b>Facilities Management</b>	<b>Northwood Rd Special Assessment</b>	<b>Police Bonds 6-91</b>	<b>Fire Bonds 11-91</b>	<b>Brewery District</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	-	-	-
Capital outlay	107	893	1,414	-	-	-	-
<b>Total expenditures</b>	107	893	1,414	-	-	-	-
<b>Excess(deficiency) of revenues over expenditures</b>	(107)	(893)	(1,414)	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(38)	-	-	-	-	-	(445)
Proceeds from bonds and long-term notes	-	-	1,235	-	-	-	2,945
<b>Total other financing sources (uses)</b>	(38)	-	1,235	-	-	-	2,500
<b>Net change in fund balance</b>	(145)	(893)	(179)	-	-	-	2,500
<b>Fund balances—beginning of year</b>	198	1,483	1,834	43	57	-	-
<b>Fund balances—end of year</b>	\$ 53	\$ 590	\$ 1,655	\$ 43	\$ 57	\$ -	\$ 2,500

(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Capital Projects**

	<b>Streets &amp; Traffic V-88</b>	<b>Development Bonds</b>	<b>Police V-88</b>	<b>Parks &amp; Recreation V-88</b>	<b>Parks &amp; Rec. Permanent Improvement</b>	<b>General Permanent Improvement</b>
<b>ASSETS</b>						
Cash and cash equivalents:						
Cash and investments with treasurer	\$ 707	\$ 1,138	\$ 60	\$ -	\$ 1,173	\$ 1,855
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-
Due from other:						
Governments	-	-	-	-	-	-
Funds	-	-	-	1	-	-
<b>Total assets</b>	<u>\$ 707</u>	<u>\$ 1,138</u>	<u>\$ 60</u>	<u>\$ 1</u>	<u>\$ 1,173</u>	<u>\$ 1,855</u>
<b>LIABILITIES</b>						
Accounts payable	31	-	-	-	314	21
Due to other funds	-	-	-	-	-	1
Interfund payables	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-
<b>Total liabilities</b>	<u>31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>314</u>	<u>22</u>
<b>FUND BALANCES</b>						
Reserved for encumbrances	676	1,102	60	-	666	-
Reserved for non-current loans receivable	-	-	-	-	-	-
Unreserved, undesignated	-	36	-	1	193	1,833
<b>Total fund balances</b>	<u>676</u>	<u>1,138</u>	<u>60</u>	<u>1</u>	<u>859</u>	<u>1,833</u>
<b>Total liabilities and fund balances</b>	<u>\$ 707</u>	<u>\$ 1,138</u>	<u>\$ 60</u>	<u>\$ 1</u>	<u>\$ 1,173</u>	<u>\$ 1,855</u>

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2002  
 (amounts expressed in thousands)

**Capital Projects**

	<b>Streets &amp; Traffic V-88</b>	<b>Development Bonds</b>	<b>Police V-88</b>	<b>Parks &amp; Recreation V-88</b>	<b>Parks &amp; Rec. Permanent Improvement</b>	<b>General Permanent Improvement</b>
<b>REVENUES</b>						
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Miscellaneous	-	-	-	-	273	1,348
<b>Total revenues</b>	-	-	-	-	273	1,348
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public service	-	-	-	-	-	93
Public safety	-	-	-	-	-	-
Development	-	-	-	-	-	-
Health	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-
Capital outlay	169	-	-	43	3,528	1,800
<b>Total expenditures</b>	169	-	-	43	3,528	1,893
<b>Excess(deficiency) of revenues over expenditures</b>	(169)	-	-	(43)	(3,255)	(545)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(50)
Proceeds from bonds and long-term notes	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	(50)
<b>Net change in fund balance</b>	(169)	-	-	(43)	(3,255)	(595)
<b>Fund balances—beginning of year</b>	845	1,138	60	44	4,114	2,428
<b>Fund balances—end of year</b>	\$ 676	\$ 1,138	\$ 60	\$ 1	\$ 859	\$ 1,833

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Capital Projects**

	<b>Geographic Information System Bond</b>	<b>Computer System Bond</b>	<b>Information Services Bonds</b>	<b>Easton Infrastructure Bonds</b>	<b>Storm Sewer Limited Bond</b>	<b>Storm Sewers V-91</b>	<b>Transportation Improvement Program</b>
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 665	\$ 184	\$ 1,281	\$ -	\$ -	\$ -	\$ 10
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	559
Funds	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 665</u>	<u>\$ 184</u>	<u>\$ 1,281</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 569</u>
<b>LIABILITIES</b>							
Accounts payable	1	-	32	-	-	-	107
Due to other funds	-	-	-	-	-	-	3
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	459
Accrued wages and benefits	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>1</u>	<u>-</u>	<u>32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	661	117	52	-	-	-	1,127
Reserved for non-current loans receivable	-	-	-	-	-	-	-
Unreserved, undesignated	3	67	1,197	-	-	-	(1,127)
<b>Total fund balances</b>	<u>664</u>	<u>184</u>	<u>1,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 665</u>	<u>\$ 184</u>	<u>\$ 1,281</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 569</u>

(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, 2002  
 (amounts expressed in thousands)

**Capital Projects**

	<b>Geographic Information System Bond</b>	<b>Computer System Bond</b>	<b>Information Services Bonds</b>	<b>Easton Infrastructure Bonds</b>	<b>Storm Sewer Limited Bond</b>	<b>Storm Sewers V-91</b>	<b>Transportation Improvement Program</b>
<b>REVENUES</b>							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	1,595
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-	-	1,595
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	71	-	253	4,387	-	-	2,295
<b>Total expenditures</b>	71	-	253	4,387	-	-	2,295
<b>Excess(deficiency) of revenues over expenditures</b>	(71)	-	(253)	(4,387)	-	-	(700)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	700
Transfers out	-	-	-	-	(272)	(2,340)	-
Proceeds from bonds and long-term notes	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	(272)	(2,340)	700
<b>Net change in fund balance</b>	(71)	-	(253)	(4,387)	(272)	(2,340)	-
<b>Fund balances—beginning of year</b>	735	184	1,502	4,387	272	2,340	-
<b>Fund balances—end of year</b>	\$ 664	\$ 184	\$ 1,249	\$ -	\$ -	\$ -	\$ -

(continued)

**City of Columbus, Ohio**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2002  
 (amounts expressed in thousands)

Exhibit B-1 (continued)

**Capital Projects**

	<b>State Issue 2 - Streets</b>	<b>Federal State Highway Engineering</b>	<b>Street &amp; Highway Improvement</b>	<b>COSI Bonds</b>	<b>Total Nonmajor Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>						
Cash and cash equivalents:						
Cash and investments with treasurer	\$ 393	\$ 3,307	\$ 1,393	\$ -	\$ 135,083	\$ 197,560
Cash and investments with fiscal and escrow agents	-	-	-	-	-	390
Investments	-	-	-	-	-	33
Receivables (net of allowances for uncollectibles)	-	-	250	-	250	28,527
Due from other:						
Governments	478	1,852	-	-	2,889	31,147
Funds	-	-	-	39	93	239
<b>Total assets</b>	<b>\$ 871</b>	<b>\$ 5,159</b>	<b>\$ 1,643</b>	<b>\$ 39</b>	<b>\$ 138,315</b>	<b>\$ 257,896</b>
<b>LIABILITIES</b>						
Accounts payable	221	-	68	-	4,395	13,979
Due to other funds	9	2	-	-	83	178
Interfund payables	-	-	-	-	-	3,200
Deferred revenue and other	641	1,574	-	-	2,674	37,023
Accrued wages and benefits	-	-	-	-	-	3,410
<b>Total liabilities</b>	<b>871</b>	<b>1,576</b>	<b>68</b>	<b>-</b>	<b>7,152</b>	<b>57,790</b>
<b>FUND BALANCES</b>						
Reserved for encumbrances	4,383	7,942	777	-	57,714	141,285
Reserved for non-current loans receivable	-	-	-	-	-	21,763
Unreserved, undesignated	(4,383)	(4,359)	798	39	73,449	37,058
<b>Total fund balances</b>	<b>-</b>	<b>3,583</b>	<b>1,575</b>	<b>39</b>	<b>131,163</b>	<b>200,106</b>
<b>Total liabilities and fund balances</b>	<b>\$ 871</b>	<b>\$ 5,159</b>	<b>\$ 1,643</b>	<b>\$ 39</b>	<b>\$ 138,315</b>	<b>\$ 257,896</b>

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2002  
 (amounts expressed in thousands)

**Capital Projects**

	<b>State Issue 2 - Streets</b>	<b>Federal State Highway Engineering</b>	<b>Street &amp; Highway Improvement</b>	<b>COSI Bonds</b>	<b>Total Nonmajor Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>						
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58
Grants and subsidies	3,667	-	-	-	5,262	81,392
Investment income	-	-	-	-	-	854
Licenses and permits	-	-	-	-	-	22,417
Shared revenues	-	-	-	-	-	22,955
Charges for services	-	-	2	-	2	29,259
Fines and forfeits	-	-	-	-	-	3,586
Miscellaneous	548	1,895	277	-	4,718	25,975
<b>Total revenues</b>	<b>4,215</b>	<b>1,895</b>	<b>279</b>	<b>-</b>	<b>9,982</b>	<b>186,496</b>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	18,317
Public service	-	-	-	-	93	39,177
Public safety	-	-	-	-	-	3,090
Development	-	-	-	-	-	33,582
Health	-	-	-	-	-	38,515
Recreation and parks	-	-	-	-	-	71,157
Capital outlay	5,195	2,124	1,053	-	99,908	110,993
<b>Total expenditures</b>	<b>5,195</b>	<b>2,124</b>	<b>1,053</b>	<b>-</b>	<b>100,001</b>	<b>314,831</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(980)</b>	<b>(229)</b>	<b>(774)</b>	<b>-</b>	<b>(90,019)</b>	<b>(128,335)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	897	598	732	-	2,982	50,272
Transfers out	-	(228)	(132)	-	(25,125)	(49,511)
Proceeds from bonds and long-term notes	83	-	-	-	123,053	124,784
<b>Total other financing sources (uses)</b>	<b>980</b>	<b>370</b>	<b>600</b>	<b>-</b>	<b>100,910</b>	<b>125,545</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>141</b>	<b>(174)</b>	<b>-</b>	<b>10,891</b>	<b>(2,790)</b>
<b>Fund balances—beginning of year</b>	<b>-</b>	<b>3,442</b>	<b>1,749</b>	<b>39</b>	<b>120,272</b>	<b>202,896</b>
<b>Fund balances—end of year</b>	<b>\$ -</b>	<b>\$ 3,583</b>	<b>\$ 1,575</b>	<b>\$ 39</b>	<b>\$ 131,163</b>	<b>\$ 200,106</b>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**HOME Program**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-3

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grants and subsidies	\$ 5,860,070	\$ 5,860,070	\$ 5,860,070	\$ -
Miscellaneous	198,062	198,062	198,062	-
Total revenues	<u>6,058,132</u>	<u>6,058,132</u>	<u>6,058,132</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Development				
Housing				
Personal services	601,136	413,023	413,023	-
Materials and supplies	-	15,000	7,245	7,755
Contractual services	209,859	650,209	650,209	-
Other	1,217,345	6,594,607	6,594,607	-
Total housing	<u>2,028,340</u>	<u>7,672,839</u>	<u>7,665,084</u>	<u>7,755</u>
Total development	<u>2,028,340</u>	<u>7,672,839</u>	<u>7,665,084</u>	<u>7,755</u>
Total expenditures	<u>2,028,340</u>	<u>7,672,839</u>	<u>7,665,084</u>	<u>7,755</u>
Excess (deficiency) of revenues over expenditures	4,029,792	(1,614,707)	(1,606,952)	7,755
<b>Other financing sources (uses)</b>	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	4,029,792	(1,614,707)	(1,606,952)	7,755
<b>Fund balance (deficit) at beginning of year</b>	(6,734,906)	(6,734,906)	(6,734,906)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (2,705,114)</u>	<u>\$ (8,349,613)</u>	<u>\$ (8,341,858)</u>	<u>\$ 7,755</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**HOPE Program**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-4

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
<b>Other financing sources (uses)</b>	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	-	-	-	-
<b>Fund balance (deficit) at beginning of year</b>	(52,103)	(52,103)	(52,103)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (52,103)</u>	<u>\$ (52,103)</u>	<u>\$ (52,103)</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Cable Communications**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-5

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 5,489,936	\$ 5,489,936	\$ 5,489,936	\$ -
Charges for services	935,476	935,476	935,476	-
Total revenues	<u>6,425,412</u>	<u>6,425,412</u>	<u>6,425,412</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Telecommunications				
Personal services	1,627,592	1,477,592	1,420,174	57,418
Materials and supplies	285,810	385,810	345,010	40,800
Contractual services	3,302,340	3,452,340	3,400,871	51,469
Capital outlay	140,969	140,969	139,574	1,395
Total telecommunications	<u>5,356,711</u>	<u>5,456,711</u>	<u>5,305,629</u>	<u>151,082</u>
Total general government	<u>5,356,711</u>	<u>5,456,711</u>	<u>5,305,629</u>	<u>151,082</u>
Total expenditures	<u>5,356,711</u>	<u>5,456,711</u>	<u>5,305,629</u>	<u>151,082</u>
Excess of revenues over expenditures	1,068,701	968,701	1,119,783	151,082
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(1,657,050)</u>	<u>(1,557,050)</u>	<u>(1,456,925)</u>	<u>100,125</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(588,349)	(588,349)	(337,142)	251,207
<b>Fund balance at beginning of year</b>	637,588	637,588	637,588	-
<b>Lapsed encumbrances</b>	145,009	145,009	145,009	-
<b>Fund balance at end of year</b>	<u>\$ 194,248</u>	<u>\$ 194,248</u>	<u>\$ 445,455</u>	<u>\$ 251,207</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**HUD Section 108 Loans**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-6

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 115,491	\$ 115,491	\$ 115,491	\$ -
Total revenues	<u>115,491</u>	<u>115,491</u>	<u>115,491</u>	<u>-</u>
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	115,491	115,491	115,491	-
<b>Other financing sources (uses)</b>	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	115,491	115,491	115,491	-
<b>Fund balance (deficit) at beginning of year</b>	(11,983,958)	(11,983,958)	(11,983,958)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (11,868,467)</u>	<u>\$ (11,868,467)</u>	<u>\$ (11,868,467)</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Fannie Mae Loans**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-7

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 24,879	\$ 24,879	\$ 24,879	\$ -
Total revenues	<u>24,879</u>	<u>24,879</u>	<u>24,879</u>	<u>-</u>
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	24,879	24,879	24,879	-
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(31,000)	(9,299)	21,701
Excess of revenues and other financing sources over expenditures and other uses	24,879	(6,121)	15,580	21,701
<b>Fund balance (deficit) at beginning of year</b>	(8,926)	(8,926)	(8,926)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 15,953</u>	<u>\$ (15,047)</u>	<u>\$ 6,654</u>	<u>\$ 21,701</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Land Management**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-8

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 96,167	\$ 96,167	\$ 96,167	\$ -
Total revenues	<u>96,167</u>	<u>96,167</u>	<u>96,167</u>	<u>-</u>
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	96,167	96,167	96,167	-
<b>Other financing sources (uses)</b>	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	96,167	96,167	96,167	-
<b>Fund balance at beginning of year</b>	117,917	117,917	117,917	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 214,084</u>	<u>\$ 214,084</u>	<u>\$ 214,084</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Law Enforcement**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-9

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 75,852	\$ 75,852	\$ 75,852	\$ -
Fines and forfeitures	351,877	351,877	351,877	-
Miscellaneous	334,311	334,311	334,311	-
Total revenues	<u>762,040</u>	<u>762,040</u>	<u>762,040</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Materials and supplies	-	788,299	693,813	94,486
Contractual services	-	165,260	142,771	22,489
Other	-	10,000	2,229	7,771
Capital outlay	-	367,726	261,781	105,945
Total police	<u>-</u>	<u>1,331,285</u>	<u>1,100,594</u>	<u>230,691</u>
Total public safety	<u>-</u>	<u>1,331,285</u>	<u>1,100,594</u>	<u>230,691</u>
Total expenditures	<u>-</u>	<u>1,331,285</u>	<u>1,100,594</u>	<u>230,691</u>
Excess (deficiency) of revenues over expenditures	762,040	(569,245)	(338,554)	230,691
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(81,413)</u>	<u>(81,413)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	762,040	(650,658)	(419,967)	230,691
<b>Fund balance at beginning of year</b>	1,640,134	1,640,134	1,640,134	-
<b>Lapsed encumbrances</b>	4,238	4,238	4,238	-
<b>Fund balance at end of year</b>	<u>\$ 2,406,412</u>	<u>\$ 993,714</u>	<u>\$ 1,224,405</u>	<u>\$ 230,691</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**General Government Grants**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-10

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grants and subsidies	\$ 6,984,286	\$ 6,984,286	\$ 6,984,286	\$ -
Charges for services	28,989	28,989	28,989	-
Miscellaneous	154,603	154,603	154,603	-
Total revenues	<u>7,167,878</u>	<u>7,167,878</u>	<u>7,167,878</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Personal services	-	558,335	450,881	107,454
Materials and supplies	-	9,104	4,193	4,911
Contractual services	-	232,199	104,010	128,189
Other	-	6,710	6,710	-
Total city attorney	<u>-</u>	<u>806,348</u>	<u>565,794</u>	<u>240,554</u>
Municipal court judges				
Personal services	3,320	292,080	292,080	-
Materials and supplies	1,586	1,586	1,586	-
Contractual services	7,165	7,165	7,165	-
Total municipal court judges	<u>12,071</u>	<u>300,831</u>	<u>300,831</u>	<u>-</u>
Finance				
Contractual services	-	302,000	302,000	-
Total finance	<u>-</u>	<u>302,000</u>	<u>302,000</u>	<u>-</u>
Total general government	<u>12,071</u>	<u>1,409,179</u>	<u>1,168,625</u>	<u>240,554</u>
Public service				
Refuse collection				
Personal services	4,592	192,272	192,272	-
Materials and supplies	15,173	20,644	20,644	-
Contractual services	20,450	5,851	5,851	-
Other	20,700	-	-	-
Capital outlay	3,800	-	-	-
Total refuse collection	<u>64,715</u>	<u>218,767</u>	<u>218,767</u>	<u>-</u>
Transportation				
Personal services	131,259	131,259	131,259	-
Total transportation	<u>131,259</u>	<u>131,259</u>	<u>131,259</u>	<u>-</u>
Total public service	<u>195,974</u>	<u>350,026</u>	<u>350,026</u>	<u>-</u>
Public safety				
Police				
Personal services	23,747	312,044	312,044	-
Materials and supplies	-	164,319	141,974	22,345
Contractual services	-	44,116	29,557	14,559
Other	-	672	672	-
Capital outlay	-	81,149	5,978	75,171
Total police	<u>23,747</u>	<u>602,300</u>	<u>490,225</u>	<u>112,075</u>
Fire				
Personal services	-	47,675	34,337	13,338
Materials and supplies	-	33,792	359	33,433
Capital outlay	-	-	-	-
Total fire	<u>-</u>	<u>81,467</u>	<u>34,696</u>	<u>46,771</u>
Total public safety	<u>23,747</u>	<u>683,767</u>	<u>524,921</u>	<u>158,846</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**General Government Grants**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-10 (continued)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
Development				
Development administration				
Personal Services	\$ -	\$ 187,500	\$ 128,741	\$ 58,759
Materials and supplies	2,704	2,704	2,704	-
Contractual services	9,991	7,128,691	6,976,027	152,664
Total development administration	<u>12,695</u>	<u>7,318,895</u>	<u>7,107,472</u>	<u>211,423</u>
Economic Development				
Contractual services	-	3,000,000	3,000,000	-
Capital outlay	-	134	-	134
Total economic development	<u>-</u>	<u>3,000,134</u>	<u>3,000,000</u>	<u>134</u>
Neighborhood services				
Contractual services	-	65,000	65,000	-
Total neighborhood services	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
Housing				
Personal services	22,512	-	-	-
Materials and supplies	14,094	-	-	-
Contractual services	780,870	41,228	41,228	-
Other	-	567,762	558,362	9,400
Capital outlay	3,000	-	-	-
Total housing	<u>820,476</u>	<u>608,990</u>	<u>599,590</u>	<u>9,400</u>
Total development	<u>833,171</u>	<u>10,993,019</u>	<u>10,772,062</u>	<u>220,957</u>
Health				
Health				
Personal services	56,224	14,514	14,514	-
Materials and supplies	547	547	547	-
Contractual services	-	537,169	22,665	514,504
Total health	<u>56,771</u>	<u>552,230</u>	<u>37,726</u>	<u>514,504</u>
Total health	<u>56,771</u>	<u>552,230</u>	<u>37,726</u>	<u>514,504</u>
Total expenditures	<u>1,121,734</u>	<u>13,988,221</u>	<u>12,853,360</u>	<u>1,134,861</u>
Excess (deficiency) of revenues over expenditures	6,046,144	(6,820,343)	(5,685,482)	1,134,861
<b>Other financing sources (uses)</b>				
Operating transfers in	154,817	154,817	154,817	-
Operating transfers out	-	(250,658)	(202,577)	48,081
Total other financing sources (uses)	<u>154,817</u>	<u>(95,841)</u>	<u>(47,760)</u>	<u>48,081</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	6,200,961	(6,916,184)	(5,733,242)	1,182,942
<b>Fund balance (deficit) at beginning of year</b>	(11,492,325)	(11,492,325)	(11,492,325)	-
<b>Lapsed encumbrances</b>	197,831	197,831	197,831	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (5,093,533)</u>	<u>\$ (18,210,678)</u>	<u>\$ (17,027,736)</u>	<u>\$ 1,182,942</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Area Commissions**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-11

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 1,297	\$ 1,297	\$ 1,297	\$ -
Total revenues	<u>1,297</u>	<u>1,297</u>	<u>1,297</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Development				
Neighborhood services				
Contractual services	-	54,000	42,000	12,000
Total neighborhood services	-	54,000	42,000	12,000
Total development	-	54,000	42,000	12,000
Total expenditures	-	54,000	42,000	12,000
Excess (deficiency) of revenues over expenditures	1,297	(52,703)	(40,703)	12,000
<b>Other financing sources (uses)</b>				
Operating transfers out	(47,016)	(47,016)	(47,016)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(45,719)	(99,719)	(87,719)	12,000
<b>Fund balance at beginning of year</b>	41,439	41,439	41,439	-
<b>Lapsed encumbrances</b>	50,560	50,560	50,560	-
<b>Fund balance (deficit) at end of year</b>	\$ <u>46,280</u>	\$ <u>(7,720)</u>	\$ <u>4,280</u>	\$ <u>12,000</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Local Law Enforcement Block Grant**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-12

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grants and subsidies	\$ 701,568	\$ 701,568	\$ 701,568	\$ -
Investment earnings	40,206	40,206	40,206	-
Total revenues	<u>741,774</u>	<u>741,774</u>	<u>741,774</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Personal services	89,253	89,253	89,253	-
Materials and supplies	-	253,233	234,795	18,438
Contractual services	-	101,267	36,484	64,783
Capital outlay	71,902	434,994	434,994	-
Total police	161,155	878,747	795,526	83,221
Total public safety	161,155	878,747	795,526	83,221
Total expenditures	161,155	878,747	795,526	83,221
Excess (deficiency) of revenues over expenditures	580,619	(136,973)	(53,752)	83,221
<b>Other financing sources (uses)</b>				
Operating transfers in	91,092	91,092	91,092	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	671,711	(45,881)	37,340	83,221
<b>Fund balance at beginning of year</b>	447,022	447,022	447,022	-
<b>Lapsed encumbrances</b>	299	299	299	-
<b>Fund balance at end of year</b>	\$ <u>1,119,032</u>	\$ <u>401,440</u>	\$ <u>484,661</u>	\$ <u>83,221</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Special Purpose**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-13

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 132,806	\$ 132,806	\$ 132,806	\$ -
Fines and forfeitures	51,329	51,329	51,329	-
Miscellaneous	863,290	863,290	863,290	-
Total revenues	<u>1,047,425</u>	<u>1,047,425</u>	<u>1,047,425</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
City auditor				
Materials and supplies	-	241	241	-
Contractual services	-	5,523	5,523	-
Total city auditor	<u>-</u>	<u>5,764</u>	<u>5,764</u>	<u>-</u>
City attorney				
Personal services	-	135,856	80,821	55,035
Total city attorney	<u>-</u>	<u>135,856</u>	<u>80,821</u>	<u>55,035</u>
Mayor				
Materials and supplies	-	1,000	346	654
Total mayor	<u>-</u>	<u>1,000</u>	<u>346</u>	<u>654</u>
Total general government	<u>-</u>	<u>142,620</u>	<u>86,931</u>	<u>55,689</u>
Public service				
Transportation				
Materials and supplies	-	1,568	100	1,468
Other	-	500	-	500
Total transportation	<u>-</u>	<u>2,068</u>	<u>100</u>	<u>1,968</u>
Total public service	<u>-</u>	<u>2,068</u>	<u>100</u>	<u>1,968</u>
Public safety				
Police				
Materials and supplies	-	13,350	7,010	6,340
Contractual services	-	41,233	17,672	23,561
Total police	<u>-</u>	<u>54,583</u>	<u>24,682</u>	<u>29,901</u>
Fire				
Materials and supplies	-	6,643	2,783	3,860
Total fire	<u>-</u>	<u>6,643</u>	<u>2,783</u>	<u>3,860</u>
Total public safety	<u>-</u>	<u>61,226</u>	<u>27,465</u>	<u>33,761</u>
Recreation and parks				
Recreation and parks				
Personal services	-	44,564	43,010	1,554
Materials and supplies	-	105,257	42,390	62,867
Contractual services	-	312,809	67,826	244,983
Capital outlay	-	1,243,033	210,440	1,032,593
Total recreation and parks	<u>-</u>	<u>1,705,663</u>	<u>363,666</u>	<u>1,341,997</u>
Total recreation and parks	<u>-</u>	<u>1,705,663</u>	<u>363,666</u>	<u>1,341,997</u>
Total expenditures	<u>-</u>	<u>1,911,577</u>	<u>478,162</u>	<u>1,433,415</u>
Excess (deficiency) of revenues over expenditures	1,047,425	(864,152)	569,263	1,433,415
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>135,856</u>	<u>135,856</u>	<u>135,856</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,183,281	(728,296)	705,119	1,433,415
<b>Fund balance at beginning of year</b>	1,578,285	1,578,285	1,578,285	-
<b>Lapsed encumbrances</b>	55,505	55,505	55,505	-
<b>Fund balance at end of year</b>	<u>\$ 2,817,071</u>	<u>\$ 905,494</u>	<u>\$ 2,338,909</u>	<u>\$ 1,433,415</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Mayor's Education Charitable Trust**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-14

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment Earnings	\$ 8,739	\$ 8,739	\$ 8,739	\$ -
Miscellaneous	<u>320,364</u>	<u>320,364</u>	<u>320,364</u>	<u>-</u>
Total revenues	<u>329,103</u>	<u>329,103</u>	<u>329,103</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Office of education				
Contractual services	<u>-</u>	<u>250,942</u>	<u>199,641</u>	<u>51,301</u>
Total office of education	<u>-</u>	<u>250,942</u>	<u>199,641</u>	<u>51,301</u>
Total general government	<u>-</u>	<u>250,942</u>	<u>199,641</u>	<u>51,301</u>
Total expenditures	<u>-</u>	<u>250,942</u>	<u>199,641</u>	<u>51,301</u>
Excess of revenues over expenditures	329,103	78,161	129,462	51,301
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	329,103	78,161	129,462	51,301
<b>Fund balance (deficit) at beginning of year</b>	(2,431)	(2,431)	(2,431)	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 326,672</u>	<u>\$ 75,730</u>	<u>\$ 127,031</u>	<u>\$ 51,301</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Driver Alcohol Treatment**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-15

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Shared revenues	\$ 150,137	\$ 150,137	\$ 150,137	\$ -
Fines and forfeitures	66,786	66,786	66,786	-
Total revenues	<u>216,923</u>	<u>216,923</u>	<u>216,923</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Contractual services	-	300,000	169,881	130,119
Total municipal court judges	-	300,000	169,881	130,119
Total general government	-	300,000	169,881	130,119
Public safety				
Police				
Contractual services	-	15,000	-	15,000
Total police	-	15,000	-	15,000
Total public safety	-	15,000	-	15,000
Total expenditures	-	315,000	169,881	145,119
Excess (deficiency) of revenues over expenditures	216,923	(98,077)	47,042	145,119
<b>Other financing sources (uses)</b>	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	216,923	(98,077)	47,042	145,119
<b>Fund balance at beginning of year</b>	830,754	830,754	830,754	-
<b>Lapsed encumbrances</b>	1,650	1,650	1,650	-
<b>Fund balance at end of year</b>	<u>\$ 1,049,327</u>	<u>\$ 734,327</u>	<u>\$ 879,446</u>	<u>\$ 145,119</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Municipal Court Special Projects**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-16

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and forfeitures	\$ 550,543	\$ 550,543	\$ 550,543	\$ -
Total revenues	<u>550,543</u>	<u>550,543</u>	<u>550,543</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Personal services	-	63,599	63,599	-
Contractual services	-	282,723	282,723	-
Total municipal court judges	-	346,322	346,322	-
Total general government	-	346,322	346,322	-
Total expenditures	-	346,322	346,322	-
Excess of revenues over expenditures	550,543	204,221	204,221	-
<b>Other financing sources (uses)</b>	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	550,543	204,221	204,221	-
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 550,543</u>	<u>\$ 204,221</u>	<u>\$ 204,221</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Municipal Court Clerk**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-17

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and forfeitures	\$ 2,479,978	\$ 2,479,978	\$ 2,479,978	\$ -
Total revenues	<u>2,479,978</u>	<u>2,479,978</u>	<u>2,479,978</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Personal services	107,593	285,944	272,723	13,221
Materials and supplies	69,100	87,320	69,778	17,542
Contractual services	308,750	377,970	303,790	74,180
Capital outlay	135,000	110,000	70,569	39,431
Total municipal court judges	<u>620,443</u>	<u>861,234</u>	<u>716,860</u>	<u>144,374</u>
Municipal court clerk				
Personal services	523,188	523,188	503,490	19,698
Materials and supplies	309,700	309,700	193,569	116,131
Contractual services	864,480	1,039,680	708,259	331,421
Capital outlay	1,005,000	829,800	746,824	82,976
Total municipal court clerk	<u>2,702,368</u>	<u>2,702,368</u>	<u>2,152,142</u>	<u>550,226</u>
Total general government	<u>3,322,811</u>	<u>3,563,602</u>	<u>2,869,002</u>	<u>694,600</u>
Total expenditures	<u>3,322,811</u>	<u>3,563,602</u>	<u>2,869,002</u>	<u>694,600</u>
Excess (deficiency) of revenues over expenditures	(842,833)	(1,083,624)	(389,024)	694,600
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(55,760)	(48,081)	7,679
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(842,833)	(1,139,384)	(437,105)	702,279
<b>Fund balance at beginning of year</b>	2,778,262	2,778,262	2,778,262	-
<b>Lapsed encumbrances</b>	64,206	64,206	64,206	-
<b>Fund balance at end of year</b>	<u>\$ 1,999,635</u>	<u>\$ 1,703,084</u>	<u>\$ 2,405,363</u>	<u>\$ 702,279</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus Community Relations**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-18

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 13,281	\$ 13,281	\$ 13,281	\$ -
Total revenues	<u>13,281</u>	<u>13,281</u>	<u>13,281</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Community relations				
Materials and supplies	-	3,000	2,413	587
Contractual services	-	17,350	16,980	370
Total community relations	<u>-</u>	<u>20,350</u>	<u>19,393</u>	<u>957</u>
Total general government	<u>-</u>	<u>20,350</u>	<u>19,393</u>	<u>957</u>
Excess (deficiency) of revenues over expenditures	13,281	(7,069)	(6,112)	957
<b>Other financing sources (uses)</b>	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	13,281	(7,069)	(6,112)	957
<b>Fund balance at beginning of year</b>	15,206	15,206	15,206	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 28,487</u>	<u>\$ 8,137</u>	<u>\$ 9,094</u>	<u>\$ 957</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Housing/Business Tax Incentives**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-19

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 100,250	\$ 100,250	\$ 100,250	\$ -
<b>Expenditures</b>				
Current				
Development				
Economic development				
Personal services	-	54,750	54,399	351
Total economic development	-	54,750	54,399	351
Total expenditures	-	54,750	54,399	351
Excess of revenues over expenditures	100,250	45,500	45,851	351
<b>Other financing sources (uses)</b>	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	100,250	45,500	45,851	351
<b>Fund balance at beginning of year</b>	77,444	77,444	77,444	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 177,694</u>	<u>\$ 122,944</u>	<u>\$ 123,295</u>	<u>\$ 351</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Hester Dysart Paramedic Education**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-20

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 7,639	\$ 7,639	\$ 7,639	\$ -
Other	50	50	50	-
Total revenues	<u>7,689</u>	<u>7,689</u>	<u>7,689</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public safety				
Fire				
Contractual services	-	20,000	8,140	11,860
Capital outlay	-	38,864	38,864	-
Total fire	-	58,864	47,004	11,860
Total public safety	-	58,864	47,004	11,860
Total expenditures	-	58,864	47,004	11,860
Excess (deficiency) of revenues over expenditures	7,689	(51,175)	(39,315)	11,860
<b>Other financing sources (uses)</b>	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	7,689	(51,175)	(39,315)	11,860
<b>Fund balance at beginning of year</b>	182,523	182,523	182,523	-
<b>Lapsed encumbrances</b>	202	202	202	-
<b>Fund balance at end of year</b>	<u>\$ 190,414</u>	<u>\$ 131,550</u>	<u>\$ 143,410</u>	<u>\$ 11,860</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Hotel-Motel Tax**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-21

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 6,496,843	\$ 6,496,843	\$ 6,496,843	\$ -
Total revenues	<u>6,496,843</u>	<u>6,496,843</u>	<u>6,496,843</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
City council				
Contractual services	14,120,000	14,120,000	6,399,390	7,720,610
Total city council	<u>14,120,000</u>	<u>14,120,000</u>	<u>6,399,390</u>	<u>7,720,610</u>
Total general government	<u>14,120,000</u>	<u>14,120,000</u>	<u>6,399,390</u>	<u>7,720,610</u>
Total expenditures	<u>14,120,000</u>	<u>14,120,000</u>	<u>6,399,390</u>	<u>7,720,610</u>
Excess (deficiency) of revenues over expenditures	(7,623,157)	(7,623,157)	97,453	7,720,610
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(75,900)</u>	<u>(75,900)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(7,623,157)	(7,699,057)	21,553	7,720,610
<b>Fund balance (deficit) at beginning of year</b>	(188,757)	(188,757)	(188,757)	-
<b>Lapsed encumbrances</b>	345,395	345,395	345,395	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (7,466,519)</u>	<u>\$ (7,542,419)</u>	<u>\$ 178,191</u>	<u>\$ 7,720,610</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Emergency Human Services**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-22

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 6,783	\$ 6,783	\$ 6,783	\$ -
Miscellaneous	905,440	905,440	905,440	-
Total revenues	<u>912,223</u>	<u>912,223</u>	<u>912,223</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Development				
Neighborhood services				
Contractual services	-	694,476	694,476	-
Total neighborhood services	<u>-</u>	<u>694,476</u>	<u>694,476</u>	<u>-</u>
Housing				
Contractual services	-	351,030	351,030	-
Total housing	<u>-</u>	<u>351,030</u>	<u>351,030</u>	<u>-</u>
Total development	<u>-</u>	<u>1,045,506</u>	<u>1,045,506</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>1,045,506</u>	<u>1,045,506</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	912,223	(133,283)	(133,283)	-
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(70,500)</u>	<u>(70,500)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	912,223	(203,783)	(203,783)	-
<b>Fund balance at beginning of year</b>	1,282,258	1,282,258	1,282,258	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 2,194,481</u>	<u>\$ 1,078,475</u>	<u>\$ 1,078,475</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Private Leisure Assistance For Youth**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-23

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 2,761	\$ 2,761	\$ 2,761	\$ -
Other	59,181	59,181	59,181	-
Total revenues	<u>61,942</u>	<u>61,942</u>	<u>61,942</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	21,258	13,287	7,971
Contractual services	-	72,713	43,156	29,557
Total recreation and parks	<u>-</u>	<u>93,971</u>	<u>56,443</u>	<u>37,528</u>
Total recreation and parks	<u>-</u>	<u>93,971</u>	<u>56,443</u>	<u>37,528</u>
Total expenditures	<u>-</u>	<u>93,971</u>	<u>56,443</u>	<u>37,528</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	61,942	(32,029)	5,499	37,528
<b>Fund balance at beginning of year</b>	426,615	426,615	426,615	-
<b>Lapsed encumbrances</b>	2,267	2,267	2,267	-
<b>Fund balance at end of year</b>	<u>\$ 490,824</u>	<u>\$ 396,853</u>	<u>\$ 434,381</u>	<u>\$ 37,528</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Tree Replacement**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-24

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other revenue	\$ 38,324	\$ 38,324	\$ 38,324	\$ -
Total revenues	<u>38,324</u>	<u>38,324</u>	<u>38,324</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	59,045	33,903	25,142
Other	-	1,000	500	500
Total recreation and parks	<u>-</u>	<u>60,045</u>	<u>34,403</u>	<u>25,642</u>
Total recreation and parks	<u>-</u>	<u>60,045</u>	<u>34,403</u>	<u>25,642</u>
Total expenditures	<u>-</u>	<u>60,045</u>	<u>34,403</u>	<u>25,642</u>
Excess (deficiency) of revenues over expenditures	38,324	(21,721)	3,921	25,642
<b>Other financing sources (uses)</b>	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	38,324	(21,721)	3,921	25,642
<b>Fund balance at beginning of year</b>	60,045	60,045	60,045	-
<b>Lapsed encumbrances</b>	11,377	11,377	11,377	-
<b>Fund balance at end of year</b>	<u>\$ 109,746</u>	<u>\$ 49,701</u>	<u>\$ 75,343</u>	<u>\$ 25,642</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Gatrell Arts and Vocational Rehabilitation**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-25

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other revenue	\$ 3,145	\$ 3,145	\$ 3,145	\$ -
Total revenues	<u>3,145</u>	<u>3,145</u>	<u>3,145</u>	<u>-</u>
<b>Expenditures</b>				
Recreation and parks				
Recreation and parks				
Contractual services	-	1,990	-	1,990
Total recreation and parks	<u>-</u>	<u>1,990</u>	<u>-</u>	<u>1,990</u>
Total recreation and parks	<u>-</u>	<u>1,990</u>	<u>-</u>	<u>1,990</u>
Total expenditures	<u>-</u>	<u>1,990</u>	<u>-</u>	<u>1,990</u>
Excess of revenues over expenditures	3,145	1,155	3,145	1,990
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	3,145	1,155	3,145	1,990
<b>Fund balance at beginning of year</b>	31,083	31,083	31,083	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 34,228</u>	<u>\$ 32,238</u>	<u>\$ 34,228</u>	<u>\$ 1,990</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus Housing**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-26

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 931,118	\$ 931,118	\$ 931,118	\$ -
Total revenues	<u>931,118</u>	<u>931,118</u>	<u>931,118</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Development				
Development administration				
Contractual services	-	1,011,000	931,118	79,882
Total development administration	<u>-</u>	<u>1,011,000</u>	<u>931,118</u>	<u>79,882</u>
Total development	<u>-</u>	<u>1,011,000</u>	<u>931,118</u>	<u>79,882</u>
Total expenditures	<u>-</u>	<u>1,011,000</u>	<u>931,118</u>	<u>79,882</u>
Excess (deficiency) of revenues over expenditures	931,118	(79,882)	-	79,882
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	931,118	(79,882)	-	79,882
<b>Fund balance (deficit) at beginning of year</b>	(65,899)	(65,899)	(65,899)	-
<b>Lapsed encumbrances</b>	<u>65,899</u>	<u>65,899</u>	<u>65,899</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 931,118</u>	<u>\$ (79,882)</u>	<u>\$ -</u>	<u>\$ 79,882</u>

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

Exhibit B-27

**Year ended December 31, 2002**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 14,191,669	\$ 14,191,669	\$ 14,191,669	\$ -
Charges for services	7,801,331	7,801,331	7,801,331	-
Miscellaneous	59,211	59,211	59,211	-
Total revenues	<u>22,052,211</u>	<u>22,052,211</u>	<u>22,052,211</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public safety				
Fire				
Personal services	129,570	129,570	117,806	11,764
Contractual services	5,865	5,865	1,731	4,134
Total fire	<u>135,435</u>	<u>135,435</u>	<u>119,537</u>	<u>15,898</u>
Total public safety	<u>135,435</u>	<u>135,435</u>	<u>119,537</u>	<u>15,898</u>
Development				
Building services				
Personal Services	11,284,564	10,879,296	9,632,919	1,246,377
Materials and supplies	436,172	153,671	96,831	56,840
Contractual services	1,529,967	2,259,991	1,951,406	308,585
Other	19,160	19,160	15,265	3,895
Capital outlay	61,400	19,144	19,144	-
Total building services	<u>13,331,263</u>	<u>13,331,262</u>	<u>11,715,565</u>	<u>1,615,697</u>
Total development	<u>13,331,263</u>	<u>13,331,262</u>	<u>11,715,565</u>	<u>1,615,697</u>
Public Service				
Service director				
Personal services	352,485	352,485	252,341	100,144
Total service director	<u>352,485</u>	<u>352,485</u>	<u>252,341</u>	<u>100,144</u>
Transportation				
Personal services	8,438,476	8,428,476	6,601,424	1,827,052
Materials and supplies	80,300	80,300	38,298	42,002
Contractual services	1,339,099	1,539,099	1,437,470	101,629
Other	5,000	17,334	12,750	4,584
Capital outlay	180,554	178,220	95,880	82,340
Total transportation	<u>10,043,429</u>	<u>10,243,429</u>	<u>8,185,822</u>	<u>2,057,607</u>
Total public service	<u>10,395,914</u>	<u>10,595,914</u>	<u>8,438,163</u>	<u>2,157,751</u>
Total expenditures	<u>23,862,612</u>	<u>24,062,611</u>	<u>20,273,265</u>	<u>3,789,346</u>
Excess (deficiency) of revenues over expenditures	(1,810,401)	(2,010,400)	1,778,946	3,789,346
<b>Other financing sources (uses)</b>				
Operating transfers in	-	1,855,342	1,855,342	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,810,401)	(155,058)	3,634,288	3,789,346
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ (1,810,401)</u>	<u>\$ (155,058)</u>	<u>\$ 3,634,288</u>	<u>\$ 3,789,346</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Urban Development Action Grants**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-28

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 66,668	\$ 66,668	\$ 66,668	\$ -
Total revenues	<u>66,668</u>	<u>66,668</u>	<u>66,668</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Finance				
Contractual services	-	66,668	66,368	300
Total finance	<u>-</u>	<u>66,668</u>	<u>66,368</u>	<u>300</u>
Total expenditures	<u>-</u>	<u>66,668</u>	<u>66,368</u>	<u>300</u>
Excess of revenues over expenditures	66,668	-	300	300
<b>Fund balance at beginning of year</b>	56,722	56,722	56,722	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 123,390</u>	<u>\$ 56,722</u>	<u>\$ 57,022</u>	<u>\$ 300</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Community Development Act**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-29

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Grants and subsidies	\$ 9,791,642	\$ 9,791,642	\$ 9,791,642	\$ -
Investment earnings	63,806	63,806	63,806	-
License and permits	514	514	514	-
Charges for services	174,220	174,220	174,220	-
Miscellaneous	4,654,331	4,654,331	4,654,331	-
Total revenues	<u>14,684,513</u>	<u>14,684,513</u>	<u>14,684,513</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Office of education				
Personal services	250,000	250,000	248,989	1,011
Contractual services	5,266	25,266	20,000	5,266
Total office of education	<u>255,266</u>	<u>275,266</u>	<u>268,989</u>	<u>6,277</u>
Finance				
Personal services	431,472	431,472	382,610	48,862
Materials and supplies	7,400	7,400	2,668	4,732
Contractual services	434,014	434,014	422,863	11,151
Other	105,000	85,000	81,345	3,655
Total Finance	<u>977,886</u>	<u>957,886</u>	<u>889,486</u>	<u>68,400</u>
Total general government	<u>1,233,152</u>	<u>1,233,152</u>	<u>1,158,475</u>	<u>74,677</u>
Public service				
Refuse				
Personal services	15,000	15,000	7,781	7,219
Materials and supplies	17,000	17,000	13,183	3,817
Contractual services	168,000	168,000	141,004	26,996
Total refuse	<u>200,000</u>	<u>200,000</u>	<u>161,968</u>	<u>38,032</u>
Transportation				
Personal services	151,071	151,071	113,738	37,333
Contractual services	10,000	10,000	-	10,000
Total transportation	<u>161,071</u>	<u>161,071</u>	<u>113,738</u>	<u>47,333</u>
Total public service	<u>361,071</u>	<u>361,071</u>	<u>275,706</u>	<u>85,365</u>
Development				
Development administration				
Personal services	774,129	774,129	730,421	43,708
Materials and supplies	7,646	7,646	-	7,646
Contractual services	37,401	37,401	13,820	23,581
Total development administration	<u>819,176</u>	<u>819,176</u>	<u>744,241</u>	<u>74,935</u>
Economic development				
Personal services	1,152,672	1,152,672	1,065,378	87,294
Materials and supplies	14,100	14,100	5,363	8,737
Contractual services	1,073,854	1,073,854	1,025,417	48,437
Other	1,485,000	3,597,318	3,596,762	556
Total economic development	<u>3,725,626</u>	<u>5,837,944</u>	<u>5,692,920</u>	<u>145,024</u>
Neighborhood services				
Personal services	834,840	834,840	812,890	21,950
Materials and supplies	12,500	12,500	-	12,500
Contractual services	685,367	718,824	438,380	280,444
Other	16,742	16,742	-	16,742
Capital outlay	33,457	-	-	-
Total neighborhood services	<u>1,582,906</u>	<u>1,582,906</u>	<u>1,251,270</u>	<u>331,636</u>

(Continued)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Community Development Act**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-29 (Continued)

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Housing				
Personal services	1,926,640	1,926,640	1,797,025	129,615
Materials and supplies	38,733	38,733	28,902	9,831
Contractual services	1,779,521	1,897,521	1,863,401	34,120
Other	2,945,000	3,465,000	3,453,340	11,660
Capital outlay	38,000	-	-	-
Total housing	6,727,894	7,327,894	7,142,668	185,226
Total development	12,855,602	15,567,920	14,831,099	736,821
Health				
Health				
Personal services	321,435	321,435	308,352	13,083
Materials and supplies	4,319	4,319	2,729	1,590
Contractual services	13,975	13,975	13,383	592
Total health	339,729	339,729	324,464	15,265
Total health	339,729	339,729	324,464	15,265
Recreation and parks				
Recreation and parks				
Personal services	184,194	184,194	182,936	1,258
Materials and supplies	17,505	17,505	15,331	2,174
Contractual services	73,558	73,558	60,465	13,093
Other	1,000	1,000	670	330
Capital outlay	45,000	45,000	45,000	-
Total recreation and parks	321,257	321,257	304,402	16,855
Total recreation and parks	321,257	321,257	304,402	16,855
Total expenditures	15,110,811	17,823,129	16,894,146	928,983
Excess (deficiency) of revenues over expenditures	(426,298)	(3,138,616)	(2,209,633)	928,983
<b>Other financing sources (uses)</b>				
Transfers out	(55,110)	(55,110)	(55,110)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(481,408)	(3,193,726)	(2,264,743)	928,983
<b>Fund balance (deficit) at beginning of year</b>	(7,137,998)	(7,137,998)	(7,137,998)	-
<b>Lapsed encumbrances</b>	1,638,903	1,638,903	1,638,903	-
<b>Fund balance (deficit) at end of year</b>	\$ (5,980,503)	\$ (8,692,821)	\$ (7,763,838)	\$ 928,983

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Health**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-30

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grants and subsidies	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
Licenses and permits	1,547,938	1,547,938	1,547,938	-
Charges for services	4,039,205	4,039,205	4,039,205	-
Miscellaneous	169,487	169,487	169,487	-
Total revenues	<u>5,761,430</u>	<u>5,761,430</u>	<u>5,761,430</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Health				
Health				
Personal services	15,140,234	15,150,234	14,931,683	218,551
Materials and supplies	800,255	690,438	565,915	124,523
Contractual services	9,364,092	9,991,841	9,991,841	-
Other	3,500	10,000	5,234	4,766
Capital outlay	8,000	15,000	9,783	5,217
Total health	<u>25,316,081</u>	<u>25,857,513</u>	<u>25,504,456</u>	<u>353,057</u>
Total health	<u>25,316,081</u>	<u>25,857,513</u>	<u>25,504,456</u>	<u>353,057</u>
Total expenditures	<u>25,316,081</u>	<u>25,857,513</u>	<u>25,504,456</u>	<u>353,057</u>
Excess (deficiency) of revenues over expenditures	(19,554,651)	(20,096,083)	(19,743,026)	353,057
<b>Other financing sources (uses)</b>				
Operating transfers in	18,860,079	18,860,079	18,860,079	-
Operating transfers out	(502,932)	(282,000)	(282,000)	-
Total other financing sources (uses)	<u>18,357,147</u>	<u>18,578,079</u>	<u>18,578,079</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,197,504)	(1,518,004)	(1,164,947)	353,057
<b>Fund balance at beginning of year</b>	1,180,452	1,180,452	1,180,452	-
<b>Lapsed encumbrances</b>	389,859	389,859	389,859	-
<b>Fund balance at end of year</b>	<u>\$ 372,807</u>	<u>\$ 52,307</u>	<u>\$ 405,364</u>	<u>\$ 353,057</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Health Department Grants**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-31

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Grants and subsidies	\$ 10,485,288	\$ 10,485,288	\$ 10,485,288	\$ -
Charges for service	804,308	804,308	804,308	-
Miscellaneous	169,795	169,795	169,795	-
Total revenues	11,459,391	11,459,391	11,459,391	-
<b>Expenditures</b>				
Current				
Health				
Health				
Personal services	-	8,637,357	7,478,844	1,158,513
Materials and supplies	-	769,400	687,356	82,044
Contractual services	-	4,167,040	3,030,013	1,137,027
Other	-	607,846	88,073	519,773
Capital outlay	-	66,840	45,800	21,040
Total health	-	14,248,483	11,330,086	2,918,397
Total health	-	14,248,483	11,330,086	2,918,397
Total expenditures	-	14,248,483	11,330,086	2,918,397
Excess (deficiency) of revenues over expenditures	11,459,391	(2,789,092)	129,305	2,918,397
<b>Other financing sources (uses)</b>				
Operating transfers in	282,000	282,000	282,000	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	11,741,391	(2,507,092)	411,305	2,918,397
<b>Fund balance (deficit) at beginning of year</b>	(543,375)	(543,375)	(543,375)	-
<b>Lapsed encumbrances</b>	38,943	38,943	38,943	-
<b>Fund balance (deficit) at end of year</b>	\$ 11,236,959	\$ (3,011,524)	\$ (93,127)	\$ 2,918,397

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Storm Sewer Maintenance**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-32

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment earnings	\$ 507,374	\$ 507,374	\$ 507,374	\$ -
Charges for services	19,815,917	19,815,917	19,815,917	-
Miscellaneous	154,946	154,946	154,946	-
Total revenues	20,478,237	20,478,237	20,478,237	-
<b>Expenditures</b>				
Current				
Public utilities				
Storm sewers				
Personal services	2,263,071	2,263,071	1,970,294	292,777
Materials and supplies	20,000	20,000	2,188	17,812
Contractual services	10,723,000	10,575,408	9,968,147	607,261
Other	10,000	157,656	155,380	2,276
Total storm sewers	13,016,071	13,016,135	12,096,009	920,126
Total public utilities	13,016,071	13,016,135	12,096,009	920,126
Total expenditures	13,016,071	13,016,135	12,096,009	920,126
Excess of revenues over expenditures	7,462,166	7,462,102	8,382,228	920,126
<b>Other financing sources (uses)</b>				
Operating transfers out	(4,921,151)	(5,076,097)	(4,650,172)	425,925
Excess of revenues and other financing sources over expenditures and other uses	2,541,015	2,386,005	3,732,056	1,346,051
<b>Fund balance at beginning of year</b>	5,521,130	5,521,130	5,521,130	-
<b>Lapsed encumbrances</b>	2,003,926	2,003,926	2,003,926	-
<b>Fund balance at end of year</b>	\$ 10,066,071	\$ 9,911,061	\$ 11,257,112	\$ 1,346,051

**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, 2002**

Exhibit B-33

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Shared revenues	\$ 2,306,000	\$ 2,306,000	\$ 2,306,000	\$ -
Total revenues	<u>2,306,000</u>	<u>2,306,000</u>	<u>2,306,000</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation				
Contractual services	-	976,000	976,000	-
Capital outlay	-	<u>1,372,406</u>	<u>1,330,000</u>	<u>42,406</u>
Total transportation	-	<u>2,348,406</u>	<u>2,306,000</u>	<u>42,406</u>
Total public service	-	<u>2,348,406</u>	<u>2,306,000</u>	<u>42,406</u>
Total expenditures	-	<u>2,348,406</u>	<u>2,306,000</u>	<u>42,406</u>
Excess (deficiency) of revenues over expenditures	2,306,000	(42,406)	-	42,406
<b>Fund balance at beginning of year</b>	42,406	42,406	42,406	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 2,348,406</u>	<u>\$ -</u>	<u>\$ 42,406</u>	<u>\$ 42,406</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Street Construction Maintenance and Repair**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-34

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 119,260	\$ 119,260	\$ 119,260	\$ -
Licenses and permits	903,774	903,774	903,774	-
Shared revenues	20,498,644	20,498,644	20,498,644	-
Charges for services	6,414,988	6,414,988	6,414,988	-
Miscellaneous	439,254	439,254	439,254	-
Total revenues	<u>28,375,920</u>	<u>28,375,920</u>	<u>28,375,920</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public service				
Service director				
Personal services	1,237,111	1,237,111	1,024,700	212,411
Total service director	<u>1,237,111</u>	<u>1,237,111</u>	<u>1,024,700</u>	<u>212,411</u>
Transportation				
Personal services	17,058,247	18,554,138	18,297,427	256,711
Materials and supplies	1,671,198	1,271,198	1,141,227	129,971
Contractual services	5,757,589	7,067,698	6,159,186	908,512
Capital outlay	321,221	121,221	101,411	19,810
Total transportation	<u>24,808,255</u>	<u>27,014,255</u>	<u>25,699,251</u>	<u>1,315,004</u>
Total public service	<u>26,045,366</u>	<u>28,251,366</u>	<u>26,723,951</u>	<u>1,527,415</u>
Total expenditures	<u>26,045,366</u>	<u>28,251,366</u>	<u>26,723,951</u>	<u>1,527,415</u>
Excess of revenues over expenditures	2,330,554	124,554	1,651,969	1,527,415
<b>Other financing sources (uses)</b>				
Operating transfers out	(304,835)	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	2,025,719	124,554	1,651,969	1,527,415
<b>Fund balance at beginning of year</b>	1,433,441	1,433,441	1,433,441	-
<b>Lapsed encumbrances</b>	183,009	183,009	183,009	-
<b>Fund balance at end of year</b>	<u>\$ 3,642,169</u>	<u>\$ 1,741,004</u>	<u>\$ 3,268,419</u>	<u>\$ 1,527,415</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Municipal Motor Vehicle Tax**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-35

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 2,981,950	\$ 2,981,950	\$ 2,981,950	\$ -
Total revenues	<u>2,981,950</u>	<u>2,981,950</u>	<u>2,981,950</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation				
Materials and supplies	-	930,000	900,000	30,000
Contractual services	-	1,740,258	1,501,161	239,097
Capital outlay	-	354,414	265,814	88,600
Total transportation	<u>-</u>	<u>3,024,672</u>	<u>2,666,975</u>	<u>357,697</u>
Total public service	<u>-</u>	<u>3,024,672</u>	<u>2,666,975</u>	<u>357,697</u>
Total expenditures	<u>-</u>	<u>3,024,672</u>	<u>2,666,975</u>	<u>357,697</u>
Excess (deficiency) of revenues over expenditures	2,981,950	(42,722)	314,975	357,697
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	2,981,950	(42,722)	314,975	357,697
<b>Fund balance at beginning of year</b>	654,455	654,455	654,455	-
<b>Lapsed encumbrances</b>	<u>502,489</u>	<u>502,489</u>	<u>502,489</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 4,138,894</u>	<u>\$ 1,114,222</u>	<u>\$ 1,471,919</u>	<u>\$ 357,697</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Treasury Investment Earnings**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-36

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current				
General government				
City auditor				
Other	-	2,612,710	2,612,710	-
Total city auditor	<u>-</u>	<u>2,612,710</u>	<u>2,612,710</u>	<u>-</u>
Total general government	<u>-</u>	<u>2,612,710</u>	<u>2,612,710</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>2,612,710</u>	<u>2,612,710</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(2,612,710)	(2,612,710)	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	(2,612,710)	(2,612,710)	-
<b>Fund balance at beginning of year</b>	2,672,353	2,672,353	2,672,353	-
<b>Lapsed encumbrances</b>	<u>17,658</u>	<u>17,658</u>	<u>17,658</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 2,690,011</u>	<u>\$ 77,301</u>	<u>\$ 77,301</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Golf Course Operations**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-37

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with Final Budget- Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 4,326,677	\$ 4,326,677	\$ 4,326,677	\$ -
Miscellaneous	17,044	17,044	17,044	-
Total revenues	<u>4,343,721</u>	<u>4,343,721</u>	<u>4,343,721</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Golf				
Personal services	3,042,243	3,042,243	2,931,256	110,987
Materials and supplies	486,100	459,087	411,678	47,409
Contractual services	1,172,515	1,197,515	1,097,031	100,484
Other	3,200	3,200	2,378	822
Capital outlay	230,900	232,913	232,913	-
Total golf	<u>4,934,958</u>	<u>4,934,958</u>	<u>4,675,256</u>	<u>259,702</u>
Total recreation and parks	<u>4,934,958</u>	<u>4,934,958</u>	<u>4,675,256</u>	<u>259,702</u>
Total expenditures	<u>4,934,958</u>	<u>4,934,958</u>	<u>4,675,256</u>	<u>259,702</u>
Excess (deficiency) of revenues over expenditures	(591,237)	(591,237)	(331,535)	259,702
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(591,237)	(591,237)	(331,535)	259,702
<b>Fund balance at beginning of year</b>	1,315,853	1,315,853	1,315,853	-
<b>Lapsed encumbrances</b>	209,604	209,604	209,604	-
<b>Fund balance at end of year</b>	<u>\$ 934,220</u>	<u>\$ 934,220</u>	<u>\$ 1,193,922</u>	<u>\$ 259,702</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Recreation and Parks Operations**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-38

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 2,474,185	\$ 2,474,185	\$ 2,474,185	\$ -
Miscellaneous	539,227	539,227	539,227	-
Total revenues	3,013,412	3,013,412	3,013,412	-
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	23,222,503	23,854,713	23,820,857	33,856
Materials and supplies	1,245,900	1,321,888	1,313,697	8,191
Contractual services	5,877,816	5,836,501	5,799,709	36,792
Other	64,000	100,750	94,182	6,568
Capital outlay	282,000	282,843	282,703	140
Total recreation and parks	30,692,219	31,396,695	31,311,148	85,547
Total recreation and parks	30,692,219	31,396,695	31,311,148	85,547
Total expenditures	30,692,219	31,396,695	31,311,148	85,547
Excess (deficiency) of revenues over expenditures	(27,678,807)	(28,383,283)	(28,297,736)	85,547
<b>Other financing sources (uses)</b>				
Operating transfers in	27,242,440	27,242,440	27,242,440	-
Operating transfers out	(189,520)	(189,520)	(189,520)	-
Total other financing sources (uses)	27,052,920	27,052,920	27,052,920	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(625,887)	(1,330,363)	(1,244,816)	85,547
<b>Fund balance at beginning of year</b>	283,054	283,054	283,054	-
<b>Lapsed encumbrances</b>	350,280	350,280	350,280	-
<b>Fund balance (deficit) at end of year</b>	\$ 7,447	\$ (697,029)	\$ (611,482)	\$ 85,547

**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, 2002**

Exhibit B-39

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Grants and subsidies	\$ 39,395,457	\$ 39,395,457	\$ 39,395,457	\$ -
Investment earnings	44,175	44,175	44,175	-
Charges for service	441,719	441,719	441,719	-
Miscellaneous	129,441	129,441	129,441	-
Total revenues	40,010,792	40,010,792	40,010,792	-
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	10,446,246	7,347,740	3,098,506
Materials and supplies	-	230,794	190,372	40,422
Contractual services	-	29,363,855	27,635,009	1,728,846
Other	2,917	64,184	64,184	-
Capital outlay	-	14,510,029	10,034,145	4,475,884
Total recreation and parks	2,917	54,615,108	45,271,450	9,343,658
Total recreation and parks	2,917	54,615,108	45,271,450	9,343,658
Total expenditures	2,917	54,615,108	45,271,450	9,343,658
Excess (deficiency) of revenues over expenditures	40,007,875	(14,604,316)	(5,260,658)	9,343,658
<b>Other financing sources (uses)</b>				
Operating transfers in	189,520	189,520	189,520	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	40,197,395	(14,414,796)	(5,071,138)	9,343,658
<b>Fund balance (deficit) at beginning of year</b>	(20,825,776)	(20,825,776)	(20,825,776)	-
<b>Lapsed encumbrances</b>	50,056	50,056	50,056	-
<b>Fund balance (deficit) at end of year</b>	\$ 19,421,675	\$ (35,190,516)	\$ (25,846,858)	\$ 9,343,658

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Private Grants**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-40

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grants and subsidies	\$ 647,199	\$ 647,199	\$ 647,199	\$ -
Miscellaneous	391,342	391,342	391,342	-
Total revenues	<u>1,038,541</u>	<u>1,038,541</u>	<u>1,038,541</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government				
Office of education				
Personal services	-	173,220	142,741	30,479
Materials and supplies	9,171	6,171	6,171	-
Contractual services	30,952	565,702	565,702	-
Total office of education	<u>40,123</u>	<u>745,093</u>	<u>714,614</u>	<u>30,479</u>
Total general government	<u>40,123</u>	<u>745,093</u>	<u>714,614</u>	<u>30,479</u>
Public service				
Transportation				
Capital outlay	-	20,000	20,000	-
Total transportation	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total public service	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Public safety				
Fire				
Materials and supplies	-	3,600	-	3,600
Contractual services	-	2,220	-	2,220
Total fire	<u>-</u>	<u>5,820</u>	<u>-</u>	<u>5,820</u>
Total public safety	<u>-</u>	<u>5,820</u>	<u>-</u>	<u>5,820</u>
Development				
Housing				
Contractual services	-	85,477	85,477	-
Total housing	<u>-</u>	<u>85,477</u>	<u>85,477</u>	<u>-</u>
Total development	<u>-</u>	<u>85,477</u>	<u>85,477</u>	<u>-</u>
Health				
Health				
Personal Services	27,390	283,697	283,697	-
Materials & supplies	11,970	-	-	-
Contractual services	-	197,095	155,725	41,370
Capital outlay	2,000	-	-	-
Total health	<u>41,360</u>	<u>480,792</u>	<u>439,422</u>	<u>41,370</u>
Total health	<u>41,360</u>	<u>480,792</u>	<u>439,422</u>	<u>41,370</u>
Recreation and parks				
Recreation and parks				
Personal services	59,236	59,000	59,000	-
Materials & supplies	5,342	5,342	5,342	-
Contractual services	4,252	11,988	11,988	-
Capital outlay	-	30,000	7,500	22,500
Total recreation and parks	<u>68,830</u>	<u>106,330</u>	<u>83,830</u>	<u>22,500</u>
Total recreation and parks	<u>68,830</u>	<u>106,330</u>	<u>83,830</u>	<u>22,500</u>
Total expenditures	<u>150,313</u>	<u>1,443,512</u>	<u>1,343,343</u>	<u>100,169</u>
Excess (deficiency) of revenues over expenditures	888,228	(404,971)	(304,802)	100,169
<b>Other financing sources (uses)</b>				
Transfers in	<u>112,355</u>	<u>112,355</u>	<u>112,355</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,000,583	(292,616)	(192,447)	100,169
<b>Fund balance at beginning of year</b>	346,335	346,335	346,335	-
<b>Lapsed encumbrances</b>	52,063	52,063	52,063	-
<b>Fund balance at end of year</b>	<u>\$ 1,398,981</u>	<u>\$ 105,782</u>	<u>\$ 205,951</u>	<u>\$ 100,169</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Urban Site Acquisition Loan Fund**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-41

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 900,183	\$ 900,183	\$ 900,183	\$ -
<b>Expenditures</b>				
Current				
Development				
Economic development				
Other	-	1,100,000	1,100,000	-
Total economic development	-	1,100,000	1,100,000	-
Total expenditures	-	1,100,000	1,100,000	-
Excess (deficiency) of revenues over expenditures	900,183	(199,817)	(199,817)	-
<b>Other financing sources (uses)</b>				
Operating transfers in	1,550,000	1,550,000	1,550,000	-
Excess of revenues and other financing sources over expenditures and other uses	2,450,183	1,350,183	1,350,183	-
<b>Fund balance (deficit) at beginning of year</b>	(1,350,000)	(1,350,000)	(1,350,000)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	\$ 1,100,183	\$ 183	\$ 183	\$ -

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Collection Fees**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-42

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Income taxes	\$ 58,453	\$ 58,453	\$ 58,453	\$ -
Fines & forfeitures	84,393	84,393	84,393	-
Total revenues	142,846	142,846	142,846	-
<b>Expenditures</b>				
Current				
General government				
City attorney				
Contractual services	-	58,453	6,808	51,645
Total City attorney	-	58,453	6,808	51,645
Total general government	-	58,453	6,808	51,645
Total expenditures	-	58,453	6,808	51,645
Excess of revenues over expenditures	142,846	84,393	136,038	51,645
<b>Other financing sources (uses)</b>	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	142,846	84,393	136,038	51,645
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	\$ 142,846	\$ 84,393	\$ 136,038	\$ 51,645

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Easton TIF**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-43

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 180,891	\$ 180,891	\$ 180,891	\$ -
Miscellaneous	1,423,894	1,423,894	1,423,894	-
Total revenues	<u>1,604,785</u>	<u>1,604,785</u>	<u>1,604,785</u>	<u>-</u>
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	1,604,785	1,604,785	1,604,785	-
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(1,502,198)</u>	<u>(1,502,198)</u>	<u>(1,502,198)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	102,587	102,587	102,587	-
<b>Fund balance at beginning of year</b>	2,488,649	2,488,649	2,488,649	-
<b>Lapsed encumbrances</b>	5,475	5,475	5,475	-
<b>Fund balance at end of year</b>	<u>\$ 2,596,711</u>	<u>\$ 2,596,711</u>	<u>\$ 2,596,711</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Polaris TIF**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-44

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 159,488	\$ 159,488	\$ 159,488	\$ -
Miscellaneous	1,283,958	1,283,958	1,283,958	-
Total revenues	<u>1,443,446</u>	<u>1,443,446</u>	<u>1,443,446</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public Service				
Public service director				
Contractual services	-	29,000	29,000	-
Total public service director	-	29,000	29,000	-
Total public service	-	29,000	29,000	-
Total expenditures	<u>-</u>	<u>29,000</u>	<u>29,000</u>	<u>-</u>
Excess of revenues over expenditures	1,443,446	1,414,446	1,414,446	-
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(100,000)</u>	<u>(882,735)</u>	<u>(655,441)</u>	<u>227,294</u>
Excess of revenues and other financing sources over expenditures and other uses	1,343,446	531,711	759,005	227,294
<b>Fund balance at beginning of year</b>	159,160	159,160	159,160	-
<b>Lapsed encumbrances</b>	2,626	2,626	2,626	-
<b>Fund balance at end of year</b>	<u>\$ 1,505,232</u>	<u>\$ 693,497</u>	<u>\$ 920,791</u>	<u>\$ 227,294</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Tuttle Crossing TIF**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-45

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 616,771	\$ 616,771	\$ 616,771	\$ -
Total revenues	<u>616,771</u>	<u>616,771</u>	<u>616,771</u>	<u>-</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	616,771	616,771	616,771	-
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(835,425)</u>	<u>(835,425)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	616,771	(218,654)	(218,654)	-
<b>Fund balance at beginning of year</b>	1,260,717	1,260,717	1,260,717	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 1,877,488</u>	<u>\$ 1,042,063</u>	<u>\$ 1,042,063</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Nationwide Pen Site TIF**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-46

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 133,808	\$ 133,808	\$ 133,808	\$ -
Miscellaneous	<u>1,220,537</u>	<u>1,220,537</u>	<u>1,220,537</u>	<u>-</u>
Total revenues	<u>1,354,345</u>	<u>1,354,345</u>	<u>1,354,345</u>	<u>-</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,354,345	1,354,345	1,354,345	-
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(1,916,409)</u>	<u>(1,916,409)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,354,345	(562,064)	(562,064)	-
<b>Fund balance at beginning of year</b>	695,872	695,872	695,872	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 2,050,217</u>	<u>\$ 133,808</u>	<u>\$ 133,808</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Nationwide Off Sites TIF**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-47

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 9,842	\$ 9,842	\$ 9,842	\$ -
Miscellaneous	406,529	406,529	406,529	-
Total revenues	<u>416,371</u>	<u>416,371</u>	<u>416,371</u>	<u>-</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	416,371	416,371	416,371	-
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(201,777)</u>	<u>(201,777)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	416,371	214,594	214,594	-
<b>Fund balance at beginning of year</b>	201,777	201,777	201,777	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 618,148</u>	<u>\$ 416,371</u>	<u>\$ 416,371</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Miranova TIF**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-48

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 330,301	\$ 330,301	\$ 330,301	\$ -
Total revenues	<u>330,301</u>	<u>330,301</u>	<u>330,301</u>	<u>-</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	330,301	330,301	330,301	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	330,301	330,301	330,301	-
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 330,301</u>	<u>\$ 330,301</u>	<u>\$ 330,301</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Brewery District TIF**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-49

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 31,812	\$ 31,812	\$ 31,812	\$ -
Total revenues	<u>31,812</u>	<u>31,812</u>	<u>31,812</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Development				
Other	-	100,000	100,000	-
Total expenditures	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	31,812	(68,188)	(68,188)	-
<b>Other financing sources (uses)</b>				
Proceeds from debt	510,285	510,285	510,285	-
Operating transfers out	(20,000)	(20,000)	(11,754)	8,246
Total other financing sources (uses)	<u>490,285</u>	<u>490,285</u>	<u>498,531</u>	<u>8,246</u>
Excess of revenues and other financing sources over expenditures and other uses	522,097	422,097	430,343	8,246
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 522,097</u>	<u>\$ 422,097</u>	<u>\$ 430,343</u>	<u>\$ 8,246</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Recreation Debt Service**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-50

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for service	\$ 517,757	\$ 517,757	\$ 517,757	\$ -
Total revenues	<u>517,757</u>	<u>517,757</u>	<u>517,757</u>	<u>-</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	517,757	517,757	517,757	-
<b>Other financing sources (uses)</b>				
Operating transfers out	(1,117,851)	(2,382,919)	(1,489,075)	893,844
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(600,094)	(1,865,162)	(971,318)	(893,844)
<b>Fund balance at beginning of year</b>	1,018,189	1,018,189	1,018,189	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 418,095</u>	<u>\$ (846,973)</u>	<u>\$ 46,871</u>	<u>\$ (893,844)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Capitol South**  
**Budget Basis**  
**Year ended December 31, 2002**

Exhibit B-51

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 350,015	\$ 350,015	\$ 350,015	\$ -
Total revenues	<u>350,015</u>	<u>350,015</u>	<u>350,015</u>	<u>-</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	350,015	350,015	350,015	-
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(2,000,000)</u>	<u>(3,550,000)</u>	<u>(3,186,210)</u>	<u>363,790</u>
Total other financing sources (uses)	<u>(2,000,000)</u>	<u>(3,550,000)</u>	<u>(3,186,210)</u>	<u>363,790</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,649,985)	(3,199,985)	(2,836,195)	363,790
<b>Fund balance at beginning of year</b>	17,096,606	17,096,606	17,096,606	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 15,446,621</u>	<u>\$ 13,896,621</u>	<u>\$ 14,260,411</u>	<u>\$ 363,790</u>

# City of Columbus, Ohio

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# City of Columbus, Ohio

## **Internal Service Funds**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, generally on a cost-reimbursement basis. The title of the funds indicates the type of service provided. The Internal Service Funds are:

- **Employee Benefits**
- **Fleet Management**
- **Information Services**
- **Purchasing/Contract**
- **Telecommunications**
- **Land Acquisition**

# City of Columbus, Ohio

Exhibit C-1

Combining Statement of Net Assets

Internal Service Funds

December 31, 2002

(amounts expressed in thousands)

	<b>Employee Benefits</b>	<b>Fleet Management</b>	<b>Information Services</b>	<b>Purchasing/ Contract</b>	<b>Telecom- munications</b>	<b>Land Acquisition</b>	<b>Total</b>
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents							
Cash and investments with treasurer	\$ 32,533	\$ 2,167	\$ 2,500	\$ 82	\$ 266	\$ 70	\$ 37,618
Receivables (net of allowances for uncollectibles)	-	-	26	-	3	-	29
Due from other funds	24	166	158	-	-	23	371
Inventory	-	1,003	-	-	-	-	1,003
Total current assets	<u>32,557</u>	<u>3,336</u>	<u>2,684</u>	<u>82</u>	<u>269</u>	<u>93</u>	<u>39,021</u>
Noncurrent assets:							
Property, plant and equipment, at cost	-	4,917	31,296	-	3,549	-	39,762
Less accumulated depreciation	-	(2,674)	(25,234)	-	(2,643)	-	(30,551)
Net property, plant and equipment	-	2,243	6,062	-	906	-	9,211
Total noncurrent assets:	<u>-</u>	<u>2,243</u>	<u>6,062</u>	<u>-</u>	<u>906</u>	<u>-</u>	<u>9,211</u>
<b>Total assets</b>	<u>32,557</u>	<u>5,579</u>	<u>8,746</u>	<u>82</u>	<u>1,175</u>	<u>93</u>	<u>48,232</u>
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	4,248	1,151	724	-	10	-	6,133
Due to other funds	-	22	15	-	-	-	37
Accrued interest payable	-	1	11	-	-	-	12
Accrued wages and benefits	6,536	242	328	-	8	21	7,135
Accrued vacation and sick leave	87	509	397	-	-	5	998
Current portion of:							
Bonds payable	-	30	610	-	-	-	640
Total current liabilities	<u>10,871</u>	<u>1,955</u>	<u>2,085</u>	<u>-</u>	<u>18</u>	<u>26</u>	<u>14,955</u>
Noncurrent liabilities:							
Bonds payable	-	480	3,165	-	-	-	3,645
Total noncurrent liabilities:	<u>-</u>	<u>480</u>	<u>3,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,645</u>
<b>Total liabilities</b>	<u>10,871</u>	<u>2,435</u>	<u>5,250</u>	<u>-</u>	<u>18</u>	<u>26</u>	<u>18,600</u>
<b>NET ASSETS</b>							
Invested in capital assets	-	1,733	2,287	-	906	-	4,926
Unrestricted	21,686	1,411	1,209	82	251	67	24,706
<b>Total net assets</b>	<u>\$ 21,686</u>	<u>\$ 3,144</u>	<u>\$ 3,496</u>	<u>\$ 82</u>	<u>\$ 1,157</u>	<u>\$ 67</u>	<u>\$ 29,632</u>

## 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, 2002  
(amounts expressed in thousands)

	<b>Employee Benefits</b>	<b>Fleet Management</b>	<b>Information Services</b>	<b>Purchasing/ Contract</b>	<b>Telecom- munications</b>	<b>Land Acquisition</b>	<b>Total</b>
<b>OPERATING REVENUES</b>							
Charges for service	\$ 60,935	\$ 18,272	\$ 18,001	\$ -	\$ 242	\$ 305	\$ 97,755
Other	4	97	44	-	-	4	149
<b>Total operating revenues</b>	<u>60,939</u>	<u>18,369</u>	<u>18,045</u>	<u>-</u>	<u>242</u>	<u>309</u>	<u>97,904</u>
<b>OPERATING EXPENSES</b>							
Personal services	794	7,169	6,863	-	107	557	15,490
Materials and supplies	21	8,782	1,133	-	56	4	9,996
Contractual services	54,990	3,307	7,644	-	96	43	66,080
Depreciation	-	313	3,634	-	156	-	4,103
Other	-	2	-	-	-	-	2
<b>Total operating expenses</b>	<u>55,805</u>	<u>19,573</u>	<u>19,274</u>	<u>-</u>	<u>415</u>	<u>604</u>	<u>95,671</u>
<b>Operating income (loss)</b>	5,134	(1,204)	(1,229)	-	(173)	(295)	2,233
<b>Nonoperating revenues (expenses)</b>							
Interest expense	-	(24)	(202)	-	-	-	(226)
Other, net	-	521	-	(7)	-	(14)	500
<b>Total nonoperating revenues (expenses)</b>	<u>-</u>	<u>497</u>	<u>(202)</u>	<u>(7)</u>	<u>-</u>	<u>(14)</u>	<u>274</u>
<b>Net income (loss)</b>	5,134	(707)	(1,431)	(7)	(173)	(309)	2,507
<b>Total net assets at beginning of year</b>	<u>16,552</u>	<u>3,851</u>	<u>4,927</u>	<u>89</u>	<u>1,330</u>	<u>376</u>	<u>27,125</u>
<b>Total net assets at end of year</b>	<u>\$ 21,686</u>	<u>\$ 3,144</u>	<u>\$ 3,496</u>	<u>\$ 82</u>	<u>\$ 1,157</u>	<u>\$ 67</u>	<u>\$ 29,632</u>

**City of Columbus, Ohio**  
 Combining Statement of Cash Flows  
 Internal Service Funds  
 For the Year Ended December 31, 2002  
 (amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Purchasing/ Contract</u>	<u>Telecom- munications</u>	<u>Land Acquisition</u>	<u>Total</u>
<b>OPERATING ACTIVITIES:</b>							
Quasi external operating receipts	\$ 60,925	\$ 18,171	\$ 17,902	\$ -	\$ 261	\$ 313	\$ 97,572
Cash paid to employees	(776)	(7,108)	(6,730)	-	(101)	(557)	(15,272)
Cash paid to suppliers	(55,216)	(11,742)	(9,351)	-	(151)	(51)	(76,511)
Other receipts	5	98	45	-	1	4	153
Other payments	-	(25)	(45)	-	-	-	(70)
<b>Net cash provided (used) by operating activities</b>	<u>4,938</u>	<u>(606)</u>	<u>1,821</u>	<u>-</u>	<u>10</u>	<u>(291)</u>	<u>5,872</u>
<b>CAPITAL FINANCING ACTIVITIES:</b>							
Purchases of property, plant, and equipment	-	(52)	(230)	-	-	-	(282)
Principal payments on bonds and notes	-	(30)	(620)	-	-	-	(650)
Interest paid on bonds and notes	-	(24)	(204)	-	-	-	(228)
<b>Net cash used by capital financing activities</b>	<u>-</u>	<u>(106)</u>	<u>(1,054)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,160)</u>
Increase (decrease) in cash and cash equivalents	4,938	(712)	767	-	10	(291)	4,712
<b>Cash and cash equivalents at beginning of year</b>	<u>27,595</u>	<u>2,879</u>	<u>1,733</u>	<u>82</u>	<u>256</u>	<u>361</u>	<u>32,906</u>
<b>Cash and cash equivalents at end of year</b>	<u>\$ 32,533</u>	<u>\$ 2,167</u>	<u>\$ 2,500</u>	<u>\$ 82</u>	<u>\$ 266</u>	<u>\$ 70</u>	<u>\$ 37,618</u>

(Continued)

**City of Columbus, Ohio**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2002  
(amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Purchasing/ Contract</u>	<u>Telecom- munications</u>	<u>Land Acquisition</u>	<u>Total</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>							
Operating income (loss)	\$ 5,134	\$ (1,204)	\$ (1,229)	\$ -	\$ (173)	\$ (295)	\$ 2,233
Depreciation	-	313	3,634	-	156	-	4,103
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	-	21	-	-	-	-	21
Due from other funds	(11)	(166)	(158)	-	20	8	(307)
Inventory	-	14	-	-	-	-	14
Accounts payable -- net of items affecting property, plant and equipment	(1,704)	333	(574)	-	2	(5)	(1,948)
Due to other funds	-	22	15	-	-	-	37
Accrued wages and benefits	1,507	74	115	-	5	3	1,704
Accrued vacation and sick leave	12	(13)	18	-	-	(2)	15
<b>Net cash provided (used) by operating activities</b>	<u>\$ 4,938</u>	<u>\$ (606)</u>	<u>\$ 1,821</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ (291)</u>	<u>\$ 5,872</u>
<b>Noncash investing, capital, and financing activities:</b>							
Contributions of equipment	\$ -	\$ 515	\$ -	\$ -	\$ -	\$ -	\$ 515

# City of Columbus, Ohio

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# City of Columbus, Ohio

## **Fiduciary Funds - Agency Funds**

**Agency funds** - used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds. Assets held for other funds or governments include payroll taxes and other employee withholdings and income taxes and utility charges collected by the City on behalf of other governments. Their titles are descriptive of their nature. They are:

- Payroll Deposit
- Unclaimed money
- Short North SID Deposit
- Capital Crossroads SID
- Health Deposit
- Construction Insp. Deposit
- City Auditor's Deposit
- City Attorney's Deposit
- Safety Agency Deposit
- Police Property Room Deposit
- Suburb Utility Surcharges
- Suburb Income Tax
- City Treasurer's Deposit
- Purchasing Deposit
- Recreation Deposit
- Development Deposit
- Convention Facility Tax
- Service Department Deposit

**City of Columbus, Ohio**  
**Schedule of Changes in Assets and Liabilities**  
**Agency Funds—Individual Fund Grouping**  
**For the Year Ended December 31, 2002**

Exhibit D-1

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Agency Funds	Assets				Liabilities			
	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002
Payroll deposit	\$ 23,073,820	261,190,058	258,198,556	26,065,322	\$ 23,073,820	261,190,058	258,198,556	26,065,322
Unclaimed money	1,208,425	1,286,943	820,818	1,674,550	1,208,425	1,286,943	820,818	1,674,550
Short North SID deposit	-	108,948	108,948	-	-	108,948	108,948	-
Capital Crossroads SID	-	1,175,487	1,175,487	-	-	1,175,487	1,175,487	-
Health deposit	150,019	1,980,152	1,954,411	175,760	150,019	1,980,152	1,954,411	175,760
Construction Insp. deposit	5,331,900	5,707,048	6,489,005	4,549,943	5,331,900	5,707,048	6,489,005	4,549,943
City auditor's deposit	802,449	35,814	-	838,263	802,449	35,814	-	838,263
City attorney's deposit	36,447	113,831	137,003	13,275	36,447	113,831	137,003	13,275
Safety agency deposit	99,315	121,666	108,664	112,317	99,315	121,666	108,664	112,317
Police property room deposit	1,098,254	748,915	536,365	1,310,804	1,098,254	748,915	536,365	1,310,804
Suburb utility surcharges	415,735	4,744,737	4,732,668	427,804	415,735	4,744,737	4,732,668	427,804
Suburb income tax	3,516,280	35,050,719	36,134,026	2,432,973	3,516,280	35,050,719	36,134,026	2,432,973
City treasurer's deposit	37,094	249,687	240,409	46,372	37,094	249,687	240,409	46,372
Purchasing deposit	173,185	128,324	55,599	245,910	173,185	128,324	55,599	245,910
Recreation deposit	28,011	70,395	69,911	28,495	28,011	70,395	69,911	28,495
Development deposit	797,936	666,248	684,085	780,099	797,936	666,248	684,085	780,099
Convention facility tax	989,962	12,853,665	13,843,627	-	989,962	12,853,665	13,843,627	-
Service department deposit	835,169	912,434	629,523	1,118,080	835,169	912,434	629,523	1,118,080
<b>Total all agency funds</b>	<b>\$ 38,594,001</b>	<b>327,145,071</b>	<b>325,919,105</b>	<b>39,819,967</b>	<b>\$ 38,594,001</b>	<b>327,145,071</b>	<b>325,919,105</b>	<b>39,819,967</b>

**Capital Assets  
Used in the Operation  
of Governmental Funds**

**City of Columbus, Ohio**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule by Source<sup>1</sup>**  
**December 31, 2002**  
(amounts expressed in thousands)

Exhibit E-1

Governmental Funds Capital Assets:

Land	\$	175,032
Buildings		289,306
Improvements other than buildings		129,564
Machinery and equipment		235,636
Infrastructure		<u>871,866</u>
Total governmental funds capital assets	\$	<u><u>1,701,404</u></u>

Investment in governmental funds capital assets by source:

General obligation bonds	\$	1,152,970
General fund revenues		92,425
Special revenue funds		89,202
Other revenues		<u>366,807</u>
Total governmental funds capital assets	\$	<u><u>1,701,404</u></u>

<sup>1</sup> This schedule includes capital assets reported in Internal Services Funds. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

# City of Columbus, Ohio

Exhibit E-2

Capital Assets Used in the Operation of Governmental Funds  
 Schedule By Function and Activity<sup>1</sup>  
 December 31, 2002  
 (amounts expressed in thousands)

Function and activity	Total	Land	Buildings	Improvements other than Buildings	Machinery and Equipment	Infrastructure
<i>General Government:</i>						
City Council	\$ 255	\$ -	\$ 38	\$ -	\$ 217	\$ -
City Auditor	2,071	-	6	-	2,065	-
Income Tax	122	-	1	-	121	-
City Treasurer	383	-	29	-	354	-
City Attorney	201	-	6	-	195	-
Real Estate	285	269	-	-	16	-
Municipal Court - Judges	19,390	-	18,736	-	654	-
Municipal Court - Clerk	2,336	-	-	-	2,336	-
Civil Service Commission	198	-	-	-	198	-
Mayor	17	-	1	-	16	-
Community Relations Commission	31	-	-	-	31	-
EBO Office	25	-	-	-	25	-
Finance	4,035	23	-	68	3,944	-
Human Resources	32	-	-	-	32	-
Technology	50	-	-	-	50	-
Sinking Fund	13	-	-	-	13	-
Total General Government	<u>29,444</u>	<u>292</u>	<u>18,817</u>	<u>68</u>	<u>10,267</u>	<u>-</u>
<i>Public Service:</i>						
Service Director	1,037	1,000	-	-	37	-
Refuse Director	53,206	1,126	8,057	4,436	39,587	-
Facilities Management	145,687	60,349	74,296	7,972	3,070	-
Transportation	988,847	40,666	14,062	19,495	42,758	871,866
Total Public Service	<u>1,188,777</u>	<u>103,141</u>	<u>96,415</u>	<u>31,903</u>	<u>85,452</u>	<u>871,866</u>
<i>Public Safety:</i>						
Safety Director	749	-	11	-	738	-
Communications	11,736	35	27	42	11,632	-
Police	81,724	576	44,083	646	36,419	-
Fire	74,505	3,573	31,019	797	39,116	-
Total Public Safety	<u>168,714</u>	<u>4,184</u>	<u>75,140</u>	<u>1,485</u>	<u>87,905</u>	<u>-</u>
<i>Development:</i>						
Development Director	21,654	7,183	5,424	8,584	463	-
Regulations	4,234	-	4	-	4,230	-
Economic Development	679	281	382	-	16	-
Planning	375	69	-	22	284	-
Neighborhood Development	1,993	786	-	502	705	-
Total Development	<u>28,935</u>	<u>8,319</u>	<u>5,810</u>	<u>9,108</u>	<u>5,698</u>	<u>-</u>
<i>Health:</i>						
Health Administration	2,718	839	364	-	1,515	-
<i>Recreation &amp; Parks:</i>						
Administration	201,680	48,302	69,501	76,325	7,552	-
Administration (Zoo)	22,199	4,963	13,311	3,578	347	-
Golf Courses	19,175	4,979	7,750	4,105	2,341	-
Total Recreation & Parks	<u>243,054</u>	<u>58,244</u>	<u>90,562</u>	<u>84,008</u>	<u>10,240</u>	<u>-</u>
<i>Internal Service:</i>						
Employee Benefits	-	-	-	-	-	-
Fleet Management	4,917	13	2,159	128	2,617	-
Information Services	31,296	-	34	2,419	28,843	-
Purchasing	-	-	-	-	-	-
Telecommunications	3,549	-	5	445	3,099	-
Land Acquisition	-	-	-	-	-	-
Total Internal Service	<u>39,762</u>	<u>13</u>	<u>2,198</u>	<u>2,992</u>	<u>34,559</u>	<u>-</u>
Total governmental funds capital assets	<u>\$ 1,701,404</u>	<u>\$ 175,032</u>	<u>\$ 289,306</u>	<u>\$ 129,564</u>	<u>\$ 235,636</u>	<u>\$ 871,866</u>

<sup>1</sup>See note on Exhibit E-1.

# City of Columbus, Ohio

Exhibit E-3

## Capital Assets Used in the Operation of Governmental Funds Schedule of Changes By Function and Activity<sup>1</sup> For the Year Ended December 31, 2002

Function and Activity	Governmental Funds			Governmental Funds
	Capital Assets January 1, 2002	Net Additions	Net Deductions	Capital Assets December 31, 2002
<i>General Government:</i>				
City Council	\$ 199	\$ 102	\$ 46	\$ 255
City Auditor	2,065	11	5	2,071
Income Tax	122	-	-	122
City Treasurer	374	9	-	383
City Attorney	201	-	-	201
Real Estate	299	-	14	285
Municipal Court - Judges	19,448	-	58	19,390
Municipal Court - Clerk	1,618	763	45	2,336
Civil Service Commission	198	-	-	198
Mayor	17	-	-	17
Community Relations Commission	31	-	-	31
EBO Office	47	-	22	25
Finance	3,974	117	56	4,035
Human Resources	32	-	-	32
Technology	-	307	257	50
Sinking Fund	13	-	-	13
<b>Total General Government</b>	<b>28,638</b>	<b>1,309</b>	<b>503</b>	<b>29,444</b>
<i>Public Service:</i>				
Service Director	42	1,026	31	1,037
Refuse Director	54,106	2,221	3,121	53,206
Street Maintenance & Repair	30,084	-	-	30,084
Traffic Engineering	43,139	4,445	2,480	45,104
Facilities Management	140,254	6,511	1,078	145,687
Construction Inspection	1,511	-	-	1,511
<b>Total Public Service</b>	<b>269,136</b>	<b>14,203</b>	<b>6,710</b>	<b>276,629</b>
<i>Public Safety:</i>				
Safety Director	585	178	14	749
Communications	18,922	56	7,242	11,736
Police	82,511	3,587	4,374	81,724
Fire	70,690	5,455	1,640	74,505
<b>Total Public Safety</b>	<b>172,708</b>	<b>9,276</b>	<b>13,270</b>	<b>168,714</b>
<i>Development:</i>				
Development Director	21,662	21	29	21,654
Regulations	4,328	-	94	4,234
Economic Development	675	4	-	679
Planning	375	-	-	375
Neighborhood Development	2,078	31	116	1,993
<b>Total Development</b>	<b>29,118</b>	<b>56</b>	<b>239</b>	<b>28,935</b>
<i>Health:</i>				
Health Administration	4,007	133	1,422	2,718
<i>Recreation &amp; Parks:</i>				
Administration	189,342	18,720	6,382	201,680
Administration (Zoo)	17,727	4,472	-	22,199
Golf Courses	18,373	1,000	198	19,175
<b>Total Recreation &amp; Parks</b>	<b>225,442</b>	<b>24,192</b>	<b>6,580</b>	<b>243,054</b>
<i>Internal Service:</i>				
Fleet Management	4,842	587	512	4,917
Information Services	31,049	276	29	31,296
Purchasing	70	-	70	-
Telecommunications	3,522	36	9	3,549
Land Acquisition	96	-	96	-
<b>Total Internal Service</b>	<b>39,579</b>	<b>899</b>	<b>716</b>	<b>39,762</b>
<i>Infrastructure:</i>				
Storm sewer	72,181	-	72,181	-
Streets	825,349	94,551	7,752	912,148
<b>Total Infrastructure</b>	<b>897,530</b>	<b>94,551</b>	<b>79,933</b>	<b>912,148</b>
<b>Total governmental funds capital assets</b>	<b>\$ 1,666,158</b>	<b>\$ 144,619</b>	<b>\$ 109,373</b>	<b>\$ 1,701,404</b>

<sup>1</sup>See note on Exhibit E-1.