

# CITY OF COLUMBUS

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## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2014

Issued by

**CITY AUDITOR**

**HUGH J. DORRIAN**



**City of Columbus, Ohio**

**Comprehensive Annual Financial Report**

**For the Fiscal Year Ended December 31, 2014**

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

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

# City of Columbus, Ohio

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# **INTRODUCTORY SECTION**



City of Columbus, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2014

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# City of Columbus, Ohio

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March 24, 2015

To the Citizens of the City of Columbus, Ohio:

The Comprehensive Annual Financial Report (CAFR) of the City of Columbus, Ohio (the City) for the fiscal year ended December 31, 2014, is hereby presented to its citizens by their City Auditor, statutorily described as the City's chief accounting officer.

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

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

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

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

Plante Moran, PLLC has issued an unmodified ("clean") opinion on the City's financial statements for the year ended December 31, 2014. The independent auditor's report is located at the front of the financial section of this report.

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

### **Profile of the Government**

The state legislature established Columbus as a city in 1812. The City is a home-rule municipal corporation operating under the laws of Ohio. The City's Charter, its constitution, can only be amended by a majority of the City's voters. It has been amended many times since its original adoption in 1914, most recently on November 4, 2014. The laws of the State of Ohio prevail when conflicts exist between the Charter and the state constitution and in matters where the Charter is silent.



Columbus, Ohio's capital city, is located in the central part of the state, approximately 150 miles south of Cleveland and 110 miles northeast of Cincinnati. The City's elevation is approximately 777 feet above sea level. Inter and intra state highways I-70, I-71, I-270, and I-670 serve as some of the City's major transportation arteries. The Ohio State University, with 58,322 students on its Columbus campus, is located near the center of the City. Columbus was ranked as the nation's 15th largest city as a result of the 2010 census.

Some comparative data for Ohio's six largest cities follow. Population estimates for 1990, 2000, and 2010 are from the U.S. Bureau of Census. The respective cities' management provided area data as of December 31, 2014.

City	Area 2014	Population		
		2010	2000	1990
Columbus	228.1 sq. mi.	787,033	711,470	632,910
Cleveland	77.9 sq. mi.	396,815	478,403	505,616
Cincinnati	78.8 sq. mi.	296,943	331,285	364,040
Toledo	84.4 sq. mi.	287,208	313,619	332,943
Akron	62.0 sq. mi.	199,110	217,074	223,019
Dayton	56.5 sq. mi.	141,527	166,179	182,044

The Mid-Ohio Regional Planning Commission estimates the City's population at 810,200 at December 31, 2014.

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

In addition to the elected officials, certain others are major participants in the City's management. The Director of the Department of Recreation and Parks, the Health Commissioner, the Civil Service Executive Secretary, and the Secretary of the Sinking Fund are appointed by, and report to, independent Commissions. The Sinking Fund was eliminated by popular vote of Columbus citizens on November 4, 2014. The effective date of such elimination is July 1, 2015. Duties of the Secretary of the Sinking Fund will be assigned to the City Auditor, the Director of the Department of Finance and Management, and the City Treasurer. All of these Commission members are appointed by the Mayor and are subject to confirmation by the Council. The financial activities of these Commissions (budgets, expenditures, etc.) are subject to approval by the Council and are, therefore, included in this report. The City's Treasurer and Clerk to the Council are appointed by, and serve at the pleasure of the Council.

The Mayor's cabinet, appointed by him and serving at his pleasure, is not subject to confirmation by the Council. In 2014 the cabinet consisted of the directors of the departments of Finance and Management, Public Safety, Public Service, Public Utilities, Education, Development, Building and Zoning Services, Health, Recreation and Parks, Civil Service, Community Relations, Technology, and Equal Business Opportunity.

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



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

Joint Ventures:

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

Blended Component Units:

- The RiverSouth Authority
- Columbus Next Generation Corporation

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

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

### Local economy

Employment in the Greater Columbus Area continues to be service oriented. Four of the ten (10) largest employers in the Columbus area are government or government-oriented [The Ohio State University, the State of Ohio, Columbus Public Schools, and City of Columbus]. The twenty-five largest employers in the Greater Columbus area are shown in the Statistical Section of this report. These major employers, representing government, education, insurance, public utilities, manufacturing, retail, banking, research, medical, and services, provide a broad and diverse employment base. The Franklin County average annual unemployment rate (4.5%) for 2014 continued to be below the State of Ohio (5.6%) rate and the United States (6.2%) rate. A ten-year history of unemployment rates for Franklin County (by month) from the Ohio Department of Job and Family Services and the Annual Average Rates for Franklin County, the State of Ohio, and the United States is provided in the Statistical Section of this CAFR – see Table 23.

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

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

AFSCME has approximately 2,083 members among the City's 5,254 civilian employees. AFSCME has, however, bargaining rights for approximately 2,516 of these employees. The current labor agreement between the City and AFSCME was effective April 1, 2014 and continues through March 31, 2017.

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

FOP has bargaining rights for all of the City's police officers except for the chief and her six deputy chiefs. Of the City's 1,913 police officers, 1,831 are members of the FOP. The current FOP contract was effective December 9, 2014 and continues through December 8, 2017.

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

IAFF has bargaining rights for all the City's firefighters except for the chief and his five assistant chiefs. Membership in the IAFF includes 1,522 of a total 1,539 firefighters. The current contract was effective November 1, 2011 and continued through October 31, 2014. Negotiations for a new contract are ongoing.

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

CMAGE/CWA has approximately 952 members and has bargaining rights for approximately 1,277 of the 5,254 civilian employees. The current contract was effective April 24, 2014 and continues through April 23, 2017.

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

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

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

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

Also as a policy, the City seeks voter approval for much of its general obligation planned debt; both nonenterprise and enterprise type debt. Since 1956, most recently in 2013, the City has sought voter approval 92 times to issue debt for various purposes, both nonenterprise and enterprise type debt. The voters have given their approval 86 times. Of the City's general obligation debt, its voters have given their direct approval for 79.4% of that outstanding at December 31, 2014 (see Note G). General Obligation bonds of the City are rated AAA, Aaa, and AAA by Standard and Poor's Corporation, Moody's Investors Services, and Fitch Ratings, respectively.

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

### **Relevant financial policies**

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

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

By action of the City Council, one-fourth of revenues obtained from the 2.5% municipal income tax is allocated to the Special Income Tax Debt Service Fund (SIT) and is used primarily to pay debt service for non-enterprise capital improvements. This policy has been consistently in place since 1983. A similar policy with other allocations has been in place since 1956. This policy has greatly assisted the City in addressing its infrastructure needs and has allowed Columbus to make critical investments in growth corridors as well as older core neighborhoods. The use of the SIT for long-term capital investment has also allowed the City to protect its "Triple A" credit rating.

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

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

## **Major initiatives**

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

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

The 109 North Front Street building was demolished in 2014 due to its energy inefficiency and functional obsolescence. Design for a 150,000 square foot replacement facility is well under way and construction will begin in 2015 with an expected groundbreaking in September, and a target completion of spring 2017. The new building (111 North Front Street) will unite four separate service departments (Public Service, Development, Building and Zoning, and a portion of Public Utilities) into an efficient "One Stop Shop" for a myriad of business, regulatory, neighborhood, and code functions. This building has a targeted LEED Silver design. Such efforts included, natural and energy efficient lighting; flow water components; high performance heating and air conditioning; reflective roof coatings and a "green roof"; and low VOC paints and sealants.

#### **Improved Safety Facilities**

A new fire station will be completed in April 2015. This new fire station replaces the existing downtown station and is designed to be energy efficient and environmentally friendly. Some building components and features include: the utilization of natural light, lighting occupancy sensors, HVAC condensing units, and special plumbing and roofing materials. The design was chosen to achieve a LEED Silver designation.

Meanwhile the design and replacement of the current station at 150 East Fulton Street started in 2014. As with the Greenlawn facility, the replacement Fulton Street Fire Station (to be known as Fire Station #2) will be designed to be energy efficient and environmentally friendly. Both stations are intended to serve the southern portions of downtown and adjacent neighborhood areas.

A new Forensics Service Center (or crime lab) will enhance public safety. In August of 2013, construction began for a new crime lab. Dedication of this facility is targeted for April 2015. The new Forensics Service Center will be within the same Woodrow Avenue facility as the recently completed Police Property Recovery Center (property room). The current Police Crime Laboratory outgrew its current leased space on the campus of The Ohio State University.

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

Beginning in August 2014 renovation started at 1120 Morse Road (currently designated as the Strategic Response Bureau, or SRB) for the relocation of Precinct #18 from the Karl & Morse Neighborhood Policing Center. Currently the Karl & Morse location houses Fire Station 24 as well as Police Precincts #1 & #18 and is extremely overcrowded. Co-locating Precinct #18 with the SRB utilizes some of its unprogrammed space and reduces congestion at Karl and Morse. Dedication is targeted for April 2015.

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

The City's first CNG station opened at 4211 Groves Road (CNG East) in April 2012. In addition to City agencies, this station is accessible to the public. The City's second CNG station at 2333 Morse Road opened in July 2014 and is also open to the public.

In 2014, these two stations pumped 433,196 GGE (gasoline gallon equivalents) of CNG, 262,262 GGE to City vehicles and 170,934 GGE to public customers. The use of CNG fuel saved Columbus over \$404,215 in 2014 compared to the average price of diesel and qualifies for \$216,598 in federal alternative fuel tax credits. CNG fuel sales are averaging 60% for city vehicles and 40% for public or private vehicles.

Property for a third CNG station was purchased on Columbus' west side at 5115 Krieger Court and design is underway. Construction is expected to be ready for bid by mid-2015, with a goal of pumping fuel by mid-2016.

Negotiations are underway with the Central Ohio Transit Authority to finalize an operating agreement for a fourth CNG station downtown on McKinley Ave.

Columbus continues to focus on alternative fuels to reduce our carbon footprint - City petroleum fuel consumed in 2014 was 3,018,100 gallons, and has steadily declined each year since 2010, with an overall reduction of 12.7% since our baseline year of 2010.

### **Operational Efficiency and Economic Development**

In December 2014, construction started on the 1355 McKinley Avenue Complex. The site co-locates several City Departments including: Public Service's Central Outpost; Development's Environmental Blight Abatement unit; Technology's Infrastructure Management Section; and Finance and Management's Facilities Management Division. City operations will benefit from this co-location. All construction is to be complete December 2015.

The current locations of the aforementioned City departments have been marketed for private sector economic development activities and are under contract for sale.

### **Awards and acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Columbus, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2013. This was the thirty-fifth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

This report represents the thirty-sixth (1979-2014) Comprehensive Annual Financial Report of the City of Columbus containing financial statements audited by a firm of certified public accountants. This report is available on the City's website. The Internet address is <http://www.columbus.gov>. Hard copies are available to anyone upon request. This extensive effort of preparation and distribution of this report fulfills the City Auditor's goal of full disclosure of the City's finances.

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Hugh J. Dorrian".

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

# City of Columbus, Ohio

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Government Finance Officers Association

**Certificate of  
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in Financial  
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Ohio**

For its Comprehensive Annual  
Financial Report  
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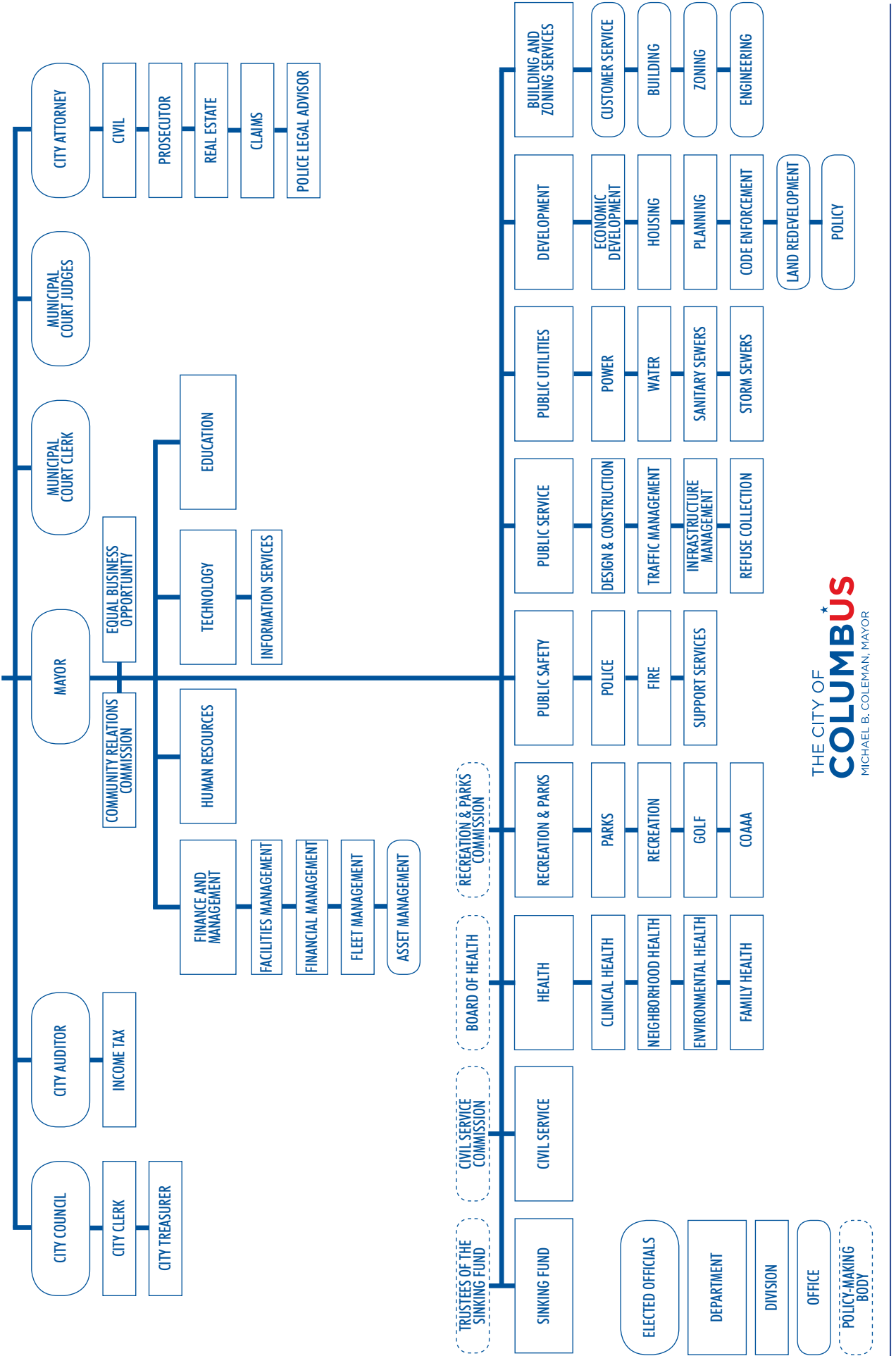
**December 31, 2013**

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is written in a cursive, flowing style.

Executive Director/CEO

# ORGANIZATION CHART OF THE CITY OF COLUMBUS

THE CITIZENS OF COLUMBUS



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



# LIST OF PRINCIPAL OFFICIALS

---

## **MAYOR**

Michael B. Coleman

## **CITY COUNCIL**

Andrew J. Ginther, President  
Michelle M. Mills, President Pro-Tem  
Hearcel F. Craig (active until 12/31/2014)  
Shannon G. Hardin (effective 10/06/2014)  
Zachary M. Klein  
A. Troy Miller (active until 09/26/2014)  
Jaiza N. Page (effective 01/12/2015)  
Eileen Y. Paley  
Priscilla R. Tyson

## **CITY ATTORNEY**

Richard C. Pfeiffer, Jr.

## **CITY AUDITOR**

Hugh J. Dorrian, CPA

## **CITY TREASURER**

Deborah Klie

## **DEPARTMENT OF FINANCE AND MANAGEMENT**

Paul Rakosky

## **SECRETARY OF THE SINKING FUND**

David Irwin

## **CITY CLERK**

Andrea Blevins, CMC

# City of Columbus, Ohio

## Office of the City Auditor Staff

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

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

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

Patricia Hinkle  
Michelle Hostetler  
Vivian James  
Paul Kuppich  
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Ann Ochs

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



Hugh J. Dorrian, CPA  
City Auditor

### Terms of Office

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

# **FINANCIAL SECTION**



## Independent Auditor's Report

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Franklin County, Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City of Columbus, Ohio's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Ohio as of December 31, 2014 and the respective changes in its financial position and, where applicable, cash flows, for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

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

### **Other Matters**

#### *Required Supplemental Information*

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

#### *Other Information*

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

The combining statements, agency fund schedule of changes in assets and liabilities (Exhibits B-1, B-2, and C-1 through D-1), "actual" columns of the supplementary information budgetary comparison schedules (Exhibits A-1 through A-3 and B-3 through B-79), and the schedule of receipts and expenditures of federal, state, and county awards (Exhibit E-1) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, agency fund schedule of changes in assets and liabilities, other budgetary comparison schedules, as identified in the table of contents as other supplementary information, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section, "budget" columns of the supplementary information budgetary comparison schedules (Exhibits A-1 through A-3 and Exhibits B-3 through B-79) and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2015 on our consideration of the City of Columbus Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Columbus, Ohio's internal control over financial reporting and compliance.

*Plante & Morse, PLLC*

March 24, 2015

## CITY OF COLUMBUS, OHIO

### Management's Discussion and Analysis

As management of the City of Columbus (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the City's financial statements, which follow this section.

#### Financial Highlights

- The assets of the City exceeded its liabilities at the close of 2014 by approximately \$3.111 billion. Of this amount, \$685.5 million is considered unrestricted. The unrestricted net position of the City's business-type activities are \$407.5 million and may be used to meet the on-going obligations of business-type activities, including the water, sanitary sewer, storm sewer, electricity, and garage enterprises; the unrestricted net position of the governmental activities are \$278.0 million.
- The City's total net position increased \$170.7 million in 2014. Net position of the governmental activities increased \$87.0 million, which represents a 5.7 percent increase from 2013. Net position of the business-type activities increased \$83.7 million or 6.0 percent from 2013.
- The total cost of the City's programs decreased \$1.4 million or less than 0.1 percent. The cost of governmental activities decreased \$3.2 million or 0.3 percent, while the cost of business-type activities increased \$1.8 million or 0.4 percent.
- As of the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$758.7 million. The combined governmental funds fund balance increased approximately \$28.8 million from the prior year's ending fund balance. Approximately \$406.6 million of the \$758.7 million fund balance is considered restricted at December 31, 2014.
- The general fund reported a total and unrestricted fund balance of \$137.3 million at the end of the current fiscal year. The fund balance for the general fund was 17.6 percent of total general fund expenditures. There was a \$2.3 million decrease in the total general fund balance for the year ended December 31, 2014.
- The City's total debt, long-term liabilities (bonds and notes), increased by \$137.3 million (3.4 percent) during the current fiscal year to \$4.219 billion. The significant transactions contributing to the increase in outstanding debt at December 31, 2014 included:
  - On January 30, 2014, the City sold \$97.560 million of general obligation refunding bonds:
    - \$54.935 million to contribute to the advance refunding of governmental activity bonds; and
    - \$42.625 million to contribute to the advance refunding of business-type activity bonds.
  - On June 24, 2014, the City sold \$284.080 million of general obligation bonds:
    - \$187.190 million for governmental activity capital projects;
    - \$96.890 million for business-type activity capital projects;
  - On August 28, 2014 (dated date of the notes) and September 4, 2014 (dated date of the bonds), the City issued \$71.060 million of general obligation refunding bonds and notes:
    - \$22.375 million to contribute to the advance refunding of governmental activity bonds; and
    - \$30.685 million to contribute to the advance refunding of business-type activity bonds.
    - \$18.000 million of general obligation notes to refund business-type activity notes.
  - On November 24, 2014 the City issued and sold a Water System Unlimited Tax Bond Anticipation Note of which \$100,000 has been drawn and remains outstanding.
  - On December 1, 2014, the City sold \$205.425 million of revenue refunding bonds to contribute to the advance refunding of business-type revenue bonds.

- The City's business-type activities issued \$85.042 million in Ohio Water Development Authority revenue obligations for various projects.
- Governmental and business-type activities paid \$254.102 million on debt maturities in 2014.

## Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 43 – 45 of this report.

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

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

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



The City maintains 149 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the general bond retirement debt service fund, and the special income tax debt service fund, all of which are considered to be major funds. Data for the other 146 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 46 – 49 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 50-53 of this report.

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

The basic fiduciary fund financial statement can be found on page 54 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 55-112 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund budget. The City adopts an annual appropriation budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 113 – 117 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, internal service funds, and fiduciary funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 119 – 264 of this report.

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

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 1,132,833	\$ 1,105,825	\$ 814,413	\$ 877,031	\$ 1,947,246	\$ 1,982,856
Capital assets	2,324,578	2,185,746	3,416,039	3,228,513	5,740,617	5,414,259
<b>Total Assets</b>	<b>\$ 3,457,411</b>	<b>\$ 3,291,571</b>	<b>\$ 4,230,452</b>	<b>\$ 4,105,544</b>	<b>\$ 7,687,863</b>	<b>\$ 7,397,115</b>
<b>Total Deferred Outflows of Resources</b>	<b>\$ 29,522</b>	<b>\$ 28,100</b>	<b>\$ 40,524</b>	<b>\$ 18,791</b>	<b>\$ 70,046</b>	<b>\$ 46,891</b>
Long-term liabilities outstanding	\$ 1,665,041	\$ 1,588,449	\$ 2,708,619	\$ 2,647,142	\$ 4,373,660	\$ 4,235,591
Other liabilities	122,164	119,632	74,382	72,896	196,546	192,528
<b>Total Liabilities</b>	<b>\$ 1,787,205</b>	<b>\$ 1,708,081</b>	<b>\$ 2,783,001</b>	<b>\$ 2,720,038</b>	<b>\$ 4,570,206</b>	<b>\$ 4,428,119</b>
<b>Total Deferred Inflows of Resources</b>	<b>\$ 76,439</b>	<b>\$ 75,296</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,439</b>	<b>\$ 75,296</b>
<b>Net position</b>	<b>\$ 1,623,289</b>	<b>\$ 1,536,294</b>	<b>\$ 1,487,975</b>	<b>\$ 1,404,297</b>	<b>\$ 3,111,264</b>	<b>\$ 2,940,591</b>
Net investment in capital assets	1,213,876	1,173,017	1,079,071	1,006,596	2,292,947	2,179,613
Restricted	131,440	89,447	1,422	2,564	132,862	92,011
Unrestricted	277,973	273,830	407,482	395,137	685,455	668,967
<b>Total net position</b>	<b>\$ 1,623,289</b>	<b>\$ 1,536,294</b>	<b>\$ 1,487,975</b>	<b>\$ 1,404,297</b>	<b>\$ 3,111,264</b>	<b>\$ 2,940,591</b>

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's assets exceeded liabilities by approximately \$3.111 billion at the close of the most recent fiscal year.

The largest portion of the City's net position (73.7 percent) reflects its investment in capital assets (e.g. land, buildings, improvements other than buildings, machinery and equipment, and infrastructure); less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (4.3 percent) represents resources that are subject to restrictions as to how they may be used. The remaining balance of unrestricted net position (\$685.5 million) may be used to meet the government's on-going obligations to citizens and creditors. It is important to note that although the total unrestricted net position is \$685.5 million; the unrestricted net position of the City's business-type activities (\$407.5 million) may not be used to fund governmental activities.

At the end of the current fiscal year, the City had unrestricted net position related to governmental activities of \$278.0 million.

Overall net position of the City increased \$170.7 million in 2014. Net position for governmental activities increased \$87.0 million, while net position for business-type activities increased \$83.7 million. The City continued efforts to contain costs and pursue new revenue sources. The increase in net position for business-type activities was the result of the aggregate business-type activities holding expenses to 85.0 percent of total revenue for the year. In 2014, rates did not increase in the water enterprise fund while the sanitary sewer enterprise fund increased 2.0 percent. Total business-type charges for services decreased 0.5 percent when compared to 2013. All other revenue in business-type activity decreased \$3.7 million or 19.5 percent as compared to 2013, primarily due to a one time grant from the Ohio EPA in 2013 to help

fund the 5<sup>th</sup> Avenue dam removal. Business-type activities expenses for 2014 increased \$1.8 million or 0.4 percent over the comparable expenses in 2013.

There was an increase of \$72.5 million in the business-type activities net investment in capital assets in 2014 due to principal payments on debt exceeding the annual depreciation on capital assets.

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

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Revenues--</b>						
<i>Program revenues:</i>						
Charges for services	\$ 158,141	\$ 153,029	\$ 529,306	\$ 532,011	\$ 687,447	\$ 685,040
Operating grants and contributions	144,968	144,346	-	-	144,968	144,346
Capital grants and contributions	51,662	64,320	1,874	5,200	53,536	69,520
<i>General revenues:</i>						
Income taxes	771,407	757,546	-	-	771,407	757,546
Property taxes	44,311	44,621	-	-	44,311	44,621
Shared revenues	35,739	42,069	-	-	35,739	42,069
Investment earnings	4,709	2,943	3,351	2,298	8,060	5,241
Other taxes	21,881	20,800	-	-	21,881	20,800
Other	30,263	32,300	10,196	11,656	40,459	43,956
<b>Total revenues</b>	<b>\$ 1,263,081</b>	<b>\$ 1,261,974</b>	<b>\$ 544,727</b>	<b>\$ 551,165</b>	<b>\$ 1,807,808</b>	<b>\$ 1,813,139</b>
<b>Expenses:</b>						
General government	\$ 144,771	\$ 135,294	\$ -	\$ -	\$ 144,771	\$ 135,294
Public service	171,408	172,363	-	-	171,408	172,363
Public safety	552,321	543,893	-	-	552,321	543,893
Development	82,349	101,490	-	-	82,349	101,490
Health	49,545	44,688	-	-	49,545	44,688
Recreation and parks	130,290	135,850	-	-	130,290	135,850
Interest on long-term debt	43,579	43,895	-	-	43,579	43,895
Water	-	-	147,521	144,555	147,521	144,555
Sanitary sewer	-	-	203,700	203,558	203,700	203,558
Storm sewer	-	-	32,348	30,898	32,348	30,898
Electric	-	-	78,545	81,287	78,545	81,287
Garage	-	-	758	778	758	778
<b>Total expenses</b>	<b>\$ 1,174,263</b>	<b>\$ 1,177,473</b>	<b>\$ 462,872</b>	<b>\$ 461,076</b>	<b>\$ 1,637,135</b>	<b>\$ 1,638,549</b>
Increase in net position before transfers	88,818	84,501	81,855	90,089	170,673	174,590
Transfers	(1,823)	(2,142)	1,823	2,142	-	-
Increase in net position	86,995	82,359	83,678	92,231	170,673	174,590
<b>Net position -- January 1st</b>	<b>\$ 1,536,294</b>	<b>\$ 1,453,935</b>	<b>\$ 1,404,297</b>	<b>\$ 1,312,066</b>	<b>\$ 2,940,591</b>	<b>\$ 2,766,001</b>
<b>Net position -- December 31st</b>	<b>\$ 1,623,289</b>	<b>\$ 1,536,294</b>	<b>\$ 1,487,975</b>	<b>\$ 1,404,297</b>	<b>\$ 3,111,264</b>	<b>\$ 2,940,591</b>

**Governmental activities.** Governmental activities increased the City's net position by \$87.0 million. Key elements of the changes in net position are as follows:

- Income tax revenue, which represents 61 percent of the City's governmental revenue, increased by \$13.9 million or 1.8 percent on a full accrual basis. This increase is attributed to stable employment in the City in 2014.
- Operating grants and contributions increased \$622 thousand or 0.4 percent. The small increase is due to offsetting fluctuations in grant funding in 2014 in the areas of aging, general government and health.
- Capital grants and contributions decreased \$12.7 million or 19.7 percent. The decrease is due to a decrease in transportation capital grant funding available in 2014.
- Governmental activities expenses decreased \$3.2 million or 0.3 percent in 2014 due to the City maintaining services in 2014 consistent with 2013.

**Business-type activities.** Business-type activity net position increased \$83.7 million as compared to a \$92.2 million increase in 2013. Key elements of changes in net position are as follows.

- Charges for services decreased \$2.7 million or 0.5 percent, as rates were relatively flat in 2014 as compared to 2013.
- Capital grants and contributions decreased from \$5.2 million in 2013 to \$1.9 million in 2014. This decrease was due to a one time grant from the Ohio EPA in 2013 to help fund the 5<sup>th</sup> Avenue dam removal.

Charges for services, which comprise 97.2 percent of the business-type activities revenues, decreased 0.5 percent in 2014 as rates were relatively flat in 2014. In 2014, rates did not increase in the water enterprise fund while the sanitary sewer enterprise fund increased 2.0 percent. The business-type activities continued the pattern of cost containment relative to the level of revenues for enterprise activities in 2014. The percent of annual expense to annual revenue was 85.0 percent in 2014.

## Financial Analysis of the Government's Funds

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

### Governmental Funds

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

As of December 31, 2014, the City's governmental funds reported combined ending fund balances of \$758.7 million, an increase of \$28.8 million in comparison with the prior year. Approximately \$352.1 million of this amount constitutes *unrestricted fund balance* or the total of committed, assigned, and unassigned fund balance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted by parties outside the City or pursuant to enabling legislation.

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

**General fund.** The general fund is the chief operating fund of the City. At December 31, 2014, total fund balance of the general fund was \$137.3 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

Unassigned fund balance represents 11.6 percent of total general fund expenditures, while total fund balance represents 17.6 percent of total general fund expenditures.

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

The fund balance of the City's general fund decreased \$2.3 million during 2014. Key factors of the 2014 results are as follows:

- Total revenues (including transfers in) increased \$8.2 million or 1.1 percent.
- Income tax revenue, which represents 74.1 percent of general fund revenues (including transfers in), increased \$17.9 million or 3.2 percent. Offsetting the increase in income tax revenue was a decrease in shared revenue by \$7.9 million due to the elimination of the estate tax in Ohio.
- Expenditures (including transfers out) increased by \$29.6 million or 3.9 percent. The increase is mainly due to inflation as the City maintained a level of service in 2014 consistent with 2013.

***Revenue narrative:***

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

**Income taxes**

The City's income tax continues to be its primary source of revenue. The tax applies to all wages, salaries, commissions, and other compensation paid by employers and/or the net proceeds from the operation of a business, profession, or other enterprise activity. The initial tax rate of .5 percent, collected in 1948, was increased to 1.0 percent in 1956, 1.5 percent in 1971, and to 2.0 percent in 1983. In a special election on August 4, 2009, the City's voters approved an increase in the rate to 2.5%. The new rate was effective October 1, 2009. Income tax rates of cities and villages within the State of Ohio are limited to a maximum of 1.0 percent, unless specifically approved by a majority of the resident voters of the respective city or village. There are 673 political subdivisions, other than school districts in the State of Ohio that now levy a local income tax. Rates range from .50 percent to 3.0 percent.

Local school districts in the State of Ohio are also permitted to levy an income tax, but only with the approval of a majority of voters within the district. Ohio has 613 school districts; 189 have an income tax. Rates range from 0.25 percent to 2.0 percent.

Approximately 82.2 percent of the City's income tax collected in 2014 was via employers withholding the tax from employees' earnings and remitting the tax to the City on a statutorily prescribed schedule. Approximately 12.2 percent of collections originated from business accounts and 5.6 percent from independently employed individual taxpayers. Depending on the amount withheld, employers must remit to the City on a semi-monthly, monthly, or quarterly frequency, with the largest amounts being remitted semi-monthly.

One quarter of the revenue from this tax is accounted for in a Debt Service Fund and is primarily used for servicing debt pertaining to non-enterprise type capital improvements. Tipping fees for disposal of garbage collected by the City are also paid from this fund on the City's budget basis of accounting. On the modified accrual basis of accounting, such tipping fee amounts are transferred to the General Fund and expended as public service expenditures. Three-quarters of income tax revenues are used for General Fund purposes. General Fund income tax revenues on the budget basis represent 2014 collections of \$594.2 million less refunds of \$15.6 million for a net amount of \$578.6 million. Income tax revenues on the modified accrual basis of accounting, net of refunds, were \$578.6 million.

A ten-year history of the income tax revenue and cash collections, net of refunds, appears in the Statistical Section of this report. The City acts as collection agent for other political subdivisions in the central Ohio area. Collections made for others are accounted for by the City in an Agency Fund. Fees collected by the City for these services totaled \$418,671 in 2014, and are accounted for in the General Fund as charges for services.

### **Property taxes**

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

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

Real property assessed values steadily increased over the period 2005 to 2009, with larger increases evident every three years. These three-year increases result from comprehensive reappraisals of property that take place every six years, and less formal triennial updates that occur the third year in between the six year reappraisals. A revaluation was performed in Franklin County in 2011, but real property assessed values declined by 7.51 percent due to the ongoing housing decline. Assessed values have remained flat with slight declines from tax years 2012 to 2014 as the housing market stabilizes. Property taxes levied in 2014 but not collectible until 2015 are accounted for in the General Fund as accounts receivable and deferred inflows at an estimated amount of \$45.223 million.

Table 10 in the Statistical Section of this report includes a history of real property assessed values, where assessed values have remained mostly unchanged for the past three years. The total assessed values decreased (1.1 percent) for tax year 2012, increased slightly (0.4 percent) for tax year 2013 and decreased (1.4 percent) for tax year 2014 for Franklin County. These changes resulted from Board of Revision decisions and changes in tax exempt statuses. As a result of State House Bill 66, beginning in 2009, Ohio no longer has a general tax on tangible personal property.

Overall, property tax revenue decreased from \$44.621 million in 2013 to \$44.311 million in 2014.

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

### **Investment earnings**

The City's investment policies are discussed in Note C. This source of revenue is not conducive to year-to-year comparisons. Investment earnings are only deposited to the General Fund after all statutorily directed earnings are deposited to the appropriate funds: enterprise funds, grant funds, etc. Interest earnings in the General Fund increased from \$2.659 million in 2013 to \$4.376 million in 2014. The increase is primarily due to the timing of deposits.

### **Licenses and permits**

Licenses and permits are issued by the City to regulate activities related to building, health, and other business enterprises. The revenue from license and permits remained fairly consistent in 2014 as compared to 2013. License and permits fees were \$11.636 million in 2014 and \$10.909 million in 2013.

### Shared revenues

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

	(in thousands)				
	2014	2013	2012	2011	2010
<b>Shared revenues</b>					
Local government fund	\$ 21,218	\$ 21,705	25,708	38,967	41,320
Estate tax	743	8,776	12,635	12,191	7,101
Casino Tax	6,231	5,617	-	-	-
State liquor fees	1,225	1,230	1,191	1,166	1,156
Cigarette tax and other	48	34	52	34	42
Total	<u>\$ 29,465</u>	<u>37,362</u>	<u>39,586</u>	<u>52,358</u>	<u>49,619</u>

The decrease in shared revenue in 2014 as compared to 2013 is due to the elimination of Ohio's estate tax in 2013.

### Charges for services

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

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

	(in thousands)				
	2014	2013	2012	2011	2010
<b>Charges for services</b>					
Parking meters and fees	\$ 3,497	3,471	3,427	3,350	3,461
City Attorney charges	1,116	1,095	994	1,147	1,010
Police services	7,044	6,722	6,314	6,410	5,822
Fire services	18,474	17,825	18,513	17,522	16,887
Pro rata charges	28,265	27,900	28,046	26,674	25,674
All other	2,761	2,536	2,445	2,482	2,547
Total	<u>\$ 61,157</u>	<u>59,549</u>	<u>59,739</u>	<u>57,585</u>	<u>55,401</u>

Fire services representing charges for emergency medical transportation services were \$13.906 million and \$14.316 million in 2014 and 2013, respectively.

### Fines and forfeits

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

	(in thousands)				
	2014	2013	2012	2011	2010
<b><i>Fines and forfeits</i></b>					
Fines and forfeits	\$ 12,442	12,842	13,903	12,450	13,332
Parking ticket revenue	<u>6,511</u>	<u>6,652</u>	<u>7,394</u>	<u>6,456</u>	<u>6,044</u>
Total	<u>\$ 18,953</u>	<u>19,494</u>	<u>21,297</u>	<u>18,906</u>	<u>19,376</u>

### Miscellaneous

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

	(in thousands)				
	2014	2013	2012	2011	2010
<b><i>Miscellaneous revenue</i></b>					
Solid Waste Authority of Central Ohio rent	\$ -	-	-	1,888	2,262
Electricity kilowatt tax	1,579	1,689	1,685	1,583	3,284
Hotel/motel taxes	-	1,239	4,021	3,631	3,378
Refunds and reimbursements	6,908	7,113	1,498	3,199	2,183
Other	<u>1,065</u>	<u>736</u>	<u>691</u>	<u>143</u>	<u>76</u>
Total	<u>\$ 9,552</u>	<u>10,777</u>	<u>7,895</u>	<u>10,444</u>	<u>11,183</u>

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

Public safety, primarily police and fire service, continues to be the dominant function of the General Fund. Public safety expenses were 67.0 percent and 68.4 percent of total expenses for 2014 and 2013, respectively. Total general fund expenditures increased \$29.5 million or 3.9 percent in 2014; expenditures (including transfers out) exceeded revenues (including transfers in) for the year by \$2.3 million.

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

**General bond retirement debt service fund.** The general bond retirement debt service fund has a total fund balance of \$68 thousand. The net increase in fund balance during 2014 in this fund was approximately \$19 thousand. The general bond retirement fund is funded primarily with income tax revenue at the level necessary to meet debt service requirements.

**Special income tax debt service fund.** The special income tax debt service fund has a total fund balance of \$175.0 million. The net increase in fund balance during 2014 in this fund was approximately \$5.2 million. One quarter of the City's income tax revenue is set aside to meet debt service requirements for governmental activity type debt. Those income tax revenues not required in the general bond retirement fund, as noted above, are recorded in the special income tax fund. Premiums on governmental activities bonds issued are reported in the special income tax fund.



## **Proprietary Funds**

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

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

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

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

Unrestricted net position at the end of the year amounted to \$103.6 million, \$239.8 million, \$25.0 million, \$21.9 million, and \$9.7 million for the water, sanitary sewer, storm sewer, electricity, and garage enterprises, respectively. Net position in the water, sanitary sewer, storm sewer, electricity, and garage enterprise funds increased \$38.9 million, \$31.1 million, \$8.3 million, \$5.5 million, and \$816 thousand, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

**Water.** The City's water enterprise serves the residents of the City and the majority of suburban communities in the Columbus vicinity. The population of the service area is estimated in excess of one million persons. The water enterprise serves 281,278 customer accounts, owns and maintains 2,517 miles of water mains primarily within the City and maintains an additional 1,001 miles of mains beyond the City's borders.

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

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

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

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

**Sanitary Sewer.** The City's sanitary sewer enterprise also serves the metropolitan area with approximately 271,947 customer accounts, both residential and commercial. Included in the total sewer system are 3,988 miles of sanitary sewers, 3,098 miles of storm sewers, and 160 miles of combined sanitary/storm sewers. The costs and related financial activities of sanitary and combined sewers are accounted for in the Sanitary Sewer Enterprise Fund.

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

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

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

**Storm Sewer.** Prior to 2002 the City's storm sewer financial activity was accounted for in a governmental type special revenue fund. Beginning with 2002, storm sewer assets, liabilities, revenues, and expenses have been accounted for in a business-type activity enterprise fund. The City intends that all costs of the storm sewer enterprise be supported by user charges except for debt service, principal and interest, on bonds authorized by the voters in 2005 and prior. This net debt service amount in 2014 was \$830 million and is included in the enterprise financial statements as a transfer in from the Special Income Tax Debt Service Fund. Final maturity on these bonds, all general obligation type bonds, is 2018.

The City's storm sewer enterprise owns and maintains 3,098 miles of such sewers and has 197,571 customer accounts, all within the City's borders.

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

**Electricity.** The City owns and operates an electricity distribution system and accounts for it in the Electricity Enterprise Fund. The system had its origin in the 1890's and generated electricity from burning coal. The initial sole purpose for its existence was to light the streets of the City. In response to environmental concerns, the City ceased generating electricity. The City continued distributing electric power by purchasing all of its needed power from privately owned and other publicly owned utilities. The City intends that all costs of the electric enterprise be supported by user charges except for certain debt service, principal and interest, on bonds authorized by the voters. This net debt service amount in 2014 was \$1.055 million and is included in the enterprise financial statements as a transfer in from the Special Income Tax Debt Service Fund.

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

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

## General Fund Budgetary Highlights

The final amended general fund budget had total appropriations of approximately \$444 thousand less than the original budget. The total original appropriations, including those for transfers out, were \$794.0 million, while the final appropriations were \$793.6 million. A ten-year history of fund balances in the various components of the General Fund follows:

Budget Basis (in thousands)										
Year Ended	Undesignated subfund	Economic stabilization subfund	Anticipated expenditures subfund	Safety		Job Growth subfund	Public Safety Initiative	Basic City Services	Neighbor-hood Initiative	Total General Fund
				staffing contingency subfund	contingency subfund					
2005	\$ 20,197	\$ 41,738	\$ 13,552	\$ 1,000	\$ 1,150	\$ -	\$ -	\$ -	\$ -	\$ 77,637
2006	26,360	41,812	15,402	1,000	611	774	-	-	-	85,959
2007	17,278	44,481	17,252	-	600	272	-	-	-	79,883
2008	25	43,581	1,225	-	-	11	-	-	-	44,842
2009	3,279	15,000	2,976	-	-	16	-	-	-	21,271
2010	23,646	22,724	4,762	-	-	16	-	-	-	51,148
2011	33,793	32,897	6,814	-	-	16	-	-	-	73,520
2012	39,903	39,805	8,874	-	306	-	11,000	-	-	99,888
2013	44,457	56,145	10,996	2	569	111	5,000	74	-	117,354
2014	29,171	64,075	13,181	3	471	626	5,714	292	-	113,533

## Capital Asset and Debt Administration

**Capital assets.** The City's investment in capital assets for governmental and business-type activities as of December 31, 2014, amounts to \$5.7 billion (net of accumulated depreciation). This investment in capital assets includes land, buildings, systems, improvements, machinery and equipment, park facilities, roads, curbs and gutters, streets and sidewalks, and drainage systems. The total increase in the City's investment in capital assets for 2014 was 6.0 percent (a 6.4 percent increase for governmental activities and a 5.8 percent increase for business-type activities).

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

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 274,359	\$ 273,963	\$ 72,307	\$ 70,038	\$ 346,666	\$ 344,001
Buildings	477,121	441,479	55,349	59,404	532,470	500,883
Improvements other than buildings	241,857	201,040	2,602,680	2,522,489	2,844,537	2,723,529
Machinery and equipment	115,929	100,798	14,509	13,945	130,438	114,743
Infrastructure	1,215,312	1,168,466	155,162	152,948	1,370,474	1,321,414
Construction in progress	-	-	516,032	409,689	516,032	409,689
<b>Total</b>	<b>\$ 2,324,578</b>	<b>\$ 2,185,746</b>	<b>\$ 3,416,039</b>	<b>\$ 3,228,513</b>	<b>\$ 5,740,617</b>	<b>\$ 5,414,259</b>

Major capital asset events during 2014 included the following:

- Total capital assets, net of accumulated depreciation, increased \$326.4 million.
- Business-type activity capital assets increased by \$187.5 million or \$279.7 million, net of \$92.2 million in current year depreciation expense. The increase was due to: \$126.7 million in water plant and water line improvements; \$10.3 million in sanitary sewer plant improvements; \$126.2 million in sanitary sewer line improvements; and \$16.5 million in other improvements.
- Governmental activity capital assets increased by \$138.8 million or \$229.7 million, net of \$90.9 million in current year depreciation expense. This increase was due to: \$4.3 million in donated streets; \$110.1 million in traffic signals and other street improvements; \$1.4 million in land and other improvements related to new and future park sites; \$11.2 million in recreation center rehabilitation; \$34.7 million in park improvements; \$10.4 million in new communication data systems; \$10.3 million in police and fire vehicles; \$17.6 million in general government facility improvements; \$20.9 million in police and fire facility improvements and \$8.8 million in other improvements.

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

**Long-term debt.** At December 31, 2014, the City, the primary government, had \$4.219 billion of long-term bonds and loans outstanding with net unamortized premiums and discounts of \$331.609 million. All assessment bonds and notes issued by the City are general obligation bonds and notes. There were \$1.118 million in assessment bonds, all related to business-type activities, outstanding at December 31, 2014. The revenue bonds of the City represent bonds secured solely by specified revenue sources.

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

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
General obligation bonds and notes	\$ 1,448,915	\$ 1,366,805	\$ 1,293,059	\$ 1,287,558	\$ 2,741,974	\$ 2,654,363
Revenue bonds and notes	67,914	73,911	1,409,543	1,353,877	1,477,457	1,427,788
<b>Total</b>	<b>\$ 1,516,829</b>	<b>\$ 1,440,716</b>	<b>\$ 2,702,602</b>	<b>\$ 2,641,435</b>	<b>\$ 4,219,431</b>	<b>\$ 4,082,151</b>

Total long-term bonds and loans outstanding at December 31, 2014 increased \$137.3 million or 3.4 percent as compared to the amount outstanding at December 31, 2013. Key events contributing to the change in long-term debt balances are as follow:

- On January 30, 2014, the City sold \$97.560 million of general obligation refunding bonds:
  - \$54.935 million to contribute to the advance refunding of governmental activity bonds; and
  - \$42.625 million to contribute to the advance refunding of business-type activity bonds.
- On June 24, 2014, the City sold \$284.080 million of general obligation bonds:
  - \$187.190 million for governmental activity capital projects;
  - \$96.890 million for business-type activity capital projects;
- City issued \$71.060 million of general obligation refunding bonds and notes:
  - \$22.375 million to contribute to the advance refunding of governmental activity bonds; and
  - \$30.685 million to contribute to the advance refunding of business-type activity bonds.
  - \$18.000 million of general obligation notes to refund business-type activity notes.
- On November 24, 2014 the City issued and sold a Water System Unlimited Tax Bond Anticipation Note of which \$100,000 has been drawn and remains outstanding.
- On December 1, 2014, the City sold \$205.425 million of revenue refunding bonds to contribute to the advance refunding of business-type revenue bonds.
- The City’s business-type activities issued \$85.042 million in Ohio Water Development Authority revenue obligations for various projects.
- Governmental and business-type activities paid \$254.102 million on debt maturities in 2014.

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

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

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

The rating outlook is stable.

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

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

The City is within all of its legal debt limitations. The Ohio Revised Code provides that the net debt (as defined in the Ohio Revised Code) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5 percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5 percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2014, the City's total net debt amounted to 7.81 percent of the total assessed value of all property within the City. Unvoted net debt amounted to 1.85 percent of the total assessed value of all property within the City. The City had a legal debt margin for total debt of \$387.924 million and a legal debt margin for unvoted debt of \$527.486 million. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the City's unvoted debt, when added to that of other political subdivisions within the respective counties in which Columbus lies, is limited to ten mills.

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

### **Economic Factors and the 2015 General Fund Budget**

Structural balance in the general fund was achieved in 2014, with current revenues slightly lower than current year expenditures. The 2015 budget of \$813.902 million is, with a few exceptions, a continuation level budget. The 2015 budget funds police and fire recruit classes that maintain 2014 uniformed strength levels by replacing projected retirements and other terminations on a one-to-one basis. Other important City services are funded at continuation levels in 2015.

The City continues to replenish the Economic Stabilization Fund (Rainy Day Fund). As of December 31, 2014 there was \$64.1 million in the Rainy Day Fund, and the City projects a balance of nearly \$67 million by the end of 2015. This puts the City well on its way to achieving the new goal of a \$75 million balance in the fund by the end of 2018.

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

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

items, the goal was to save \$100-150 million in the General Fund over the period from 2010-2019. Reforms enacted since 2009 will save the city at least \$224 million through 2019.

Progress on Major Action Items:

- Phase out for existing employees and discontinue for new employees the practice of paying the employee share of retirement costs. *This recommendation was first implemented in 2010. Efforts continue with each successive collective bargaining contract negotiation.*
- Require higher employee contribution toward the cost of health care benefits. *Employee contributions were increased in 2010, 2011, 2012, 2013 and 2014. Efforts continue with each collective bargaining contract negotiation.*
- Conduct an audit of salary and benefits provided to employees and use the resulting information as a guide when negotiating labor contracts. *Such audit was completed in 2009.*
- Establish new policies that discourage excessive overtime. *Additional overtime monitoring was put into place in 2009; however, overtime continues to be a major concern in the Divisions of Police and Fire. It is anticipated that recent recruit classes will help alleviate overtime in 2015.*
- Civilianize certain sections of the divisions of police and fire. *Implemented in 2011 and is ongoing.*
- Increase efficiencies in the operations of Fleet Management, Facilities Management and increase energy efficiencies. *All have made significant progress and are ongoing.*

**Request for Information**

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

# City of Columbus, Ohio

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# **BASIC FINANCIAL STATEMENTS**

# City of Columbus, Ohio

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City of Columbus, Ohio

Exhibit 1

Statement of Net Position

December 31, 2014

(amounts expressed in thousands)

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents with treasurer	\$ 604,576	\$ 345,234	\$ 949,810
Cash and cash equivalents with fiscal and escrow agents and other	779	-	779
Cash and cash equivalents with trustee	642	-	642
Investments	1,320	-	1,320
Receivables (net of allowance for uncollectibles)	181,197	96,934	278,131
Due from other governments	44,376	465	44,841
Internal Balances	(6,221)	6,221	-
Inventories	729	16,926	17,655
Other assets	3	-	3
Restricted assets:			
Cash and cash equivalents with treasurer and other	305,432	347,211	652,643
Cash and cash equivalents with trustee	-	1,422	1,422
Capital Assets:			
Land and construction in progress	274,359	588,339	862,698
Other Capital Assets, net of accumulated depreciation	2,050,219	2,827,700	4,877,919
Total Capital Assets	<u>2,324,578</u>	<u>3,416,039</u>	<u>5,740,617</u>
Total Assets	<u>3,457,411</u>	<u>4,230,452</u>	<u>7,687,863</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>29,522</u>	<u>40,524</u>	<u>70,046</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	36,116	8,986	45,102
Customer deposits	-	1,060	1,060
Accrued wages and benefits	38,294	3,148	41,442
Accrued interest payable	22,369	36,294	58,663
Due to:			
Other governments	9,938	-	9,938
Others	8,568	77	8,645
Matured bonds and interest payable	990	-	990
Advances from grantors	4,983	-	4,983
Payables from restricted assets:			
Accounts payable	906	24,782	25,688
Due to others	-	35	35
Long-term liabilities			
Due within one year			
Accrued vacation and sick leave	60,000	6,017	66,017
Claims and judgments	20,475	-	20,475
Notes payable	1,922	18,100	20,022
Demand bonds	-	99,855	99,855
Bonds payable	134,064	141,761	275,825
Due in more than one year			
Accrued vacation and sick leave	20,131	-	20,131
Claims and judgments	47,606	-	47,606
Notes payable	19,667	-	19,667
Bonds payable, net	1,361,176	2,442,886	3,804,062
Total liabilities	<u>1,787,205</u>	<u>2,783,001</u>	<u>4,570,206</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>76,439</u>	<u>-</u>	<u>76,439</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,213,876	1,079,071	2,292,947
Restricted for:			
Capital projects	30,737	-	30,737
Debt Service	46,246	1,422	47,668
Other purposes	54,457	-	54,457
Unrestricted	277,973	407,482	685,455
Total net position	<u>\$ 1,623,289</u>	<u>\$ 1,487,975</u>	<u>\$ 3,111,264</u>

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

**City of Columbus, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2014  
(amounts expressed in thousands)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary government</b>				
Governmental Activities				
General Government	\$ 144,771	\$ 57,982	\$ 6,541	\$ -
Public Service	171,408	33,452	36,015	51,662
Public Safety	552,321	29,224	1,391	-
Development	82,349	18,426	12,534	-
Health	49,545	7,221	20,916	-
Recreation and parks	130,290	11,836	67,571	-
Interest on Long-term debt	43,579	-	-	-
Total governmental activities	<u>1,174,263</u>	<u>158,141</u>	<u>144,968</u>	<u>51,662</u>
Business-type activities				
Water	147,521	176,962	-	263
Sanitary sewer	203,700	230,062	-	667
Storm sewer	32,348	38,527	-	944
Electric	78,545	82,186	-	-
Garages	758	1,569	-	-
Total business-type activities	<u>462,872</u>	<u>529,306</u>	<u>-</u>	<u>1,874</u>
Total primary government	<u>1,637,135</u>	<u>687,447</u>	<u>144,968</u>	<u>53,536</u>

**General revenues:**

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

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

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

**Primary Government**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (80,248)		\$ (80,248)
(50,279)		(50,279)
(521,706)		(521,706)
(51,389)		(51,389)
(21,408)		(21,408)
(50,883)		(50,883)
(43,579)		(43,579)
<u>(819,492)</u>		<u>(819,492)</u>
	29,704	29,704
	27,029	27,029
	7,123	7,123
	3,641	3,641
	811	811
	<u>68,308</u>	<u>68,308</u>
<u>(819,492)</u>	<u>68,308</u>	<u>(751,184)</u>
771,407	-	771,407
44,311	-	44,311
35,739	-	35,739
18,507	-	18,507
4,709	3,351	8,060
3,374	-	3,374
-	953	953
30,263	9,243	39,506
(1,823)	1,823	-
<u>906,487</u>	<u>15,370</u>	<u>921,857</u>
86,995	83,678	170,673
1,536,294	1,404,297	2,940,591
<u>\$ 1,623,289</u>	<u>\$ 1,487,975</u>	<u>\$ 3,111,264</u>

## City of Columbus, Ohio

### Balance Sheet

#### Governmental Funds

December 31, 2014

(amounts expressed in thousands)

	General Fund	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents:					
Cash and investments with treasurer	\$ 153,365	\$ 271	\$ 170,839	\$ 458,728	\$ 783,203
Cash and investments with fiscal and escrow agents and other	-	-	-	779	779
Cash and investments with trustee	-	-	-	642	642
Investments	-	1,320	-	-	1,320
Receivables (net of allowances for uncollectibles)	117,255	1	22,394	41,546	181,196
Due from other:					
Governments	10,870	-	-	33,506	44,376
Funds	3,901	-	4,363	294	8,558
Other assets	-	-	-	3	3
Total assets	<u>285,391</u>	<u>1,592</u>	<u>197,596</u>	<u>535,498</u>	<u>1,020,077</u>
<b>LIABILITIES</b>					
Accounts payable	5,750	-	3,063	22,977	31,790
Due to other:					
Funds	92	534	438	6,340	7,404
Others	6,426	-	2,142	-	8,568
Matured bonds and interest payable	-	990	-	-	990
Advances from grantors	-	-	-	4,983	4,983
Accrued wages and benefits	32,941	-	-	4,137	37,078
Total liabilities	<u>45,209</u>	<u>1,524</u>	<u>5,643</u>	<u>38,437</u>	<u>90,813</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>102,844</u>	<u>-</u>	<u>16,930</u>	<u>50,825</u>	<u>170,599</u>
<b>FUND BALANCES</b>					
Restricted	-	68	-	406,512	406,580
Committed	29,980	-	175,023	39,919	244,922
Assigned	16,708	-	-	-	16,708
Unassigned	90,650	-	-	(195)	90,455
Total fund balances	<u>137,338</u>	<u>68</u>	<u>175,023</u>	<u>446,236</u>	<u>758,665</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 285,391</u>	<u>\$ 1,592</u>	<u>\$ 197,596</u>	<u>\$ 535,498</u>	<u>\$ 1,020,077</u>

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

## City of Columbus, Ohio

### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2014 (amounts expressed in thousands)

Total fund balance, governmental funds (Exhibit 3) \$ 758,665

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities (excluding internal service fund capital assets of \$52,798) are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	273,061	
Buildings, net of \$205,534 accumulated depreciation	443,611	
Improvements other than buildings, net of \$100,713 accumulated depreciation	236,069	
Machinery and equipment, net of \$151,282 accumulated depreciation	103,727	
Infrastructure, net of \$548,181 accumulated depreciation	<u>1,215,312</u>	
Total capital assets (See Note F)		2,271,780

Internal services funds (see Exhibit 5) are used by the City to account for the financing of goods or services provided by one department or agency to other City departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 18,934

City income tax revenue related to 2014 (and prior tax years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 67,000

Charges for services related to 2014 (and prior years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 3,411

Grant revenue related to 2014 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 1,560

State shared revenue appropriated during the State of Ohio's fiscal year ended June 30, 2015 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 22,189

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

Balances at December 31, 2014 are:

Accrued interest on bonds		(21,490)
Accrued vacation and sick leave		(77,988)
Bonds and notes payable	(1,295,579)	
Unamortized deferred amount on refunding	28,409	
Unamortized premiums	<u>(153,602)</u>	
Total long-term liabilities (see Note G)		<u>(1,420,772)</u>

Net Position of Governmental Activities in the Statement of Net Position (Exhibit 1) \$ 1,623,289

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

## City of Columbus, Ohio

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

#### Governmental Funds

For the Year Ended December 31, 2014

(amounts expressed in thousands)

	General Fund	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Income taxes	\$ 578,552	\$ 150,548	\$ 42,302	\$ 5	\$ 771,407
Property taxes	44,311	-	-	-	44,311
Grants and subsidies	-	-	-	122,600	122,600
Investment income	4,376	6	-	327	4,709
Licenses and permits	11,636	-	-	22,528	34,164
Shared revenue	29,465	-	-	40,343	69,808
Charges for services	61,157	-	-	36,080	97,237
Fines and forfeits	18,953	-	-	8,439	27,392
Miscellaneous	9,552	9	355	74,781	84,697
Total revenues	<u>758,002</u>	<u>150,563</u>	<u>42,657</u>	<u>305,103</u>	<u>1,256,325</u>
<b>EXPENDITURES</b>					
Current:					
General government	107,915	123	1,481	25,614	135,133
Public service	52,853	-	13	55,551	108,417
Public safety	523,944	-	77	6,059	530,080
Development	34,873	-	-	44,892	79,765
Health	20,728	-	-	28,502	49,230
Recreation and parks	34,294	-	144	79,693	114,131
Capital Outlay	7,198	-	-	235,042	242,240
Debt Service:					
Principal retirement	-	108,035	1,887	3,087	113,009
Interest and fiscal charges	-	48,336	1,688	3,038	53,062
Total Expenditures	<u>781,805</u>	<u>156,494</u>	<u>5,290</u>	<u>481,478</u>	<u>1,425,067</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,803)</u>	<u>(5,931)</u>	<u>37,367</u>	<u>(176,375)</u>	<u>(168,742)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	22,869	5,950	2,236	33,897	64,952
Transfers out	(1,356)	-	(33,717)	(32,776)	(67,849)
Issuance of debt	-	-	-	178,224	178,224
Refunding bonds issued	-	-	73,325	31,100	104,425
Payment to refunded bond escrow agent	-	-	(83,449)	(37,807)	(121,256)
Premium on bonds issued	-	-	9,444	29,614	39,058
Total other financing sources (uses)	<u>21,513</u>	<u>5,950</u>	<u>(32,161)</u>	<u>202,252</u>	<u>197,554</u>
Net change in fund balances	<u>(2,290)</u>	<u>19</u>	<u>5,206</u>	<u>25,877</u>	<u>28,812</u>
Fund balances - beginning of year	139,628	49	169,817	420,359	729,853
Fund balances - end of year	<u>\$ 137,338</u>	<u>\$ 68</u>	<u>\$ 175,023</u>	<u>\$ 446,236</u>	<u>\$ 758,665</u>

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



## City of Columbus, Ohio

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended December 31, 2014  
(amounts expressed in thousands)

Net change in fund balances - total governmental funds (Exhibit 4)	\$	28,812
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense. This amount includes the adjustment for capital outlay expenditures capitalized (\$230,269 of total capital outlay of \$242,240 met the capitalization requirements) offset by depreciation expense (\$86,754) and loss on disposal of assets (\$10,490) in the current period. The City had donated capital assets of \$4,567 in 2014 which is not reported in the governmental funds.</p>		133,025
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the reversal of prior year items against current year accruals.</p>		1,805
<p>The long-term liability for compensated absences is not recorded in the funds, but is reported in the statement of activities. This amount is the current year change in the liability, reported as an expense in the statement of activities.</p>		(2,491)
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position. This amount is the amount by which bond proceeds for new bond issues (\$178,224) and refunding bond issues (\$104,425) exceeds the repayment of bond principal (\$113,009) and refunded bonds (\$109,098) not reported as notes payable in the governmental funds.</p>		(60,542)
<p>Bond premiums are included as revenue in the funds, but capitalized and amortized over the life of the bonds in the government-wide financial statements.</p>		(13,331)
<p>Deferred amounts on refunding are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements. This amount represents the deferred amount on the 2014 refundings offset by amortization of deferred amounts on all refundings.</p>		1,307
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		(3,079)
<p>Change in net position of internal service funds reported with governmental activities</p>		1,489
Change in net position of governmental activities (Exhibit 2)	\$	86,995

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

## City of Columbus, Ohio

Statement of Net Position

Proprietary Funds

December 31, 2014

(amounts expressed in thousands)

	<b>Business-type Activities - Enterprise</b>						<b>Governmental Activities - Internal Service Funds</b>
	<b>Major Funds</b>				<b>Nonmajor Fund</b>	<b>Total</b>	
	<b>Water</b>	<b>Sanitary Sewer</b>	<b>Storm Sewer</b>	<b>Electricity</b>	<b>Garages</b>		
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents with treasurer	\$ 84,711	\$ 216,451	\$ 21,332	\$ 22,114	\$ 626	\$ 345,234	\$ 106,558
Receivables (net of allowance for uncollectibles)	30,408	46,290	5,614	5,556	9,066	96,934	1
Due from other funds	37	70	22	818	-	947	475
Due from other governments	-	-	465	-	-	465	-
Inventory	6,690	9,158	-	1,078	-	16,926	729
Total current assets	<u>121,846</u>	<u>271,969</u>	<u>27,433</u>	<u>29,566</u>	<u>9,692</u>	<u>460,506</u>	<u>107,763</u>
Non-current assets:							
Restricted assets:							
Cash and cash equivalents with treasurer and other	188,065	122,653	27,143	9,350	-	347,211	20,247
Cash and cash equivalents with trustees	-	1,422	-	-	-	1,422	-
Capital Assets:							
Land and construction in progress	182,158	389,870	10,862	2,391	3,058	588,339	1,298
Other capital assets, net of accumulated depreciation	701,027	1,864,646	155,162	84,963	21,902	2,827,700	51,500
Total non-current assets	<u>1,071,250</u>	<u>2,378,591</u>	<u>193,167</u>	<u>96,704</u>	<u>24,960</u>	<u>3,764,672</u>	<u>73,045</u>
Total assets	<u>1,193,096</u>	<u>2,650,560</u>	<u>220,600</u>	<u>126,270</u>	<u>34,652</u>	<u>4,225,178</u>	<u>180,808</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>7,432</u>	<u>27,925</u>	<u>5,047</u>	<u>120</u>	<u>-</u>	<u>40,524</u>	<u>1,113</u>
<b>LIABILITIES</b>							
Current Liabilities:							
Accounts payable	2,289	1,739	54	4,904	-	8,986	4,326
Customer deposits	-	-	-	1,060	-	1,060	-
Due to other:							
Governments	-	-	-	-	-	-	9,938
Funds	729	1,024	168	333	-	2,254	307
Others	-	4	-	73	-	77	-
Accrued interest payable	11,450	22,436	2,037	354	17	36,294	879
Accrued wages and benefits	1,395	1,356	79	318	-	3,148	1,216
Accrued vacation and sick leave	2,390	2,914	99	614	-	6,017	2,143
Claims and judgments	-	-	-	-	-	-	20,466
Current portion of:							
Demand bonds	-	99,855	-	-	-	99,855	-
Bonds, notes and loans payable	49,938	77,935	10,318	3,670	18,000	159,861	8,436
Total current liabilities	<u>68,191</u>	<u>207,263</u>	<u>12,755</u>	<u>11,326</u>	<u>18,017</u>	<u>317,552</u>	<u>47,711</u>
Non-current liabilities:							
Payable from restricted assets:							
Accounts payable	17,379	5,128	1,081	1,194	-	24,782	906
Due to other funds	8	7	-	-	-	15	-
Due to others	-	25	-	10	-	35	-
Claims and judgments	-	-	-	-	-	-	47,615
Bonds and loans payable, net	688,086	1,620,713	116,077	17,855	155	2,442,886	59,212
Total non-current liabilities	<u>705,473</u>	<u>1,625,873</u>	<u>117,158</u>	<u>19,059</u>	<u>155</u>	<u>2,467,718</u>	<u>107,733</u>
Total liabilities	<u>773,664</u>	<u>1,833,136</u>	<u>129,913</u>	<u>30,385</u>	<u>18,172</u>	<u>2,785,270</u>	<u>155,444</u>
<b>NET POSITION</b>							
Net investment in capital assets	323,271	604,162	70,738	74,095	6,805	1,079,071	5,590
Restricted for debt service	-	1,422	-	-	-	1,422	-
Unrestricted	103,593	239,765	24,996	21,910	9,675	399,939	20,887
Total net position	<u>\$ 426,864</u>	<u>\$ 845,349</u>	<u>\$ 95,734</u>	<u>\$ 96,005</u>	<u>\$ 16,480</u>	<u>\$ 1,480,432</u>	<u>\$ 26,477</u>
Adjustment to consolidate internal service fund activities						7,543	
Total Net Position per government-wide financial statements						<u>\$ 1,487,975</u>	

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

**City of Columbus, Ohio**  
Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2014  
(amounts expressed in thousands)

**Business-type Activities - Enterprise**

	<b>Major Funds</b>				<b>Nonmajor Fund</b>	<b>Total</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Water</b>	<b>Sanitary Sewer</b>	<b>Storm Sewer</b>	<b>Electricity</b>	<b>Garages</b>		
<b>OPERATING REVENUES</b>							
Charges for services	\$ 176,962	\$ 230,062	\$ 38,527	\$ 82,186	\$ 1,569	\$ 529,306	\$ 242,185
Miscellaneous	6,800	1,635	48	604	1	9,088	5,888
Total operating revenues	<u>183,762</u>	<u>231,697</u>	<u>38,575</u>	<u>82,790</u>	<u>1,570</u>	<u>538,394</u>	<u>248,073</u>
<b>OPERATING EXPENSES</b>							
Personal services	49,804	42,703	8,319	9,976	-	110,802	37,856
Materials and supplies	24,435	9,987	310	1,091	-	35,823	20,101
Contractual services	32,135	43,868	14,963	8,491	35	99,492	184,462
Purchased power	-	-	-	54,065	-	54,065	-
Depreciation	26,452	56,146	4,818	4,139	633	92,188	4,146
Other	877	1,627	24	276	-	2,804	143
Total Operating expenses	<u>133,703</u>	<u>154,331</u>	<u>28,434</u>	<u>78,038</u>	<u>668</u>	<u>395,174</u>	<u>246,708</u>
Operating income	<u>50,059</u>	<u>77,366</u>	<u>10,141</u>	<u>4,752</u>	<u>902</u>	<u>143,220</u>	<u>1,365</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>							
Investment income	1,368	1,581	245	151	5	3,350	1
Interest expense	(13,181)	(48,027)	(3,888)	(532)	(91)	(65,719)	(1,905)
Other, net	725	160	1,002	34	-	1,921	37
Total non-operating expenses	<u>(11,088)</u>	<u>(46,286)</u>	<u>(2,641)</u>	<u>(347)</u>	<u>(86)</u>	<u>(60,448)</u>	<u>(1,867)</u>
Income before transfers	<u>38,971</u>	<u>31,080</u>	<u>7,500</u>	<u>4,405</u>	<u>816</u>	<u>82,772</u>	<u>(502)</u>
Transfers in	-	2	830	1,055	-	1,887	1,074
Transfers out	(64)	-	-	-	-	(64)	-
Change in net position	<u>38,907</u>	<u>31,082</u>	<u>8,330</u>	<u>5,460</u>	<u>816</u>	<u>84,595</u>	<u>572</u>
Total net position - beginning	<u>387,957</u>	<u>814,267</u>	<u>87,404</u>	<u>90,545</u>	<u>15,664</u>	<u>1,395,837</u>	<u>25,905</u>
Total net position - ending	<u>\$ 426,864</u>	<u>\$ 845,349</u>	<u>\$ 95,734</u>	<u>\$ 96,005</u>	<u>\$ 16,480</u>	<u>\$ 1,480,432</u>	<u>\$ 26,477</u>
Change in net position, per above						84,595	
Adjustment to consolidate the internal service fund activities						(917)	
Total change in net position of business-type activities						<u>\$ 83,678</u>	

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

**City of Columbus, Ohio**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2014  
(amounts expressed in thousands)

Exhibit 7

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
<b>Operating activities:</b>							
Cash received from customers	\$ 177,454	\$ 240,657	\$ 38,915	\$ 83,047	\$ 1,534	\$ 541,607	\$ 242,528
Cash paid to employees	(49,432)	(48,157)	(2,507)	(9,898)	-	(109,994)	(37,685)
Cash paid to suppliers	(55,429)	(57,333)	(20,996)	(63,754)	-	(197,512)	(204,472)
Other receipts	5,714	1,736	26	679	349	8,504	5,834
Other payments	(97)	(1,824)	-	(249)	-	(2,170)	(84)
<b>Net cash provided by (used in) operating activities</b>	<u>78,210</u>	<u>135,079</u>	<u>15,438</u>	<u>9,825</u>	<u>1,883</u>	<u>240,435</u>	<u>6,121</u>
<b>Noncapital financing activities:</b>							
Subsidies	841	983	537	-	-	2,361	-
Transfers in	-	2	830	1,055	-	1,887	1,074
Transfers out	(64)	-	-	-	-	(64)	-
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>777</u>	<u>985</u>	<u>1,367</u>	<u>1,055</u>	<u>-</u>	<u>4,184</u>	<u>1,074</u>
<b>Capital and related financing activities:</b>							
Proceeds from sale of assets	73	52	20	34	-	179	39
Purchases of property, plant and equipment	(127,529)	(132,604)	(6,227)	(4,020)	-	(270,380)	(10,491)
Proceeds from issuance of bonds, loans and notes	42,833	128,224	6,900	4,075	-	182,032	9,270
Refunding bonds and notes issued	44,685	226,405	6,525	920	18,000	296,535	3,985
Premium on bonds issued	10,346	43,838	1,393	773	155	56,505	1,244
Principal payments on bonds and loans	(49,589)	(69,325)	(9,911)	(3,533)	(1,500)	(133,858)	(6,935)
Payment on refunded bonds	-	-	-	-	(18,000)	(18,000)	(4,626)
Payment to refunded bond escrow agent	(50,561)	(270,449)	(7,469)	(1,064)	-	(329,543)	-
Interest and fiscal charges paid on bonds, loans and notes	(28,838)	(54,356)	(4,777)	(884)	(458)	(89,313)	(2,259)
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>(158,580)</u>	<u>(128,215)</u>	<u>(13,546)</u>	<u>(3,699)</u>	<u>(1,803)</u>	<u>(305,843)</u>	<u>(9,773)</u>
<b>Investing activities:</b>							
Interest received on investments	1,357	1,495	233	138	5	3,228	1
<b>Net cash provided by investing activities</b>	<u>1,357</u>	<u>1,495</u>	<u>233</u>	<u>138</u>	<u>5</u>	<u>3,228</u>	<u>1</u>
Increase (decrease) in cash and cash equivalents	(78,236)	9,344	3,492	7,319	85	(57,996)	(2,577)
<b>Cash and cash equivalents at beginning of year (including \$428,682 in total restricted accounts)</b>	<u>351,012</u>	<u>331,182</u>	<u>44,983</u>	<u>24,145</u>	<u>541</u>	<u>751,863</u>	<u>129,382</u>
<b>Cash and cash equivalents at end of year (including \$348,633 in total restricted accounts)</b>	<u>\$ 272,776</u>	<u>\$ 340,526</u>	<u>\$ 48,475</u>	<u>\$ 31,464</u>	<u>\$ 626</u>	<u>\$ 693,867</u>	<u>\$ 126,805</u>

(Continued)

**City of Columbus, Ohio**

Exhibit 7 (continued)

Statement of Cash Flows  
 Proprietary Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Business-type Activities - Enterprise Funds						Governmental Activities -  Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
<b>Operating income (loss)</b>	\$ 50,059	\$ 77,366	\$ 10,141	\$ 4,752	\$ 902	\$ 143,220	\$ 1,365
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation	26,452	56,146	4,818	4,139	633	92,188	4,146
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	1,006	2,418	390	1,195	348	5,357	32
Due from other funds	(5)	(70)	11	(110)	-	(174)	492
Inventory	(3)	(615)	-	(132)	-	(750)	(109)
Accounts payable	418	(357)	34	(242)	-	(147)	1,796
Customer deposits	-	-	-	118	-	118	-
Due to other governments	-	-	-	-	-	-	432
Due to other funds	(34)	(92)	25	38	-	(63)	-
Unearned revenue	-	-	-	-	-	-	(130)
Accrued wages and benefits	158	172	13	33	-	376	117
Accrued vacation and sick leave	159	111	6	34	-	310	14
Claims and judgments	-	-	-	-	-	-	(2,034)
Net cash provided by (used in) operating activities	<u>\$ 78,210</u>	<u>\$ 135,079</u>	<u>\$ 15,438</u>	<u>\$ 9,825</u>	<u>\$ 1,883</u>	<u>\$ 240,435</u>	<u>\$ 6,121</u>
<b>Supplemental information:</b>							
Noncash activities:							
Change in fair value of investments	<u>\$ (143)</u>	<u>\$ (187)</u>	<u>\$ (26)</u>	<u>\$ (18)</u>	<u>\$ -</u>	<u>\$ (374)</u>	<u>\$ -</u>

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

**City of Columbus, Ohio**  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
December 31, 2014  
(amounts expressed in thousands)

Exhibit 8

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents:	
Cash and investments with treasurer	\$ 32,718
Receivables, net of allowances for uncollectibles	<u>2</u>
Total assets	<u><u>\$ 32,720</u></u>
 <b>LIABILITIES</b>	
Due to:	
Other governments	\$ 18,850
Others	<u>13,870</u>
Total liabilities	<u><u>\$ 32,720</u></u>

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

# **NOTES TO THE FINANCIAL STATEMENTS**

**CITY OF COLUMBUS, OHIO**  
Notes to the Financial Statements  
December 31, 2014

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

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

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

Joint Ventures:

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

The City contributed certain capital assets to the Conservatory District at the time of its inception and has agreed to an annual operating subsidy, but subject to annual appropriation by the City's Council. Revenues, the operating subsidy, received by the Conservatory District in 2014 from the City were \$500,000. In addition, the City provided support of \$800,000 in 2014 for the Conservatory District's capital needs. In the event of the Conservatory District's liquidation, its assets will be transferred to the City.

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

- The Affordable Housing Trust for Columbus and Franklin County (AHT) was initially created as the Columbus Housing Trust Corporation, with Articles of Incorporation (Articles) filed with the Ohio Secretary of State on August 31, 2000. Amended Articles were then filed for AHT in May 2001. No single government or government official appoints a majority of the Board members. All are jointly appointed. In 2014 the City



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

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provided cash assistance to AHT of \$1,476,549 applicable to fiscal year 2014 hotel-motel tax. The City is committed through its legislation to provide a portion of its hotel-motel tax collections to AHT each year into the future. This commitment approximates \$1.5 million per year.

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

- The Columbus-Franklin County Finance Authority (the Finance Authority) was created by the City (Ordinance 0540-2006) and Franklin County (Resolution 200-06) in March 2006 pursuant to authority contained in Section 4582.21 through 4582.59 of the Ohio Revised Code (ORC). The Finance Authority is governed by a nine-member Board of Directors, each of whom shall serve for a term of four years, of which four (4) shall be appointed by the Mayor of the City, with the advice and consent of City Council, four (4) shall be appointed by the Board of County Commissioners of the County of Franklin, Ohio, and one (1) shall be a joint appointment. The Finance Authority is considered a joint venture of the City and the County. In 2014, the City provided \$150,000 cash assistance to the Finance Authority for operations. The Finance Authority's financial statements may be obtained from The Columbus-Franklin County Finance Authority, 350 East First Avenue, Suite 120, Columbus, Ohio 43201. Other information about the Finance Authority can be located on their website at [www.columbusfinance.org](http://www.columbusfinance.org).

Component units:

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

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

Certain inter-dependent transactions occurred pursuant to the following. Ordinance No. 1009-2004, approved by Council on June 23, 2004, authorized the City's Director of Development to execute a lease agreement and first supplemental lease agreement with RiverSouth whereby the City leased certain land, approximately 1.621 acres, from RiverSouth and recognized certain projects and costs to be undertaken by RiverSouth. The RiverSouth Authority issued new money bonds in 2004 and 2005 to provide funds to pay the costs of acquiring and developing land and acquiring and constructing community facilities. These bonds were authorized by a Master Trust Agreement dated June 1, 2004 between the Authority and U.S. Bank National Association (as Trustee), as supplemented by the First Supplemental Trust Agreement dated June 1, 2004 and the Second Supplemental Trust Agreement dated October 1, 2005.

A portion of the 2004 bonds were refunded in 2012 pursuant to a Third Supplemental Trust Agreement, dated April 1, 2012.

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

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The remaining 2004 bonds and certain of the 2005 bonds were refunded in 2014 pursuant to the Fourth Supplemental Trust Agreement, dated April 1, 2014.

As of December 31, 2014, \$57.965 million of RiverSouth bonds remain outstanding (\$2.310 million of 2005 bonds; \$24.555 million of 2012 bonds; and \$31.100 million of 2014 bonds).

The RiverSouth bonds are payable from the revenues, receipts, and other moneys assigned under the Master Trust Agreement and the four Supplemental Trust Agreements. Rental payments are subject to annual appropriations of City Council. Payments began in 2007. Financial maturities occur in 2025.

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

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

City Council has entered into contracts with CNGC to perform a variety of services to advance economic development, including but not limited to: create economic development plans for specific areas of the City; develop and promote incentives, including the use of the City's telecommunications, fiber, and broadband network; acquire and develop real estate; and manage various related projects. In 2014 the City provided cash assistance to CNGC of \$1.3 million toward these contracts.

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

In June 2012, the GASB issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This net pension liability that will be recorded on the government-wide and proprietary fund statements will be computed differently than the current unfunded actuarial accrued liability, using specific parameters set forth by the GASB. The State Systems will need to also allocate this liability across the governmental units that participate in the pension Systems. Statement No. 68 also enhances accountability and transparency through revised note disclosures and required supplementary information (RSI). The City is currently evaluating the impact this standard will have on the financial statements when adopted. The City will be dependent on the State Systems to provide the information necessary in implementing this standard. The provisions of this Statement are effective for financial statements for the year ended December 31, 2015.

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

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

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

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

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

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

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

Internal service fund balances, whether positive or negative, have been eliminated against the expenses and program revenues shown in the governmental activities Statement of Activities. Interfund services provided and used are not eliminated in the process of consolidation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- Notes to the financial statements providing information that is essential to a user's understanding of the basic financial statements.
- Required supplementary information such as budgetary comparison schedules is required by GASB. The City maintains budgetary controls by not permitting expenditures to exceed appropriations at the Object Level One level for each division within each fund.

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

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**(b) Financial reporting presentation**

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

GOVERNMENTAL FUNDS

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

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

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

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

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

PROPRIETARY FUNDS

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

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

FIDUCIARY FUNDS

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

Other Fiduciary funds; which, however, the City does not utilize are **Pension trust funds** used to account for resources that are required to be held in trust for the respective members or beneficiaries; **Investment trust funds** used to report the external portion of investment pools reported by the sponsoring government as required by GASB No. 31 and **Private-purpose trust funds** used to account for other trust arrangements which benefit individuals, private organizations, or other governments.

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

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

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

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

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

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

**(d) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in all funds. On the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities. There were outstanding encumbrances in two of the major governmental funds at December 31, 2014: \$35.9 million in the General Fund and \$19.7 million in the Special Income Tax Fund. In addition, encumbrances in the Other Governmental funds at December 31, 2014 totaled \$308.1 million. Funds may be encumbered when they are collected or in process of being collected.

**(e) Cash Equivalents**

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

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

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**(f) Investments**

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

**(g) Inventory**

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

**(h) Capital Assets**

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

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

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

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

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

**(i) Pensions**

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

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

**(j) Insurance**

The City assumes the liability for most property damage and personal injury risks. Judgments and claims, including those incurred but not reported as of year-end, are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. The City insures certain of its major buildings and stored vehicles. The policy has a \$250,000 deductible for losses not associated with flooding. The City carries \$2,000,000 in base liability and \$4,000,000 in excess liability insurance associated with the operation of its compressed natural gas (CNG) fueling station located on its Fleet Management Operations site at 4211 Groves Road and for the CNG fueling station located at 2333 Morse Road. No losses occurred in 2012, 2013, or 2014 that exceeded insurance coverage.

The City's Division of Police currently operates a fleet of five jet-powered helicopters. A sixth helicopter is owned but listed as "Ground Not in Motion (GNIM)" status. Liability insurance for bodily injury and property damage is carried on all helicopters at \$20,000,000 per loss occurrence and \$1,000,000 per passenger seat. There is no deductible for the liability coverage. In addition, all five operating aircraft are insured against casualty loss (physical damage) with a deductible of 1 percent of the hull value for losses sustained while the unit is in motion. One helicopter in the fleet is valued at \$1,000,000, three are valued at \$1,700,000 each, one is valued at \$2,100,000. Hull insurance is carried on all units at the unit's full value. Extended engine coverage is carried at \$300,000 with a \$10,000 deductible. In addition, the FLIR cameras used in the units during flight operations are also insured at full value.

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

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

	(in thousands)				
	2014	2013	2012	2011	2010
Claims liability at January 1	\$ 10,425	\$ 8,800	\$ 8,725	\$ 8,645	\$ 8,555
Incurred claims, net of favorable settlements	151,721	140,768	129,806	121,477	112,146
Claims paid	<u>(151,180)</u>	<u>(139,143)</u>	<u>(129,731)</u>	<u>(121,397)</u>	<u>(112,056)</u>
Claims liability at December 31	<u>\$ 10,966</u>	<u>\$ 10,425</u>	<u>\$ 8,800</u>	<u>\$ 8,725</u>	<u>\$ 8,645</u>

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

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

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

	(in thousands)				
	2014	2013	2012	2011	2010
Claims liability at January 1	\$ 59,690	\$ 51,593	\$ 52,429	\$ 43,884	\$ 34,528
Incurred claims, net of favorable settlements	6,859	18,430	8,609	17,432	16,511
Claims paid	<u>(9,434)</u>	<u>(10,333)</u>	<u>(9,445)</u>	<u>(8,887)</u>	<u>(7,155)</u>
Claims liability at December 31	<u>\$ 57,115</u>	<u>\$ 59,690</u>	<u>\$ 51,593</u>	<u>\$ 52,429</u>	<u>\$ 43,884</u>



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

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**(k) Vacation and Sick Leave**

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

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

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

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

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

**(m) Interfund Transactions**

The City has the following types of transactions among funds:

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

**(n) Budgetary Information**

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

**(o) Net Position**

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

At December 31, 2014, \$48.396 million of the City's \$131.440 million in governmental activities restricted net position on the Statement of Net Position were restricted by enabling legislation, as defined by GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*. The governmental activities amount restricted for "Other purposes" of \$54.457 million included the following: \$32.972 million for mobility options;

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

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\$13.286 million for building, housing and economic incentives; \$4.399 million for municipal court/justice; \$2.145 million for protection and enforcement; \$880 thousand for wellness and prevention; and \$775 thousand for miscellaneous other purposes.

**(p) Other Significant Accounting Policies**

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

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

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

**NOTE B—COMMITMENTS AND CONTINGENCIES**

**(a) Litigation**

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

**(b) Federal Grants**

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

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

The CFA is a separate and distinct entity created under the laws of Ohio. In June 1990, the CFA issued lease revenue bonds for the purpose of constructing a convention facility in downtown Columbus. Also in June 1990, the City and the County of Franklin, Ohio (the County) entered into a lease/sublease arrangement with the CFA pursuant to which the City and the County leased the convention facility as tenants in common from the CFA. The City and the County subleased the facility back to the CFA. The lease requires that the City and the County each pay rent to the CFA in an amount equal to one half of the debt service on the revenue bonds. Under the sublease, the CFA is required to pay rent to the County and the City in an amount equal to such debt service. Such sub rental payments are expected to be derived from the hotel/motel excise tax levied by the CFA, and if such tax is insufficient, from earnings on, and the principal amount of, certain reserve funds created in connection with the issuance of the revenue bonds. If the foregoing amounts are insufficient, the City agreed in the amounts, additional amounts are required to meet the City's and the County's obligations under the lease, such amounts will be paid by the City and the County, in equal shares, from their general resources, provided that their respective legislative bodies have appropriated funds for such purpose. No such payments were necessary prior to or during 2014. The lease will terminate as to the City and the County if their respective

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

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legislative bodies fail to appropriate amounts required for rentals thereunder. In 2014, approximately \$160 million of new bonds were issued to support the expansion of the Convention Center. These bonds also carry the City's debt service pledge. A portion of the 2007 bond series were refunded as part of this debt issue. The total amount of these revenue bonds outstanding at December 31, 2014 was \$255.190 million net of premiums and discounts of \$19.753 million, or a gross amount of \$274.943 million.

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

In February 2012, the CFA issued lease revenue bonds for the purpose of acquiring the Nationwide Arena, which is located in the Arena District. In connection with such acquisition, and to provide funds for a portion of the acquisition price, the City and Franklin County have entered into a lease-sublease arrangement (the "Arena Lease") with the CFA pursuant to which the City and the County has each agree to pay a portion of its respective "casino tax receipts" (defined below) to the CFA, which will, in turn, pledge such payments to the payment of debt service on indebtedness incurred by the CFA to acquire the Nationwide Arena. Pursuant to Section 6, Article 15 of the Ohio Constitution, the State is required to collect a tax on each of the casinos authorized by that section and distribute such moneys (the "casino tax receipts") to each host county and City in which a casino is located. The Columbus casino opened October 2012. Under the Arena Lease, 25 percent of the City's annual casino tax receipts will be paid to the CFA through 2015, and that the percentage of annual casino tax receipts payable under the Arena Lease will increase by one percent each year to a maximum of 32 percent beginning in 2022. The City paid \$2.7 million to CFA in 2014 under the Arena Lease.

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

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

Under a Cooperative Agreement among the CFA, the County of Franklin, Ohio and the City, dated January 1, 2010, the City has committed to provide funding from two revenue sources to assist the Authority in paying the debt service on bonds issued by the Authority to finance the construction of a new hotel. The City's payment obligation consists of making annual payments to the Authority of all City Hotel-Motel Excise Tax collections levied on the new hotel and to maintain a fund of \$1.4 million from the incremental parking meter receipts resulting from increases in the City's parking meter charges after 2009 which funds would be available for debt service, if needed. The City paid \$992 thousand to CFA from the City Hotel-Motel Excise Tax collections in 2014 under the Cooperative Agreement.

**(f) Electricity Purchase Power Agreement**

The City's Electricity Enterprise celebrated its 115<sup>th</sup> year of operation in 2014. The Enterprise presently serves 432 industrial customers, 2,648 commercial customers and 9,071 residential customers for a total of 12,151 in 2014. The Enterprise received approximately \$21.6 million (26 percent) of its operating revenue from other funds of the City for electric power. The enterprise purchases and resells power. It does not generate power.

During the first five months of 2014, the City's Electricity Enterprise received the bulk of its power supply from American Electric Power Service Corporation (AEPSC). This agreement expired on May 31, 2014, and for the remainder of the year supply was provided by American Municipal Power, Inc., (AMP), a Columbus-based municipal electric supply organization, through a similar type of agreement. This agreement was signed in April, 2012, and will provide supply until December 31, 2016. Beyond 2016, the Enterprise has a power supply agreement in place with AEP Energy Partners, Inc., a subsidiary of American Electric Power. This agreement was amended in late 2014, after a competitive bidding process, to provide supply through December 31, 2020.

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

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

At December 31, 2014, the City had compensated absences liabilities of Governmental Activities that will not be paid from funds available, as defined. The City wishes to fully disclose these liabilities. In accordance with GASB Interpretation No. 6; *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, however, these liabilities are not accounted for, nor are they required to be, in the Fund financial statements contained in this report. Accrued vacation and sick leave are granted to City employees at varying amounts. At the time of the employee's termination, such accruals are paid to the employee at varying rates from the fund to which the employee's payroll is charged. Except for the unused portion of an employee's prior year's sick leave accrual which is recorded in the fund that ultimately disburses this accrual to the employee after year end, all other accrued vacation and sick leave applicable to governmental activities is not reflected in the fund financial statements contained in this report.

The long term liability activity related to compensated absences for the year ended December 31, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount payable within one year
			<u>(in thousands)</u>		
Governmental Activities	\$ 77,618	60,305	57,792	\$ 80,131	\$ 60,000
Business Type Activities	5,707	8,060	7,750	6,017	6,017

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for all internal service fund compensated absences in the amount of \$2.143 million at year end are included in the totals above for governmental activities. Also, for the governmental activities, compensated absences are generally liquidated at a rate of approximately 80.95 percent from the general fund, 15.07 percent from other governmental funds, and 3.98 percent from the internal service funds.

**NOTE C—CASH AND INVESTMENTS**

**Investment Policies:** The City follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, and records all its investments at fair value. At December 31, 2014, fair value was \$1,014,755 below the City's net cost for its investments. At December 31, 2013, fair value was \$119,380 below net cost. Fair value is determined by quoted market prices and acceptable other pricing methodologies.

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

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

Pursuant to these code sections, the City does not purchase any form of derivatives. The City does invest in STAROhio, an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner similar to Rule 2a-7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price that is the price the investment could be sold for on December 31, 2014.

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

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Management of STAROhio states that its policy also prohibits investing in derivatives and/or engaging in the use of reverse repurchase agreements. Average days to maturity of the STAROhio portfolio at December 31, 2014 was 50 days (53 days at December 31, 2013). The City is prohibited from using reverse repurchase agreements and does not leverage its investment portfolio in any manner. The City purchases investments only through member banks of the Federal Reserve System or broker dealers registered with the National Association of Security Dealers. The City requires broker dealers to formally apply for and be evaluated for eligibility to conduct business with the City.

The City's investment code limits its investments to those governmental type investments noted below. Only eligible investments with the remaining terms not greater than three years until final maturity are purchased by the Treasurer. Investments with a remaining term of greater than three years may be purchased only with the specific approval of City Council. Average days to maturity of the City's investments with the Treasurer at December 31, 2014 was 628.6 days (530.0 days at December 31, 2013).

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

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

Obligations of the United States government:

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

Obligations guaranteed by the United States government:

Federal government agencies:

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

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

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

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

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

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

- F. Certificates of deposits (collateralized as described below) in eligible institutions applying for moneys as provided in Chapter 321 of Columbus City Codes; and

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

- G. Repurchase agreements that are collateralized with legally authorized securities as defined in Chapter 321.08 of Columbus City Code and held in third-party safekeeping designated by the City Treasurer and in the name of the City of Columbus.

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

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

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

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

At December 31, 2014, the carrying amount of all City deposits, exclusive of money market funds in the amount of \$1,422,358 held by bond trustees, was \$176,685,466. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2014, \$1,848,147 of the City's bank balance of \$176,388,088 was exposed to custodial risk as follows:

	(in thousands)
Uninsured and collateral held by the pledging financial institution's agents not in the City's name	\$ 1,069
Uncollateralized and uninsured	779
Total balances per banks	\$ 1,848

The money market funds, amounting to \$1,422,358, while held by bond trustees as the City's agents and in the City's name, are also considered uncollateralized and uninsured. However, their disposition and availability are governed by bond ordinances and indentures.

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

**Investments:** As of December 31, 2014, the City had the following investments and maturities (amounts in thousands):

	Fair Value	Investment Maturities				
		6 months or less	7 to 12 months	13 to 18 months	19 to 24 months	Greater than 24 months
STAROhio	\$ 10,012	10,012	-	-	-	-
US Treasuries	1,240	1,240	-	-	-	-
FFCB Notes	271,151	112,037	25,036	107,815	16,260	10,003
FHLB Notes	597,667	20,233	-	118,967	109,735	348,732
FHLMC Notes	344,025	-	-	30,011	44,958	269,056
FNMA Notes	246,961	-	70,017	29,761	39,992	107,191
City of Columbus Assessment Bonds	80	-	80	-	-	-
Total	<u>\$ 1,471,136</u>	<u>143,522</u>	<u>95,133</u>	<u>286,554</u>	<u>210,945</u>	<u>734,982</u>

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

*Credit Risk.* The City's investments in FFCB, FHLB, FHLMC, and FNMA Coupon Notes were rated AA+ and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The City's investments in various City of Columbus bonds and notes totaling \$80,234 were not specifically rated; however, the City of Columbus Assessment Bonds are general obligations of the City. The City's general obligation bond ratings by Standard & Poor's, Moody's Investor Services, and Fitch Ratings are AAA, Aaa, and AAA, respectively. Standard and Poor's has assigned STAROhio an AAAm money market rating. The City's policy regarding credit risk is manifest in the types of investments the City is permitted to purchase as prescribed by the City Code, as described above.

*Concentration of Credit Risk.* The Treasury Investment Board guidelines do not place a limit on the amount which may be invested in any one issuer. Of the City's total investments, 40.6 percent are FHLB Notes, 16.8 percent are FNMA Notes, 23.4 percent are FHLMC Notes, and 18.4 percent are FFCB Notes. All other investments not explicitly guaranteed by the U.S. government are 0.7 percent of the City's total investments. Investments explicitly guaranteed by the U.S. Government are 0.1 percent of the City's total investments.

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

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

**Reconciliation of Cash and Investments to the Statement of Net Position:** The following is a reconciliation of cash and investments to the Statement of Net Position as of December 31, 2014.

	(in thousands)
Investments (summarized in prior table)	\$ 1,471,136
Carrying amount of the City's Deposits	176,686
Money market funds held by bond trustees	1,422
Component Unit cash and cash equivalents	642
Cash and collection items on hand	161
Less: City Auditor warrants payable	(10,713)
Total	\$ 1,639,334
<b><i>Governmental Activities</i></b>	
Governmental Funds	
Cash and investments with treasurer	\$ 783,203
Cash and investments with fiscal and escrow agents and other	779
Cash and cash equivalents with trustee	642
Investments	1,320
Internal Service Funds	
Cash and investments with treasurer	106,558
Restricted cash and cash equivalents with treasurer and other	20,247
Total Cash and Investments - Governmental Activities	912,749
<b><i>Business-Type Activities</i></b>	
Enterprise Funds	
Cash and investments with treasurer	345,234
Restricted cash and cash equivalents with treasurer and other	347,211
Restricted cash and cash equivalents with trustee	1,422
Total Cash and Investments - Business-Type Activities	693,867
<b><i>Agency Funds</i></b> - cash and investments with treasurer	32,718
Total	\$ 1,639,334



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

**NOTE D—RECEIVABLES**

Receivables at December 31, 2014 consist of the following (in thousands):

	Taxes and Service Payments	Customer and Other Accounts	HUD Loans	Special Assessments	Accrued Interest	Gross Receivables	Less: Allowance for uncollectibles	Receivables, net
Governmental type funds:								
General fund	\$ 128,600	3,830	-	-	791	133,221	(15,966)	\$ 117,255
General bond retirement	-	-	-	-	1	1	-	1
Special income tax	27,292	-	-	277	-	27,569	(5,175)	22,394
Other governmental funds	<u>31,216</u>	<u>2,360</u>	<u>103,538</u>	<u>2,979</u>	<u>41</u>	<u>140,134</u>	<u>(98,588)</u>	<u>41,546</u>
Total governmental funds	<u>187,108</u>	<u>6,190</u>	<u>103,538</u>	<u>3,256</u>	<u>833</u>	<u>300,925</u>	<u>(119,729)</u>	<u>181,196</u>
Business type funds:								
Water	-	36,975	-	-	241	37,216	(6,808)	30,408
Sanitary sewer	-	45,353	-	673	299	46,325	(35)	46,290
Storm sewer	-	5,927	-	-	42	5,969	(355)	5,614
Electricity	-	6,423	-	707	29	7,159	(1,603)	5,556
Garages	-	-	-	9,065	1	9,066	-	9,066
Total business type funds	-	<u>94,678</u>	-	<u>10,445</u>	<u>612</u>	<u>105,735</u>	<u>(8,801)</u>	<u>96,934</u>
Internal service funds	-	44	-	-	-	44	(43)	1
Total	<u>\$ 187,108</u>	<u>100,912</u>	<u>103,538</u>	<u>13,701</u>	<u>1,445</u>	<u>406,704</u>	<u>(128,573)</u>	<u>\$ 278,131</u>

Housing and Urban Development (HUD) loans include Community Development Act (CDA) loans of \$23.4 million, Home Investment Partnerships (HOME) Program loans of \$55.1 million, and various other loans totaling \$25.0 million. Funds received under these programs that are loaned to eligible recipients are recorded as loans receivable. The City has recorded a \$97.4 million allowance for uncollectible HUD loans. Loans provided for certain homeownership programs are forgiven if the homeowner remains in the home for the period of affordability specified in the program rules. Although some loans are repaid because the homeowners have elected to relocate elsewhere, the repayment is limited to net proceeds after payment of the first mortgage and seller closing costs and; therefore, most repayments are minimal.

Enterprise customer and other accounts receivable include unbilled charges for services at December 31, 2014 as follows:

	(in thousands)
Water enterprise	\$ 19,240
Sanitary sewer enterprise	26,281
Storm sewer enterprise	3,761
Electricity enterprise	<u>2,536</u>
Total unbilled charges for services	<u>\$ 51,818</u>

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

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

	(in thousands)	
	Due From	Due To
Governmental funds:		
General	\$ 3,901	\$ 92
General bond retirement	-	534
Special income tax	4,363	438
Other governmental:		
Development services	-	62
Private construction inspection	-	27
Health	-	37
Health grants	-	602
Street construction maintenance and repair	195	278
Treasury investment earnings	-	1,266
Recreation and parks operations	99	68
Recreation and parks grants	-	7
Pen site TIF	-	447
NWD off sites TIF	-	928
Preserve TIF	-	195
Parks and recreation bond	-	31
Streets and highways	-	155
Local transportation improvement	-	7
State issue 2-streets	-	11
Federal/State highway engineering	-	2,219
	294	6,340
Internal Service Funds:		
Fleet management	162	267
Information services	104	40
Construction inspection	184	-
Land acquisition	25	-
	475	307
Business type funds:		
Water	37	737
Sanitary sewer	70	1,031
Storm sewer	22	168
Electric	818	333
	947	2,269
	\$ 9,980	\$ 9,980

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

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

**NOTE F—CAPITAL ASSETS**

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

A summary of capital assets and changes occurring in 2014 follows.

(in thousands)

	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
Capital Assets used in:				
<b>Governmental Activities</b>				
Nondepreciable capital assets -				
Land	\$ 273,963	6,224	5,828	\$ 274,359
Total nondepreciable capital assets	<u>273,963</u>	<u>6,224</u>	<u>5,828</u>	<u>274,359</u>
Depreciable capital assets:				
Building	639,015	54,799	4,899	688,915
Improvements, other than building	297,325	50,757	3,835	344,247
Machinery and equipment	288,855	39,352	28,483	299,724
Infrastructure	<u>1,674,323</u>	<u>89,170</u>	<u>-</u>	<u>1,763,493</u>
Total depreciable capital assets	<u>2,899,518</u>	<u>234,078</u>	<u>37,217</u>	<u>3,096,379</u>
Accumulated depreciation:				
Building	197,536	17,018	2,760	211,794
Improvements, other than building	96,285	7,690	1,585	102,390
Machinery and equipment	188,057	23,868	28,130	183,795
Infrastructure	<u>505,857</u>	<u>42,324</u>	<u>-</u>	<u>548,181</u>
Total accumulated depreciation	<u>987,735</u>	<u>90,900</u>	<u>32,475</u>	<u>1,046,160</u>
Total depreciable capital assets, net	<u>1,911,783</u>	<u>143,178</u>	<u>4,742</u>	<u>2,050,219</u>
Total governmental activities capital assets, net	<u>\$ 2,185,746</u>	<u>149,402</u>	<u>10,570</u>	<u>\$ 2,324,578</u>
<b>Business Type Activities</b>				
Nondepreciable capital assets -				
Land	\$ 70,038	2,269	-	\$ 72,307
Construction in progress	<u>409,689</u>	<u>106,343</u>	<u>-</u>	<u>516,032</u>
Total nondepreciable capital assets	<u>479,727</u>	<u>108,612</u>	<u>-</u>	<u>588,339</u>
Depreciable capital assets:				
Building	228,285	-	-	228,285
Improvements, other than building	3,591,565	160,049	-	3,751,614
Machinery and equipment	63,453	5,082	7,657	60,878
Infrastructure	<u>198,411</u>	<u>7,031</u>	<u>102</u>	<u>205,340</u>
Total depreciable capital assets	<u>4,081,714</u>	<u>172,162</u>	<u>7,759</u>	<u>4,246,117</u>
Accumulated depreciation:				
Building	168,881	4,055	-	172,936
Improvements, other than building	1,069,076	79,858	-	1,148,934
Machinery and equipment	49,508	3,458	6,597	46,369
Infrastructure	<u>45,463</u>	<u>4,817</u>	<u>102</u>	<u>50,178</u>
Total accumulated depreciation	<u>1,332,928</u>	<u>92,188</u>	<u>6,699</u>	<u>1,418,417</u>
Total depreciable capital assets, net	<u>2,748,786</u>	<u>79,974</u>	<u>1,060</u>	<u>2,827,700</u>
Total business type activities capital assets, net	<u>\$ 3,228,513</u>	<u>188,586</u>	<u>1,060</u>	<u>\$ 3,416,039</u>

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

Capital assets, net of accumulated depreciation, at December 31, 2014 appear in the Statement of Net Position as follows (in thousands).

Governmental Activities (excludes Internal Service Funds)	\$2,271,780		
Business type activities:		Internal service funds:	
Water enterprise	\$ 883,185	Fleet management	\$36,431
Sanitary sewer enterprise	2,254,516	Information services	15,727
Storm sewer enterprise	166,024	Mail, Print Term Contracts	96
Electricity enterprise	87,354	Construction Inspection	530
Garage enterprise	24,960	Land acquisition	14

Depreciation expense in 2014 was charged to the following functions and funds (in thousands).

Governmental Activities (excludes Internal Service Funds):		Internal service funds:	
General government	\$ 6,152	Fleet management	\$ 1,334
Public service	51,282	Information services	2,722
Public safety	17,528	Mail, Print Term Contracts	14
Development	755	Construction Inspection	73
Health	230	Land Acquisition	3
Recreation and parks	10,807		
	<u>\$ 86,754</u>		<u>\$ 4,146</u>
Business type activities:			
Water enterprise	\$ 26,452		
Sanitary sewer enterprise	56,146		
Storm sewer enterprise	4,818		
Electricity enterprise	4,139		
Garage enterprise	633		
	<u>\$ 92,188</u>		

Interest incurred during the construction phase (\$15.221 million in 2014), net of related interest earnings (\$970 thousand in 2014), of business-type activity, capital assets is included as part of the capitalized value of the assets constructed. Interest was capitalized in 2014 in the following activities/funds.

	(in thousands)
Water enterprise	\$ 7,660
Sanitary sewer enterprise	6,591
Total 2014 interest capitalized	<u>\$ 14,251</u>

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

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

Bonds, notes, and loans payable in the Statement of Net Position are summarized below. Internal service fund debt of \$67.648 million, which includes unamortized premiums of \$5.033 million, is included in governmental activities debt.

	Governmental Activities	Business Type Activities				
		Water	Sanitary Sewer	Storm Sewer	Electricity	Garage
			(in thousands)			
Amount outstanding at December 31, 2014	\$ 1,358,194	660,900	1,719,379	112,076	19,273	18,000
Unamortized bond premium	158,635	77,173	79,248	14,319	2,252	155
Unamortized bond discount	-	(49)	(124)	-	-	-
Amount per Statement of Net Position	<u>\$ 1,516,829</u>	<u>738,024</u>	<u>1,798,503</u>	<u>126,395</u>	<u>21,525</u>	<u>18,155</u>

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

The following table shows the activity in bonds, notes, and loans payable during 2014 (in thousands).

Type of obligation	Balance				Refunded	Balance	
	December 31, 2013	New Issues	Refundings	Maturities		December 31, 2014	Amount due in 2015
<b>Governmental activities</b>							
General obligation:							
OPWC notes	\$ 5,936	304		515		\$ 5,725	\$ 509
Bonds-fixed rate	1,147,903	177,920	73,325	108,785	74,338	1,216,025	121,203
Notes-short-term fixed rate	300	-		300		-	-
Notes-long-term fixed rate	7,287	-	-	1,372		5,915	1,413
Information services bonds-fixed rate	29,986	3,495	10	4,760	10	28,721	5,521
Fleet management bonds-fixed rate	30,550	5,775	3,975	2,175	4,231	33,894	2,915
Revenue obligations:							
Notes (TIFs)-long-term fixed	10,051	-	-	102	-	9,949	N/A
Total governmental activities-City only	<u>1,232,013</u>	<u>187,494</u>	<u>77,310</u>	<u>118,009</u>	<u>78,579</u>	<u>1,300,229</u>	<u>131,561</u>
Total component unit-							
Lease revenue bonds (Note Q)	63,860	-	31,100	2,235	34,760	57,965	4,425
Total governmental activities	<u>1,295,873</u>	<u>187,494</u>	<u>108,410</u>	<u>120,244</u>	<u>113,339</u>	<u>1,358,194</u>	<u>135,986</u>
<b>Business-type activities</b>							
Water							
General obligation:							
Bonds-fixed rate	624,119	42,660	44,685	48,093	45,330	618,041	47,977
Note Program	-	100	-	-	-	100	100
Revenue obligations-							
Bonds-fixed rate	-	-	-	-	-	-	-
OWDA/EPA loans	44,182	73	-	1,496	-	42,759	1,761
Total water	<u>668,301</u>	<u>42,833</u>	<u>44,685</u>	<u>49,589</u>	<u>45,330</u>	<u>660,900</u>	<u>49,838</u>
Sanitary sewer							
General obligation:							
Bonds-fixed rate	323,576	43,255	20,980	22,574	22,100	343,137	23,935
Bonds-variable rate	52,000	-	-	4,000	-	48,000	48,000
Revenue obligations:							
Bonds-fixed rate	390,000	-	205,425	-	219,915	375,510	-
Bonds-variable rate	51,855	-	-	-	-	51,855	51,855
OWDA/EPA loans	858,659	84,969	-	42,751	-	900,877	54,000
Total sanitary sewer	<u>1,676,090</u>	<u>128,224</u>	<u>226,405</u>	<u>69,325</u>	<u>242,015</u>	<u>1,719,379</u>	<u>177,790</u>
Storm sewer							
General obligation:							
Bonds-fixed rate	115,239	6,900	6,725	9,911	6,877	112,076	10,318
Total storm sewer	<u>115,239</u>	<u>6,900</u>	<u>6,725</u>	<u>9,911</u>	<u>6,877</u>	<u>112,076</u>	<u>10,318</u>
Electricity							
General obligation:							
Bonds-fixed rate	18,736	4,075	920	3,533	925	19,273	3,670
Total electricity	<u>18,736</u>	<u>4,075</u>	<u>920</u>	<u>3,533</u>	<u>925</u>	<u>19,273</u>	<u>3,670</u>
Parking Garages							
General obligation:							
Notes-short-term fixed rate	19,500	-	18,000	1,500	18,000	18,000	18,000
Total parking garages	<u>19,500</u>	<u>-</u>	<u>18,000</u>	<u>1,500</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Total business-type activities	<u>2,497,866</u>	<u>182,032</u>	<u>296,735</u>	<u>133,858</u>	<u>313,147</u>	<u>2,529,628</u>	<u>259,616</u>
Total	<u>\$ 3,793,739</u>	<u>369,526</u>	<u>405,145</u>	<u>254,102</u>	<u>426,486</u>	<u>\$ 3,887,822</u>	<u>\$ 395,602</u>

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

**New Issue and Refundings**

**Advance Refunding**

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

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

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

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

**New Bond Issue**

On June 24, 2014, the City issued \$284.080 million of general obligation bonds. The bonds were issued for the purpose of funding various projects throughout the City totaling \$321.550 million.

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

	<b>Governmental Activities</b>	<b>Internal Service</b>	<b>Business-type activities - Enterprise</b>				Total
			Water	Sanitary Sewer	Storm Sewer	Electricity	
Sources of Funds:							
Par value of new bonds	\$ 177,920	9,270	42,660	43,255	6,900	4,075	284,080
Gross premium on bonds	<u>26,104</u>	<u>658</u>	<u>5,068</u>	<u>5,138</u>	<u>819</u>	<u>629</u>	<u>38,416</u>
Total Sources	<u>\$ 204,024</u>	<u>9,928</u>	<u>47,728</u>	<u>48,393</u>	<u>7,719</u>	<u>4,704</u>	<u>322,496</u>
Uses of Funds:							
Amount available to fund projects	\$ 203,430	9,865	47,605	48,265	7,695	4,690	321,550
Underwriter's discount on issuance	557	45	122	124	20	12	880
Premium contingency	<u>37</u>	<u>18</u>	<u>1</u>	<u>4</u>	<u>4</u>	<u>2</u>	<u>66</u>
Total Uses	<u>\$ 204,024</u>	<u>9,928</u>	<u>47,728</u>	<u>48,393</u>	<u>7,719</u>	<u>4,704</u>	<u>322,496</u>

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

**Advance Refunding and Note Refunding**

On August 28, 2014 (dated date of the notes) and September 4, 2014 (dated date of the bonds), the City issued \$71.060 million of general obligation refunding bonds and notes. Of this, \$53.060 million of general obligation refunding bonds were issued to advance refund \$56.875 million of certain outstanding bonds issued in 2006, 2007, and 2011. Additionally, \$18.000 million of limited tax notes were issued to refund the City's Series 2013-1 limited tax notes which matured on September 2, 2014. Internal service fund debt is included in governmental type debt. Further information regarding the bond issue follows (in thousands):

			<b>Business-type activities - Enterprise</b>				Total
	<b>Governmental Activities</b>	<b>Internal Service</b>	Water	Sanitary Sewer	Storm Sewer	Electricity	
Amount paid to escrow agent	\$ 25,023	2,289	20,697	11,804	3,441	96	63,350
Net carrying amount of old bonds:							
Old bonds outstanding	22,040	2,100	18,675	10,830	3,150	80	56,875
Unamortized bond premium	<u>2,309</u>	<u>15</u>	<u>1,055</u>	<u>75</u>	<u>262</u>	<u>13</u>	<u>3,729</u>
Net carrying amount of old bonds	<u>24,349</u>	<u>2,115</u>	<u>19,730</u>	<u>10,905</u>	<u>3,412</u>	<u>93</u>	<u>60,604</u>
Deferred amount on refunding	<u>\$ 674</u>	<u>174</u>	<u>967</u>	<u>899</u>	<u>29</u>	<u>3</u>	<u>2,746</u>
			<b>Business-type activities - Enterprise</b>				
	<b>Governmental Activities</b>	<b>Internal Service</b>	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Refunded (old) bonds							
Principal	\$ 22,040	2,100	18,675	10,830	3,150	80	56,875
Interest	<u>9,809</u>	<u>778</u>	<u>9,512</u>	<u>4,015</u>	<u>1,524</u>	<u>40</u>	<u>25,678</u>
Total refunded	<u>31,849</u>	<u>2,878</u>	<u>28,187</u>	<u>14,845</u>	<u>4,674</u>	<u>120</u>	<u>82,553</u>
Refunding (new) bonds							
Principal	20,500	1,875	18,035	9,670	2,900	80	53,060
Interest	<u>9,535</u>	<u>753</u>	<u>8,476</u>	<u>3,885</u>	<u>1,379</u>	<u>40</u>	<u>24,068</u>
Total refunding	<u>30,035</u>	<u>2,628</u>	<u>26,511</u>	<u>13,555</u>	<u>4,279</u>	<u>120</u>	<u>77,128</u>
Unadjusted reduction in aggregate debt service	<u>\$ 1,814</u>	<u>250</u>	<u>1,676</u>	<u>1,290</u>	<u>395</u>	<u>-</u>	<u>5,425</u>
Economic gain – present value of adjusted reduction in aggregate debt service	\$ 1,478	198	1,370	1,018	303	1	4,368
Plus: refunding bonds issued	20,500	1,875	18,035	9,670	2,900	80	53,060
Plus: premium received	4,524	380	2,750	1,959	492	19	10,124
Less: payment to Escrow Agent	(25,023)	(2,289)	(20,697)	(11,804)	(3,441)	(96)	(63,350)
Less: costs of issuance	<u>(150)</u>	<u>(13)</u>	<u>(133)</u>	<u>(70)</u>	<u>(21)</u>	<u>(1)</u>	<u>(388)</u>
Net present value savings	<u>\$ 1,329</u>	<u>151</u>	<u>1,325</u>	<u>773</u>	<u>233</u>	<u>3</u>	<u>3,814</u>
Present value rate – true interest cost of new bonds	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
Interest rate borne by old bonds	4% to 5%	4% to 4.25%	4.25% to 4.75%	4% to 4.25%	4.125%	5%	4% to 5%



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

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**Series 2014 Water System Unlimited Tax Bond Anticipation Note (General Obligation):**

On November 24, 2014, the City issued and sold the above-referenced note (the "Note") to PNC Bank, National Association (the "Purchaser"), as a direct bank placement for the Purchaser to hold for its own account. The Note constitutes a "draw down bond" within the meaning of Section 1.150-1(c)(4)(i) of the Treasury Regulations and is issued in the aggregate amount not in excess of \$163,860,000, subject to amounts drawn by the City from time to time. The Note is scheduled to mature on November 23, 2016.

The Note was issued in anticipation of the issuance of bonds under authority of, pursuant to and in full compliance with the general laws of the State of Ohio, particularly Chapter 133, Ohio Revised Code, the Charter of the City, Ordinance No. 1128-2014 duly adopted by the City Council of the City on May 19, 2014 and a Certificate of Award dated November 24, 2014, for the purpose of acquiring, constructing, renovating, and improving infrastructure for the Department of Public Utilities, including the Division of Water, Division of Power, and Division of Sewerage and Drainage, acquiring real estate and interests in real estate, landscaping and otherwise improving the sites thereof, and acquiring furnishings, equipment and appurtenances.

The Note bears interest at a variable rate (SIFMA + .27%, adjusted weekly), payable semi-annually on June 1 and December 1 of each year. The Note is subject to a maturity extension for up to six months after the maturity date upon written notice of the City to the Purchaser of its intent to exercise such option, with an interest rate during such extension to be agreed upon by the City and the Purchaser. The Note is further eligible to be converted to a three-year amortizing obligation following the maturity date (or maturity extension) upon agreement of the City and the Purchaser. The Note is also subject to redemption, in whole or in part, prior to the maturity date at the option of the City and at a redemption price equal to 100% of the principal amount redeemed plus accrued interest to the date fixed for redemption.

As of December 31, 2014, a total of \$100,000 has been drawn and remains outstanding.

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

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**Revenue Bond Refunding**

On December 1, 2014, the City sold \$205.425 million of revenue refunding bonds to advance refund \$219.915 million of certain outstanding revenue bonds issued in 2008. These bonds support sanitary sewer improvements. Further information regarding this bond issue follows (in thousands):

	<u>Sanitary Sewer</u>
Amount paid to escrow agent	\$ 246,368
Net carrying amount of old bonds:	
Old bonds outstanding	219,915
Unamortized bond premium	5,177
Net carrying amount of old bonds	225,092
Deferred amount on refunding	\$ 21,276

	<u>Sanitary Sewer</u>
Refunded (old) bonds	
Principal	\$ 219,915
Interest	148,215
Total refunded	368,130
Refunding (new) bonds	
Principal	205,425
Interest	125,710
Total refunding	331,135
Unadjusted reduction in aggregate debt service	\$ 36,995

Economic gain – present value of adjusted	
reduction in aggregate debt service	\$ 20,946
Plus: refunding bonds issued	205,425
Plus: premium received	36,085
Plus: City's contribution for interest	6,286
Less: payment to Escrow Agent	(246,368)
Less: costs of issuance	(1,367)
Net present value savings	\$ 21,007
Present value rate – true interest cost	
of new bonds	3.04%
Interest rate borne by old bonds	4.625% to 5.000%

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

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

Only those bonds and notes issued in 2014 having premiums, none had discounts, are shown in the following table.

	(in thousands)	
	Par	Premium
<b>Governmental activities</b>		
Governmental Funds:		
GO Bonds-new money	\$ 177,920	\$ 26,104
GO Bonds-refunding	73,325	8,850
Component unit-refunding	31,100	4,104
Total	\$ 282,345	\$ 39,058
Internal Service Funds:		
GO Various purpose-new money	\$ 9,270	\$ 658
GO Various purpose-refunding	3,985	586
Total	\$ 13,255	\$ 1,244
<b>Business-type activities</b>		
GO Water enterprise bonds-new money	\$ 42,660	\$ 5,068
Water enterprise bond anticipation note - new money	100	-
GO Water enterprise bonds-refunding	44,685	5,278
GO Sewer enterprise bonds-new money	43,255	5,138
GO Sewer enterprise bonds-refunding	226,405	38,700
GO Storm sewer enterprise bonds-new money	6,900	819
GO Storm sewer enterprise bonds-refunding	6,725	574
GO Electricity enterprise bonds-new money	4,075	629
GO Electricity enterprise bonds-refunding	920	144
GO Garage enterprise notes-refunding	18,000	155
Total	\$ 393,725	\$ 56,505

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

	(in thousands)
OPWC notes	\$ 515
General obligation bonds	108,785
General obligation notes	1,372
Revenue bonds and notes (TIFs)	102
Blended component unit - Lease revenue bonds	2,235
Total	\$ 113,009

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

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

	(in thousands)
General obligation bonds - New Issues	\$ 177,920
OPWC Notes	304
Total	\$ 178,224

**Short-Term Notes**

**Series 2014 -1 Various Purpose Limited Tax Notes (General Obligation):** Notes in the amount of \$18.000 million were issued in August 2014 to refund the City's Series 2013-1 Parking Garage Notes.

The City has borrowed a total of \$29.500 million through the issuance of bond anticipation notes, of which \$18.000 million remains currently outstanding, to acquire and construct an approximately 773-space parking garage located at the corner of Rich and Front Streets and an approximately 682-space parking garage located at the corner of Fourth and Elm Streets. Construction of the two garages is now complete.

The City expects to refund the notes with the proceeds of bonds, or refunding bond anticipation notes, to be issued prior to the August 28, 2015 maturity date of the notes. The City intends to pay debt service on these bonds from (i) special assessments levied in order to pay a portion of the cost of the Fourth and Elm Garage; (ii) TIF revenues generated in the downtown area to pay a portion of the cost of the garages; and (iii) parking revenues received from the operation of the garages.

**Long-Term Notes**

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

**State Infrastructure Bank (SIB):** The City currently has one SIB loan, totaling \$5.915 million, which is administered and funded by the Ohio Department of Transportation. The loan, for the Main St. Bridge project, provides funds for the replacement and construction of the new bridge and accompanying infrastructure. The amount disbursed to date is \$10.758 million, of which \$5.915 million remains outstanding.

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

Notes in the amount of \$5.725 million accounted for as Governmental activities represent the amounts due on twenty-one loans from the Ohio Public Works Commission (OPWC) for infrastructure improvements. These notes are non-interest-bearing and have serial maturities, with final maturities January 30, 2035. Initial repayments of the loans began in July 1994. OPWC has committed to additional non-interest-bearing loans as shown in the following table. Cash is provided to the City by OPWC only to the extent of project completion. Only that portion of the loan commitment actually paid to the City is recognized as a liability by the City. Repayments of these loans are made from the Debt Service Fund. OPWC loans are considered general obligations of the City and Governmental activities obligations.

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

Grant and loan commitments and loans outstanding at December 31, 2014 were as follows (in thousands):

Project	Project Number	Total grant commitment	Total loan commitment	Total Loaned at 12/31/2014	Repaid by City		Outstanding Loans at 12/31/2014
					Prior to 2014	In 2014	
Sawmill Road	CC515	\$ -	\$ 200	200	195	5	-
Roberts Road	CC522	-	1,052	902	880	22	-
Neil Avenue	CC814	2,278	188	56	45	3	8
Cleveland Ave. N.	CC903	2,503	1,347	1,347	1,044	67	236
Cleveland Ave. S.	CC914	2,773	1,053	1,053	789	53	211
Main Street Rehab	CC019	441	88	88	65	5	18
Mound Street Rehab	CC017	546	98	98	72	5	21
Livingston Ave. Rehab	CC015	1,622	352	352	264	18	70
Group 6	CC013	361	120	58	38	3	17
Edgehill Improvements	CC15A	577	180	162	110	8	44
US 23 Culvert	CC18A	305	95	39	29	2	8
James Road	CC08B	2,867	623	623	390	31	202
Stelzer Road	CC06C	2,082	174	87	43	4	40
Greenlawn Avenue	CC04D	5,298	1,277	1,277	575	64	638
ADA Curb Ramps	CC08D	470	97	18	10	1	7
Morse Rd. Phase 1	CC06H	3,854	1,354	475	107	24	344
McKinley Avenue	CC13H	1,168	1,107	845	190	42	613
Main Street Bridge	CC02J	3,904	1,308	1,308	425	65	818
Morse Rd. Rehab	CC02K	3,492	1,175	931	94	46	791
Lockbourne Rd. Recon.	CC08L	1,498	502	138	12	7	119
Henderson Rd. Olent.	CC06M	712	239	15	3	1	11
Williams Rd. Underpass	CC14L	502	1,498	779	97	39	643
Third Ave Recon.	CC02P	2,852	956	866	-	-	866
East Fifth Ave Imp.	CC13P	824	276	-	-	-	-
Morse Road Preserve	CC16R	887	726	-	-	-	-
East Fifth/Cleveland Ave	CC02Q	3,062	1,081	-	-	-	-
			<u>\$ 17,166</u>	<u>\$ 11,717</u>	<u>\$ 5,477</u>	<u>\$ 515</u>	<u>\$ 5,725</u>

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

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

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

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

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

Also included is \$1.948 million representing TIF revenues pledged to the Columbus Franklin County Finance Authority for proceeds of bonds issued by the Authority but given to the City for park land acquisition. The recording of the \$1.948 million is pursuant to GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

**Arbitrage Regulations**

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

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

**Debt Summary**

This summary includes long-term general obligation (G.O.) and revenue supported debt, \$100 thousand of Water Enterprise short-term notes, \$57.965 of governmental activities (component unit) lease revenue bonds, and \$18.000 million of business-type short-term notes (Parking Garages).

	Years of Issue	Years due through	Interest rate	Weighted Average Interest rate (3)	Amount
					<i>(in thousands)</i>
<b>Governmental activities</b>					
G.O. Ohio Public Works Commission notes	1993-2014	2035	0.00%	0.00%	\$ 5,725
G.O. Bonds-fixed rate	2005-2014	2032	0.34% to 5.13%	4.50%	1,216,025
G.O. Notes-long-term fixed rate	2008-2011	-	0.00% to 3.00%	3.00% (1)	5,915
G.O. Information services bonds-fixed rate	2005-2014	2022	1.00% to 5.00%	3.97%	28,721
G.O. Fleet management bonds-fixed rate	2005-2014	2027	0.92% to 5.00%	3.72%	33,894
Revenue Note (TIF)-fixed rate-Nationwide	2002-2010	2030	4.45%	4.45%	8,001
Revenue Note (TIF)-fixed rate-Harrison West	2007	-	6.00%	6.00%	1,948
Component Unit - Lease Revenue Bonds	2005-2014	2025	4.35% to 5.25%	4.72%	57,965
Total governmental activities					<u>\$ 1,358,194</u>
<b>Business-type activities</b>					
Water					
G.O. Bonds-fixed rate	2010-2014	2035	0.34% to 5.92%	4.55%	\$ 618,041
OWDA-EPA loans	2007-2014	2032	3.17% to 3.76%	3.40%	42,759
G.O. Bond anticipation note	2014	2016	0.30% to 0.42%	0.35% (4)	100
Sanitary sewer					
G.O. Bonds-fixed rate	2005-2014	2035	0.34% to 5.92%	4.35%	343,137
G.O. Bonds-variable rate	2006	2026	0.02% to 0.10%	0.04%	48,000
			(0.04% annual average)		
Revenue Bonds-fixed rate	2008-2014	2032	4.25% to 5.00%	4.47%	375,510
Revenue Bonds-variable rate	2008	2032	0.02% to 0.10%	0.04%	51,855
			(0.04% annual average)		
OWDA-EPA loans	1994-2014	2036	0.91% to 4.66%	3.51%	900,877
Storm sewer					
G.O. Bonds-fixed rate	2005-2014	2035	0.34% to 5.92%	4.42%	112,076
Electricity					
G.O. Bonds-fixed rate	2004-2014	2030	4.00% to 5.00%	4.66%	19,273
Parking Garages					
G.O. Notes- short-term fixed rate	2014	2015	1.00%	1.00%	18,000 (2)
Total business type-enterprise					<u>2,529,628</u>
Total					<u>\$ 3,887,822</u>

- (1) Interest is calculated at the rate of 0.00 percent from the date monies are first disbursed to the City until, and including, the last day of the twelfth month. From the first day of the thirteenth month and thereafter, interest will be calculated at the rate of 3.00 percent.
- (2) Intended to be converted to long-term debt.
- (3) The interest rates identified on the City's General Obligation debt above are calculated using the actual coupon rates on each series of bonds or notes. The rates are not representative of the true interest costs to the City. As a result of low interest rates, the market for the sale of the City's bonds and notes has frequently produced bids at a stated coupon rate with a premium payable upon the sale of the securities, which creates a true interest cost (TIC) substantially less than the coupon rate.
- (4) For the first interest period, which is from and including November 24, 2014 through December 3, 2014, the note will bear interest at 0.4235% per annum. Thereafter, for each weekly interest period, the interest will be calculated using the SIFMA Index plus 0.27%.

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

**Long-Term Debt Payout**

Certain characteristics of the City's long-term debt are shown in the following table. This table excludes \$100 thousand of Water Enterprise short-term notes, \$18,000 million of business-type short-term notes (Parking Garages), and \$57.965 million of governmental activities (component unit) lease revenue bonds.

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

	(in thousands)						
	Business Type						Primary Government
	Governmental Activities (1)	Water	Sanitary Sewer	Storm Sewer	Electricity	Business Type Total	
<b>Amount outstanding</b>							
General obligations (G.O.)	\$ 1,290,280	618,041	391,137	112,076	19,273	\$ 1,140,527	\$ 2,430,807
Revenue obligations	9,949	42,759	1,328,242	-	-	1,371,001	1,380,950
<b>Total</b>	<b>\$ 1,300,229</b>	<b>660,800</b>	<b>1,719,379</b>	<b>112,076</b>	<b>19,273</b>	<b>\$ 2,511,528</b>	<b>\$ 3,811,757</b>
<b>% of outstanding amounts</b>							
General obligations (% X total)	99.20%	93.50%	22.70%	100.00%	100.00%	45.40%	63.80%
Limited-unvoted (% X G.O.)	33.80%	2.10%	6.20%	18.20%	32.00%	5.60%	20.60%
Unlimited-voted (% X G.O.)	66.20%	97.90%	93.80%	81.80%	68.00%	94.40%	79.40%
Revenue obligations (% X total)	0.80%	6.50%	77.30%	0.00%	0.00%	54.60%	36.20%
<b>% X Principal paid out within 10 yrs</b>							
General obligations	79.99% <sup>(2)</sup>	63.29%	66.50%	76.08%	80.31%	65.94%	73.37% <sup>(2)</sup>
Revenue obligations	N/A <sup>(3)</sup>	N/A <sup>(4)</sup>	5.73% <sup>(5)</sup>	N/A	N/A	5.73% <sup>(4)(5)</sup>	5.73% <sup>(3)(4)(5)</sup>
<b>Weighted average interest rate</b>							
General obligations	4.47% <sup>(2)</sup>	4.55%	3.79%	4.42%	4.66%	4.28%	4.38% <sup>(2)</sup>
Revenue obligations	N/A <sup>(3)</sup>	3.76%	3.65%	N/A	N/A	3.64%	3.64% <sup>(3)</sup>

- (1) Exclusive of \$57,965,000 of Component Unit Lease Revenue Bonds (see Note Q).
- (2) Exclusive of Ohio Public Works Commission Notes of \$5,725,440 and SIB Loans of \$5,914,854.
- (3) Exclusive of TIF Notes of \$9,947,996.
- (4) Exclusive of Water Ohio Water Development Authority Loans of \$42,758,587.
- (5) Exclusive of Sanitary Sewer Ohio Water Development Authority Loans of \$900,878,795.

**Variable interest rate bonds**

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

Variable Rate Issues by Purpose	Outstanding at 12/31/2014	Source of Liquidity
Sanitary Sewer: Series 2006 G.O. and 2008 Rev. Bonds	99,855	Self-Liquidity

Interest on the variable interest rate bonds is paid at various times as specified in the trust agreements relating to such bonds, at rates determined by the remarketing agent and the City after reviewing the rates of similar municipal issues. The bonds may be put at the discretion of the holders at a price equal to principal plus accrued interest on



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

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any interest payment date or such other dates as specified in the trust agreements. The remarketing agent is authorized to use its best efforts to sell the put bonds at a price equal to 100 percent of the principal amount.

The Sanitary Sewer variable rate revenue bonds (\$51.855 million) and variable rate general obligation bonds (\$48.000 million) carry no letter of credit or liquidity enhancement. If a put bond proves to be unremarkable by the remarketing agent, the City is required by statute to buy the bonds into its own portfolio.

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

Section 325 of the Columbus City Code states the following:

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

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

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

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

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

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

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

The Rating Outlook is Stable.

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

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

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

(in thousands)

Year ending December 31:	Sanitary Sewer General Obligation and Revenue Bonds
2015	\$ 2,780
2016	3,145
2017	3,015
2018	2,886
2019	2,756
2020-2024	11,828
2025-2029	8,789
2030-2032	3,402
	\$ 38,601

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

**Future Debt Service**

The following tables summarize the City's future debt service requirements on its outstanding bonds, long-term notes, \$18.000 million of business-type short-term notes (Parking Garages), \$100 thousand of business-type short-term notes (Water Enterprise), and OWDA/EPA loans and loan commitments as of December 31, 2014. Future interest assumes rates on variable rate debt at the respective issues' average rates since inception.

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

Year ending December 31:	Governmental Activities Non-Proprietary*			Governmental Type Internal Service	
	Bond Principal	Note Principal	Interest	Bond Principal	Interest
	2015	\$ 121,203	509	54,637	8,436
2016	125,137	531	48,185	8,641	1,992
2017	116,946	531	43,284	8,596	1,707
2018	105,116	495	38,125	7,715	1,392
2019	96,494	380	33,272	6,707	1,121
2020-2024	399,029	1,728	106,248	18,775	2,603
2025-2029	225,525	1,143	30,597	3,745	211
2030-2034	26,575	386	1,359	-	-
2035	-	22	-	-	-
	\$ 1,216,025	5,725	355,707	62,615	11,392

\*Exclusive of SIB Loans of \$5,914,854, TIF Notes of \$9,947,996, and RiverSouth Lease Revenue Bonds of \$57,965,000 (see Note Q for RiverSouth future debt service schedule).

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

Year ending December 31:	Enterprise Funds					
	Water			Sanitary Sewer		
	Bond Principal	OWDA Principal	Interest	Bond Principal	OWDA Principal	Interest
2015	\$ 47,977	1,761	28,947	27,935	54,000	63,543
2016	49,831	2,138	26,682	29,724	58,909	61,745
2017	47,121	2,211	24,576	29,324	60,370	58,655
2018	44,346	2,287	22,400	29,149	60,117	55,438
2019	39,835	2,366	20,320	26,428	59,788	52,264
2020-2024	162,165	13,104	76,121	142,065	301,125	213,963
2025-2029	143,056	14,923	37,460	261,832	227,853	122,227
2030-2034	81,680	4,045	7,155	269,885	118,497	26,435
2035	2,130	-	43	2,160	2,727	89
	<u>\$ 618,141</u>	<u>42,835</u>	<u>243,704</u>	<u>818,502</u>	<u>943,386</u>	<u>654,359</u>

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

Year ending December 31:	Enterprise Funds (continued)					
	Electricity		Storm Sewer		Parking Garages	
	Bond Principal	Interest	Bond Principal	Interest	Note Principal	Note Interest
2015	\$ 3,670	916	10,318	4,829	18,000	180
2016	2,293	717	10,151	4,349	-	-
2017	1,974	596	9,817	3,979	-	-
2018	1,493	497	9,514	3,617	-	-
2019	1,013	435	9,089	3,233	-	-
2020-2024	5,035	1,447	36,375	11,030	-	-
2025-2029	3,525	393	19,992	3,856	-	-
2030-2034	270	5	6,475	645	-	-
2035	-	-	345	7	-	-
	<u>\$ 19,273</u>	<u>5,006</u>	<u>112,076</u>	<u>35,545</u>	<u>18,000</u>	<u>180</u>

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

**Restricted Assets**

In conjunction with the issuance of the Sanitary Sewer revenue bonds, the City entered into various trust agreements with commercial banks. These trust agreements require that the City establish funds for the cost of construction and repayment of debt. The restricted asset balances in the Business Type Activities segregate funds held by the City from funds held by trustee in accordance with the trust agreement. In addition, cash related to proceeds of bonds issued for all City capital projects is restricted by bond ordinances. Unspent bond proceeds of \$20.247 million related to the internal service funds is included in the Governmental Activities restricted amount. Restricted assets consisted of the following at December 31, 2014 (in thousands):

	Governmental Activities	Buisness Type Activities				Total
		Water	Sanitary Sewer	Storm Sewer	Electricity	
Held by the City:						
Construction funds	\$ 305,432	\$ 187,994	121,957	27,143	8,283	\$ 345,377
For Others as deposits	-	71	696	-	1,067	1,834
Held by trustees:						
Debt service funds	-	-	1,422	-	-	1,422
Total restricted assets	<u>\$ 305,432</u>	<u>\$ 188,065</u>	<u>124,075</u>	<u>27,143</u>	<u>9,350</u>	<u>\$ 348,633</u>

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

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

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

**Matured Bonds and Interest**

Matured bonds and interest payable include \$749 thousand and \$241 thousand, respectively, at December 31, 2014, and \$774 thousand and \$241 thousand, respectively, at December 31, 2013.

**OWDA/EPA**

Loans payable to the Ohio Water Development Authority (OWDA/EPA), in the amount of \$943.636 million, are funded by the Ohio Environmental Protection Agency. \$900.877 million are revenue obligations incurred to help finance sanitary sewerage treatment facilities and are to be repaid from charges for sanitary sewerage services. \$42.759 million are revenue obligations incurred to help finance an elevated water storage tank and are to be repaid from charges for water services.

**Voted Debt Authority**

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

		(in thousands)			
	Date Authorized	Total Authorized	Issued in 2004-2013	Issued in 2014	Unissued as of 12/31/2014
Streets and highways	2008	\$ 345,630	281,225	64,405	\$ -
Water system	2008	524,700	477,095	42,660	4,945
Sanitary sewer system	2008	551,970	239,365	43,255	269,350
Recreation and parks	2008	124,215	119,730	4,485	-
Safety and health	2013	52,500	-	27,475	25,025
Recreation and parks	2013	123,910	-	31,205	92,705
Public service	2013	220,300	-	27,225	193,075
Public utilities	2013	445,295	-	10,975	434,320
		<u>\$ 2,388,520</u>	<u>1,117,415</u>	<u>251,685</u>	<u>\$ 1,019,420</u>

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

**Legal Debt Margins**

The Ohio Revised Code provides that the total net debt (as defined in the ORC) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5 percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5 percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2014 the City's total net debt amounted to 7.81 percent of total assessed value of all property within the City and unvoted net debt amounted to 1.85 percent of the total assessed value of all property within the City. The City had a legal debt

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

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margin for total debt of \$387.924 million and a legal debt margin for unvoted debt of \$527.486 million. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions.

**Tax Increment Financing Districts (TIFs)**

The City, pursuant to the Ohio Revised Code and City ordinances, has established 64 TIFs. A TIF represents a geographic area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" are then dedicated to the payments for various public improvements within or adjacent to the TIF area. However, payments from two of the TIFs will assist the City in paying for certain public improvements in an area remote from the TIF area. Property values existing before the commencement date of a TIF continue to be subjected to property taxes.

Gross "service fee" revenue was \$32.165 million less \$442 thousand in county auditor deductions for a net total of \$31.723 million in 2014 and is accounted for as miscellaneous revenue in certain Debt Service and Capital Projects Funds since these monies are intended to be used to construct public improvements through payment of principal and interest on bonds issued for that purpose and payments to developers on reimbursements agreements. Corresponding capital assets are accounted for in the City's infrastructure accounts.

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

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

**Defeased Bonds**

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

Descriptions of Defeased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Defeased	Maturities Defeased	Interest Rates of Defeased Bonds	Amount Defeased	Defeased Amount Outstanding at December 31, 2014
Rec and Parks - Golf (U) – GO	12/14/2005	\$ 1,350	12/15/2015	3/21/2012	2018-2022	5.00%	\$ 415	\$ 415
Health and Safety (U) – GO	12/14/2005	22,515	12/15/2015	3/21/2012	2018-2022	5.00%	7,895	7,895
Rec and Parks (U) – GO	12/14/2005	24,390	12/15/2015	3/21/2012	2018-2022	5.00%	7,615	7,615
Sanitary Sewer (U) – GO	12/14/2005	25,290	12/15/2015	3/21/2012	2018-2023	5.00%	8,430	8,430
Storm Sewer (U) – GO	12/14/2005	40,005	12/15/2015	3/21/2012	2018-2023	5.00%	13,320	13,320
Transportation (U) – GO	12/14/2005	58,970	12/15/2015	3/21/2012	2018-2021	5.00%	15,720	15,720
Water (U) – GO	12/14/2005	47,635	12/15/2015	3/21/2012	2018-2021	5.00%	12,700	12,700
Health and Safety (U) – GO	12/12/2006	11,545	12/15/2016	3/21/2012	2020-2022	5.00%	2,020	2,020
Rec and Parks - Golf (U) – GO	12/12/2006	360	12/15/2016	3/21/2012	2020-2022	5.00%	60	60
Rec and Parks (U) – GO	12/12/2006	14,125	12/15/2016	3/21/2012	2020-2022	5.00%	2,655	2,655
Transportation (U) – GO	12/12/2006	45,350	12/15/2016	3/21/2012	2020-2022	5.00%	9,060	9,060
Storm Sewer (U) – GO	12/12/2006	12,630	12/15/2016	3/21/2012	2020-2022	5.00%	1,890	1,890
Water (U) – GO	12/12/2006	33,110	12/15/2016	3/21/2012	2020-2022	5.00%	6,615	6,615
Water (U) – GO	2/23/2005	14,065	6/15/2015	9/26/2012	2017	5.00%	4,180	4,180
Storm Sewer (U) – GO	2/23/2005	24,615	6/15/2015	9/26/2012	2017-2022	5.00%	7,915	7,915
Sanitary Sewer (U) – GO	2/23/2005	55,175	6/15/2015	9/26/2012	2017-2022	5.00%	21,755	21,755
Storm Sewer SIT (U) – GO	2/23/2005	1,640	6/15/2015	9/26/2012	2017	5.00%	178	178
Rec and Parks - Golf (U) – GO	2/23/2005	1,246	6/15/2015	9/26/2012	2017	5.00%	125	125
Rec and Parks (U) – GO	2/23/2005	3,814	6/15/2015	9/26/2012	2017	5.00%	342	342
Rec and Parks/ Capitol South (U)	2/23/2005	202	6/15/2015	9/26/2012	2017	5.00%	25	25
Traffic Engineering (U)	2/23/2005	35,062	6/15/2015	9/26/2012	2017	5.00%	4,780	4,780
Rec and Parks - Golf (U) – GO	2/23/2005	41	6/15/2015	9/26/2012	2017	5.00%	5	5
Public Safety (U) – GO	2/23/2005	6,412	6/15/2015	9/26/2012	2017	5.00%	907	907
Rec and Parks (U) – GO	2/23/2005	7,639	6/15/2015	9/26/2012	2017	5.00%	961	961
Public Safety (U) – GO	2/23/2005	2,332	6/15/2015	9/26/2012	2017	5.00%	1,143	1,143
Rec and Parks (U) – GO	2/23/2005	452	6/15/2015	9/26/2012	2017	5.00%	222	222
Transportation (U) – GO	2/23/2005	9,113	6/15/2015	9/26/2012	2017	5.00%	4,366	4,366
Health (U) – GO	2/23/2005	472	6/15/2015	9/26/2012	2017	5.00%	231	231
Electricity SIT Supp. (U) – GO	12/14/2005	515	12/15/2015	9/26/2012	2016	5.00%	50	50
Electricity (U) – GO	12/14/2005	2,565	12/15/2015	9/26/2012	2016	5.00%	255	255
Golf (U) – GO	12/14/2005	1,350	12/15/2015	9/26/2012	2016-2017	5.00%	170	170
Health and Safety (U) – GO	12/14/2005	22,515	12/15/2015	9/26/2012	2016-2017	5.00%	2,645	2,645
Rec and Parks (U) – GO	12/14/2005	24,390	12/15/2015	9/26/2012	2016-2017	5.00%	3,050	3,050
Sanitary Sewer (U) – GO	12/14/2005	25,290	12/15/2015	9/26/2012	2016-2017, 2024-2026	4.25% to 5.00%	7,025	7,025

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

Descriptions of Deceased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Deceased	Maturities Deceased	Interest Rates of Deceased Bonds	Amount Deceased	Deceased Amount Outstanding at December 31, 2014
Storm Sewer (U) – GO	12/14/2005	\$ 40,005	12/15/2015	9/26/2012	2016-2017, 2024-2026	4.25% to 5.00%	\$ 11,100	\$ 11,100
Transportation (U) – GO	12/14/2005	58,970	12/15/2015	9/26/2012	2016-2017	5.00%	7,860	7,860
Water (U) – GO	12/14/2005	47,635	12/15/2015	9/26/2012	2016-2017	5.00%	6,350	6,350
Development - Gowdy (L) – GO	12/14/2005	5,340	12/15/2015	9/26/2012	2017-2026	4.00% to 4.50%	2,640	2,640
Fleet (L) – GO	12/14/2005	20,000	12/15/2015	9/26/2012	2017-2026	4.00% to 4.50%	10,000	10,000
Health and Safety (U) – GO	12/12/2006	11,545	12/15/2016	9/26/2012	2018-2019	5.00%	1,350	1,350
Rec and Parks - Golf (U) – GO	12/12/2006	360	12/15/2016	9/26/2012	2018-2019	5.00%	40	40
Rec and Parks (U) – GO	12/12/2006	14,125	12/15/2016	9/26/2012	2018-2019	5.00%	1,770	1,770
Transportation (U) – GO	12/12/2006	45,350	12/15/2016	9/26/2012	2018-2019	5.00%	6,040	6,040
Storm Sewer (U) – GO	12/12/2006	12,630	12/15/2016	9/26/2012	2018-2019	5.00%	1,260	1,260
Water (U) – GO	12/12/2006	33,110	12/15/2016	9/26/2012	2018-2019	5.00%	4,410	4,410
Water (U) – GO	11/28/2007	24,095	9/1/2017	9/26/2012	2021-2022	5.00%	3,210	3,210
Water (U) – GO	11/28/2007	56,905	9/1/2017	9/26/2012	2021-2022	5.00%	5,690	5,690
Transportation (U) – GO	11/28/2007	52,400	9/1/2017	9/26/2012	2021-2022	5.00%	6,980	6,980
Health and Safety (U) – GO	11/28/2007	6,605	9/1/2017	9/26/2012	2021-2022	5.00%	770	770
Rec and Parks (U) – GO	11/28/2007	6,415	9/1/2017	9/26/2012	2021-2022	5.00%	800	800
King Lincoln (L) – GO	11/28/2007	595	9/1/2017	9/26/2012	2021-2024	5.00%	120	120
Parsons Ave (L) – GO	11/28/2007	550	9/1/2017	9/26/2012	2021-2024	5.00%	100	100
Transportation (L) – GO	11/28/2007	3,185	9/1/2017	9/26/2012	2021-2024	5.00%	640	640
Wheatland Dev (L) – GO	11/28/2007	550	9/1/2017	9/26/2012	2021-2024	5.00%	100	100
RiverSouth (L) – GO	11/28/2007	915	9/1/2017	9/26/2012	2021-2024	5.00%	200	200
Health and Safety (L) – GO	11/28/2007	30,900	9/1/2017	9/26/2012	2021-2024	5.00%	5,730	5,730
Rec and Parks - Golf (L) – GO	11/28/2007	500	9/1/2017	9/26/2012	2021-2024	5.00%	120	120
Rec and Parks (L) – GO	11/28/2007	12,325	9/1/2017	9/26/2012	2021-2024	5.00%	3,080	3,080
Safety & Health (U) – GO	12/12/2006	11,545	12/15/2016	1/30/2014	2017	5.00%	675	675
Golf (U) - GO	12/12/2006	360	12/15/2016	1/30/2014	2017	5.00%	20	20
Rec and Parks (U) – GO	12/12/2006	14,125	12/15/2016	1/30/2014	2017	5.00%	885	885
Transportation (U) – GO	12/12/2006	45,350	12/15/2016	1/30/2014	2017	5.00%	3,025	3,025
Storm (U) – GO	12/12/2006	12,630	12/15/2016	1/30/2014	2017	5.00%	630	630
Electricity SIT (U) –GO	12/12/2006	290	12/15/2016	1/30/2014	2017	5.00%	20	20
Electricity Street (U) – GO	12/12/2006	2,000	12/15/2016	1/30/2014	2017	5.00%	200	200
Electricity Dist (U) – GO	12/12/2006	1,280	12/15/2016	1/30/2014	2017	5.00%	135	135
Water (U) – GO	12/12/2006	33,110	12/15/2016	1/30/2014	2017	5.00%	2,205	2,205
Water (U) – GO	11/28/2007	81,000	9/1/2017	1/30/2014	2018-2020	5.00%	13,350	13,350
Transportation (U) – GO	11/28/2007	52,400	9/1/2017	1/30/2014	2018-2020	5.00%	10,475	10,475
Health/Safety (U) – GO	11/28/2007	6,605	9/1/2017	1/30/2014	2018-2020	5.00%	1,170	1,170
Rec and Parks (U) – GO	11/28/2007	6,415	9/1/2017	1/30/2014	2018-2020	5.00%	1,200	1,200
Electricity SIT (U) - GO	11/28/2007	350	9/1/2017	1/30/2014	2018	5.00%	35	35
Electricity Dist (U) – GO	11/28/2007	3,500	9/1/2017	1/30/2014	2018	5.00%	350	350
Electricity Street (U) – GO	11/28/2007	1,085	9/1/2017	1/30/2014	2018	5.00%	105	105
Development (Gowdy) (L) – GO	12/14/2005	5,340	12/15/2015	1/30/2014	2016	4.00%	270	270
Facilities (L) – GO	12/14/2005	5,705	12/15/2015	1/30/2014	2016	4.00%	570	570
Fleet (L) – GO	12/14/2005	20,000	12/15/2015	1/30/2014	2016	4.00%	1,000	1,000

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Descriptions of Deceased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Deceased	Maturities Deceased	Interest Rates of Deceased Bonds	Amount Deceased	Deceased Amount Outstanding at December 31, 2014
Dev – Housing (L) – GO	12/14/2005	\$ 2,000	12/15/2015	1/30/2014	2016	4.00%	\$ 200	\$ 200
Muni Ct Clerk (L) – GO	12/14/2005	1,200	12/15/2015	1/30/2014	2016	4.00%	120	120
Muni Ct Clerk (L) – GO	12/12/2006	1,000	12/15/2016	1/30/2014	2017	5.00%	100	100
Facilities (L) – GO	12/12/2006	9,020	12/15/2016	1/30/2014	2017	5.00%	900	900
Development (L) – GO	12/12/2006	10,530	12/15/2016	1/30/2014	2017-2019	4.00% to 5.00%	1,580	1,580
King Lincoln (L) – GO	12/12/2006	4,220	12/15/2016	1/30/2014	2017-2019	4.00% to 5.00%	630	630
Housing (L) – GO	12/12/2006	3,500	12/15/2016	1/30/2014	2017	5.00%	350	350
Fleet Mgmt (L) – GO	12/12/2006	7,000	12/15/2016	1/30/2014	2017-2019	4.00% to 5.00%	1,050	1,050
Sanitary Sewer (L) – GO	12/12/2006	36,110	12/15/2016	1/30/2014	2017-2019	4.00% to 5.00%	5,415	5,415
Construction Mgmt (L) – GO	11/28/2007	9,580	9/1/2017	1/30/2014	2018	5.00%	955	955
Fleet Mgmt (L) – GO	11/28/2007	400	9/1/2017	1/30/2014	2018	5.00%	40	40
City Auditor SIT (L) – GO	11/28/2007	1,285	9/1/2017	1/30/2014	2018	5.00%	125	125
Development (L) – GO	11/28/2007	3,050	9/1/2017	1/30/2014	2018	5.00%	305	305
King Lincoln (L) – GO	11/28/2007	595	9/1/2017	1/30/2014	2018-2020	5.00%	90	90
Parsons Ave (L) – GO	11/28/2007	550	9/1/2017	1/30/2014	2018-2020	5.00%	80	80
Transportation (L) – GO	11/28/2007	3,185	9/1/2017	1/30/2014	2018-2020	5.00%	480	480
Wheatland Ave (L) – GO	11/28/2007	550	9/1/2017	1/30/2014	2018-2020	5.00%	80	80
RiverSouth (L) – GO	11/28/2007	915	9/1/2017	1/30/2014	2018-2020	5.00%	150	150
Safety & Health (L) – GO	11/28/2007	30,900	9/1/2017	1/30/2014	2018-2020	5.00%	4,965	4,965
Rec and Parks – Golf (L) – GO	11/28/2007	500	9/1/2017	1/30/2014	2018-2020	5.00%	90	90
Rec and Parks (L) – GO	11/28/2007	12,325	9/1/2017	1/30/2014	2018-2020	5.00%	2,310	2,310
Muni Ct SIT (L) – GO	11/28/2007	830	9/1/2017	1/30/2014	2018	5.00%	80	80
Muni Ct (L) – GO	11/28/2007	400	9/1/2017	1/30/2014	2018	5.00%	40	40
Water (U) – GO	2/23/2005	14,065	6/15/2015	1/30/2014	2016	5.00%	4,185	4,185
Storm Sewer (U) – GO	2/23/2005	24,615	6/15/2015	1/30/2014	2016 & 2018	4.00% to 5.00%	2,675	2,675
Sanitary Sewer (U) – GO	2/23/2005	55,175	6/15/2015	1/30/2014	2016	5.00%	5,855	5,855
Storm Sewer SIT (U) – GO	2/23/2005	1,640	6/15/2015	1/30/2014	2016 & 2018	4.00% to 5.00%	192	192
Rec and Parks (U) – GO	2/23/2005	1,703	6/15/2015	1/30/2014	2016	5.00%	205	205
Rec and Parks (U) – GO	2/23/2005	2,435	6/15/2015	1/30/2014	2016	5.00%	246	246
Traffic (U) – GO	2/23/2005	15,911	6/15/2015	1/30/2014	2016	5.00%	2,569	2,569
Golf (U) – GO	2/23/2005	1,246	6/15/2015	1/30/2014	2016	5.00%	180	180
Police and Fire (U) – GO	2/23/2005	4,190	6/15/2015	1/30/2014	2016	5.00%	468	468
Rec and Parks (U) – GO	2/23/2005	3,814	6/15/2015	1/30/2014	2016	5.00%	535	535
Rec and Parks (U) – GO	2/23/2005	202	6/15/2015	1/30/2014	2016	5.00%	30	30
Traffic (U) – GO	2/23/2005	35,062	6/15/2015	1/30/2014	2016	5.00%	4,768	4,768
Golf (U) – GO	2/23/2005	41	6/15/2015	1/30/2014	2016 & 2018	4.00% to 5.00%	7	7
Health (U) – GO	2/23/2005	1,552	6/15/2015	1/30/2014	2016	5.00%	205	205
Public Safety (U) – GO	2/23/2005	6,412	6/15/2015	1/30/2014	2016	5.00%	908	908
Rec and Parks (U) – GO	2/23/2005	7,639	6/15/2015	1/30/2014	2016 & 2018	4.00% to 5.00%	1,575	1,575
Health (U) – GO	2/23/2005	472	6/15/2015	1/30/2014	2016	5.00%	235	235
Public Safety (U) – GO	2/23/2005	2,332	6/15/2015	1/30/2014	2016	5.00%	1,161	1,161
Rec and Parks (U) – GO	2/23/2005	452	6/15/2015	1/30/2014	2016	5.00%	225	225
Transportation (U) – GO	2/23/2005	9,113	6/15/2015	1/30/2014	2016	5.00%	4,642	4,642
Water (L) – GO	2/23/2005	23,745	6/15/2015	1/30/2014	2016-2018	5.00%	6,915	6,915
Storm Sewer (L) – GO	2/23/2005	800	6/15/2015	1/30/2014	2016-2017	5.00%	230	230



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

Descriptions of Deceased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Deceased	Maturities Deceased	Interest Rates of Deceased Bonds	Amount Deceased	Deceased Amount Outstanding at December 31, 2014
Fleet Mgmt (L) – GO	2/23/2005	\$ 203	6/15/2015	1/30/2014	2016-2017	5.00%	\$ 41	\$ 41
Info Services (L) – GO	2/23/2005	48	6/15/2015	1/30/2014	2016-2017	5.00%	10	10
Rec and Parks (L) – GO	2/23/2005	1,615	6/15/2015	1/30/2014	2016	4.00%	212	212
Nationwide (L) – GO	2/23/2005	7,307	6/15/2015	1/30/2014	2016	4.00% to 5.00%	1,123	1,123
Eng and Const (L) – GO	2/23/2005	3,786	6/15/2015	1/30/2014	2016-2017	4.00% to 5.00%	883	883
Facilities Mgmt (L) – GO	2/23/2005	1,209	6/15/2015	1/30/2014	2016	4.00%	202	202
Safety & Health (U) – GO	12/12/2006	11,545	12/15/2016	9/4/2014	2023-2024	4.125%	1,340	1,340
Golf (U) – GO	12/12/2006	360	12/15/2016	9/4/2014	2023	4.125%	20	20
Rec and Parks (U) – GO	12/12/2006	14,125	12/15/2016	9/4/2014	2023	4.125%	885	885
Storm (U) – GO	12/12/2006	12,630	12/15/2016	9/4/2014	2023-2027	4.125% to 4.25%	3,150	3,150
Water (U) – GO	11/28/2007	24,095	9/1/2017	9/4/2014	2023	4.25%	1,605	1,605
Water (U) – GO	11/28/2007	56,905	9/1/2017	9/4/2014	2023-2028	4.25% to 4.75%	17,070	17,070
Transportation (U) – GO	11/28/2007	52,400	9/1/2017	9/4/2014	2023	4.25%	3,490	3,490
Health/Safety (U) – GO	11/28/2007	6,605	9/1/2017	9/4/2014	2024-2025	4.25%	1,155	1,155
Rec and Parks (U) – GO	11/28/2007	6,415	9/1/2017	9/4/2014	2023-2024	4.25%	800	800
Safety & Health (U) – GO	8/25/2011	14,780	7/1/2021	9/4/2014	2024	5.00%	1,055	1,055
Rec and Parks (U) – GO	8/25/2011	26,015	7/1/2021	9/4/2014	2024	5.00%	1,530	1,530
Transportation (U) – GO	8/25/2011	78,370	7/1/2021	9/4/2014	2024	5.00%	4,895	4,895
Electricity SIT (U) – GO	8/25/2011	1,255	7/1/2021	9/4/2014	2024	5.00%	80	80
Development (L) – GO	12/12/2006	10,530	12/15/2016	9/4/2014	2020-2025	4.00% to 4.25%	3,140	3,140
King Lincoln (L) – GO	12/12/2006	4,220	12/15/2016	9/4/2014	2020-2025	4.00% to 4.25%	1,260	1,260
Fleet (L) – GO	12/12/2006	7,000	12/15/2016	9/4/2014	2020-2025	4.00% to 4.25%	2,100	2,100
Sanitary Sewer (L) – GO	12/12/2006	36,110	12/15/2016	9/4/2014	2020-2025	4.00% to 4.25%	10,830	10,830
King Lincoln (L) – GO	11/28/2007	595	9/1/2017	9/4/2014	2025-2028	4.50% to 5.00%	115	115
Parsons Ave (L) – GO	11/28/2007	550	9/1/2017	9/4/2014	2025-2028	4.50% to 5.00%	100	100
Transportation (L) – GO	11/28/2007	3,185	9/1/2017	9/4/2014	2025-2028	4.50% to 5.00%	625	625
Wheatland Ave (L) – GO	11/28/2007	550	9/1/2017	9/4/2014	2025-2028	4.50% to 5.00%	100	100
RiverSouth (L) – GO	11/28/2007	915	9/1/2017	9/4/2014	2025-2026	4.50% to 5.00%	100	100
Safety & Health (L) – GO	11/28/2007	30,900	9/1/2017	9/4/2014	2025	5.00%	1,430	1,430
2008 Sanitary Sewer Revenue Bonds	1/30/2008	390,000	12/1/2017	12/1/2014	2023-2028 & 2031	4.625% to 5.00%	219,915	219,915

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

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

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

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

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

	Governmental Type Funds			
	Other			Totals
	General	Special Income Tax	Governmental Funds	
Income tax (Note L)	\$ 50,250	16,750	-	\$ 67,000
Property tax (Note M)	45,223	-	-	45,223
Shared revenue	6,795	-	15,394	22,189
EMS receivable	576	-	-	576
Special assessment	-	180	2,655	2,835
Grants	-	-	1,560	1,560
Service payments	-	-	31,216	31,216
Total deferred inflows of resources	\$ 102,844	16,930	50,825	\$ 170,599

**NOTE I—PROPERTY LEASED TO OTHERS**

- The City leased to others in 1985, an office building known as the old, old post office. The City has no net investment in this lease because the City's purchase price of \$3 million for the building was entirely recovered by a lease payment received at the lease's inception. The initial lease term was for 20 years with a 20-year renewal term at \$100 per year. The lessee renewed the lease in December 2005 for an additional 20 years. The lessee may then purchase the property at its then fair market value or continue to lease it for up to 55 additional years.
- The City leases certain real property, together with buildings and improvements located thereon, to the Columbus Zoological Park Association (the Zoo). The lease, with annual rental payments of \$10 per year, which was paid in a lump sum of \$200 before the first anniversary date of the amended lease, is an extension of earlier leases that began in 1970. This current lease which commenced in 2003 expires December 31, 2023. The Zoo uses and occupies the premises solely for zoological, conservation, educational, research, and recreational purposes. Animals at the Zoo are not owned by the City.
- The City completed construction of the Griggs Boathouse in 2011 on the City property located at 3033 Thoburn Rd. The construction was funded from monies provided by The Ohio State University (OSU). The property and

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

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associated building remains a City of Columbus asset. The construction agreement provided for the completed facility to be used by OSU, the Greater Columbus Rowing Association (GCRA), and the City. The subsequent lease agreement between the three parties determines their responsibilities based on the percentage of area used by each as 50 percent, 33.5 percent, and 16.5 percent, respectively. There are two leases associated with the Griggs Boathouse. The first lease is with OSU and is a term of 40 years with an annual review and renewal of the terms of the rental amount. The second agreement is with GCRA and is a five (5) year lease with an option for automatic renewal for an additional five (5) years. The rental factors include annual and regular operations and maintenance (utilities, custodial, annual preventative maintenance, building insurance, and telecommunications) as well as longer term costs for interior repairs and replacement and exterior hardscape, softscape & building repair and replacement. Rent collections are accounted for in a special revenue fund.

- In 2011 the City completed construction on the Scioto Mile properties. Included was the construction of a restaurant facility located at 229 Civic Center Drive within the Bicentennial Park. In 2011 the City entered into a three year lease agreement with KA Restaurant Concepts LLC for the operations of the restaurant facility. The agreement establishes the rent at 3 percent of the first two million dollars in gross sales, and 5 percent of gross sales exceeding two million dollars. Rent collections are held in a special revenue fund for the purpose of paying utilities consumed by the tenant at the restaurant, for the exterior and structural repair and replacement needs of the restaurant facility itself as well as any other repair and replacement needs of the park and facilities at Bicentennial Park. The lease has three renewal options for three years each. In 2014, the City exercised the first of these renewal options.
- The City leases to Specialty Restaurant Corporations 5.147 acres of real property located at the confluence of the Olentangy and Scioto Rivers under a long term ground lease. Rent collections are accounted for in the general fund.
- The City also leases part of a City-owned building at 1111 East Broad Street to various other government related agencies. In 2014, the City received \$1,274,555 in rental payments that were accounted for in a special revenue fund.
- On April 22, 2004, pursuant to Ordinance No, 0624-03, the City purchased the Lincoln Theater property for \$1,000,000. On July 27, 2007, pursuant to Ordinance No. 2253-2006, the City leased the property to the Lincoln Theater Association, an Ohio nonprofit corporation, under a 99 year lease. Under the terms of the lease the Lincoln Theater Association was required to undertake major renovations to the building and to use the building primarily for the presentation of theatrical, musical, comedy and other performing arts. The City, Franklin County, and private organizations contributed toward rehabilitation and restoration efforts of the theater in addition to the major renovations required under the lease agreement.
- The City leases three City-owned buildings to the Columbus Neighborhood Health Center, Inc. to run community health centers. These buildings are located at 2300 West Broad Street, 1905 Parsons Avenue, and 1180 East Main Street. In 2014, the City received \$532,543 in rental payments.

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

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

The City leases a significant amount of property and equipment under short term operating leases. Total payments on such leases for the year ended December 31, 2014 were approximately \$2.9 million (\$2.9 million in 2013).

- The City also leases a building under a capitalized lease. The cost of the building, \$19.8 million, is included in the City's capital assets used in governmental activities. The final capital lease payment on the building was paid by the City in 2005. In December 2008, the City agreed to terms for the lease of this building which include: an initial term of one year commencing on April 1, 2009 and continuing for successive one-year terms unless the City provides 60 day written notice of its intention not to terminate and subject to annual appropriation of funds

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

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for payment of rent; annual rent will be the sum of the actual operating cost to provide janitorial services to the space occupied by the City and a pro-rated insurance cost; upon the City's expenditure of an accumulated cost of \$30 million in capital improvements by no later than December 31, 2030, the City shall have an option to take fee title to the building with payment of the leased option purchase price as defined in the lease.

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

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

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

SWACO operates a landfill and agrees to continue to operate the landfill in a manner that ensures that disposal capacity in the Franklin County Landfill will be available to the City and its residents through, at a minimum, the year 2025. The City continues to agree to dispose of all garbage collected by the City at the SWACO landfill. In 2014, the City paid SWACO a total of \$16.8 million from all funds for landfill tipping fees (\$16.6 million in 2013).

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

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

**NOTE K—PENSION PLANS**

Police and fire-sworn personnel participate in the statewide Ohio Police and Fire Pension Fund (OP&F). Substantially all other City employees participate in the statewide Ohio Public Employees Retirement System (OPERS). Both OP&F and OPERS are cost sharing multiple-employer public employee retirement systems administered by their respective Retirement Boards. The OP&F Board consists of 6 members elected by representative groups and 3 statutory members. The OPERS Board consists of 7 members elected by representative groups, 1 statutory member, and 3 appointed members. The total payroll for the City's employees for the year ended December 31, 2014 was \$584.9 million. Of this amount, \$290.9 million was covered by OP&F, \$285.1 million was covered by OPERS, and \$8.9 million was not subject to pension benefit calculations.

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

Required contributions to OP&F and OPERS are used to fund pension obligations and health care programs. Rates required attributable to 2014 payroll costs are summarized as follows:

	Percentage of covered payroll—January 1, 2014 to December 31, 2014				
	Employee share			Employer Share	Total
	Paid by City	Paid by employee	Total		
<b>OP&amp;F:</b>					
Police hired before 01/01/2013, through 07/05/2014	3.50	7.25	10.75%	19.50%	30.25%
Police hired before 01/01/2013, effective 07/06/2014	3.50	8.00	11.50%	19.50%	31.00%
Police hired before 01/01/2013, effective 12/21/2014	3.00	8.50	11.50%	19.50%	31.00%
Police hired on or after 01/01/2013 through 07/05/2014	0.00	10.75	10.75%	19.50%	30.25%
Police hired on or after 01/01/2013, effective 07/06/2014	0.00	11.50	11.50%	19.50%	31.00%
Fire through 07/05/2014	1.00	9.75	10.75%	24.00%	34.75%
Fire effective 07/06/2014	1.00	10.50	11.50%	24.00%	35.50%
Fire effective 09/28/2014	0.00	11.50	11.50%	24.00%	35.50%
<b>OPERS:</b>					
<i>Full time employees</i>					
AFSCME Local 1632 hired on or after 05/15/2011	0.00	10.00	10.00%	14.00%	24.00%
AFSCME Local 1632 hired before 05/15/2011, through 07/19/2014	7.00	3.00	10.00%	14.00%	24.00%
AFSCME Local 1632 hired before 05/15/2011, effective 07/20/2014	6.00	4.00	10.00%	14.00%	24.00%
AFSCME Local 2191 hired on or after 07/10/2011	0.00	10.00	10.00%	14.00%	24.00%
AFSCME Local 2191 hired before 07/10/2011, through 07/19/2014	7.00	3.00	10.00%	14.00%	24.00%
AFSCME Local 2191 hired before 07/10/2011, effective 07/20/2014	6.00	4.00	10.00%	14.00%	24.00%
CMAGE/CWA hired on or after 07/24/2011	0.00	10.00	10.00%	14.00%	24.00%
CMAGE/CWA hired before 07/24/2011, through 12/20/2014	5.00	5.00	10.00%	14.00%	24.00%
CMAGE/CWA hired before 07/24/2011, effective 12/21/2014	4.00	6.00	10.00%	14.00%	24.00%
MCP hired on or after 01/01/2010	0.00	10.00	10.00%	14.00%	24.00%
MCP hired before 01/01/2010, through 03/15/2014	6.00	4.00	10.00%	14.00%	24.00%
MCP hired before 01/01/2010, effective 03/16/2014	5.00	5.00	10.00%	14.00%	24.00%
<i>Part time employees</i>					
AFSCME	6.00	4.00	10.00%	14.00%	24.00%
CMAGE/CWA through 12/20/2014	5.00	5.00	10.00%	14.00%	24.00%
CMAGE/CWA effective 12/21/2014	4.00	6.00	10.00%	14.00%	24.00%
MCP through 03/15/2014	6.00	4.00	10.00%	14.00%	24.00%
MCP effective 03/16/2014	5.00	5.00	10.00%	14.00%	24.00%

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

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

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

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

	Employees	Employer
Police		
January 1, 2014 thru July 1, 2014	10.75%	19.50%
July 2, 2014 thru December 31, 2014	11.50%	19.50%
Fire		
January 1, 2014 thru July 1, 2014	10.75%	24.00%
July 2, 2014 thru December 31, 2014	11.50%	24.00%

- F. The City's employer share contributions to OP&F for the years ended December 31, 2014, 2013, and 2012 were (in thousands) \$62,580, \$60,726, and \$58,801, respectively, or 74 percent of required contributions for 2013, 53 percent of the required contributions for 2012 and 57 percent of required contributions for 2011. During 2014, the City paid 100 percent of the statutorily required contributions.

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

Year	Employee share paid by employee	Employee share paid by City	Employer share paid by City	Total paid by City
(in thousands)				
Police:				
2014	\$ 12,422	\$ 5,486	\$ 31,519	\$ 37,005
2013	9,280	6,825	30,389	37,214
2012	6,907	8,216	29,489	37,705
2011	6,639	8,120	28,781	36,901
2010	5,129	9,259	28,055	37,314
Fire:				
2014	\$ 13,223	\$ 1,117	\$ 31,061	\$ 32,178
2013	9,767	3,300	30,337	33,637
2012	6,622	5,591	29,312	34,903
2011	4,195	7,953	29,156	37,109
2010	2,942	8,849	28,300	37,149

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

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

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

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

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

**B. Funding Policy**

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

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

The Board is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contributions for retiree health care benefits. The employer contributions allocated to the health care plan was 0.5 percent of covered payroll from January 1, 2014 thru December 31, 2014. The amount of employer contributions allocated to the health care plan each year is subject to the Board's primary responsibility to ensure that pension benefits are adequately funded and also is limited by the provisions of Sections 115 and 401(h).

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

The City's contributions allocated to health care for police employer contributions and firefighter employer contribution for the years ended December 31, 2014, 2013, and 2012 were \$819,000 (police) and \$652,000 (fire), \$5.6 million (police) and \$4.6 million (fire), and \$10.2 million (police) and \$8.2 million (fire), respectively.

**OPERS**

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

- A. OPERS administers three separate pension plans as described below:
  - 1. The Traditional Pension Plan – a cost-sharing multiple-employer defined benefit pension plan.
  - 2. The Member-Directed Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
  - 3. The Combined Plan – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

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

- C. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the ORC.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy at [www.opers.org](http://www.opers.org), by making a written request to OPERS at: 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 1-800-222-PERS (7377).
- E. The ORC provides statutory authority for employee and employer contributions. For 2014, member and employer contributions were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety division exist only within the Traditional Pension Plan.

The City's employee contribution rate in 2014 was 10.0 percent.

The City's contribution rate, as an employer, was 14.0 percent of covered payroll in 2014.

- F. The City's employer share contributions to OPERS for the three years ended December 31, 2014, 2013, and 2012 were (in thousands) \$39,917, \$37,457, and \$36,103, respectively. The employer contributions for all three years were equal to 100 percent of the required employer contributions.

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

Year	Employee share paid by employee	Employee share paid by City	Employer share paid by City	Total paid by City
<i>(in thousands)</i>				
2014	\$ 14,987	\$ 13,521	\$ 39,917	\$ 53,438
2013	11,120	15,633	37,457	53,090
2012	7,442	18,295	36,103	54,398
2011	3,976	21,195	35,242	56,437
2010	1,321	23,109	34,201	57,310

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

A. Plan Description

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

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

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

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



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

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**B. Funding Policy**

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

Employer contribution rates are expressed as a percentage of covered payroll of active member. In 2014, the City contributed 14.0 percent of covered payroll. The ORC currently limits the employer contributions to 14.0 percent of covered payroll. Active members do not make contributions to the OPEB Plan.

OPERS's Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 2.0 percent during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

**C. City Contributions**

The portion of the City's contribution used to fund OPEB for 2014, 2013, and 2012 was \$5.7 million, \$2.7 million, and \$10.3 million, respectively.

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

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

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

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

**NOTE L—INCOME TAXES**

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

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

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

Receivables and unearned revenues have been recorded in the General and Special Income Tax funds in the amount of \$50.250 million and \$16.750 million, respectively, for the estimated income tax due to the City for 2014 and prior tax years, but not collected within the available period.

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

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**NOTE M—PROPERTY TAXES**

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

Real property taxes and public utility taxes collected during 2014 were assessed against the value listed as of January 1, 2013, the lien date. One half of these taxes were due January 21, 2014 with the remaining balance due on June 20, 2014.

Assessed values on real property are established by state law at 35 percent of appraised market value. A revaluation of all property is required to be completed every sixth year. The last revaluation in Franklin County was completed in 2011. The assessed value upon which the 2014 levy was based was approximately \$14.622 billion (\$14.275 billion, \$124 million, and \$223 million for Franklin County, Fairfield County, and Delaware County, respectively). The assessed value for 2014 including real and public utilities, upon which the 2015 levy will be based, is approximately \$14.438 billion (\$14.083 billion, \$123 million, and \$232 million for Franklin County, Fairfield County, and Delaware County, respectively).

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

The County Treasurers collect property taxes on behalf of all taxing districts in the counties, including the City of Columbus. The County Auditors periodically remit to the City its portion of the taxes collected. Property taxes may be paid on either an annual or semiannual basis. Current tax collections for the year ended December 31, 2014 were 93.8 percent (88.5 percent in 2013) of the tax levy in Franklin County.

Property taxes levied in 2014 but not due for collection until 2015 are recorded in the General Fund as taxes receivable and deferred inflows of resources at December 31, 2014 in the amount of \$45.223 million.

**NOTE N—FUND BALANCE**

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

The components for reporting the City's fund balance are restricted, committed, assigned and unassigned. At December 31 2014, the City had no significant fund balance which is considered nonspendable, as defined by GASB Statement No. 54. Restricted fund balance includes those amounts that are restricted by parties outside of the City and pursuant to enabling legislation. Committed fund balance describes the portion of fund balance that has been limited by use by approval of City Council. City Council is the City's highest level of decision making. Fund balance commitments are established, modified, or rescinded by City Council action through passage of an ordinance. Assigned fund balance includes amounts that have an intended use by City Council. City Council demonstrates its intent for use of assigned amounts through passage of appropriation legislation, resolution, or ordinance. The unassigned fund balance represents the residual net resources.

On April 11, 1988, City Council passed ordinance 0860-1988 which established an Economic Stabilization subfund within the General Fund. Per the ordinance, funds in the Economic Stabilization subfund can only be expended upon authorization of City Council. Such expenditures "shall be solely for the purpose of continuing basic City services during times of economic recession or unexpected revenue loss by the City". City Council authorizes transfers into the Economic Stabilization subfund as funds are deemed available. The balance in the Economic Stabilization subfund at December 31, 2014 was \$64.1 million and is included in the unassigned fund balance of the General Fund.

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

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

A summary of fund balance as of December 31, 2014 by category with specific purpose information follows (in thousands):

	General Fund	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total
<b>Fund balances:</b>					
<b>Restricted for:</b>					
Debt service reserve	\$ -	68	-	-	\$ 68
Asset management	-	-	-	64,283	64,283
Building, housing and economic incentive	-	-	-	84,812	84,812
Information technology capital projects	-	-	-	6,346	6,346
Life enrichment	-	-	-	43,632	43,632
Mobility options	-	-	-	154,550	154,550
Municipal court/Justice	-	-	-	4,787	4,787
Protection and enforcement	-	-	-	31,615	31,615
Waste management	-	-	-	12,641	12,641
Wellness and prevention	-	-	-	2,218	2,218
Other purposes	-	-	-	1,628	1,628
<b>Total restricted</b>	<u>-</u>	<u>68</u>	<u>-</u>	<u>406,512</u>	<u>406,580</u>
<b>Committed to:</b>					
Asset management	-	-	-	2,749	2,749
Building, housing and economic incentive	11,233	-	-	19,528	30,761
Casino	-	-	-	2,186	2,186
Community outreach	-	-	-	1,754	1,754
Debt service reserve	-	-	175,023	-	175,023
General governance	8,707	-	-	-	8,707
Life enrichment	19	-	-	1,981	2,000
Mobility options	2,049	-	-	4,677	6,726
Protection and enforcement	7,972	-	-	2,911	10,883
Wellness and prevention	-	-	-	885	885
Other purposes	-	-	-	3,248	3,248
<b>Total committed</b>	<u>29,980</u>	<u>-</u>	<u>175,023</u>	<u>39,919</u>	<u>244,922</u>
<b>Assigned to:</b>					
Building, housing and economic incentive	1,237	-	-	-	1,237
Job growth initiative	1,367	-	-	-	1,367
Public safety initiative	923	-	-	-	923
27th pay period	13,181	-	-	-	13,181
<b>Total assigned</b>	<u>16,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,708</u>
<b>Unassigned</b>	<u>90,650</u>	<u>-</u>	<u>-</u>	<u>(195)</u>	<u>90,455</u>
<b>Total fund balances</b>	<u>\$ 137,338</u>	<u>68</u>	<u>175,023</u>	<u>446,236</u>	<u>\$ 758,665</u>

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

The following deficit fund balances existed at December 31, 2014 (in thousands):

	Deficit Fund Balance
<b>Governmental Activities</b>	
Other Governmental Funds:	
Preserve TIF	\$ 195
Internal Service Funds:	
Information services	1,501

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

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

**NOTE O—MISCELLANEOUS REVENUES**

For the year ended December 31, 2014, miscellaneous revenues in the fund financial statements consisted of the following (in thousands):

	General	General Bond Retirement	Special Income Tax	Other Governmental Funds
Hotel/motel taxes	\$ -	-	-	18,507
Bureau of Worker's Compensation Refund	5,702	1	-	1,102
Refunds and reimbursements	1,152	-	-	3,737
Rent	162	-	254	2,316
Payments in lieu of property taxes	-	-	-	32,165
Donations	-	-	-	903
HUD loan program	-	-	-	1,173
City auto license tax	-	-	-	3,374
Sale of assets	12	-	-	2,605
Capital reimbursements	-	-	-	3,603
Electric kWh revenue	1,579	-	-	-
Other	945	8	101	5,296
Total miscellaneous revenues	\$ 9,552	9	355	74,781

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

**NOTE P—TRANSFERS**

For the year ended December 31, 2014, transfers presented in conformity with generally accepted accounting principles (GAAP) consisted of the following (in thousands):

	Transfers in						
	Total	Governmental Funds				Proprietary Funds	
		Transfers Out	General Fund	General Bond Retirement Fund	Special Income Tax Fund	Other Governmental Funds	Internal Service Funds
<b>Governmental Funds</b>							
<b>General Fund</b>	\$ 1,356	-	-	-	1,356	-	-
Total General Fund	<u>1,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,356</u>	<u>-</u>	<u>-</u>
<b>Special Income Tax Fund:</b>							
Nonreciprocal interfund transfer to Storm Sewer (debt service)	830	-	-	-	-	-	830
Nonreciprocal interfund transfer to Electricity (debt service)	1,055	-	-	-	-	-	1,055
Nonreciprocal interfund transfer to Internal Services (debt service)	1,074	-	-	-	-	1,074	-
Tipping fees	16,152	16,152	-	-	-	-	-
RiverSouth	7,308	-	-	-	7,308	-	-
Other	7,298	6,650	368	-	280	-	-
Total Special Income Tax Fund	<u>33,717</u>	<u>22,802</u>	<u>368</u>	<u>-</u>	<u>7,588</u>	<u>1,074</u>	<u>1,885</u>
<b>Other Governmental Funds:</b>							
Special Revenue Funds	2,597	67	302	-	2,226	-	2
Nonmajor Debt Service Funds	12,087	-	5,280	2,236	4,571	-	-
Capital Projects Funds	18,092	-	-	-	18,092	-	-
Total Other Governmental Funds	<u>32,776</u>	<u>67</u>	<u>5,582</u>	<u>2,236</u>	<u>24,889</u>	<u>-</u>	<u>2</u>
<b>Total Governmental Funds</b>	<u>67,849</u>	<u>22,869</u>	<u>5,950</u>	<u>2,236</u>	<u>33,833</u>	<u>1,074</u>	<u>1,887</u>
<b>Enterprise Funds</b>							
Water	64	-	-	-	64	-	-
Total Enterprise Funds	<u>64</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64</u>	<u>-</u>	<u>-</u>
<b>Total Transfers</b>	<u>\$ 67,913</u>	<u>22,869</u>	<u>5,950</u>	<u>2,236</u>	<u>33,897</u>	<u>1,074</u>	<u>1,887</u>

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

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

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**NOTE Q—COMPONENT UNITS**

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

**THE RIVERSOUTH AUTHORITY (RiverSouth)**

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

**Significant Accounting Policies and Disclosures for RiverSouth**

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

Cash – At December 31, 2014, the carrying amount of the Authority's cash was \$116,476. These funds are on deposit with a trustee and will be used for the Authority's expenses. Also, the amount is deposited with a U.S. Government Money Market Fund, and has been rated Aaa by Standard and Poor's and is considered a cash equivalent.

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

Bonds Payable – As of December 31, 2014, \$57.965 million of RiverSouth bonds remain outstanding. This total par amount includes three separate bond issues: \$2.310 million of 2005 bonds; \$24.555 million of 2012 bonds; and \$31.100 million of 2014 bonds. These bonds are payable from the revenues, receipts, and other moneys assigned under a Master Trust Agreement dated June 1, 2004 between the Authority and U.S. Bank National Association as Trustee (the Trustee), as supplemented by the First Supplemental Trust Agreement dated June 1, 2004, the Second Supplemental Trust Agreement dated October 1, 2005, the Third Supplemental Trust Agreement dated April 1, 2012, and the Fourth Supplemental Trust Agreement dated April 1, 2014 (together, the "Trust Agreement").

The revenues and receipts assigned by the Trust Agreement are primarily composed of certain rental payments to be paid to RiverSouth under the Lease with the City. The rental payments paid by the City to RiverSouth are from monies specifically appropriated for such purpose and are to be the primary source of money to pay debt service. The obligation of the City to make rental payments is expressly made subject to the availability of annual appropriations for such purpose. Notwithstanding the requirement for annual appropriations of rental payments for the payment of debt service, the City has agreed that all such rental payments required to pay debt service will be included in the estimated budgets of the City. RiverSouth and the City contemplate that the supplemental agreements will make provision for rental payments to be paid to RiverSouth in amounts adequate to meet the debt service on outstanding bonds. Neither the project land nor the capital facilities to be financed with the bond proceeds are pledged to secure payment on the bonds. The first rental payments from the City were paid December 1, 2007. Final maturities of the bonds occur in 2025.

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

In April 2014, RiverSouth sold \$31.1 million in refunding bonds to defease the remaining RiverSouth Area Redevelopment Bonds 2004A and a portion of the RiverSouth Area Redevelopment Bonds 2005A. Results of the refunding are as follows:

	(in thousands)
Amount paid to escrow agent	\$ 37,807
Net carrying amount of old bonds:	
Old bonds outstanding	34,760
Unamortized bond premium	1,345
Net carrying amount of old bonds	36,105
Deferred amount on refunding	\$ 1,702
Refunded (old) bonds	
Principal	\$ 34,760
Interest	12,357
Total refunded	47,117
Additional Contributions	2,894
Refunding (new) bonds	
Principal	31,100
Interest	10,096
Total refunding	41,196
Unadjusted reduction in aggregate debt service	\$ 3,027
Economic gain – present value of adjusted reduction in aggregate debt service	\$ 2,202
Plus: refunding bonds issued	31,100
Plus: premium received	4,104
Plus: City's contribution for interest	2,894
Less: payment to Escrow Agent (Advance Ref.)	(37,807)
Less: costs of issuance	(287)
Net present value savings	\$ 2,206

Principal and interest requirements to retire the RiverSouth's outstanding debt at December 31, 2014 are:

<u>Year ending December 31,</u>	(in thousands)	
	Principal	Interest
2015	\$ 4,425	\$ 2,615
2016	4,615	2,426
2017	4,805	2,239
2018	5,015	2,032
2019	5,260	1,778
2020-2024	30,250	4,944
2025	3,595	90
Total	\$ 57,965	\$ 16,124

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

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See Notes A and J for further disclosures related to RiverSouth and its relationship and transactions with the City. Complete financial statements of RiverSouth may be obtained from Ms. Nicole Werner, Chief Financial Officer, Columbus Downtown Development Corporation, 150 S. Front Street, Suite 210, Columbus, Ohio 43215.

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

The Columbus Next Generation Corporation (CNGC), a non-profit development corporation, was established in October 2012. City Council authorized a \$500,000 contract with CNGC in both 2013 and 2014. Under that contract, CNGC will perform a variety of services to advance economic development, including but not limited to: create economic development plans for specific areas of the City; develop and promote incentives, including the use of the City's telecommunications, fiber, and broadband network; acquire and develop real estate; and manage various related projects. In 2014, the City provided cash assistance to CNGC of \$1.3 million toward these contracts.

At December 31, 2014 the carrying amount of CNGC cash was \$526,386. The City's cash assistance was CNGC's only revenue source in 2014 and it was used for general operating expenses of the new corporation.



# **REQUIRED SUPPLEMENTARY INFORMATION**

# City of Columbus, Ohio

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**City of Columbus, Ohio**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended December 31, 2014**  
**(amounts expressed in thousands)**

Exhibit 9

	General Fund			Variance— Positive (negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues:</b>				
Income taxes	\$ 577,400	\$ 579,300	\$ 578,645	\$ (655)
Property taxes	45,013	44,102	44,214	112
Investment income	4,000	4,800	3,996	(804)
Licenses and permits	11,345	10,345	11,607	1,262
Shared revenues	29,782	29,132	29,412	280
Charges for services	60,445	59,445	60,595	1,150
Fines and forfeits	19,953	19,953	18,984	(969)
Electric kilowatt revenue	1,800	1,400	1,579	179
Miscellaneous	2,991	7,382	7,315	(67)
Total revenues	<u>752,729</u>	<u>755,859</u>	<u>756,347</u>	<u>488</u>
<b>Expenditures:</b>				
Current:				
General government	116,906	121,673	114,087	7,586
Public service	38,250	38,214	36,506	1,708
Public safety	524,864	526,641	522,639	4,002
Development	25,547	36,798	34,860	1,938
Recreation and parks	305	305	305	-
Expenditures paid through county auditor	1,200	2,065	2,065	-
Total expenditures	<u>707,072</u>	<u>725,696</u>	<u>710,462</u>	<u>15,234</u>
Excess of revenues over expenditures	45,657	30,163	45,885	15,722
<b>Other financing sources (uses):</b>				
Transfers in	3,180	2,380	2,367	(13)
Transfers out - Health	(21,690)	(21,690)	(20,728)	962
Transfers out - Recreation and parks	(36,237)	(36,237)	(34,092)	2,145
Transfers out - Other	(28,999)	(9,931)	(856)	9,075
Total other financing sources (uses)	<u>(83,746)</u>	<u>(65,478)</u>	<u>(53,309)</u>	<u>12,169</u>
Net change in fund balances	(38,089)	(35,315)	(7,424)	27,891
<b>Fund balances at beginning of year</b>	117,354	117,354	117,354	-
<b>Lapsed encumbrances</b>	3,239	3,239	3,603	364
<b>Fund balances at end of year</b>	<u>\$ 82,504</u>	<u>\$ 85,278</u>	<u>\$ 113,533</u>	<u>\$ 28,255</u>

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

<b>Net change in fund balance per the Budgetary Comparison Schedule</b>	\$ (7,424)
(Increases) decreases from revenues:	
Received in cash during year but already accrued as receivables (GAAP) at December 31, 2013	(128,779)
Accrued as receivables at December 31, 2014 but not recognized in budget	128,450
Deferred at December 31, 2013 but not recognized in budget	103,809
Deferred at December 31, 2014 but recognized in budget	(102,844)
(Increases) decreases from encumbrances:	
Expenditures of amounts encumbered during the year ended December 31, 2013	(17,007)
Recognized as expenditures in the budget	25,974
(Increases) decreases from expenditures:	
Accrued as liabilities at December 31, 2013 recognized as expenditures (GAAP) but not in budget	41,232
Accrued as liabilities at December 31, 2014	(45,209)
Change in unrealized loss on investments	(492)
<b>Net change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balance (Exhibit 4)</b>	<u>\$ (2,290)</u>

See notes to required supplementary information.

**CITY OF COLUMBUS, OHIO**

Notes to the Required Supplementary Information

December 31, 2014

**NOTE A—BUDGETARY DATA**

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

- (1) Prior to November 15, the Mayor submits to City Council an estimate of the expenditures necessary to conduct the affairs of the City for the fiscal year commencing the following January 1.
- (2) Budget estimates are distributed throughout the City (including newspapers and libraries) and public hearings are held to obtain taxpayers' comments.
- (3) Subsequent to January 1, and after publication of the proposed budget ordinances, the budget is legally enacted through passage of the ordinances. The budget specifies expenditure amounts by Object Level One for each division within each fund. The objects are (1) personal services, (2) materials and supplies, (3) contractual services, (4) debt principal payments, (5) other, (6) capital outlay, (7) interest on debt, and (10) transfers.
- (4) Transfers of appropriations of less than \$100,000 can be made between budget Object Level One within a division and fund without additional City Council action, but with responsible management approval. Transfers in excess of this amount require the approval of both City Council and the Mayor. Supplemental appropriations must be approved by City Council. During 2014, all appropriations were approved as required. Appropriations for general fund expenditures and transfers out, were as follows:

	Original budget	(in thousands)	
		<u>Revisions</u>	<u>Final budget</u>
General	\$ 793,998	(444)	793,554

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

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

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

## Notes to the Required Supplementary Information (continued)

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

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

# City of Columbus, Ohio

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# **SUPPLEMENTARY INFORMATION**

# City of Columbus, Ohio

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# City of Columbus, Ohio

## **Major Governmental Funds**

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

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

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

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Current				
General Government				
City council				
Personal services	\$ 3,641,081	\$ 3,621,081	\$ 3,051,100	\$ 569,981
Materials and supplies	22,500	22,500	15,249	7,251
Contractual services	543,634	563,634	517,477	46,157
Total city council	<u>4,207,215</u>	<u>4,207,215</u>	<u>3,583,826</u>	<u>623,389</u>
City auditor				
Personal services	3,021,170	3,021,170	2,923,776	97,394
Materials and supplies	24,600	35,818	29,395	6,423
Contractual services	843,980	843,980	749,157	94,823
Total city auditor	<u>3,889,750</u>	<u>3,900,968</u>	<u>3,702,328</u>	<u>198,640</u>
Income tax				
Personal services	7,426,065	7,426,065	6,838,709	587,356
Materials and supplies	79,000	79,000	74,152	4,848
Contractual services	1,301,532	1,301,532	1,244,147	57,385
Total income tax	<u>8,806,597</u>	<u>8,806,597</u>	<u>8,157,008</u>	<u>649,589</u>
City treasurer				
Personal services	962,438	928,438	897,375	31,063
Materials and supplies	14,695	9,695	5,299	4,396
Contractual services	119,998	158,998	150,798	8,200
Total city treasurer	<u>1,097,131</u>	<u>1,097,131</u>	<u>1,053,472</u>	<u>43,659</u>
City attorney				
Personal services	11,077,984	10,936,250	10,735,000	201,250
Materials and supplies	89,500	89,500	79,129	10,371
Contractual services	358,514	358,514	356,560	1,954
Total city attorney	<u>11,525,998</u>	<u>11,384,264</u>	<u>11,170,689</u>	<u>213,575</u>
Real estate				
Personal services	197,450	197,450	174,388	23,062
Total real estate	<u>197,450</u>	<u>197,450</u>	<u>174,388</u>	<u>23,062</u>
Municipal court judges				
Personal services	14,559,353	14,559,353	14,468,651	90,702
Materials and supplies	41,908	41,908	37,880	4,028
Contractual services	1,425,597	1,425,597	1,327,924	97,673
Capital outlay	23,746	23,746	23,746	-
Total municipal court judges	<u>16,050,604</u>	<u>16,050,604</u>	<u>15,858,201</u>	<u>192,403</u>
Municipal court clerk				
Personal services	10,472,723	10,472,723	10,362,233	110,490
Materials and supplies	125,484	125,484	125,484	-
Contractual services	796,951	796,951	696,926	100,025
Total municipal court clerk	<u>11,395,158</u>	<u>11,395,158</u>	<u>11,184,643</u>	<u>210,515</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Civil service commission				
Personal services	\$ 3,293,606	\$ 3,293,606	\$ 3,188,783	\$ 104,823
Materials and supplies	67,009	61,055	24,577	36,478
Contractual services	561,397	561,397	482,111	79,286
Capital outlay	-	5,954	5,954	-
Total civil service commission	<u>3,922,012</u>	<u>3,922,012</u>	<u>3,701,425</u>	<u>220,587</u>
Human resources				
Personal services	1,287,616	1,287,616	1,259,998	27,618
Materials and supplies	78,769	87,835	79,480	8,355
Contractual services	1,178,737	1,178,737	1,164,031	14,706
Total human resources	<u>2,545,122</u>	<u>2,554,188</u>	<u>2,503,509</u>	<u>50,679</u>
Mayor				
Personal services	2,199,143	2,086,003	1,882,362	203,641
Materials and supplies	13,173	12,923	10,315	2,608
Contractual services	219,472	69,472	69,306	166
Other	-	250	250	-
Total mayor	<u>2,431,788</u>	<u>2,168,648</u>	<u>1,962,233</u>	<u>206,415</u>
Community relations commission				
Personal services	861,727	861,727	838,612	23,115
Materials and supplies	2,000	2,914	2,755	159
Contractual services	81,259	106,808	100,504	6,304
Total community relations comm.	<u>944,986</u>	<u>971,449</u>	<u>941,871</u>	<u>29,578</u>
Equal business opportunity office				
Personal services	826,498	826,498	821,767	4,731
Materials and supplies	5,000	5,000	3,683	1,317
Contractual services	75,764	75,764	72,371	3,393
Total equal business opportunity	<u>907,262</u>	<u>907,262</u>	<u>897,821</u>	<u>9,441</u>
Education				
Personal services	-	299,937	224,654	75,283
Materials and supplies	-	21,200	1,227	19,973
Contractual services	500,000	6,612,460	5,617,740	994,720
Total education	<u>500,000</u>	<u>6,933,597</u>	<u>5,843,621</u>	<u>1,089,976</u>
Finance				
Personal services	5,001,243	5,001,243	4,662,114	339,129
Materials and supplies	140,090	30,090	24,411	5,679
Contractual services	6,683,515	5,484,515	4,875,784	608,731
Total finance	<u>11,824,848</u>	<u>10,515,848</u>	<u>9,562,309</u>	<u>953,539</u>
Fleet management				
Capital outlay	4,000,000	4,000,000	3,998,398	1,602
Total fleet management	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,998,398</u>	<u>1,602</u>
Technology				
Contractual services	17,249,187	17,249,187	15,558,345	1,690,842
Total technology	<u>17,249,187</u>	<u>17,249,187</u>	<u>15,558,345</u>	<u>1,690,842</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Facilities management				
Personal services	\$ 6,091,899	\$ 6,091,899	\$ 5,771,683	\$ 320,216
Materials and supplies	490,200	540,200	540,161	39
Contractual services	8,823,507	8,773,507	7,920,891	852,616
Other	5,750	5,750	-	5,750
Total facilities management	<u>15,411,356</u>	<u>15,411,356</u>	<u>14,232,735</u>	<u>1,178,621</u>
Total general government	<u>116,906,464</u>	<u>121,672,934</u>	<u>114,086,822</u>	<u>7,586,112</u>
Public service				
Service director				
Personal services	3,021,892	2,982,922	2,941,824	41,098
Materials and supplies	7,483	7,483	3,487	3,996
Contractual services	25,642	25,642	22,175	3,467
Total service director	<u>3,055,017</u>	<u>3,016,047</u>	<u>2,967,486</u>	<u>48,561</u>
Refuse collection				
Personal services	17,213,698	17,213,698	16,213,640	1,000,058
Materials and supplies	152,208	152,208	114,258	37,950
Contractual services	14,521,980	14,521,980	14,239,264	282,716
Other	101,510	101,510	43,717	57,793
Capital outlay	10,000	10,000	-	10,000
Total refuse collection	<u>31,999,396</u>	<u>31,999,396</u>	<u>30,610,879</u>	<u>1,388,517</u>
Transportation mobility options				
Personal services	3,074,850	1,421,345	1,421,345	-
Materials and supplies	32,765	1,165	1,165	-
Contractual services	81,619	29,037	29,037	-
Other	6,635	-	-	-
Total transportation mobility options	<u>3,195,869</u>	<u>1,451,547</u>	<u>1,451,547</u>	<u>-</u>
Traffic Management				
Personal services	-	1,645,317	1,390,236	255,081
Materials and supplies	-	31,600	21,384	10,216
Contractual services	-	63,849	58,450	5,399
Other	-	6,635	5,636	999
Total traffic management	<u>-</u>	<u>1,747,401</u>	<u>1,475,706</u>	<u>271,695</u>
Total public service	<u>38,250,282</u>	<u>38,214,391</u>	<u>36,505,618</u>	<u>1,708,773</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public safety				
Safety director				
Personal services	\$ 1,495,628	\$ 1,495,628	\$ 1,315,557	\$ 180,071
Materials and supplies	10,367	12,967	5,178	7,789
Contractual services	7,070,215	7,067,615	6,403,457	664,158
Total safety director	<u>8,576,210</u>	<u>8,576,210</u>	<u>7,724,192</u>	<u>852,018</u>
Support services				
Personal services	5,066,150	5,066,150	4,730,107	336,043
Materials and supplies	517,325	550,684	508,149	42,535
Contractual services	1,684,520	1,683,520	1,364,072	319,448
Other	1,000	2,000	1,210	790
Total support services	<u>7,268,995</u>	<u>7,302,354</u>	<u>6,603,538</u>	<u>698,816</u>
Police				
Personal services	270,748,944	271,739,971	271,029,654	710,317
Materials and supplies	3,271,098	3,574,058	3,129,981	444,077
Contractual services	15,153,228	15,111,228	14,013,252	1,097,976
Other	225,000	375,000	360,370	14,630
Capital outlay	-	42,000	42,000	-
Total police	<u>289,398,270</u>	<u>290,842,257</u>	<u>288,575,257</u>	<u>2,267,000</u>
Fire				
Personal services	204,711,508	204,748,845	204,662,845	86,000
Materials and supplies	3,764,166	4,092,634	4,091,544	1,090
Contractual services	10,944,719	10,878,730	10,813,822	64,908
Other	200,000	200,000	167,579	32,421
Total fire	<u>219,620,393</u>	<u>219,920,209</u>	<u>219,735,790</u>	<u>184,419</u>
Total public safety	<u>524,863,868</u>	<u>526,641,030</u>	<u>522,638,777</u>	<u>4,002,253</u>
Development				
Development administration				
Personal services	3,269,129	3,333,364	3,308,657	24,707
Materials and supplies	39,000	39,000	25,782	13,218
Contractual services	4,541,583	4,549,583	3,946,416	603,167
Other	-	682,474	482,474	200,000
Capital outlay	16,000	16,000	13,810	2,190
Total development administration	<u>7,865,712</u>	<u>8,620,421</u>	<u>7,777,139</u>	<u>843,282</u>
Economic development				
Personal services	621,944	664,361	605,660	58,701
Materials and supplies	6,450	6,450	2,019	4,431
Contractual services	3,262,951	3,562,951	3,492,663	70,288
Other	-	9,199,849	9,199,849	-
Total economic development	<u>3,891,345</u>	<u>13,433,611</u>	<u>13,300,191</u>	<u>133,420</u>
Code enforcement				
Personal services	6,317,761	6,317,761	5,835,449	482,312
Materials and supplies	102,250	112,250	91,609	20,641
Contractual services	1,057,276	1,062,276	872,862	189,414
Other	10,000	10,000	-	10,000
Capital outlay	144,000	129,000	124,299	4,701
Total code enforcement	<u>7,631,287</u>	<u>7,631,287</u>	<u>6,924,219</u>	<u>707,068</u>

(continued)

**City of Columbus, Ohio**  
**Schedule of Expenditures-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Planning				
Personal services	\$ 1,594,452	\$ 1,574,452	\$ 1,405,634	\$ 168,818
Materials and supplies	19,750	19,750	7,855	11,895
Contractual services	228,277	248,277	208,072	40,205
Total planning	<u>1,842,479</u>	<u>1,842,479</u>	<u>1,621,561</u>	<u>220,918</u>
Housing				
Personal services	418,357	418,357	391,220	27,137
Materials and supplies	3,000	3,000	1,655	1,345
Contractual services	3,894,416	4,849,028	4,844,173	4,855
Total housing	<u>4,315,773</u>	<u>5,270,385</u>	<u>5,237,048</u>	<u>33,337</u>
Total development	<u>25,546,596</u>	<u>36,798,183</u>	<u>34,860,158</u>	<u>1,938,025</u>
Recreation parks				
Recreation and parks				
Contractual services	305,000	305,000	305,000	-
Total recreation and parks	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>	<u>-</u>
Total recreation and parks	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>	<u>-</u>
Expenditures paid through county auditor	<u>1,200,000</u>	<u>2,065,000</u>	<u>2,065,000</u>	<u>-</u>
Total expenditures	<u>\$ 707,072,210</u>	<u>\$ 725,696,538</u>	<u>\$ 710,461,375</u>	<u>\$ 15,235,163</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, 2014**

Exhibit A-2

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 6,000	\$ 6,000	\$ 6,470	\$ 470
Miscellaneous	289,361,344	289,361,344	162,629,350	(126,731,994)
Total revenues	<u>289,367,344</u>	<u>289,367,344</u>	<u>162,635,820</u>	<u>(126,731,524)</u>
<b>Expenditures</b>				
Current				
General government				
Sinking fund trustees				
Personal services	122,560	121,022	121,022	-
Materials and supplies	500	169	169	-
Contractual services	6,600	588	588	-
Capital outlay	4,000	-	-	-
Total sinking fund trustees	<u>133,660</u>	<u>121,779</u>	<u>121,779</u>	<u>-</u>
Total general government	<u>133,660</u>	<u>121,779</u>	<u>121,779</u>	<u>-</u>
Debt service				
Principal retirement and payment of				
obligation under capitalized lease	223,632,231	223,657,231	223,657,231	-
Interest and fiscal charges	103,767,735	99,494,921	99,494,921	-
Total debt service	<u>327,399,966</u>	<u>323,152,152</u>	<u>323,152,152</u>	<u>-</u>
Total expenditures	<u>327,533,626</u>	<u>323,273,931</u>	<u>323,273,931</u>	<u>-</u>
Excess (deficiency) of revenues	(38,166,282)	(33,906,587)	(160,638,111)	(126,731,524)
over expenditures				
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>160,632,656</u>	<u>160,632,656</u>	<u>160,632,656</u>	<u>-</u>
Net change in fund balances	122,466,374	126,726,069	(5,455)	(126,731,524)
<b>Fund balance at beginning of year</b>	1,595,999	1,595,999	1,595,999	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 124,062,373</u>	<u>\$ 128,322,068</u>	<u>\$ 1,590,544</u>	<u>\$ (126,731,524)</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, 2014**

	<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	\$ 178,749,232	\$ 178,749,232	\$ 192,881,774	\$ 14,132,542
Special assessments	99,000	99,000	99,526	526
Miscellaneous	9,725,000	9,725,000	9,725,288	288
Total revenues	<u>188,573,232</u>	<u>188,573,232</u>	<u>202,706,588</u>	<u>14,133,356</u>
<b>Expenditures</b>				
<b>Current</b>				
General government				
City attorney				
Contractual services	225,000	225,000	-	225,000
Total city attorney	<u>225,000</u>	<u>225,000</u>	<u>-</u>	<u>225,000</u>
City auditor				
Contractual services	-	7,315,794	7,308,083	7,711
Other	5,867	861,292	861,292	-
Total city auditor	<u>5,867</u>	<u>8,177,086</u>	<u>8,169,375</u>	<u>7,711</u>
Technology				
Materials and supplies	-	505,000	505,000	-
Contractual services	-	1,210,564	1,210,564	-
Capital outlay	-	440,000	220,000	220,000
Total technology	<u>-</u>	<u>2,155,564</u>	<u>1,935,564</u>	<u>220,000</u>
Asset management				
Contractual services	-	135,895	135,895	-
Total asset management	<u>-</u>	<u>135,895</u>	<u>135,895</u>	<u>-</u>
Fleet management				
Capital outlay	-	2,799,743	2,587,687	212,056
Total fleet management	<u>-</u>	<u>2,799,743</u>	<u>2,587,687</u>	<u>212,056</u>
Finance				
Contractual services	275,000	275,000	2,895	272,105
Other	134,000	1,834,000	618,891	1,215,109
Total finance	<u>409,000</u>	<u>2,109,000</u>	<u>621,786</u>	<u>1,487,214</u>
Total general government	<u>639,867</u>	<u>15,602,288</u>	<u>13,450,307</u>	<u>2,151,981</u>
Public service				
Refuse collection				
Contractual services	16,827,000	16,827,000	16,824,000	3,000
Total refuse collection	<u>16,827,000</u>	<u>16,827,000</u>	<u>16,824,000</u>	<u>3,000</u>
Total public service	<u>16,827,000</u>	<u>16,827,000</u>	<u>16,824,000</u>	<u>3,000</u>
Public safety				
Police				
Other	-	456,598	456,598	-
Total police	<u>-</u>	<u>456,598</u>	<u>456,598</u>	<u>-</u>
Total public safety	<u>-</u>	<u>456,598</u>	<u>456,598</u>	<u>-</u>
Debt service				
Principal retirement and payment of obligation under capitalized lease	2,804,000	1,899,601	1,899,601	-
Interest and fiscal charges	250,000	208,389	208,389	-
Total debt service	<u>3,054,000</u>	<u>2,107,990</u>	<u>2,107,990</u>	<u>-</u>
Total expenditures	<u>20,520,867</u>	<u>34,993,876</u>	<u>32,838,895</u>	<u>2,154,981</u>
Excess of revenues over expenditures	168,052,365	153,579,356	169,867,693	16,288,337 (continued)



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Special Income Tax**  
**Budget Basis**  
**Year ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Other financing sources (uses)</b>				
Proceeds from debt	-	-	73,660,000	73,660,000
Operating transfers in	3,901,768	3,901,768	3,901,768	-
Operating transfers out	(162,054,603)	(172,867,735)	(172,648,620)	219,115
Payment to refunded bond escrow agent	-	(83,814,144)	(83,814,144)	-
Total other financing sources (uses)	<u>(158,152,835)</u>	<u>(252,780,111)</u>	<u>(178,900,996)</u>	<u>73,879,115</u>
Net change in fund balances	9,899,530	(99,200,755)	(9,033,303)	90,167,452
<b>Fund balance at beginning of year</b>	150,368,702	150,368,702	150,368,702	-
<b>Lapsed encumbrances</b>	8,952,866	8,952,866	8,952,866	-
<b>Fund balance at end of year</b>	<u>\$ 169,221,098</u>	<u>\$ 60,120,813</u>	<u>\$ 150,288,265</u>	<u>\$ 90,167,452</u>

# City of Columbus, Ohio

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# City of Columbus, Ohio

## Other Governmental Funds

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

### *City Ordinances*

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

### *State Statutes*

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

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

### *Federal and/or State Statutes*

#### **To Account for Grants and Subsidies**

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

# City of Columbus, Ohio

## Other Governmental Funds (continued)

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

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

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

### *Debt Proceeds*

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

### *Grant Revenue and Other Funding Sources*

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

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue									
	RiverSouth	Columbus Next Generation	HOME Program	HOPE Program	HUD Section 108 Loans	Land Management	Law Enforcement	General Government	Grants	
<b>ASSETS</b>										
Cash and cash equivalents:										
Cash and investments with treasurer	\$ -	\$ -	1,034	\$ 18	\$ 67	\$ 1,236	\$ 2,161	\$ 2,263		
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-	-	-
Cash and investments with trustee	116	526	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	603	-	38	-	-	2	581		
Due from other:										
Governments	-	-	88	-	-	-	-	1,039		
Funds	-	-	-	-	-	-	-	-		
Other assets	2	1	-	-	-	-	-	-		
<b>Total assets</b>	<b>\$ 118</b>	<b>\$ 1,130</b>	<b>\$ 1,122</b>	<b>\$ 56</b>	<b>\$ 67</b>	<b>\$ 1,236</b>	<b>\$ 2,163</b>	<b>\$ 3,883</b>		
<b>LIABILITIES</b>										
Accounts payable	23	10	95	-	-	102	18	450		
Due to other:										
Funds	-	-	-	-	-	-	-	-		
Advances from grantors	-	-	-	-	-	-	-	-		
Accrued wages and benefits	-	-	15	-	-	1	-	61		
<b>Total liabilities</b>	<b>23</b>	<b>10</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>103</b>	<b>18</b>	<b>511</b>		
<b>DEFERRED INFLOWS OF RESOURCES</b>										
	-	-	-	-	-	-	-	680		
<b>FUND BALANCES</b>										
Restricted	95	1,120	1,012	56	67	-	2,145	2,692		
Committed	-	-	-	-	-	1,133	-	-		
Unassigned	-	-	-	-	-	-	-	-		
<b>Total fund balances</b>	<b>95</b>	<b>1,120</b>	<b>1,012</b>	<b>56</b>	<b>67</b>	<b>1,133</b>	<b>2,145</b>	<b>2,692</b>		
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 118</b>	<b>\$ 1,130</b>	<b>\$ 1,122</b>	<b>\$ 56</b>	<b>\$ 67</b>	<b>\$ 1,236</b>	<b>\$ 2,163</b>	<b>\$ 3,883</b>		

(continued)





**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

Fire Quarter Master Incentive Travel Fund	Special Revenue											
	Columbus JEDD Revenue		Development Services		Private Construction Inspection		Urban Dev. Action Grants		Community Development Act		Health Department Grants	
\$ 64	\$ 315	\$ 11,485	\$ 1,998	\$ 348	\$ 2,492	\$ 1,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	226	10	5,547	21	-	-	-	-	-	-
-	-	-	-	-	452	-	-	-	-	-	-	2,234
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
<b>64</b>	<b>315</b>	<b>11,485</b>	<b>2,224</b>	<b>358</b>	<b>8,491</b>	<b>1,905</b>	<b>2,234</b>	<b>352</b>	<b>1,905</b>	<b>885</b>	<b>1,354</b>	<b>2,234</b>
1	-	46	1	6	352	352	382	-	-	-	-	-
-	-	62	27	-	-	37	602	-	-	-	-	-
-	-	413	35	-	152	631	370	-	-	-	-	-
<b>1</b>	<b>-</b>	<b>521</b>	<b>63</b>	<b>6</b>	<b>504</b>	<b>1,020</b>	<b>1,354</b>	<b>352</b>	<b>1,905</b>	<b>885</b>	<b>1,354</b>	<b>2,234</b>
-	-	-	-	-	-	-	-	-	-	-	-	880
-	-	-	-	-	-	-	-	-	-	-	-	-
63	315	10,964	2,161	352	7,987	885	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
<b>63</b>	<b>315</b>	<b>10,964</b>	<b>2,161</b>	<b>352</b>	<b>7,987</b>	<b>885</b>	<b>-</b>	<b>-</b>	<b>885</b>	<b>885</b>	<b>-</b>	<b>-</b>
<b>64</b>	<b>315</b>	<b>11,485</b>	<b>2,224</b>	<b>358</b>	<b>8,491</b>	<b>1,905</b>	<b>2,234</b>	<b>352</b>	<b>1,905</b>	<b>885</b>	<b>1,354</b>	<b>2,234</b>

(continued)

**ASSETS**

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

**Total assets**

**LIABILITIES**

Accounts payable  
 Due to other:  
 Funds  
 Advances from grantors  
 Accrued wages and benefits

**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned

**Total fund balances**

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



**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue							
	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	City Parking Meter Contribution	Parking Meter Program	E-911	Treasury Investment Earnings	Casino
\$ 3,000	\$ 14,083	\$ 2,591	\$ 1,400	\$ 1,846	\$ 556	\$ 1,266	\$ -	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	286	-	-	1	-	-	-	-
-	16,208	1,678	-	-	-	-	-	5,530
-	195	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>\$ 3,000</b>	<b>\$ 30,772</b>	<b>\$ 4,269</b>	<b>\$ 1,400</b>	<b>\$ 1,847</b>	<b>\$ 556</b>	<b>\$ 1,266</b>	<b>\$ 5,530</b>	
-	205	704	-	158	-	-	-	-
-	278	-	-	-	-	1,266	-	-
-	-	-	-	-	-	-	-	-
-	882	-	-	12	-	-	-	-
-	<b>1,365</b>	<b>704</b>	-	<b>170</b>	-	<b>1,266</b>	-	-
-	<b>10,928</b>	<b>1,122</b>	-	-	-	-	-	<b>3,344</b>
-	18,479	2,443	-	-	-	-	-	-
3,000	-	-	1,400	1,677	556	-	-	2,186
-	-	-	-	-	-	-	-	-
<b>3,000</b>	<b>18,479</b>	<b>2,443</b>	<b>1,400</b>	<b>1,677</b>	<b>556</b>	-	-	<b>2,186</b>
<b>\$ 3,000</b>	<b>\$ 30,772</b>	<b>\$ 4,269</b>	<b>\$ 1,400</b>	<b>\$ 1,847</b>	<b>\$ 556</b>	<b>\$ 1,266</b>	<b>\$ 5,530</b>	

(continued)

**ASSETS**

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

**Total assets**

**LIABILITIES**

Accounts payable  
 Due to other:  
 Funds  
 Advances from grantors  
 Accrued wages and benefits

**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned

**Total fund balances**

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

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue															
	Westside Community Fund		Golf Course Operations		Recreation & Parks Operations		Recreation & Parks Grants		Reynolds Crossing Special Assessments		DPU Small Business Education and Training		Private Grants			
<b>ASSETS</b>																
Cash and cash equivalents:																
Cash and investments with treasurer	\$	1,794	\$	-	\$	2,511	\$	7,007	\$	-	\$	28	\$	1,501	\$	535
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	5	2,979	-	-	-	-	-	-	-	-
Due from other:																
Governments	-	-	-	-	-	-	2,452	-	-	-	-	-	-	-	-	-
Funds	-	-	-	99	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	\$	1,794	\$	-	\$	2,610	\$	9,464	\$	2,979	\$	28	\$	1,501	\$	535
<b>LIABILITIES</b>																
Accounts payable	-	-	-	466	-	466	3,979	-	-	-	-	-	-	-	-	19
Due to other:																
Funds	-	-	-	68	-	68	7	-	-	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	4,983	-	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	926	-	926	495	-	-	-	-	-	-	-	-	1
<b>Total liabilities</b>	-	-	-	1,460	-	1,460	9,464	-	-	-	-	-	-	-	-	20
<b>DEFERRED INFLOWS OF RESOURCES</b>																
	-	-	-	-	-	-	-	-	2,654	-	-	-	-	-	-	-
<b>FUND BALANCES</b>																
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed	1,794	-	-	1,150	-	1,150	-	-	325	-	28	1,501	-	-	-	515
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	1,794	-	-	1,150	-	1,150	-	-	325	-	28	1,501	-	-	-	515
<b>Total liabilities, deferred inflows and fund balances</b>	\$	1,794	\$	-	\$	2,610	\$	9,464	\$	2,979	\$	28	\$	1,501	\$	535

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue							Citywide Training Fund
	Urban Site Acquisition Loan Fund	Photo Red Light Fund	Property Management	Collection Fees	City Attorney Mediation	Environmental Fund	Entrepreneurial Fund	
<b>ASSETS</b>								
Cash and cash equivalents:	\$ 589	\$ 1,071	\$ 1,323	\$ 116	\$ 48	\$ 100	\$ 38	
Cash and investments with treasurer	-	-	-	-	-	-	-	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	12	-	-	-	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	
Due from other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	
<b>Total assets</b>	<b>\$ 589</b>	<b>\$ 1,071</b>	<b>\$ 1,323</b>	<b>\$ 128</b>	<b>\$ 48</b>	<b>\$ 100</b>	<b>\$ 38</b>	
<b>LIABILITIES</b>								
Accounts payable	-	-	75	128	-	2	1	
Due to other:								
Funds	-	-	-	-	-	-	-	
Advances from grantors	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>128</b>	<b>-</b>	<b>2</b>	<b>1</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>FUND BALANCES</b>								
Restricted	-	-	-	-	-	-	-	
Committed	589	1,071	1,248	-	48	98	37	
Unassigned	-	-	-	-	-	-	-	
<b>Total fund balances</b>	<b>589</b>	<b>1,071</b>	<b>1,248</b>	<b>-</b>	<b>48</b>	<b>98</b>	<b>37</b>	
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 589</b>	<b>\$ 1,071</b>	<b>\$ 1,323</b>	<b>\$ 128</b>	<b>\$ 48</b>	<b>\$ 100</b>	<b>\$ 38</b>	

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Police</u>	<u>Continuing</u>	<u>Professional</u>	<u>Training Fund</u>	<u>Total</u>
						<u>Nonmajor</u>
						<u>Special</u>
						<u>Revenue</u>
<b>ASSETS</b>						
Cash and cash equivalents:						
Cash and investments with treasurer	\$	31	\$	78,191		
Cash and investments with fiscal and escrow agents		-		779		
Cash and investments with trustee		-		642		
Receivables (net of allowances for uncollectibles)		-		10,311		
Due from other:						
Governments		-		29,681		
Funds		-		294		
Other assets		-		3		
<b>Total assets</b>	<b>\$</b>	<b>31</b>	<b>\$</b>	<b>119,901</b>		
<b>LIABILITIES</b>						
Accounts payable		5		8,060		
Due to other:						
Funds		-		2,347		
Advances from grantors		-		4,983		
Accrued wages and benefits		-		4,137		
<b>Total liabilities</b>		<b>5</b>		<b>19,527</b>		
<b>DEFERRED INFLOWS OF RESOURCES</b>						
		-		19,608		
<b>FUND BALANCES</b>						
Restricted		-		40,847		
Committed		26		39,919		
Unassigned		-		-		
<b>Total fund balances</b>		<b>26</b>		<b>80,766</b>		
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$</b>	<b>31</b>	<b>\$</b>	<b>119,901</b>		

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

		Debt Service						
	Easton TIF	Polaris TIF	Tuttle Crossing TIF	Nationwide Pen Site TIF	Nationwide Off Sites TIF	Gateway OSU TIF	Brewery District TIF	
<b>ASSETS</b>								
Cash and cash equivalents:	\$ 3,585	\$ 5,472	\$ -	\$ 744	\$ 1,852	\$ -	\$ 969	
Cash and investments with treasurer	-	-	-	-	-	-	-	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	-	-	-	-	
Receivables (net of allowances for uncollectibles)	7,005	3,504	575	751	1,852	265	471	
Due from other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	
<b>Total assets</b>	<b>\$ 10,590</b>	<b>\$ 8,976</b>	<b>\$ 575</b>	<b>\$ 1,495</b>	<b>\$ 3,704</b>	<b>\$ 265</b>	<b>\$ 1,440</b>	
<b>LIABILITIES</b>								
Accounts payable	-	-	-	298	925	-	-	
Due to other:								
Funds	-	-	-	447	928	-	-	
Advances from grantors	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>745</b>	<b>1,853</b>	<b>-</b>	<b>-</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>7,000</b>	<b>3,500</b>	<b>575</b>	<b>750</b>	<b>1,850</b>	<b>265</b>	<b>470</b>	
<b>FUND BALANCES</b>								
Restricted	3,590	5,476	-	-	1	-	970	
Committed	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	
<b>Total fund balances</b>	<b>3,590</b>	<b>5,476</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>970</b>	
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 10,590</b>	<b>\$ 8,976</b>	<b>\$ 575</b>	<b>\$ 1,495</b>	<b>\$ 3,704</b>	<b>\$ 265</b>	<b>\$ 1,440</b>	

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Debt Service						
	Waggoner Road TIF	Recreation Debt Service	Rocky Fork TIF	Lucent TIF	East Broad Dominion TIF	Waggoner M/I TIF	East Broad Commercial TIF
<b>ASSETS</b>							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ 2,862	\$ 19	\$ 972	\$ 2,050	\$ 1,201	\$ 1,420	\$ 2,033
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	583	-	1,250	500	250	325	300
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 3,445</b>	<b>\$ 19</b>	<b>\$ 2,222</b>	<b>\$ 2,550</b>	<b>\$ 1,451</b>	<b>\$ 1,745</b>	<b>\$ 2,333</b>
<b>LIABILITIES</b>							
Accounts payable	-	-	-	-	-	-	-
Due to other:							
Funds	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>580</b>	<b>-</b>	<b>1,250</b>	<b>500</b>	<b>250</b>	<b>325</b>	<b>300</b>
<b>FUND BALANCES</b>							
Restricted	2,865	19	972	2,050	1,201	1,420	2,033
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>2,865</b>	<b>19</b>	<b>972</b>	<b>2,050</b>	<b>1,201</b>	<b>1,420</b>	<b>2,033</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 3,445</b>	<b>\$ 19</b>	<b>\$ 2,222</b>	<b>\$ 2,550</b>	<b>\$ 1,451</b>	<b>\$ 1,745</b>	<b>\$ 2,333</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Debt Service						
	Lucent Commercial TIF	Brewery District II TIF	Grange Urban Redevelopment TIF	Gowdy Field TIF	Short North TIF	Hayden Run South TIF	Grange II Urban Redevelopment TIF
\$	1,109	\$ 653	\$ 173	\$ -	\$ -	\$ 4,598	\$ 79
agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	260	160	445	200	900	2,000	160
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,369</b>	<b>\$ 813</b>	<b>\$ 618</b>	<b>\$ 200</b>	<b>\$ 900</b>	<b>\$ 6,598</b>	<b>\$ 239</b>
<b>LIABILITIES</b>							
Accounts payable	-	-	-	-	-	-	-
Due to other:							
Funds	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
<b>Total liabilities</b>							
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>260</b>	<b>160</b>	<b>445</b>	<b>200</b>	<b>900</b>	<b>2,000</b>	<b>160</b>
<b>FUND BALANCES</b>							
Restricted	1,109	653	173	-	-	4,598	79
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>1,109</b>	<b>653</b>	<b>173</b>	<b>-</b>	<b>-</b>	<b>4,598</b>	<b>79</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 1,369</b>	<b>\$ 813</b>	<b>\$ 618</b>	<b>\$ 200</b>	<b>\$ 900</b>	<b>\$ 6,598</b>	<b>\$ 239</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	<u>Debt Service</u>		
	<u>Columbus Downtown TIF</u>	<u>Capitol South</u>	<u>Total Nonmajor Debt Service</u>
<b>ASSETS</b>			
Cash and cash equivalents:			
Cash and investments with treasurer	\$ 1,888	\$ 399	\$ 32,078
Cash and investments with fiscal and escrow agents	-	-	-
Cash and investments with trustee	-	-	-
Receivables (net of allowances for uncollectibles)	300	-	22,056
Due from other:			
Governments	-	-	-
Funds	-	-	-
Other assets	-	-	-
<b>Total assets</b>	<b>\$ 2,188</b>	<b>\$ 399</b>	<b>\$ 54,134</b>
<b>LIABILITIES</b>			
Accounts payable	-	-	1,223
Due to other:			
Funds	-	-	1,375
Advances from grantors	-	-	-
Accrued wages and benefits	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>2,598</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>300</b>	<b>-</b>	<b>22,040</b>
<b>FUND BALANCES</b>			
Restricted	1,888	399	29,496
Committed	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>1,888</b>	<b>399</b>	<b>29,496</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 2,188</b>	<b>\$ 399</b>	<b>\$ 54,134</b>

(continued)



**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects									
	Public Safety	Parks & Recreation	Refuse Collection	Streets & Highways	Health	Governmental Super B.A.B.	Recreation & Parks Taxable Bonds	Short North SID		
<b>ASSETS</b>										
Cash and cash equivalents:	\$ 31,395	\$ 40,138	\$ 12,737	\$ 121,803	\$ 359	\$ 518	\$ 1,514	\$ 372		
Cash and investments with treasurer	-	-	-	-	-	-	-	-		
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-		
Cash and investments with trustee	-	-	-	-	-	-	-	-		
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	-		
Due from other:										
Governments	-	-	-	-	-	-	-	-		
Funds	-	-	-	-	-	-	-	-		
Other assets	-	-	-	-	-	-	-	-		
<b>Total assets</b>	<b>\$ 31,395</b>	<b>\$ 40,138</b>	<b>\$ 12,737</b>	<b>\$ 121,803</b>	<b>\$ 359</b>	<b>\$ 518</b>	<b>\$ 1,514</b>	<b>\$ 372</b>		
<b>LIABILITIES</b>										
Accounts payable	1,947	2,716	96	4,765	4	-	282	-		
Due to other:										
Funds	-	31	-	155	-	-	-	-		
Advances from grantors	-	-	-	-	-	-	-	-		
Accrued wages and benefits	-	-	-	-	-	-	-	-		
<b>Total liabilities</b>	<b>1,947</b>	<b>2,747</b>	<b>96</b>	<b>4,920</b>	<b>4</b>	<b>-</b>	<b>282</b>	<b>-</b>		
<b>DEFERRED INFLOWS OF RESOURCES</b>										
<b>FUND BALANCES</b>										
Restricted	29,448	37,391	12,641	116,883	355	518	1,232	372		
Committed	-	-	-	-	-	-	-	-		
Unassigned	-	-	-	-	-	-	-	-		
<b>Total fund balances</b>	<b>29,448</b>	<b>37,391</b>	<b>12,641</b>	<b>116,883</b>	<b>355</b>	<b>518</b>	<b>1,232</b>	<b>372</b>		
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 31,395</b>	<b>\$ 40,138</b>	<b>\$ 12,737</b>	<b>\$ 121,803</b>	<b>\$ 359</b>	<b>\$ 518</b>	<b>\$ 1,514</b>	<b>\$ 372</b>		

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

Capital Projects										
Nationwide Development Bond	Lyra/Gemini/ Polaris/Antares Improvements	Construction		Northland and Other		Development		Parks & Rec.		General
		Management Taxable Bonds	Management	Acquisitions	Other	Taxable Bonds	Improvement	Improvement	Permanent Improvement	
\$ 30	\$ -	\$ 4,545	\$ 56,085	\$ 3,900	\$ 4,646	\$ 4,042	\$ 5,252			
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<b>\$ 30</b>	<b>\$ -</b>	<b>\$ 4,545</b>	<b>\$ 56,085</b>	<b>\$ 3,900</b>	<b>\$ 4,646</b>	<b>\$ 4,042</b>	<b>\$ 5,252</b>			
-	-	50	2,033	187	378	48	60			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	50	2,033	187	378	48	60			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
30	-	4,495	54,052	3,713	4,268	3,994	5,192			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
<b>30</b>	<b>-</b>	<b>4,495</b>	<b>54,052</b>	<b>3,713</b>	<b>4,268</b>	<b>3,994</b>	<b>5,192</b>			
<b>\$ 30</b>	<b>\$ -</b>	<b>\$ 4,545</b>	<b>\$ 56,085</b>	<b>\$ 3,900</b>	<b>\$ 4,646</b>	<b>\$ 4,042</b>	<b>\$ 5,252</b>			

(continued)

**ASSETS**

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

**Total assets**

**LIABILITIES**

Accounts payable  
 Due to other:  
 Funds  
 Advances from grantors  
 Accrued wages and benefits

**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned

**Total fund balances**

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

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

Capital Projects														
Easton Infrastructure Improvement	Bond Fund - HR and City Attorney		Transportation Improvement Program		State Issue 2 - Streets		Federal State Highway Engineering		Street & Highway Improvement		Northwest Corridor		Northeast Corridor	
\$ -	\$ -	616	\$ 5,035	\$ 4,424	\$ -	\$ -	\$ 5,426	\$ 1,300	\$ 1,857					
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	501	100	3,193	31	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ -	\$ 616	\$ 5,536	\$ 4,524	\$ 3,193	\$ 5,457	\$ 1,300	\$ 1,857							
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	97	238	386	5	-	-	-	-	-	-	-
-	-	-	7	11	2,219	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	7	108	2,457	386	5	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	616	5,529	4,416	736	5,071	1,295	1,857							
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	616	5,529	4,416	736	5,071	1,295	1,857							
\$ -	\$ 616	\$ 5,536	\$ 4,524	\$ 3,193	\$ 5,457	\$ 1,300	\$ 1,857							

(continued)

**ASSETS**

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

**Total assets**

**LIABILITIES**

Accounts payable  
 Due to other:  
 Funds  
 Advances from grantors  
 Accrued wages and benefits  
**Total liabilities**

**DEFERRED INFLOWS OF RESOURCES**

**FUND BALANCES**

Restricted  
 Committed  
 Unassigned  
**Total fund balances**

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

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects										
	Municipal					Neighborhood					
	East Broad St. Growth Area	High/Goodale Street	Housing Preservation	Auditor Bond	Health Center Capital Reserve	Boathouse Improvement Costs					
<b>ASSETS</b>											
Cash and cash equivalents:											
Cash and investments with treasurer	\$ 75	\$ 219	\$ 389	\$ 41	\$ 11,154	\$ 6,362	\$ 1,863	\$ 65			
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	-	-	-	-
Due from other:											
Governments	-	-	-	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 75</u>	<u>\$ 219</u>	<u>\$ 389</u>	<u>\$ 41</u>	<u>\$ 11,154</u>	<u>\$ 6,362</u>	<u>\$ 1,863</u>	<u>\$ 65</u>			
<b>LIABILITIES</b>											
Accounts payable	-	-	1	-	341	16	-	-	-	-	-
Due to other:											
Funds	-	-	-	-	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>			<u>1</u>		<u>341</u>	<u>16</u>					
<b>DEFERRED INFLOWS OF RESOURCES</b>											
<b>FUND BALANCES</b>											
Restricted	75	219	388	41	10,813	6,346	1,863	65			
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<u>75</u>	<u>219</u>	<u>388</u>	<u>41</u>	<u>10,813</u>	<u>6,346</u>	<u>1,863</u>	<u>65</u>			
<b>Total liabilities, deferred inflows and fund balances</b>	<u>\$ 75</u>	<u>\$ 219</u>	<u>\$ 389</u>	<u>\$ 41</u>	<u>\$ 11,154</u>	<u>\$ 6,362</u>	<u>\$ 1,863</u>	<u>\$ 65</u>			

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects							Alum Creek- Watkins Rd TIF
	Development Revolving Loans-Grants	Reynoldsburg Columbus Pay as We Grow	Harrison West Recreation Park	RiverSouth Lifestyle	Governmental B.A.B.	Miranova TIF	Crewville TIF	
<b>ASSETS</b>								
Cash and cash equivalents:								
Cash and investments with treasurer	\$ 55	\$ 301	\$ 526	\$ 334	\$ 2,174	\$ 1,180	\$ -	\$ 67
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	2	600	90	135
Due from other:								
Governments	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 55</b>	<b>\$ 301</b>	<b>\$ 526</b>	<b>\$ 334</b>	<b>\$ 2,176</b>	<b>\$ 1,780</b>	<b>\$ 90</b>	<b>\$ 202</b>
<b>LIABILITIES</b>								
Accounts payable	-	-	-	-	37	-	-	-
Due to other:								
Funds	-	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>90</b>	<b>135</b>
<b>FUND BALANCES</b>								
Restricted	55	301	526	334	2,139	1,180	-	67
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>55</b>	<b>301</b>	<b>526</b>	<b>334</b>	<b>2,139</b>	<b>1,180</b>	<b>-</b>	<b>67</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 55</b>	<b>\$ 301</b>	<b>\$ 526</b>	<b>\$ 334</b>	<b>\$ 2,176</b>	<b>\$ 1,780</b>	<b>\$ 90</b>	<b>\$ 202</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

**Capital Projects**

	I-70 Cap- S.High TIF	Morse Rd TIF	Pen West East TIF	Pen West West TIF	Jeffrey Place TIF	Italian Village TIF	Crosswoods TIF	West Edge I TIF
<b>ASSETS</b>								
Cash and cash equivalents:	\$ 479	\$ 3,385	\$ 4	\$ 372	\$ -	\$ -	\$ 152	\$ 305
Cash and investments with treasurer	-	-	-	-	-	-	-	-
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-
Cash and investments with trustee	60	550	320	165	95	1,000	165	60
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	-
Due from other:	-	-	-	-	-	-	-	-
Governments	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 539</b>	<b>\$ 3,935</b>	<b>\$ 324</b>	<b>\$ 537</b>	<b>\$ 95</b>	<b>\$ 1,000</b>	<b>\$ 317</b>	<b>\$ 365</b>
<b>LIABILITIES</b>								
Accounts payable	-	-	-	-	-	-	-	-
Due to other:	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>60</b>	<b>550</b>	<b>320</b>	<b>165</b>	<b>95</b>	<b>1,000</b>	<b>165</b>	<b>60</b>
<b>FUND BALANCES</b>								
Restricted	479	3,385	4	372	-	-	152	305
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>479</b>	<b>3,385</b>	<b>4</b>	<b>372</b>	<b>-</b>	<b>-</b>	<b>152</b>	<b>305</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 539</b>	<b>\$ 3,935</b>	<b>\$ 324</b>	<b>\$ 537</b>	<b>\$ 95</b>	<b>\$ 1,000</b>	<b>\$ 317</b>	<b>\$ 365</b>

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

		<b>Capital Projects</b>							
	<b>West Edge II TIF</b>	<b>Northland TIF</b>	<b>AC Humko I TIF</b>	<b>AC Humko II TIF</b>	<b>Hayden Run N TIF</b>	<b>Preserve TIF</b>	<b>Dublin-Granville S TIF</b>	<b>Dublin-Granville N TIF</b>	
<b>ASSETS</b>									
Cash and cash equivalents:	\$ 318	\$ 397	\$ -	\$ 36	\$ 5,089	\$ -	\$ 104	\$ 857	
Cash and investments with treasurer	-	-	-	-	-	-	-	-	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	-	-	-	-	-	
Receivables (net of allowances for uncollectibles)	60	80	190	610	950	1,200	30	140	
Due from other:									
Governments	-	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	
<b>Total assets</b>	<b>\$ 378</b>	<b>\$ 477</b>	<b>\$ 190</b>	<b>\$ 646</b>	<b>\$ 6,039</b>	<b>\$ 1,200</b>	<b>\$ 134</b>	<b>\$ 997</b>	
<b>LIABILITIES</b>									
Accounts payable	-	-	-	-	-	-	-	-	
Due to other:									
Funds	-	-	-	-	-	195	-	-	
Advances from grantors	-	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	-	
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195</b>	<b>-</b>	<b>-</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>60</b>	<b>80</b>	<b>190</b>	<b>610</b>	<b>950</b>	<b>1,200</b>	<b>30</b>	<b>140</b>	
<b>FUND BALANCES</b>									
Restricted	318	397	-	36	5,089	-	104	857	
Committed	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	(195)	-	-	
<b>Total fund balances</b>	<b>318</b>	<b>397</b>	<b>-</b>	<b>36</b>	<b>5,089</b>	<b>(195)</b>	<b>104</b>	<b>857</b>	
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 378</b>	<b>\$ 477</b>	<b>\$ 190</b>	<b>\$ 646</b>	<b>\$ 6,039</b>	<b>\$ 1,200</b>	<b>\$ 134</b>	<b>\$ 997</b>	

(continued)

**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

		<b>Capital Projects</b>														
		Ulry-Central		Upper Albany		Hamilton		New Albany		Rickenbacker		Blauser-		One		
		College TIF		West TIF		College TIF		College TIF		West TIF		Summerlyn		Neighborhood		
		Albany		Albany		Central		W-Central		West TIF		TIF		TIF		
		Crossing TIF		West TIF		College TIF		College TIF		West TIF		TIF		TIF		
<b>ASSETS</b>																
Cash and cash equivalents:																
Cash and investments with treasurer	\$	1,593	\$	62	\$	1,930	\$	397	\$	884	\$	189	\$	156	\$	26
Cash and investments with fiscal and escrow agents		-		-		-		-		-		-		-		-
Cash and investments with trustee		-		-		-		-		-		-		-		-
Receivables (net of allowances for uncollectibles)		675		30		650		1		220		450		40		30
Due from other:																
Governments		-		-		-		-		-		-		-		-
Funds		-		-		-		-		-		-		-		-
Other assets		-		-		-		-		-		-		-		-
<b>Total assets</b>	\$	<u>2,268</u>	\$	<u>92</u>	\$	<u>2,580</u>	\$	<u>398</u>	\$	<u>1,104</u>	\$	<u>639</u>	\$	<u>196</u>	\$	<u>56</u>
<b>LIABILITIES</b>																
Accounts payable		7		-		-		-		-		-		-		-
Due to other:																
Funds		-		-		-		-		-		-		-		-
Advances from grantors		-		-		-		-		-		-		-		-
Accrued wages and benefits		-		-		-		-		-		-		-		-
<b>Total liabilities</b>		<u>7</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>																
		<u>675</u>		<u>30</u>		<u>650</u>		<u>1</u>		<u>220</u>		<u>450</u>		<u>40</u>		<u>30</u>
<b>FUND BALANCES</b>																
Restricted		1,586		62		1,930		397		884		189		156		26
Committed		-		-		-		-		-		-		-		-
Unassigned		-		-		-		-		-		-		-		-
<b>Total fund balances</b>		<u>1,586</u>		<u>62</u>		<u>1,930</u>		<u>397</u>		<u>884</u>		<u>189</u>		<u>156</u>		<u>26</u>
<b>Total liabilities, deferred inflows and fund balances</b>	\$	<u>2,268</u>	\$	<u>92</u>	\$	<u>2,580</u>	\$	<u>398</u>	\$	<u>1,104</u>	\$	<u>639</u>	\$	<u>196</u>	\$	<u>56</u>

(continued)



**City of Columbus, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2014  
 (amounts expressed in thousands)

		<b>Capital Projects</b>				
		<b>Third &amp; Olentangy TIF</b>	<b>North Broadway TIF</b>	<b>Nonmajor Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>	
<b>ASSETS</b>						
Cash and cash equivalents:						
Cash and investments with treasurer	\$ -	\$ 925	\$ -	\$ -	\$ 348,459	\$ 458,728
Cash and investments with fiscal and escrow agents	-	-	-	-	-	779
Cash and investments with trustee	-	-	-	-	-	642
Receivables (net of allowances for uncollectibles)	80	500	1	9,179	-	41,546
Due from other:						
Governments	-	-	-	3,825	-	33,506
Funds	-	-	-	-	-	294
Other assets	-	-	-	-	-	3
<b>Total assets</b>	<b>\$ 80</b>	<b>\$ 1,425</b>	<b>\$ 1</b>	<b>\$ 361,463</b>	<b>\$ 535,498</b>	
<b>LIABILITIES</b>						
Accounts payable	-	-	-	13,694	-	22,977
Due to other:						
Funds	-	-	-	2,618	-	6,340
Advances from grantors	-	-	-	-	-	4,983
Accrued wages and benefits	-	-	-	-	-	4,137
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,312</b>	<b>-</b>	<b>38,437</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>80</b>	<b>500</b>	<b>1</b>	<b>9,177</b>	<b>-</b>	<b>50,825</b>
<b>FUND BALANCES</b>						
Restricted	-	925	-	336,169	-	406,512
Committed	-	-	-	-	-	39,919
Unassigned	-	-	-	(195)	-	(195)
<b>Total fund balances</b>	<b>-</b>	<b>925</b>	<b>-</b>	<b>335,974</b>	<b>-</b>	<b>446,236</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 80</b>	<b>\$ 1,425</b>	<b>\$ 1</b>	<b>\$ 361,463</b>	<b>\$ 535,498</b>	

# City of Columbus, Ohio

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**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue									
	RiverSouth	Columbus Next Generation	HOME Program	HOPE Program	HUD Section 108 Loans	Land Management	Law Enforcement	General Government Grants		
<b>REVENUES</b>										
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	3,418	-	-	-	4	-	10,288	-
Investment income	-	-	-	-	-	-	7	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2	-	-	26	-
Fines and forfeits	-	-	-	-	-	-	1,110	-	-	-
Miscellaneous	-	-	102	-	-	793	390	-	1,093	-
<b>Total revenues</b>	-	-	3,520	-	-	795	1,511	-	11,407	-
<b>EXPENDITURES</b>										
Current:										
General government	28	-	-	-	-	-	-	-	1,299	-
Public service	-	-	-	-	-	-	-	-	127	-
Public safety	-	-	-	-	-	-	695	-	617	-
Development	-	353	2,508	-	-	673	-	-	7,252	-
Health	-	-	-	-	-	-	-	-	805	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	1	-	-	-	-	89	-	1,145	-
Debt service:										
Principal retirement - Note G	2,235	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	2,469	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	4,732	354	2,508	-	-	673	784	-	11,245	-
<b>Excess(deficiency) of revenues over expenditures</b>	(4,732)	(354)	1,012	-	-	122	727	-	162	-
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	7,308	1,300	-	-	-	-	-	-	2,692	-
Transfers out	-	-	-	-	-	-	-	-	(162)	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	31,100	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	(37,807)	-	-	-	-	-	-	-	-	-
Premium on bond issuance	4,104	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	4,705	1,300	-	-	-	-	-	-	2,530	-
<b>Net change in fund balance</b>	(27)	946	1,012	-	-	122	727	-	2,692	-
<b>Fund balances—beginning of year</b>	122	174	-	56	67	1,011	1,418	-	-	-
<b>Fund balances—end of year</b>	\$ 95	\$ 1,120	\$ 1,012	\$ 56	\$ 67	\$ 1,133	\$ 2,145	\$ -	\$ 2,692	\$ -

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue									
	Mayor's									
	Area	Special Purpose	Education Charitable Trust	Drivers Alcohol Treatment	Municipal Court Special Projects	Municipal Court Clerk	Columbus Community Relations	Housing / Business Tax Incentives	Commissions	
<b>REVENUES</b>										
Income taxes	-	\$	-	\$	-	\$	-	\$	-	\$
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	2	-	-	-	-	-	-	-	104
Shared revenues	-	-	-	260	-	211	-	-	-	-
Charges for services	-	258	-	-	-	-	-	-	-	-
Fines and forfeits	-	32	-	254	2,021	2,460	-	-	-	-
Miscellaneous	7	741	-	-	381	12	22	-	1	-
<b>Total revenues</b>	7	1,033	-	514	2,402	2,683	22	-	105	-
<b>EXPENDITURES</b>										
Current:										
General government	-	149	-	159	2,515	2,570	24	-	-	-
Public service	-	1	-	-	-	-	-	-	-	-
Public safety	-	86	-	17	-	-	-	-	-	-
Development	36	-	-	-	-	-	-	-	-	59
Health	-	64	-	-	-	-	-	-	-	-
Recreation and parks	-	292	3	-	-	-	-	-	-	-
Capital outlay	-	71	-	-	-	10	-	-	-	-
Debt service:										
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	36	663	3	176	2,515	2,580	24	-	59	-
<b>Excess(deficiency) of revenues over expenditures</b>	(29)	370	(3)	338	(113)	103	(2)	-	46	-
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	9	419	-	-	340	-	-	-	-	-
Transfers out	-	(67)	-	-	-	(302)	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	9	352	-	-	340	(302)	-	-	-	-
<b>Net change in fund balance</b>	(20)	722	(3)	338	227	(199)	(2)	-	46	-
<b>Fund balances—beginning of year</b>	71	1,828	79	736	1,216	3,155	57	-	296	-
<b>Fund balances—end of year</b>	51	2,550	76	1,074	1,443	2,956	55	-	342	-

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue										Neighborhood Economic Development Fund	
	Hester Dysart Paramedic Education	Hotel-Motel Tax		Emergency Human Services		Private Leisure Assistance for Youth		Gatrell Arts Vocational Rehabilitation		Tree Replacement		
<b>REVENUES</b>												
Income taxes	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Grants and subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	1	-	-	-	114	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	14,969	-	2,062	-	45	-	-	-	16	-	1,477
<b>Total revenues</b>	<b>1</b>	<b>14,969</b>	<b>-</b>	<b>2,062</b>	<b>-</b>	<b>159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>1,477</b>
<b>EXPENDITURES</b>												
Current:												
General government	-	14,796	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	6	-	-	-	-	-	-	-	-	-	-	-
Development	-	114	-	1,570	-	-	-	-	-	-	-	1,477
Health	-	-	-	38	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	71	-	-	12	26	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>6</b>	<b>14,910</b>	<b>-</b>	<b>1,608</b>	<b>-</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>26</b>	<b>-</b>	<b>1,477</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>(5)</b>	<b>59</b>	<b>454</b>	<b>(88)</b>	<b>88</b>	<b>(10)</b>	<b>(12)</b>	<b>(12)</b>	<b>(12)</b>	<b>(10)</b>	<b>-</b>	<b>191</b>
<b>OTHER FINANCING SOURCES (USES)</b>												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(225)	-	(88)	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(225)</b>	<b>(88)</b>	<b>(88)</b>	<b>88</b>	<b>(10)</b>	<b>(12)</b>	<b>(12)</b>	<b>(12)</b>	<b>(10)</b>	<b>-</b>	<b>191</b>
<b>Net change in fund balance</b>	<b>(5)</b>	<b>(166)</b>	<b>366</b>	<b>366</b>	<b>88</b>	<b>(10)</b>	<b>(12)</b>	<b>(12)</b>	<b>(12)</b>	<b>(10)</b>	<b>-</b>	<b>191</b>
<b>Fund balances—beginning of year</b>	<b>126</b>	<b>191</b>	<b>1,181</b>	<b>694</b>	<b>694</b>	<b>48</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>48</b>	<b>-</b>	<b>286</b>
<b>Fund balances—end of year</b>	<b>121</b>	<b>25</b>	<b>1,547</b>	<b>782</b>	<b>782</b>	<b>38</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>38</b>	<b>-</b>	<b>477</b>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Fire Quarter	Special Revenue											
		Columbus		Development		Private		Urban Dev.		Community		Health	Department
		JEDD Revenue	Services	Construction	Inspection	Action Grants	Development	Act	Grants	Grants			
<b>REVENUES</b>													
Income taxes	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-	7,249	-	-	19,166
Investment income	-	-	-	-	-	-	-	-	-	14	-	-	2
Licenses and permits	-	-	17,867	-	-	-	-	-	-	5	2,691	-	-
Shared revenues	-	215	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,377	-	-	-	-	92	3,887	-	534
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	29	-	-
Miscellaneous	-	-	670	-	50	-	-	-	-	249	226	-	25
<b>Total revenues</b>	-	215	18,537	3,427	75	75	7,609	6,833	19,727				
<b>EXPENDITURES</b>													
Current:													
General government	-	-	-	-	-	-	498	-	-	-	-	-	-
Public service	-	-	-	1,924	-	-	-	-	-	-	-	-	-
Public safety	20	-	-	-	-	-	-	-	-	-	-	-	-
Development	-	-	16,198	-	-	22	5,476	-	-	211	7,379	-	19,598
Health	-	-	-	-	-	-	767	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	73	-	-	-
Capital outlay	-	-	21	126	-	-	-	-	-	-	-	-	-
Debt service:													
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	20	-	16,219	2,050	22	22	7,025	7,379	19,598				
<b>Excess(deficiency) of revenues over expenditures</b>	(20)	215	2,318	1,377	53	53	584	(546)	129				
<b>OTHER FINANCING SOURCES (USES)</b>													
Transfers in	2	-	100	-	-	-	-	-	98	-	-	-	-
Transfers out	-	-	-	-	-	-	(130)	-	-	-	-	-	(129)
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	2	-	100	-	-	-	(130)	98	(129)				
<b>Net change in fund balance</b>	(18)	215	2,418	1,377	53	53	454	(448)	129				
<b>Fund balances—beginning of year</b>	81	100	8,546	784	299	299	7,533	1,333	19,598				
<b>Fund balances—end of year</b>	63	315	10,964	2,161	352	352	7,987	885	20,727				

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue							
	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	City Parking Meter Contribution	Parking Meter Program	E-911	Treasury Investment Earnings	Casino
<b>REVENUES</b>								
Income taxes	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	52	-	-	5	-	-	-
Licenses and permits	-	1,855	-	-	-	-	-	-
Shared revenues	3,000	32,655	-	-	-	-	-	4,002
Charges for services	-	11,154	-	-	2,089	1,501	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	3,992	3,374	-	190	6	-	-
<b>Total revenues</b>	<b>3,000</b>	<b>49,708</b>	<b>3,374</b>	<b>-</b>	<b>2,284</b>	<b>1,507</b>	<b>-</b>	<b>4,002</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	3,000	44,062	4,130	-	1,912	-	-	-
Public safety	-	-	-	-	-	2,705	-	-
Development	-	-	-	-	-	-	-	2,682
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	362	-	-	-	-	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	750
Interest and fiscal charges	-	-	-	-	-	-	-	563
<b>Total expenditures</b>	<b>3,000</b>	<b>44,424</b>	<b>4,130</b>	<b>-</b>	<b>1,912</b>	<b>2,705</b>	<b>-</b>	<b>3,995</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>-</b>	<b>5,284</b>	<b>(756)</b>	<b>-</b>	<b>372</b>	<b>(1,198)</b>	<b>-</b>	<b>7</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	115	-	-	-	-	-	-
Transfers out	-	(166)	-	-	-	-	-	(500)
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(51)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>5,233</b>	<b>(756)</b>	<b>-</b>	<b>372</b>	<b>(1,198)</b>	<b>-</b>	<b>(493)</b>
<b>Fund balances—beginning of year</b>	<b>3,000</b>	<b>13,246</b>	<b>3,199</b>	<b>1,400</b>	<b>1,305</b>	<b>1,754</b>	<b>-</b>	<b>2,679</b>
<b>Fund balances—end of year</b>	<b>\$ 3,000</b>	<b>\$ 18,479</b>	<b>\$ 2,443</b>	<b>\$ 1,400</b>	<b>\$ 1,677</b>	<b>\$ 556</b>	<b>\$ -</b>	<b>\$ 2,186</b>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue										
	Westside Community Fund	Recreation & Parks Operations			Reynolds Crossing Special Assessments		DPU Small Business Education and Training		Mined Assets		Private Grants
		Golf Course Operations	Parks Operations	Recreation & Parks Grants	Recreation & Special Assessments	Education and Training	Mined Assets	Private Grants			
<b>REVENUES</b>											
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	67,535	-	-	-	-	-	-	433
Investment income	-	-	-	28	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	3,564	3,882	4,013	73	-	-	-	-	-	11
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	167	1,417	1,427	-	18	-	-	-	-	2
<b>Total revenues</b>	-	3,731	5,299	73,003	73	18	-	-	-	-	446
<b>EXPENDITURES</b>											
Current:											
General government	-	-	-	-	-	-	-	-	-	-	5
Public service	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	4
Development	331	-	-	-	73	-	-	-	-	-	407
Health	-	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	3,913	6,013	68,361	-	-	-	-	-	-	88
Capital outlay	-	-	29	5,228	-	-	-	-	-	-	-
Debt service:											
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	331	3,913	6,042	73,589	73	-	-	-	-	-	504
<b>Excess(deficiency) of revenues over expenditures</b>	(331)	(182)	(743)	(586)	-	18	-	-	-	-	(58)
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in	500	368	215	859	-	-	-	-	-	-	-
Transfers out	-	-	(551)	(273)	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	500	368	(336)	586	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	169	186	(1,079)	-	-	18	-	-	-	-	(58)
<b>Fund balances—beginning of year</b>	1,625	(186)	2,229	-	325	10	-	-	-	1,501	573
<b>Fund balances—end of year</b>	\$ 1,794	\$ -	\$ 1,150	\$ -	\$ 325	\$ 28	\$ -	\$ -	\$ -	\$ 1,501	\$ 515

(continued)



**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Special Revenue							Citywide Training Fund
	Urban Site		Property Management		Collection Fees	City Attorney		
	Acquisition Loan Fund	Photo Red Light Fund	Management	Mediation		Environmental Fund	Entrepreneurial Fund	
<b>REVENUES</b>								
Income taxes	-	\$	-	\$	5	\$	-	\$
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	4	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	10	-	603	-	-	19
Fines and forfeits	-	2,106	-	-	395	-	32	-
Miscellaneous	156	1	1,536	-	10	-	3	1
<b>Total revenues</b>	156	2,107	1,546	-	1,017	-	35	20
<b>EXPENDITURES</b>								
Current:								
General government	-	-	1,351	-	843	-	34	9
Public service	-	-	-	-	174	-	-	-
Public safety	-	1,887	-	-	-	-	-	-
Development	20	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	147	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	20	1,887	1,498	-	1,017	-	34	9
<b>Excess(deficiency) of revenues over expenditures</b>	136	220	48	-	-	-	1	11
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	136	220	48	-	-	-	1	11
<b>Fund balances—beginning of year</b>	453	851	1,200	-	-	48	97	26
<b>Fund balances—end of year</b>	\$ 589	\$ 1,071	\$ 1,248	\$	\$	\$ 48	\$ 98	\$ 37

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Police</u>	<u>Total</u>
	<u>Continuing</u>	<u>Nonmajor</u>	
	<u>Professional</u>	<u>Special</u>	
	<u>Training Fund</u>	<u>Revenue</u>	
<b>REVENUES</b>			
Income taxes	-	\$ 5	
Grants and subsidies	-	108,093	
Investment income	-	223	
Licenses and permits	-	22,528	
Shared revenues	-	40,343	
Charges for services	-	35,095	
Fines and forfeits	-	8,439	
Miscellaneous	-	35,897	
<b>Total revenues</b>	-	<u>250,623</u>	
<b>EXPENDITURES</b>			
Current:			
General government	-	24,280	
Public service	-	55,330	
Public safety	22	6,059	
Development	-	38,844	
Health	-	28,502	
Recreation and parks	-	79,693	
Capital outlay	-	7,155	
Debt service:			
Principal retirement - Note G	-	2,985	
Interest and fiscal charges	-	3,032	
<b>Total expenditures</b>	<u>22</u>	<u>245,880</u>	
<b>Excess(deficiency) of revenues over expenditures</b>	(22)	4,743	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	14,325	
Transfers out	(4)	(2,597)	
Issuance of debt	-	-	
Refunding bonds issued	-	31,100	
Payment to refunded bond escrow agent	-	(37,807)	
Premium on bond issuance	-	4,104	
<b>Total other financing sources (uses)</b>	<u>(4)</u>	<u>9,125</u>	
<b>Net change in fund balance</b>	(26)	13,868	
<b>Fund balances—beginning of year</b>	52	66,898	
<b>Fund balances—end of year</b>	<u>26</u>	<u>\$ 80,766</u>	(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Debt Service						
	Easton TIF	Polaris TIF	Tuttle Crossing TIF	Nationwide Pen Site TIF	Nationwide Off Sites TIF	Gateway OSU TIF	Brewery District TIF
<b>REVENUES</b>							
Income taxes	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	35	24	-	3	7	-	4
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	6,863	3,280	583	749	1,867	265	471
<b>Total revenues</b>	<b>6,898</b>	<b>3,304</b>	<b>583</b>	<b>752</b>	<b>1,874</b>	<b>265</b>	<b>475</b>
<b>EXPENDITURES</b>							
Current:							
General government	33	26	7	305	946	-	5
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	265	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>33</b>	<b>26</b>	<b>7</b>	<b>305</b>	<b>946</b>	<b>265</b>	<b>5</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>6,865</b>	<b>3,278</b>	<b>576</b>	<b>447</b>	<b>928</b>	<b>-</b>	<b>470</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(6,776)	(2,101)	(576)	(447)	(928)	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(6,776)</b>	<b>(2,101)</b>	<b>(576)</b>	<b>(447)</b>	<b>(928)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>89</b>	<b>1,177</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470</b>
<b>Fund balances—beginning of year</b>	<b>3,501</b>	<b>4,299</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>500</b>
<b>Fund balances—end of year</b>	<b>\$ 3,590</b>	<b>\$ 5,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 970</b>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Debt Service						
	Waggoner Road TIF	Recreation Debt Service	Rocky Fork TIF	Lucent TIF	East Broad Dominion TIF	Waggoner M/I TIF	East Broad Commercial TIF
<b>REVENUES</b>							
Income taxes	-	\$ -	-	\$ -	-	\$ -	-
Grants and subsidies	-	-	-	-	-	-	-
Investment income	13	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-
Charges for services	-	301	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	567	-	1,238	502	247	330	302
<b>Total revenues</b>	<b>580</b>	<b>301</b>	<b>1,238</b>	<b>502</b>	<b>247</b>	<b>330</b>	<b>302</b>
<b>EXPENDITURES</b>							
Current:							
General government	7	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	266	7	3	4	6
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>7</b>	<b>-</b>	<b>266</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>6</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>573</b>	<b>301</b>	<b>972</b>	<b>495</b>	<b>244</b>	<b>326</b>	<b>296</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(284)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(284)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>573</b>	<b>17</b>	<b>972</b>	<b>495</b>	<b>244</b>	<b>326</b>	<b>296</b>
<b>Fund balances—beginning of year</b>	<b>2,292</b>	<b>2</b>	<b>-</b>	<b>1,555</b>	<b>957</b>	<b>1,094</b>	<b>1,737</b>
<b>Fund balances—end of year</b>	<b>\$ 2,865</b>	<b>\$ 19</b>	<b>\$ 972</b>	<b>\$ 2,050</b>	<b>\$ 1,201</b>	<b>\$ 1,420</b>	<b>\$ 2,033</b>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Debt Service							
	Lucent Commercial TIF	Brewery District II TIF	Grange Urban Redevelopment TIF	Gowdy Field TIF	Short North TIF	Hayden Run South TIF	Grange II Urban Redevelopment TIF	
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	358	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	266	169	452	395	893	1,975	159	
<b>Total revenues</b>	<u>266</u>	<u>169</u>	<u>452</u>	<u>395</u>	<u>893</u>	<u>2,333</u>	<u>159</u>	<u>159</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	3	4	279	4	893	24	80	
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>3</u>	<u>4</u>	<u>279</u>	<u>4</u>	<u>893</u>	<u>24</u>	<u>80</u>	<u>80</u>
<b>Excess(deficiency) of revenues over expenditures</b>	263	165	173	391	-	2,309	79	
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(391)	-	(584)	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(391)</u>	<u>-</u>	<u>(584)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	263	165	173	-	-	1,725	79	
<b>Fund balances—beginning of year</b>	846	488	-	-	-	2,873	-	
<b>Fund balances—end of year</b>	<u>\$ 1,109</u>	<u>\$ 653</u>	<u>\$ 173</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,598</u>	<u>\$ 79</u>	<u>\$ -</u>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	<u>Debt Service</u>		
	<u>Columbus</u>	<u>Capitol South</u>	<u>Total</u>
	<u>Downtown TIF</u>	<u>Nonmajor</u>	<u>Debt Service</u>
<b>REVENUES</b>			
Income taxes	\$ -	\$ -	-
Grants and subsidies	-	-	-
Investment income	-	86	86
Licenses and permits	-	-	-
Shared revenues	-	-	-
Charges for services	-	659	659
Fines and forfeits	-	-	-
Miscellaneous	<u>1,878</u>	-	<u>23,451</u>
<b>Total revenues</b>	<u>1,878</u>	-	<u>24,196</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	1,329
Public service	-	-	-
Public safety	-	-	-
Development	24	-	1,862
Health	-	-	-
Recreation and parks	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement - Note G	-	-	-
Interest and fiscal charges	-	-	-
<b>Total expenditures</b>	<u>24</u>	-	<u>3,191</u>
<b>Excess(deficiency) of revenues over expenditures</b>	<u>1,854</u>	-	<u>21,005</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	(12,087)
Issuance of debt	-	-	-
Refunding bonds issued	-	-	-
Payment to refunded bond escrow agent	-	-	-
Premium on bond issuance	-	-	-
<b>Total other financing sources (uses)</b>	-	-	<u>(12,087)</u>
<b>Net change in fund balance</b>	<u>1,854</u>	-	<u>8,918</u>
<b>Fund balances—beginning of year</b>	<u>34</u>	<u>399</u>	<u>20,578</u>
<b>Fund balances—end of year</b>	<u>\$ 1,888</u>	<u>\$ 399</u>	<u>\$ 29,496</u>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects							Short North SID
	Public Safety	Parks & Recreation	Refuse Collection	Streets & Highways	Health	Governmental Super B.A.B.	Recreation & Parks Taxable Bonds	
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	3	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	35	-	-	-	-
<b>Total revenues</b>	-	-	-	35	-	3	-	-
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	42,088	39,772	2,559	87,336	59	396	1,816	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	42,088	39,772	2,559	87,336	59	396	1,816	-
<b>Excess(deficiency) of revenues over expenditures</b>	(42,088)	(39,772)	(2,559)	(87,301)	(59)	(393)	(1,816)	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	280	25	1,368	-	-	-	-
Transfers out	-	(677)	-	(10,188)	-	-	-	-
Issuance of debt	27,470	35,690	5,555	86,075	5	-	1,600	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	4,470	5,335	775	12,595	-	-	-	-
<b>Total other financing sources (uses)</b>	31,940	40,628	6,355	89,850	5	-	1,600	-
<b>Net change in fund balance</b>	(10,148)	856	3,796	2,549	(54)	(393)	(216)	-
<b>Fund balances—beginning of year</b>	39,596	36,535	8,845	114,334	409	911	1,448	372
<b>Fund balances—end of year</b>	\$ 29,448	\$ 37,391	\$ 12,641	\$ 116,883	\$ 355	\$ 518	\$ 1,232	\$ 372

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**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects									
	Nationwide Development Bond	Lyra/Gemini/ Polaris/Antares Improvements	Construction Mgmt Taxable Bonds	Construction Management	Northland and Other Acquisitions	Development Taxable Bonds	Parks & Rec. Permanent Improvement	General Permanent Improvement		
<b>REVENUES</b>										
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	451	2,800	-	-
<b>Total revenues</b>							<u>451</u>	<u>2,800</u>		
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	-	-	-	5
Public service	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,105	12,772	1,659	1,972	404	1,786	-	-
Debt service:										
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>			<u>1,105</u>	<u>12,772</u>	<u>1,659</u>	<u>1,972</u>	<u>404</u>	<u>1,791</u>		
<b>Excess(deficiency) of revenues over expenditures</b>			<u>(1,105)</u>	<u>(12,772)</u>	<u>(1,659)</u>	<u>(1,972)</u>	<u>47</u>	<u>1,009</u>		
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	391	7	-	-
Transfers out	-	-	-	-	1	(2,723)	-	(2)	-	-
Issuance of debt	-	-	600	9,270	1,495	3,975	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	1,040	-	25	-	-	-	-
<b>Total other financing sources (uses)</b>			<u>600</u>	<u>10,310</u>	<u>1,496</u>	<u>1,277</u>	<u>391</u>	<u>5</u>		
<b>Net change in fund balance</b>			<u>(505)</u>	<u>(2,462)</u>	<u>(163)</u>	<u>(695)</u>	<u>438</u>	<u>1,014</u>		
<b>Fund balances—beginning of year</b>	30	-	5,000	56,514	3,876	4,963	3,556	4,178		
<b>Fund balances—end of year</b>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 4,495</u>	<u>\$ 54,052</u>	<u>\$ 3,713</u>	<u>\$ 4,268</u>	<u>\$ 3,994</u>	<u>\$ 5,192</u>		

(continued)



**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

**Capital Projects**

	Easton Infrastructure Improvement	Bond Fund - HR and City Attorney	Transportation Improvement Program	State Issue 2 - Streets	Federal State Highway Engineering	Street & Highway Improvement	Northwest Corridor	Northeast Corridor
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	2,245	1,006	11,256	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	326	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	2,241	20	15
<b>Total revenues</b>	-	-	2,245	1,006	11,256	2,567	20	15
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	206	-	-	15	-	-
Public safety	-	-	-	-	-	-	-	-
Development	4,181	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	24	4,590	2,271	13,049	1,944	650	3
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	4,181	24	4,796	2,271	13,049	1,959	650	3
<b>Excess(deficiency) of revenues over expenditures</b>	(4,181)	(24)	(2,551)	(1,265)	(1,793)	608	(630)	12
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	4,181	-	6,665	4,199	1,381	1,075	-	-
Transfers out	-	-	-	(286)	(1,936)	(932)	-	-
Issuance of debt	-	480	-	304	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	160	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	4,181	640	6,665	4,217	(555)	143	-	-
<b>Net change in fund balance</b>	-	616	4,114	2,952	(2,348)	751	(630)	12
<b>Fund balances—beginning of year</b>	-	-	1,415	1,464	3,084	4,320	1,925	1,845
<b>Fund balances—end of year</b>	\$ -	\$ 616	\$ 5,529	\$ 4,416	\$ 736	\$ 5,071	\$ 1,295	\$ 1,857

(continued)

**City of Columbus, Ohio**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects									
	Municipal					Neighborhood				
	Southeast Growth Area	East Broad St. Growth Area	Court Clerk Capital Projects	High/Goodale Street	Housing Preservation	Auditor Bond	Health Center Capital Reserve	Boathouse Improvement	Costs	
<b>REVENUES</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income taxes	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1	-	557	-	-	-
<b>Total revenues</b>	-	-	-	-	1	-	557	-	-	-
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	112	-	5,075	1,709	192	-	-	-
Debt service:										
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	-	-	112	-	5,075	1,709	192	-	-	-
<b>Excess(deficiency) of revenues over expenditures</b>	-	-	(112)	-	(5,074)	(1,709)	365	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	500	-	5,205	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	1,110	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	500	-	6,315	-	-	-	-	-
<b>Net change in fund balance</b>	-	-	388	-	1,241	(1,709)	365	-	-	-
<b>Fund balances—beginning of year</b>	75	219	-	41	9,572	8,055	1,498	-	-	65
<b>Fund balances—end of year</b>	\$ 75	\$ 219	\$ 388	\$ 41	\$ 10,813	\$ 6,346	\$ 1,863	\$	\$	\$ 65

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects							
	Development Revolving Loans-Grants	Reynoldsburg Columbus Pay as We Grow	Harrison West Recreation Park	RiverSouth Lifestyle	Governmental B.A.B.	Miranova TIF	Crewville TIF	Alum Creek-Watkins Rd TIF
<b>REVENUES</b>								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	3	-	12	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	579	94	137
<b>Total revenues</b>	-	-	3	-	12	579	94	137
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	5	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,386	274	18	129
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	5	-	-	-	1,386	274	18	129
<b>Excess(deficiency) of revenues over expenditures</b>	(5)	-	3	-	(1,374)	305	76	8
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	(5)	-	3	-	(1,374)	305	76	8
<b>Fund balances—beginning of year</b>	60	301	523	334	3,513	875	(76)	59
<b>Fund balances—end of year</b>	55	301	526	334	2,139	1,180	-	67

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects							
	I-70 Cap- S.High TIF	Morse Rd TIF	Pen West East TIF	Pen West West TIF	Jeffrey Place TIF	Italian Village TIF	Crosswoods TIF	West Edge I TIF
<b>REVENUES</b>								
Income taxes	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	65	578	323	169	92	932	166	53
<b>Total revenues</b>	65	578	323	169	92	932	166	53
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	1	8	319	2	92	932	14	1
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	1	8	319	2	92	932	14	1
<b>Excess(deficiency) of revenues over expenditures</b>	64	570	4	167	-	-	152	52
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	64	570	4	167	-	-	152	52
<b>Fund balances—beginning of year</b>	415	2,815	-	205	-	-	-	253
<b>Fund balances—end of year</b>	\$ 479	\$ 3,385	\$ 4	\$ 372	\$ -	\$ -	\$ 152	\$ 305

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects							
	West Edge II TIF	Northland TIF	AC Humko I TIF	AC Humko II TIF	Hayden Run N TIF	Preserve TIF	Dublin-Granville S TIF	Dublin-Granville N TIF
<b>REVENUES</b>								
Income taxes	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	57	84	191	620	945	1,085	28	139
<b>Total revenues</b>	57	84	191	620	945	1,085	28	139
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	1	1	191	519	13	181	-	2
Debt service:								
Principal retirement - Note G	-	-	-	102	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	6	-	-
<b>Total expenditures</b>	1	1	191	621	13	187	-	2
<b>Excess(deficiency) of revenues over expenditures</b>	56	83	-	(1)	932	898	28	137
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,349)	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	(1,349)	-	-
<b>Net change in fund balance</b>	56	83	-	(1)	932	(451)	28	137
<b>Fund balances—beginning of year</b>	262	314	-	37	4,157	256	76	720
<b>Fund balances—end of year</b>	\$ 318	\$ 397	\$ -	\$ 36	\$ 5,089	\$ (195)	\$ 104	\$ 857

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Capital Projects									
	Albany Crossing TIF	Ulry-Central College TIF	Upper Albany West TIF	Hamilton Central College TIF	New Albany W-Central College TIF	Rickenbacker West TIF	Blausen- Summerlyn TIF	One Neighborhood TIF		
<b>REVENUES</b>										
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Shared revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous	664	28	649	335	215	486	39	18		
<b>Total revenues</b>	<u>664</u>	<u>28</u>	<u>649</u>	<u>335</u>	<u>215</u>	<u>486</u>	<u>39</u>	<u>18</u>		
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	43	-	32	-	2	297	1	-		
Debt service:										
Principal retirement - Note G	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>43</u>	<u>-</u>	<u>32</u>	<u>-</u>	<u>2</u>	<u>297</u>	<u>1</u>	<u>-</u>		
<b>Excess(deficiency) of revenues over expenditures</b>	<u>621</u>	<u>28</u>	<u>617</u>	<u>335</u>	<u>213</u>	<u>189</u>	<u>38</u>	<u>18</u>		
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
<b>Net change in fund balance</b>	<u>621</u>	<u>28</u>	<u>617</u>	<u>335</u>	<u>213</u>	<u>189</u>	<u>38</u>	<u>18</u>		
<b>Fund balances—beginning of year</b>	<u>965</u>	<u>34</u>	<u>1,313</u>	<u>62</u>	<u>671</u>	<u>-</u>	<u>118</u>	<u>8</u>		
<b>Fund balances—end of year</b>	<u>\$ 1,586</u>	<u>\$ 62</u>	<u>\$ 1,930</u>	<u>\$ 397</u>	<u>\$ 884</u>	<u>\$ 189</u>	<u>\$ 156</u>	<u>\$ 26</u>		

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

		Capital Projects				Total	Total
Weinland Park TIF	Third & Olentangy TIF	North Broadway TIF	Nonmajor Capital Projects	Nonmajor Governmental Funds			
<b>REVENUES</b>							
	\$	\$	\$	\$	\$	\$	
Income taxes	-	-	14,507	-	-	5	
Grants and subsidies	-	-	18	-	-	122,600	
Investment income	-	-	-	-	-	327	
Licenses and permits	-	-	-	-	-	22,528	
Shared revenues	-	-	-	-	-	40,343	
Charges for services	-	-	326	-	-	36,080	
Fines and forfeits	-	-	-	-	-	8,439	
Miscellaneous	78	464	15,433	-	-	74,781	
<b>Total revenues</b>	<b>78</b>	<b>464</b>	<b>30,284</b>	<b>-</b>	<b>-</b>	<b>305,103</b>	
<b>EXPENDITURES</b>							
Current:							
General government	-	-	5	-	-	25,614	
Public service	-	-	221	-	-	55,551	
Public safety	-	-	-	-	-	6,059	
Development	-	-	4,186	-	-	44,892	
Health	-	-	-	-	-	28,502	
Recreation and parks	-	-	-	-	-	79,693	
Capital outlay	78	7	227,887	-	-	235,042	
Debt service:	-	-	102	-	-	3,087	
Principal retirement - Note G	-	-	6	-	-	3,038	
Interest and fiscal charges	-	-	232,407	-	-	481,478	
<b>Total expenditures</b>	<b>78</b>	<b>7</b>	<b>232,407</b>	<b>-</b>	<b>-</b>	<b>481,478</b>	
<b>Excess(deficiency) of revenues over expenditures</b>	<b>-</b>	<b>457</b>	<b>(202,123)</b>	<b>-</b>	<b>-</b>	<b>(176,375)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	19,572	-	-	33,897	
Transfers out	-	-	(18,092)	-	-	(32,776)	
Issuance of debt	-	-	178,224	-	-	178,224	
Refunding bonds issued	-	-	-	-	-	31,100	
Payment to refunded bond escrow agent	-	-	-	-	-	(37,807)	
Premium on bond issuance	-	-	25,510	-	-	29,614	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>205,214</b>	<b>-</b>	<b>-</b>	<b>202,252</b>	
<b>Net change in fund balance</b>	<b>-</b>	<b>457</b>	<b>3,091</b>	<b>-</b>	<b>-</b>	<b>25,877</b>	
<b>Fund balances—beginning of year</b>	<b>-</b>	<b>468</b>	<b>332,883</b>	<b>-</b>	<b>-</b>	<b>420,359</b>	
<b>Fund balances—end of year</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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, 2014**

Exhibit B-3

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Grants and subsidies	\$ 12,753,000	\$ 12,753,000	\$ 3,438,904	\$ (9,314,096)
Miscellaneous	1,247,000	1,247,000	1,247,660	660
Total revenues	<u>14,000,000</u>	<u>14,000,000</u>	<u>4,686,564</u>	<u>(9,313,436)</u>
<b>Expenditures</b>				
Current				
Development				
Housing				
Personal services	83,471	449,098	449,098	-
Materials and supplies	38	38	38	-
Contractual services	788	497,115	497,115	-
Other	139,711	3,676,067	3,676,067	-
Total housing	<u>224,008</u>	<u>4,622,318</u>	<u>4,622,318</u>	<u>-</u>
Total development	<u>224,008</u>	<u>4,622,318</u>	<u>4,622,318</u>	<u>-</u>
Total expenditures	<u>224,008</u>	<u>4,622,318</u>	<u>4,622,318</u>	<u>-</u>
Excess of revenues over expenditures	13,775,992	9,377,682	64,246	(9,313,436)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,775,992	9,377,682	64,246	(9,313,436)
<b>Fund balance (deficit) at beginning of year</b>	(7,376,475)	(7,376,475)	(7,376,475)	-
<b>Lapsed encumbrances</b>	282,880	282,880	282,880	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 6,682,397</u>	<u>\$ 2,284,087</u>	<u>\$ (7,029,349)</u>	<u>\$ (9,313,436)</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, 2014**

Exhibit B-4

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	40,000	40,000	-	(40,000)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	40,000	40,000	-	(40,000)
<b>Fund balance at beginning of year</b>	17,580	17,580	17,580	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 57,580</u>	<u>\$ 57,580</u>	<u>\$ 17,580</u>	<u>\$ (40,000)</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, 2014**

Exhibit B-5

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 3,000,000	\$ 3,000,000	\$ -	\$ (3,000,000)
Total revenues	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>(3,000,000)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	3,000,000	3,000,000	-	(3,000,000)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,000,000	3,000,000	-	(3,000,000)
<b>Fund balance (deficit) at beginning of year</b>	(1,702,366)	(1,702,366)	(1,702,366)	-
<b>Lapsed encumbrances</b>	1,753,438	1,753,438	1,753,438	-
<b>Fund balance at end of year</b>	<u>\$ 3,051,072</u>	<u>\$ 3,051,072</u>	<u>\$ 51,072</u>	<u>\$ (3,000,000)</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, 2014**

Exhibit B-6

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,500	\$ 500
Miscellaneous	598,500	598,500	792,593	194,093
Total revenues	<u>599,500</u>	<u>599,500</u>	<u>794,093</u>	<u>194,593</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Personal services	-	100,000	37,251	62,749
Materials and supplies	-	24,000	19,729	4,271
Contractual services	-	678,265	608,788	69,477
Other	-	7,735	7,735	-
Total development director	-	<u>810,000</u>	<u>673,503</u>	<u>136,497</u>
Total development	-	<u>810,000</u>	<u>673,503</u>	<u>136,497</u>
Total expenditures	-	<u>810,000</u>	<u>673,503</u>	<u>136,497</u>
Excess (deficiency) of revenues over expenditures	599,500	(210,500)	120,590	331,090
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	599,500	(210,500)	120,590	331,090
<b>Fund balance at beginning of year</b>	704,505	704,505	704,505	-
<b>Lapsed encumbrances</b>	30,955	30,955	30,955	-
<b>Fund balance at end of year</b>	<u>\$ 1,334,960</u>	<u>\$ 524,960</u>	<u>\$ 856,050</u>	<u>\$ 331,090</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, 2014**

Exhibit B-7

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Fines and forfeitures	\$ 1,600,000	\$ 1,600,000	\$ 1,109,548	\$ (490,452)
Investment earnings	7,000	7,000	7,930	930
Grants and subsidies	3,000	3,000	3,736	736
Miscellaneous	390,000	390,000	390,086	86
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,511,300</u>	<u>(488,700)</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Materials and supplies	-	150,062	123,273	26,789
Contractual services	-	412,898	386,374	26,524
Other	-	14,919	12,740	2,179
Capital outlay	-	58,395	58,395	-
Total police	<u>-</u>	<u>636,274</u>	<u>580,782</u>	<u>55,492</u>
Total public safety	<u>-</u>	<u>636,274</u>	<u>580,782</u>	<u>55,492</u>
Total expenditures	<u>-</u>	<u>636,274</u>	<u>580,782</u>	<u>55,492</u>
Excess of revenues over expenditures	2,000,000	1,363,726	930,518	(433,208)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,000,000	1,363,726	930,518	(433,208)
<b>Fund balance at beginning of year</b>	967,289	967,289	967,289	-
<b>Lapsed encumbrances</b>	79,876	79,876	79,876	-
<b>Fund balance at end of year</b>	<u>\$ 3,047,165</u>	<u>\$ 2,410,891</u>	<u>\$ 1,977,683</u>	<u>\$ (433,208)</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, 2014**

Exhibit B-8

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Grants and subsidies	\$ 33,054,000	\$ 30,361,947	\$ 11,753,385	\$ (18,608,562)
Charges for services	26,000	26,000	26,000	-
Miscellaneous	1,920,000	1,920,000	1,920,665	665
Total revenues	<u>35,000,000</u>	<u>32,307,947</u>	<u>13,700,050</u>	<u>(18,607,897)</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Personal services	-	492,627	251,185	241,442
Materials and supplies	8,252	18,452	18,452	-
Contractual services	116,339	101,085	101,085	-
Total city attorney	<u>124,591</u>	<u>612,164</u>	<u>370,722</u>	<u>241,442</u>
Mayor				
Personal services	-	416,493	288,546	127,947
Materials and supplies	-	28,920	21,521	7,399
Contractual services	-	122,129	67,359	54,770
Total mayor	<u>-</u>	<u>567,542</u>	<u>377,426</u>	<u>190,116</u>
Municipal court judges				
Personal services	-	382,935	132,932	250,003
Materials and supplies	5,183	-	-	-
Contractual services	83,259	222,088	222,088	-
Other	-	4,490	4,490	-
Total municipal court judges	<u>88,442</u>	<u>609,513</u>	<u>359,510</u>	<u>250,003</u>
Finance				
Personal services	123,948	5,147	5,147	-
Contractual services	18,053	18,053	18,053	-
Total finance	<u>142,001</u>	<u>23,200</u>	<u>23,200</u>	<u>-</u>
Total general government	<u>355,034</u>	<u>1,812,419</u>	<u>1,130,858</u>	<u>681,561</u>
Public service				
Refuse collection				
Personal services	-	63,808	40,468	23,340
Contractual services	-	5,759	161	5,598
Total refuse collection	<u>-</u>	<u>69,567</u>	<u>40,629</u>	<u>28,938</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, 2014**

Exhibit B-8 (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>
Transportation mobility options				
Capital Outlay	\$ 2,441	\$ -	\$ -	\$ -
Total Transportation mobility options	<u>2,441</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transportation planning and operations				
Personal services	-	104,478	25,526	78,952
Materials and supplies	-	89,789	-	89,789
Contractual services	129,795	2,727	2,727	-
Capital outlay	160	-	-	-
Total transportation planning and operations	<u>129,955</u>	<u>196,994</u>	<u>28,253</u>	<u>168,741</u>
Transportation design and construction				
Capital outlay	164,657	973,293	973,293	-
Total transportation design and construction	<u>164,657</u>	<u>973,293</u>	<u>973,293</u>	<u>-</u>
Traffic management				
Personal services	33,650	33,650	33,650	-
Contractual services	5,237	5,237	5,237	-
Total traffic management	<u>38,887</u>	<u>38,887</u>	<u>38,887</u>	<u>-</u>
Total public service	<u>335,940</u>	<u>1,278,741</u>	<u>1,081,062</u>	<u>197,679</u>
Public safety				
Police				
Personal services	-	474,370	436,700	37,670
Materials and supplies	-	218,399	170,420	47,979
Contractual services	280,000	70,286	70,286	-
Other	-	809	809	-
Capital outlay	289,486	565,486	565,486	-
Total police	<u>569,486</u>	<u>1,329,350</u>	<u>1,243,701</u>	<u>85,649</u>
Total public safety	<u>569,486</u>	<u>1,329,350</u>	<u>1,243,701</u>	<u>85,649</u>
Development				
Development director				
Personal services	148,547	24,179	24,179	-
Contractual services	487,263	4,799,816	4,799,816	-
Total development director	<u>635,810</u>	<u>4,823,995</u>	<u>4,823,995</u>	<u>-</u>
Economic development				
Contractual services	2,316	1,000,000	1,000,000	-
Other	-	900	900	-
Total economic development	<u>2,316</u>	<u>1,000,900</u>	<u>1,000,900</u>	<u>-</u>
Housing				
Personal services	-	899,063	376,761	522,302
Contractual services	-	1,982,654	1,463,637	519,017
Other	262,167	3,956,340	3,956,340	-
Total housing	<u>262,167</u>	<u>6,838,057</u>	<u>5,796,738</u>	<u>1,041,319</u>
Total development	<u>900,293</u>	<u>12,662,952</u>	<u>11,621,633</u>	<u>1,041,319</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, 2014**

Exhibit B-8 (continued)

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget-</b>
	<b>Original</b>	<b>Final</b>		<b>Positive (Negative)</b>
Health				
Health				
Materials and supplies	\$ 1,598	\$ 8,598	\$ 8,598	\$ -
Contractual services	-	847,303	843,487	3,816
Total health	1,598	855,901	852,085	3,816
Total health	1,598	855,901	852,085	3,816
Total expenditures	2,162,351	17,939,363	15,929,339	2,010,024
Excess (deficiency) of revenues over expenditures	32,837,649	14,368,584	(2,229,289)	(16,597,873)
<b>Other financing sources (uses)</b>				
Operating transfers in	-	2,692,053	2,692,053	-
Operating transfers out	-	(162,332)	(162,332)	-
Total other financing sources (uses)	-	2,529,721	2,529,721	-
Net change in fund balances	32,837,649	16,898,305	300,432	(16,597,873)
<b>Fund balance (deficit) at beginning of year</b>	(5,972,522)	(5,972,522)	(5,972,522)	-
<b>Lapsed encumbrances</b>	1,179,486	1,179,486	1,179,486	-
<b>Fund balance (deficit) at end of year</b>	\$ 28,044,613	\$ 12,105,269	\$ (4,492,604)	\$ (16,597,873)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Area Commissions**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-9

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues</b>				
Miscellaneous	\$ 60,000	\$ 51,000	\$ 6,961	\$ (44,039)
Total revenues	<u>60,000</u>	<u>51,000</u>	<u>6,961</u>	<u>(44,039)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	-	55,000	45,000	10,000
Total development director	<u>-</u>	<u>55,000</u>	<u>45,000</u>	<u>10,000</u>
Total development	<u>-</u>	<u>55,000</u>	<u>45,000</u>	<u>10,000</u>
Total expenditures	<u>-</u>	<u>55,000</u>	<u>45,000</u>	<u>10,000</u>
Excess (deficiency) of revenues over expenditures	60,000	(4,000)	(38,039)	(34,039)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Net change in fund balances	60,000	5,000	(29,039)	(34,039)
<b>Fund balance at beginning of year</b>	51,873	51,873	51,873	-
<b>Lapsed encumbrances</b>	10,472	10,472	10,472	-
<b>Fund balance at end of year</b>	<u>\$ 122,345</u>	<u>\$ 67,345</u>	<u>\$ 33,306</u>	<u>\$ (34,039)</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, 2014**

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>				
Licenses and permits	\$ 2,000	\$ 2,000	\$ 2,230	\$ 230
Fines and forfeitures	31,000	31,000	31,925	925
Charges for services	258,000	258,000	258,397	397
Miscellaneous	709,000	319,958	739,302	419,344
Total revenues	<u>1,000,000</u>	<u>610,958</u>	<u>1,031,854</u>	<u>420,896</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
City attorney				
Personal services	-	118,000	70,860	47,140
Total city attorney	-	<u>118,000</u>	<u>70,860</u>	<u>47,140</u>
Mayor				
Personal services	-	1,222	1,222	-
Materials and supplies	-	564	564	-
Contractual services	-	75,168	68,830	6,338
Total mayor	-	<u>76,954</u>	<u>70,616</u>	<u>6,338</u>
Total general government	-	<u>194,954</u>	<u>141,476</u>	<u>53,478</u>
<b>Health</b>				
Personal services	-	71,291	-	71,291
Materials and supplies	-	42,605	23,440	19,165
Contractual services	-	154,348	1,050	153,298
Other	-	42,500	42,500	-
Capital outlay	-	50,652	50,652	-
Total health	-	<u>361,396</u>	<u>117,642</u>	<u>243,754</u>
Total health	-	<u>361,396</u>	<u>117,642</u>	<u>243,754</u>
<b>Public safety</b>				
Police				
Materials and supplies	-	1,500	111	1,389
Contractual services	-	41,249	40,152	1,097
Total police	-	<u>42,749</u>	<u>40,263</u>	<u>2,486</u>
Fire				
Materials and supplies	-	49,400	45,542	3,858
Contractual services	-	29,242	24,931	4,311
Total fire	-	<u>78,642</u>	<u>70,473</u>	<u>8,169</u>
Total public safety	-	<u>121,391</u>	<u>110,736</u>	<u>10,655</u>
<b>Utilities</b>				
Water				
Materials and supplies	-	27,500	-	27,500
Contractual services	-	9,203	1,400	7,803
Total water	-	<u>36,703</u>	<u>1,400</u>	<u>35,303</u>
Total utilities	-	<u>36,703</u>	<u>1,400</u>	<u>35,303</u>
<b>Recreation and parks</b>				
Recreation and parks				
Personal services	-	52,000	51,473	527
Materials and supplies	-	157,034	50,549	106,485
Contractual services	-	387,994	238,193	149,801
Capital outlay	-	170,000	73,804	96,196
Total recreation and parks	-	<u>767,028</u>	<u>414,019</u>	<u>353,009</u>
Total recreation and parks	-	<u>767,028</u>	<u>414,019</u>	<u>353,009</u>
Total expenditures	-	<u>1,481,472</u>	<u>785,273</u>	<u>696,199</u>
Excess (deficiency) of revenues over expenditures	1,000,000	(870,514)	246,581	1,117,095
<b>Other financing sources (uses)</b>				
Operating transfers in	-	419,042	419,042	-
Operating transfers out	-	(66,921)	(66,921)	-
Total other financing sources (uses)	-	<u>352,121</u>	<u>352,121</u>	-
Net change in fund balances	1,000,000	(518,393)	598,702	1,117,095
<b>Fund balance at beginning of year</b>	1,769,572	1,769,572	1,769,572	-
<b>Lapsed encumbrances</b>	35,011	35,011	35,011	-
<b>Fund balance at end of year</b>	<u>\$ 2,804,583</u>	<u>\$ 1,286,190</u>	<u>\$ 2,403,285</u>	<u>\$ 1,117,095</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, 2014**

Exhibit B-11

	<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	\$ 20,000	\$ 20,000	\$ 408	\$ (19,592)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>408</u>	<u>(19,592)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	216	-	216
Materials and supplies	-	7,284	-	7,284
Contractual services	-	11,110	2,718	8,392
Total recreation and parks	<u>-</u>	<u>18,610</u>	<u>2,718</u>	<u>15,892</u>
Total recreation and parks	<u>-</u>	<u>18,610</u>	<u>2,718</u>	<u>15,892</u>
Total expenditures	<u>-</u>	<u>18,610</u>	<u>2,718</u>	<u>15,892</u>
Excess (deficiency) of revenues over expenditures	20,000	1,390	(2,310)	(3,700)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,000	1,390	(2,310)	(3,700)
<b>Fund balance at beginning of year</b>	79,521	79,521	79,521	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 99,521</u>	<u>\$ 80,911</u>	<u>\$ 77,211</u>	<u>\$ (3,700)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Drivers Alcohol Treatment**  
**Budget Basis**  
**Year ended December 31, 2014**

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>				
Fines and forfeitures	\$ 253,000	\$ 253,000	\$ 253,778	\$ 778
Shared revenues	347,000	347,000	259,896	(87,104)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>513,674</u>	<u>(86,326)</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Contractual services	-	300,000	224,335	75,665
Total municipal court judges	-	<u>300,000</u>	<u>224,335</u>	<u>75,665</u>
Total general government	-	<u>300,000</u>	<u>224,335</u>	<u>75,665</u>
Public safety				
Police				
Materials and supplies	-	12,746	1,048	11,698
Contractual services	-	57,359	20,071	37,288
Capital outlay	-	57,359	-	57,359
Total police	-	<u>127,464</u>	<u>21,119</u>	<u>106,345</u>
Total public safety	-	<u>127,464</u>	<u>21,119</u>	<u>106,345</u>
Total expenditures	-	<u>427,464</u>	<u>245,454</u>	<u>182,010</u>
Excess of revenues over expenditures	600,000	172,536	268,220	95,684
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	600,000	172,536	268,220	95,684
<b>Fund balance at beginning of year</b>	582,932	582,932	582,932	-
<b>Lapsed encumbrances</b>	12,209	12,209	12,209	-
<b>Fund balance at end of year</b>	<u>\$ 1,195,141</u>	<u>\$ 767,677</u>	<u>\$ 863,361</u>	<u>\$ 95,684</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, 2014**

Exhibit B-13

	<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>				
Fines and forfeitures	\$ 2,282,000	\$ 2,282,000	\$ 2,020,581	\$ (261,419)
Miscellaneous	378,000	378,000	378,487	487
Total revenues	<u>2,660,000</u>	<u>2,660,000</u>	<u>2,399,068</u>	<u>(260,932)</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Personal services	2,311,166	2,311,166	2,271,688	39,478
Materials and supplies	30,500	26,000	12,985	13,015
Contractual services	217,668	272,168	240,728	31,440
Total municipal court judges	<u>2,559,334</u>	<u>2,609,334</u>	<u>2,525,401</u>	<u>83,933</u>
Total general government	<u>2,559,334</u>	<u>2,609,334</u>	<u>2,525,401</u>	<u>83,933</u>
Total expenditures	<u>2,559,334</u>	<u>2,609,334</u>	<u>2,525,401</u>	<u>83,933</u>
Excess (deficiency) of revenues over expenditures	100,666	50,666	(126,333)	(176,999)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>-</u>	<u>340,000</u>	<u>340,000</u>	<u>-</u>
Net change in fund balances	100,666	390,666	213,667	(176,999)
<b>Fund balance at beginning of year</b>	1,281,430	1,281,430	1,281,430	-
<b>Lapsed encumbrances</b>	2,240	2,240	2,240	-
<b>Fund balance at end of year</b>	<u>\$ 1,384,336</u>	<u>\$ 1,674,336</u>	<u>\$ 1,497,337</u>	<u>\$ (176,999)</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, 2014**

Exhibit B-14

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget- Positive (Negative)
<b>Revenues</b>				
Fines and forfeitures	\$ 3,278,000	\$ 3,278,000	\$ 2,460,358	\$ (817,642)
Shared revenue	211,000	211,000	211,334	334
Miscellaneous	11,000	11,000	11,545	545
Total revenues	<u>3,500,000</u>	<u>3,500,000</u>	<u>2,683,237</u>	<u>(816,763)</u>
<b>Expenditures</b>				
Current				
General government				
Municipal court judges				
Personal services	326,542	651,554	631,739	19,815
Materials and supplies	120,000	193,000	159,067	33,933
Contractual services	317,004	908,447	772,508	135,939
Total municipal court judges	<u>763,546</u>	<u>1,753,001</u>	<u>1,563,314</u>	<u>189,687</u>
Municipal court clerk				
Personal services	590,707	590,707	300,264	290,443
Materials and supplies	61,000	61,000	57,500	3,500
Contractual services	711,560	711,560	594,866	116,694
Total municipal court clerk	<u>1,363,267</u>	<u>1,363,267</u>	<u>952,630</u>	<u>410,637</u>
Total general government	<u>2,126,813</u>	<u>3,116,268</u>	<u>2,515,944</u>	<u>600,324</u>
Total expenditures	<u>2,126,813</u>	<u>3,116,268</u>	<u>2,515,944</u>	<u>600,324</u>
Excess of revenues over expenditures	1,373,187	383,732	167,293	(216,439)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(491,145)</u>	<u>(302,850)</u>	<u>(302,295)</u>	<u>555</u>
Net change in fund balances	882,042	80,882	(135,002)	(215,884)
<b>Fund balance at beginning of year</b>	2,706,489	2,706,489	2,706,489	-
<b>Lapsed encumbrances</b>	107,188	107,188	107,188	-
<b>Fund balance at end of year</b>	<u>\$ 3,695,719</u>	<u>\$ 2,894,559</u>	<u>\$ 2,678,675</u>	<u>\$ (215,884)</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, 2014**

Exhibit B-15

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 60,000	\$ 60,000	\$ 21,650	\$ (38,350)
<b>Total revenues</b>	<u>60,000</u>	<u>60,000</u>	<u>21,650</u>	<u>(38,350)</u>
<b>Expenditures</b>				
<b>Current</b>				
General government				
Community relations				
Materials and supplies	-	6,209	490	5,719
Contractual services	-	29,985	23,212	6,773
<b>Total community relations</b>	<u>-</u>	<u>36,194</u>	<u>23,702</u>	<u>12,492</u>
<b>Total general government</b>	<u>-</u>	<u>36,194</u>	<u>23,702</u>	<u>12,492</u>
<b>Total expenditures</b>	<u>-</u>	<u>36,194</u>	<u>23,702</u>	<u>12,492</u>
Excess (deficiency) of revenues over expenditures	60,000	23,806	(2,052)	(25,858)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	60,000	23,806	(2,052)	(25,858)
<b>Fund balance at beginning of year</b>	56,544	56,544	56,544	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 116,544</u>	<u>\$ 80,350</u>	<u>\$ 54,492</u>	<u>\$ (25,858)</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, 2014**

Exhibit B-16

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Licenses and permits	\$ 150,000	\$ 150,000	\$ 104,000	\$ (46,000)
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>104,000</u>	<u>(46,000)</u>
<b>Expenditures</b>				
Current				
Development				
Economic development				
Personal services	-	82,000	60,145	21,855
Materials and supplies	-	1,500	-	1,500
Contractual services	-	1,500	-	1,500
Total economic development	<u>-</u>	<u>85,000</u>	<u>60,145</u>	<u>24,855</u>
Total development	<u>-</u>	<u>85,000</u>	<u>60,145</u>	<u>24,855</u>
Total expenditures	<u>-</u>	<u>85,000</u>	<u>60,145</u>	<u>24,855</u>
Excess of revenues over expenditures	150,000	65,000	43,855	(21,145)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	150,000	65,000	43,855	(21,145)
<b>Fund balance at beginning of year</b>	297,760	297,760	297,760	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 447,760</u>	<u>\$ 362,760</u>	<u>\$ 341,615</u>	<u>\$ (21,145)</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, 2014**

Exhibit B-17

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 15,000	\$ 15,000	\$ 640	\$ (14,360)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>640</u>	<u>(14,360)</u>
<b>Expenditures</b>				
Current				
Public safety				
Fire				
Contractual services	-	20,000	5,815	14,185
Total fire	-	20,000	5,815	14,185
Total public safety	-	20,000	5,815	14,185
Total expenditures	-	20,000	5,815	14,185
Excess (deficiency) of revenues over expenditures	15,000	(5,000)	(5,175)	(175)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	15,000	(5,000)	(5,175)	(175)
<b>Fund balance at beginning of year</b>	124,228	124,228	124,228	-
<b>Lapsed encumbrances</b>	664	664	664	-
<b>Fund balance at end of year</b>	<u>\$ 139,892</u>	<u>\$ 119,892</u>	<u>\$ 119,717</u>	<u>\$ (175)</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, 2014**

Exhibit B-18

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 14,025,000	\$ 16,125,000	\$ 14,969,088	\$ (1,155,912)
Total revenues	<u>14,025,000</u>	<u>16,125,000</u>	<u>14,969,088</u>	<u>(1,155,912)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	-	8,700	8,700	-
Total development director	-	<u>8,700</u>	<u>8,700</u>	-
Total development	-	<u>8,700</u>	<u>8,700</u>	-
General government				
Finance				
Contractual services	12,540,000	15,362,600	14,796,001	566,599
Total finance	<u>12,540,000</u>	<u>15,362,600</u>	<u>14,796,001</u>	<u>566,599</u>
Total general government	<u>12,540,000</u>	<u>15,362,600</u>	<u>14,796,001</u>	<u>566,599</u>
Total expenditures	<u>12,540,000</u>	<u>15,371,300</u>	<u>14,804,701</u>	<u>566,599</u>
Excess of revenues over expenditures	1,485,000	753,700	164,387	(589,313)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(225,000)	(225,000)	-
Net change in fund balances	1,485,000	528,700	(60,613)	(589,313)
<b>Fund balance at beginning of year</b>	81,733	81,733	81,733	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,566,733</u>	<u>\$ 610,433</u>	<u>\$ 21,120</u>	<u>\$ (589,313)</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, 2014**

Exhibit B-19

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 2,068,000	\$ 2,068,000	\$ 2,061,564	\$ (6,436)
Total revenues	<u>2,068,000</u>	<u>2,068,000</u>	<u>2,061,564</u>	<u>(6,436)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	1,757,000	1,804,179	1,689,856	114,323
Total development director	<u>1,757,000</u>	<u>1,804,179</u>	<u>1,689,856</u>	<u>114,323</u>
Total development	<u>1,757,000</u>	<u>1,804,179</u>	<u>1,689,856</u>	<u>114,323</u>
Health				
Health				
Contractual services	-	75,000	75,000	-
Total Health	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total expenditures	<u>1,757,000</u>	<u>1,879,179</u>	<u>1,764,856</u>	<u>114,323</u>
Excess of revenues over expenditures	311,000	188,821	296,708	107,887
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(88,170)</u>	<u>(88,170)</u>	<u>-</u>
Net change in fund balances	311,000	100,651	208,538	107,887
<b>Fund balance (deficit) at beginning of year</b>	(15,706)	(15,706)	(15,706)	-
<b>Lapsed encumbrances</b>	6,643	6,643	6,643	-
<b>Fund balance at end of year</b>	<u>\$ 301,937</u>	<u>\$ 91,588</u>	<u>\$ 199,475</u>	<u>\$ 107,887</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, 2014**

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>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 45,000	\$ 45,000	\$ 113,932	\$ 68,932
Miscellaneous	45,000	45,000	45,045	45
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>158,977</u>	<u>68,977</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	1,000	-	1,000
Contractual services	-	72,200	71,009	1,191
Total recreation and parks	<u>-</u>	<u>73,200</u>	<u>71,009</u>	<u>2,191</u>
Total recreation and parks	<u>-</u>	<u>73,200</u>	<u>71,009</u>	<u>2,191</u>
Total expenditures	<u>-</u>	<u>73,200</u>	<u>71,009</u>	<u>2,191</u>
Excess of revenues over expenditures	90,000	16,800	87,968	71,168
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	90,000	16,800	87,968	71,168
<b>Fund balance at beginning of year</b>	693,405	693,405	693,405	-
<b>Lapsed encumbrances</b>	329	329	329	-
<b>Fund balance at end of year</b>	<u>\$ 783,734</u>	<u>\$ 710,534</u>	<u>\$ 781,702</u>	<u>\$ 71,168</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, 2014**

Exhibit B-21

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 60,000	\$ 60,000	\$ 14,789	\$ (45,211)
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>14,789</u>	<u>(45,211)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	54,752	39,663	15,089
Other	-	1,000	-	1,000
Total recreation and parks	<u>-</u>	<u>55,752</u>	<u>39,663</u>	<u>16,089</u>
Total recreation and parks	<u>-</u>	<u>55,752</u>	<u>39,663</u>	<u>16,089</u>
Total expenditures	<u>-</u>	<u>55,752</u>	<u>39,663</u>	<u>16,089</u>
Excess (deficiency) of revenues over expenditures	60,000	4,248	(24,874)	(29,122)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	60,000	4,248	(24,874)	(29,122)
<b>Fund balance at beginning of year</b>	47,152	47,152	47,152	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 107,152</u>	<u>\$ 51,400</u>	<u>\$ 22,278</u>	<u>\$ (29,122)</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, 2014**

Exhibit B-22

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	6,000	208	5,792
Contractual services	-	16,000	11,693	4,307
Total recreation and parks	<u>-</u>	<u>22,000</u>	<u>11,901</u>	<u>10,099</u>
Total recreation and parks	<u>-</u>	<u>22,000</u>	<u>11,901</u>	<u>10,099</u>
Total expenditures	<u>-</u>	<u>22,000</u>	<u>11,901</u>	<u>10,099</u>
Excess (deficiency) of revenues over expenditures	10,000	(12,000)	(11,901)	99
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,000	(12,000)	(11,901)	99
<b>Fund balance at beginning of year</b>	22,509	22,509	22,509	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 32,509</u>	<u>\$ 10,509</u>	<u>\$ 10,608</u>	<u>\$ 99</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, 2014**

Exhibit B-23

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 1,482,000	\$ 1,482,000	\$ 1,476,549	\$ (5,451)
Total revenues	<u>1,482,000</u>	<u>1,482,000</u>	<u>1,476,549</u>	<u>(5,451)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Contractual services	-	1,482,000	1,476,549	5,451
Total development director	<u>-</u>	<u>1,482,000</u>	<u>1,476,549</u>	<u>5,451</u>
Total development	<u>-</u>	<u>1,482,000</u>	<u>1,476,549</u>	<u>5,451</u>
Total expenditures	<u>-</u>	<u>1,482,000</u>	<u>1,476,549</u>	<u>5,451</u>
Excess of revenues over expenditures	1,482,000	-	-	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,482,000	-	-	-
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,482,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Neighborhood Economic Development**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-24

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 200,000	\$ 200,000	\$ 191,323	\$ (8,677)
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>191,323</u>	<u>(8,677)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	200,000	200,000	191,323	(8,677)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	200,000	200,000	191,323	(8,677)
<b>Fund balance at beginning of year</b>	251,649	251,649	251,649	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	\$ <u><u>451,649</u></u>	\$ <u><u>451,649</u></u>	\$ <u><u>442,972</u></u>	\$ <u><u>(8,677)</u></u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Fire Quarter Master Incentive Travel**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-25

	<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>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current				
Public safety				
Fire				
Contractual services	-	50,000	24,733	25,267
Total fire	-	50,000	24,733	25,267
Total public safety	-	50,000	24,733	25,267
Total expenditures	-	50,000	24,733	25,267
Excess (deficiency) of revenues over expenditures	-	(50,000)	(24,733)	25,267
<b>Other financing sources (uses)</b>				
Operating transfers in	50,000	50,000	2,492	(47,508)
Net change in fund balances	50,000	-	(22,241)	(22,241)
<b>Fund balance at beginning of year</b>	75,779	75,779	75,779	-
<b>Lapsed encumbrances</b>	742	742	742	-
<b>Fund balance at end of year</b>	\$ <u>126,521</u>	\$ <u>76,521</u>	\$ <u>54,280</u>	\$ <u>(22,241)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus JEDD Revenue**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-26

	<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>				
Shared revenue	\$ 100,000	\$ 100,000	\$ 214,558	\$ 114,558
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>214,558</u>	<u>114,558</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100,000	100,000	214,558	114,558
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	100,000	100,000	214,558	114,558
<b>Fund balance at beginning of year</b>	99,919	99,919	99,919	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 199,919</u>	<u>\$ 199,919</u>	<u>\$ 314,477</u>	<u>\$ 114,558</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Development Services**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-27

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Licenses and permits	\$ 17,773,000	\$ 17,673,000	\$ 16,317,008	\$ (1,355,992)
Miscellaneous	2,227,000	2,227,000	2,227,038	38
Total revenues	<u>20,000,000</u>	<u>19,900,000</u>	<u>18,544,046</u>	<u>(1,355,954)</u>
<b>Expenditures</b>				
Current				
Development				
Building and zoning services				
Personal services	13,876,935	13,976,935	13,338,429	638,506
Materials and supplies	105,549	105,549	78,669	26,880
Contractual services	3,154,662	3,154,662	2,742,993	411,669
Other	48,150	48,150	22,792	25,358
Capital outlay	-	1,443,390	1,443,390	-
Total building and zoning services	<u>17,185,296</u>	<u>18,728,686</u>	<u>17,626,273</u>	<u>1,102,413</u>
Total development	<u>17,185,296</u>	<u>18,728,686</u>	<u>17,626,273</u>	<u>1,102,413</u>
Total expenditures	<u>17,185,296</u>	<u>18,728,686</u>	<u>17,626,273</u>	<u>1,102,413</u>
Excess of revenues over expenditures	2,814,704	1,171,314	917,773	(253,541)
<b>Other financing sources (uses)</b>				
Operating transfer in	-	100,000	100,000	-
Net change in fund balances	2,814,704	1,271,314	1,017,773	(253,541)
<b>Fund balance at beginning of year</b>	8,544,085	8,544,085	8,544,085	-
<b>Lapsed encumbrances</b>	82,484	82,484	82,484	-
<b>Fund balance at end of year</b>	<u>\$ 11,441,273</u>	<u>\$ 9,897,883</u>	<u>\$ 9,644,342</u>	<u>\$ (253,541)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Private Construction Inspection**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-28

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Charges for services	\$ 2,854,000	\$ 2,854,000	\$ 3,233,461	\$ 379,461
Miscellaneous	46,000	46,000	46,165	165
Total revenues	<u>2,900,000</u>	<u>2,900,000</u>	<u>3,279,626</u>	<u>379,626</u>
<b>Expenditures</b>				
Current				
Public Service				
Transportation design/constr				
Personal services	2,497,741	2,497,741	1,710,414	787,327
Materials and supplies	23,800	23,800	10,559	13,241
Contractual services	217,089	217,089	217,089	-
Other	500	500	500	-
Capital outlay	130,000	130,000	125,645	4,355
Total transportation design/constr	<u>2,869,130</u>	<u>2,869,130</u>	<u>2,064,207</u>	<u>804,923</u>
Total public service	<u>2,869,130</u>	<u>2,869,130</u>	<u>2,064,207</u>	<u>804,923</u>
Total expenditures	<u>2,869,130</u>	<u>2,869,130</u>	<u>2,064,207</u>	<u>804,923</u>
Excess of revenues over expenditures	30,870	30,870	1,215,419	1,184,549
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	30,870	30,870	1,215,419	1,184,549
<b>Fund balance at beginning of year</b>	689,748	689,748	689,748	-
<b>Lapsed encumbrances</b>	34,171	34,171	34,171	-
<b>Fund balance at end of year</b>	<u>\$ 754,789</u>	<u>\$ 754,789</u>	<u>\$ 1,939,338</u>	<u>\$ 1,184,549</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, 2014**

Exhibit B-29

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues</b>				
Miscellaneous	\$ 100,000	\$ 100,000	\$ 81,546	\$ (18,454)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>81,546</u>	<u>(18,454)</u>
<b>Expenditures</b>				
Current				
Development				
Economic development				
Other	-	83,860	83,860	-
Total economic development	<u>-</u>	<u>83,860</u>	<u>83,860</u>	<u>-</u>
Total development	<u>-</u>	<u>83,860</u>	<u>83,860</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>83,860</u>	<u>83,860</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	100,000	16,140	(2,314)	(18,454)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	100,000	16,140	(2,314)	(18,454)
<b>Fund balance at beginning of year</b>	161,452	161,452	161,452	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 261,452</u>	<u>\$ 177,592</u>	<u>\$ 159,138</u>	<u>\$ (18,454)</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, 2014**

Exhibit B-30

	<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	\$ 14,000	\$ 14,000	\$ 14,703	\$ 703
Grants and subsidies	9,274,000	11,278,000	6,797,705	(4,480,295)
Charges for services	73,000	73,000	73,142	142
Licenses & Permit Fees	4,000	4,000	4,755	755
Miscellaneous	635,000	635,000	635,962	962
Total revenues	<u>10,000,000</u>	<u>12,004,000</u>	<u>7,526,267</u>	<u>(4,477,733)</u>
<b>Expenditures</b>				
Current				
General Government				
Finance				
Personal services	423,268	421,768	390,802	30,966
Materials and supplies	1,000	2,500	1,751	749
Contractual services	157,625	157,625	108,167	49,458
Other	10,000	10,000	9,330	670
Total Finance	<u>591,893</u>	<u>591,893</u>	<u>510,050</u>	<u>81,843</u>
Total general government	<u>591,893</u>	<u>591,893</u>	<u>510,050</u>	<u>81,843</u>
Development				
Development director				
Personal services	934,609	934,609	833,948	100,661
Materials and supplies	2,500	2,500	48	2,452
Contractual services	193,250	193,250	190,300	2,950
Total development director	<u>1,130,359</u>	<u>1,130,359</u>	<u>1,024,296</u>	<u>106,063</u>
Economic development				
Personal services	813,727	813,727	741,251	72,476
Materials and supplies	4,350	4,350	1,957	2,393
Contractual services	750,495	750,495	508,917	241,578
Total economic development	<u>1,568,572</u>	<u>1,568,572</u>	<u>1,252,125</u>	<u>316,447</u>
Code enforcement				
Personal services	833,465	833,465	712,168	121,297
Materials and supplies	10,000	10,000	9,982	18
Contractual services	160,000	160,000	160,000	-
Capital Outlay	-	80,000	72,645	7,355
Total code enforcement	<u>1,003,465</u>	<u>1,083,465</u>	<u>954,795</u>	<u>128,670</u>
Housing				
Personal services	1,150,109	1,150,109	967,924	182,185
Materials and supplies	21,700	21,700	12,101	9,599
Contractual services	1,495,912	1,495,912	1,434,555	61,357
Other	931,407	931,407	731,407	200,000
Total housing	<u>3,599,128</u>	<u>3,599,128</u>	<u>3,145,987</u>	<u>453,141</u>
Total development	<u>7,301,524</u>	<u>7,381,524</u>	<u>6,377,203</u>	<u>1,004,321</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, 2014**

Exhibit B-30 (Continued)

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>		<b>Final Budget-</b>
			<b>Amounts</b>	<b>Positive</b>
				<b>(Negative)</b>
Health				
Health				
Personal services	\$ 213,735	\$ 177,915	\$ 177,518	\$ 397
Contractual services	-	35,820	31,066	4,754
Total health	213,735	213,735	208,584	5,151
Total health	213,735	213,735	208,584	5,151
Recreation and parks				
Recreation and parks				
Personal services	738,845	738,845	681,043	57,802
Materials and supplies	2,832	2,832	2,767	65
Contractual services	91,845	91,845	88,941	2,904
Other	500	500	500	-
Total recreation and parks	834,022	834,022	773,251	60,771
Total recreation and parks	834,022	834,022	773,251	60,771
Total expenditures	8,941,174	9,021,174	7,869,088	1,152,086
Excess (deficiency) of revenues over expenditures	1,058,826	2,982,826	(342,821)	(3,325,647)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	1,058,826	2,982,826	(342,821)	(3,325,647)
<b>Fund balance (deficit) at beginning of year</b>	(2,282,046)	(2,282,046)	(2,282,046)	-
<b>Lapsed encumbrances</b>	744,231	744,231	744,231	-
<b>Fund balance (deficit) at end of year</b>	\$ (478,989)	\$ 1,445,011	\$ (1,880,636)	\$ (3,325,647)

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Health**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-31

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Licenses and permits	\$ 2,690,000	\$ 2,690,000	\$ 2,690,916	\$ 916
Fines & forfeitures	29,000	29,000	29,018	18
Charges for services	5,762,817	5,762,817	3,866,869	(1,895,948)
Miscellaneous	203,000	203,000	203,509	509
Total revenues	<u>8,684,817</u>	<u>8,684,817</u>	<u>6,790,312</u>	<u>(1,894,505)</u>
<b>Expenditures</b>				
Current				
Health				
Health				
Personal services	20,134,953	20,126,767	19,388,838	737,929
Materials and supplies	768,152	798,126	797,807	319
Contractual services	7,315,270	7,893,234	7,887,773	5,461
Other	3,750	3,750	2,445	1,305
Total health	<u>28,222,125</u>	<u>28,821,877</u>	<u>28,076,863</u>	<u>745,014</u>
Total health	<u>28,222,125</u>	<u>28,821,877</u>	<u>28,076,863</u>	<u>745,014</u>
Total expenditures	<u>28,222,125</u>	<u>28,821,877</u>	<u>28,076,863</u>	<u>745,014</u>
Excess (deficiency) of revenues over expenditures	(19,537,308)	(20,137,060)	(21,286,551)	(1,149,491)
<b>Other financing sources (uses)</b>				
Operating transfers in	<u>21,315,183</u>	<u>21,315,183</u>	<u>20,825,935</u>	<u>(489,248)</u>
Net change in fund balances	1,777,875	1,178,123	(460,616)	(1,638,739)
<b>Fund balance at beginning of year</b>	644,621	644,621	644,621	-
<b>Lapsed encumbrances</b>	173,843	173,843	173,843	-
<b>Fund balance at end of year</b>	<u>\$ 2,596,339</u>	<u>\$ 1,996,587</u>	<u>\$ 357,848</u>	<u>\$ (1,638,739)</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, 2014**

Exhibit B-32

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 1,000	\$ 1,000	\$ 1,922	\$ 922
Grants and subsidies	23,456,000	25,456,000	18,825,780	(6,630,220)
Charges for service	533,000	533,000	533,219	219
Miscellaneous	10,000	10,000	10,677	677
Total revenues	<u>24,000,000</u>	<u>26,000,000</u>	<u>19,371,598</u>	<u>(6,628,402)</u>
<b>Expenditures</b>				
Current				
Health				
Health				
Personal services	-	15,700,494	13,954,519	1,745,975
Materials and supplies	-	625,684	514,230	111,454
Contractual services	880,804	5,903,692	5,903,692	-
Other	-	133,800	75,788	58,012
Capital outlay	-	6,187	-	6,187
Total health	<u>880,804</u>	<u>22,369,857</u>	<u>20,448,229</u>	<u>1,921,628</u>
Total health	<u>880,804</u>	<u>22,369,857</u>	<u>20,448,229</u>	<u>1,921,628</u>
Total expenditures	<u>880,804</u>	<u>22,369,857</u>	<u>20,448,229</u>	<u>1,921,628</u>
Excess (deficiency) of revenues over expenditures	23,119,196	3,630,143	(1,076,631)	(4,706,774)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(212,387)	(212,387)	-
Net change in fund balances	23,119,196	3,417,756	(1,289,018)	(4,706,774)
<b>Fund balance (deficit) at beginning of year</b>	(3,161,328)	(3,161,328)	(3,161,328)	-
<b>Lapsed encumbrances</b>	637,810	637,810	637,810	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 20,595,678</u>	<u>\$ 894,238</u>	<u>\$ (3,812,536)</u>	<u>\$ (4,706,774)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**County Auto License**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-33

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Shared revenues	\$ 4,500,000	\$ 4,500,000	\$ 3,000,000	\$ (1,500,000)
Total revenues	<u>4,500,000</u>	<u>4,500,000</u>	<u>3,000,000</u>	<u>(1,500,000)</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation planning and operations				
Contractual services	-	3,000,000	3,000,000	-
Total transportation planning and operations	-	<u>3,000,000</u>	<u>3,000,000</u>	-
Total public service	-	<u>3,000,000</u>	<u>3,000,000</u>	-
Total expenditures	-	<u>3,000,000</u>	<u>3,000,000</u>	-
Excess of revenues over expenditures	4,500,000	1,500,000	-	(1,500,000)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	4,500,000	1,500,000	-	(1,500,000)
<b>Fund balance at beginning of year</b>	3,000,000	3,000,000	3,000,000	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 7,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ 3,000,000</u>	<u>\$ (1,500,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Street Construction Maintenance & Repair**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-34

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 1,867,000	\$ 1,867,000	\$ 1,867,753	\$ 753
Investment earnings	53,000	53,000	53,408	408
Charges for services	11,202,000	11,202,000	11,202,244	244
Shared revenues	38,953,000	38,837,924	32,415,746	(6,422,178)
Miscellaneous	3,925,000	3,925,000	3,925,750	750
Total revenues	<u>56,000,000</u>	<u>55,884,924</u>	<u>49,464,901</u>	<u>(6,420,023)</u>
<b>Expenditures</b>				
Current				
Public service				
Service director				
Personal services	3,107,574	3,044,966	2,832,504	212,462
Materials and supplies	4,670	4,670	3,887	783
Contractual services	144,649	149,037	140,421	8,616
Total service director	<u>3,256,893</u>	<u>3,198,673</u>	<u>2,976,812</u>	<u>221,861</u>
Transportation mobility options				
Personal services	1,136,931	466,758	466,758	-
Materials and supplies	12,626	2,131	2,131	-
Contractual services	231,725	42,855	42,855	-
Total transportation mobility options	<u>1,381,282</u>	<u>511,744</u>	<u>511,744</u>	<u>-</u>
Transportation planning and operations				
Personal services	24,091,031	20,462,488	20,395,486	67,002
Materials and supplies	608,830	1,208,849	1,105,473	103,376
Contractual services	11,505,214	11,300,809	11,292,465	8,344
Other	67,000	242,000	209,875	32,125
Capital outlay	180,000	180,000	173,174	6,826
Total transportation planning and operations	<u>36,452,075</u>	<u>33,394,146</u>	<u>33,176,473</u>	<u>217,673</u>
Transportation design/constr				
Personal services	3,558,486	3,494,294	3,439,676	54,618
Materials and supplies	10,672	10,672	2,317	8,355
Contractual services	632,919	632,919	584,205	48,714
Other	1,500	1,500	942	558
Total transportation design/constr	<u>4,203,577</u>	<u>4,139,385</u>	<u>4,027,140</u>	<u>112,245</u>
Traffic management				
Personal services	-	4,728,349	4,637,804	90,545
Materials and supplies	-	222,464	209,860	12,604
Contractual services	-	516,053	358,014	158,039
Total traffic management	<u>-</u>	<u>5,466,866</u>	<u>5,205,678</u>	<u>261,188</u>
Total public service	<u>45,293,827</u>	<u>46,710,814</u>	<u>45,897,847</u>	<u>812,967</u>
Total expenditures	<u>45,293,827</u>	<u>46,710,814</u>	<u>45,897,847</u>	<u>812,967</u>
Excess of revenues over expenditures	10,706,173	9,174,110	3,567,054	(5,607,056)
<b>Other financing sources (uses)</b>				
Operating transfer in	-	115,076	115,076	-
Operating transfer out	-	(166,000)	(166,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(50,924)</u>	<u>(50,924)</u>	<u>-</u>
Net change in fund balances	10,706,173	9,123,186	3,516,130	(5,607,056)
<b>Fund balance at beginning of year</b>	<b>7,411,645</b>	<b>7,411,645</b>	<b>7,411,645</b>	<b>-</b>
<b>Lapsed encumbrances</b>	<b>566,488</b>	<b>566,488</b>	<b>566,488</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ <u>18,684,306</u></b>	<b>\$ <u>17,101,319</u></b>	<b>\$ <u>11,494,263</u></b>	<b>\$ <u>(5,607,056)</u></b>

**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, 2014**

Exhibit B-35

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 4,000,000	\$ 4,000,000	\$ 3,356,584	\$ (643,416)
Total revenues	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,356,584</u>	<u>(643,416)</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation planning and operations				
Materials and supplies	-	3,043,000	2,974,618	68,382
Contractual services	-	872,276	835,049	37,227
Total transportation planning and operations	<u>-</u>	<u>3,915,276</u>	<u>3,809,667</u>	<u>105,609</u>
Total public service	<u>-</u>	<u>3,915,276</u>	<u>3,809,667</u>	<u>105,609</u>
Total expenditures	<u>-</u>	<u>3,915,276</u>	<u>3,809,667</u>	<u>105,609</u>
Excess (deficiency) of revenues over expenditures	4,000,000	84,724	(453,083)	(537,807)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,000,000	84,724	(453,083)	(537,807)
<b>Fund balance at beginning of year</b>	954,016	954,016	954,016	-
<b>Lapsed encumbrances</b>	252,338	252,338	252,338	-
<b>Fund balance at end of year</b>	<u>\$ 5,206,354</u>	<u>\$ 1,291,078</u>	<u>\$ 753,271</u>	<u>\$ (537,807)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**City Parking Meter Contribution**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-36

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 800,000	\$ 800,000	\$ -	\$ (800,000)
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>-</u>	<u>(800,000)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	800,000	800,000	-	(800,000)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	800,000	800,000	-	(800,000)
<b>Fund balance at beginning of year</b>	1,400,000	1,400,000	1,400,000	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 1,400,000</u>	<u>\$ (800,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Parking Meter Program Fund**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-37

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues</b>				
Investment earnings	\$ 5,000	\$ 5,000	\$ 5,292	\$ 292
Charges for services	1,796,000	1,796,000	2,088,716	292,716
Miscellaneous	199,000	199,000	191,338	(7,662)
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,285,346</u>	<u>285,346</u>
<b>Expenditures</b>				
Current				
Public service				
Transportation mobility options				
Personal services	333,243	164,882	164,882	-
Materials and supplies	106,625	5,590	5,590	-
Contractual services	1,813,061	31,582	31,582	-
Other	14,365	5,774	5,774	-
Total transportation mobility options	<u>2,267,294</u>	<u>207,828</u>	<u>207,828</u>	<u>-</u>
Traffic management				
Personal services	-	169,369	169,369	-
Materials and supplies	-	100,027	37,609	62,418
Contractual services	-	1,781,479	1,780,324	1,155
Other	-	8,591	7,031	1,560
Total traffic management	<u>-</u>	<u>2,059,466</u>	<u>1,994,333</u>	<u>65,133</u>
Total public service	<u>2,267,294</u>	<u>2,267,294</u>	<u>2,202,161</u>	<u>65,133</u>
Total expenditures	<u>2,267,294</u>	<u>2,267,294</u>	<u>2,202,161</u>	<u>65,133</u>
Excess (deficiency) of revenues over expenditures	(267,294)	(267,294)	83,185	350,479
<b>Other financing sources (uses)</b>				
Net change in fund balances	(267,294)	(267,294)	83,185	350,479
<b>Fund balance at beginning of year</b>	711,457	711,457	711,457	-
<b>Lapsed encumbrances</b>	23,344	23,344	23,344	-
<b>Fund balance at end of year</b>	<u>\$ 467,507</u>	<u>\$ 467,507</u>	<u>\$ 817,986</u>	<u>\$ 350,479</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**E-911 Fund**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-38

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 4,000,000	\$ 4,000,000	\$ 1,501,178	\$ (2,498,822)
Total revenues	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,501,178</u>	<u>(2,498,822)</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Personal services	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total police	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total public safety	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total expenditures	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,300,000	1,300,000	(1,198,822)	(2,498,822)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	1,300,000	1,300,000	(1,198,822)	(2,498,822)
<b>Fund balance at beginning of year</b>	1,754,365	1,754,365	1,754,365	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 3,054,365</u>	<u>\$ 3,054,365</u>	<u>\$ 555,543</u>	<u>\$ (2,498,822)</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, 2014**

Exhibit B-39

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 6,000,000	\$ 6,000,000	\$ 655,531	\$ (5,344,469)
Total revenues	<u>6,000,000</u>	<u>6,000,000</u>	<u>655,531</u>	<u>(5,344,469)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	6,000,000	6,000,000	655,531	(5,344,469)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,000,000	6,000,000	655,531	(5,344,469)
<b>Fund balance at beginning of year</b>	610,582	610,582	610,582	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 6,610,582</u>	<u>\$ 6,610,582</u>	<u>\$ 1,266,113</u>	<u>\$ (5,344,469)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Casino Fund**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-40

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<b>Revenues</b>				
Shared revenue	\$ 10,500,000	\$ 10,500,000	\$ 4,494,875	\$ (6,005,125)
Total revenues	<u>10,500,000</u>	<u>10,500,000</u>	<u>4,494,875</u>	<u>(6,005,125)</u>
<b>Expenditures</b>				
Current				
Development				
Development administration				
Contract Services	-	2,681,512	2,681,512	-
Total development administration	-	<u>2,681,512</u>	<u>2,681,512</u>	-
Total development	-	<u>2,681,512</u>	<u>2,681,512</u>	-
Total expenditures	-	<u>2,681,512</u>	<u>2,681,512</u>	-
Excess of revenues over expenditures	10,500,000	7,818,488	1,813,363	(6,005,125)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	<u>(1,813,363)</u>	<u>(1,813,363)</u>	-
Net change in fund balances	10,500,000	6,005,125	-	(6,005,125)
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 10,500,000</u>	<u>\$ 6,005,125</u>	<u>\$ -</u>	<u>\$ (6,005,125)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Westside Community Fund**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-41

	<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				
Development				
Development director				
Contractual services	-	556,100	556,100	-
Total development director	-	556,100	556,100	-
Total development	-	556,100	556,100	-
Total expenditures	-	556,100	556,100	-
Excess (deficiency) of revenues over expenditures	-	(556,100)	(556,100)	-
<b>Other financing sources (uses)</b>				
Operating transfers in	500,000	500,000	500,000	-
Net change in fund balances	500,000	(56,100)	(56,100)	-
<b>Fund balance at beginning of year</b>	1,625,000	1,625,000	1,625,000	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 2,125,000</u>	<u>\$ 1,568,900</u>	<u>\$ 1,568,900</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, 2014**

Exhibit B-42

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Charges for services	\$ 4,512,000	\$ 4,143,790	\$ 3,565,566	\$ (578,224)
Miscellaneous	188,000	188,000	188,283	283
Total revenues	<u>4,700,000</u>	<u>4,331,790</u>	<u>3,753,849</u>	<u>(577,941)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Golf				
Personal services	2,883,298	2,883,298	2,754,098	129,200
Materials and supplies	230,000	230,000	212,405	17,595
Contractual services	1,127,616	1,127,616	1,054,579	73,037
Other	3,000	3,000	1,299	1,701
Total golf	<u>4,243,914</u>	<u>4,243,914</u>	<u>4,022,381</u>	<u>221,533</u>
Total recreation and parks	<u>4,243,914</u>	<u>4,243,914</u>	<u>4,022,381</u>	<u>221,533</u>
Total expenditures	<u>4,243,914</u>	<u>4,243,914</u>	<u>4,022,381</u>	<u>221,533</u>
Excess (deficiency) of revenues over expenditures	456,086	87,876	(268,532)	(356,408)
<b>Other financing sources (uses)</b>				
Operating transfer in	-	368,210	368,210	-
Operating transfer out	-	(47,000)	(47,000)	-
Total other financing sources (uses)	<u>-</u>	<u>321,210</u>	<u>321,210</u>	<u>-</u>
Net change in fund balances	456,086	409,086	52,678	(356,408)
<b>Fund balance (deficit) at beginning of year</b>	(150,212)	(150,212)	(150,212)	-
<b>Lapsed encumbrances</b>	97,534	97,534	97,534	-
<b>Fund balance at end of year</b>	<u>\$ 403,408</u>	<u>\$ 356,408</u>	<u>\$ -</u>	<u>\$ (356,408)</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, 2014**

Exhibit B-43

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 6,703,888	\$ 6,703,888	\$ 3,849,333	\$ (2,854,555)
Miscellaneous	1,369,000	1,369,000	1,369,180	180
Total revenues	<u>8,072,888</u>	<u>8,072,888</u>	<u>5,218,513</u>	<u>(2,854,375)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	28,816,803	28,925,923	28,302,032	623,891
Materials and supplies	1,351,010	1,371,710	1,333,612	38,098
Contractual services	10,062,310	10,457,490	10,453,403	4,087
Other	110,000	110,000	86,554	23,446
Capital outlay	190,500	190,500	190,419	81
Total recreation and parks	<u>40,530,623</u>	<u>41,055,623</u>	<u>40,366,020</u>	<u>689,603</u>
Total recreation and parks	<u>40,530,623</u>	<u>41,055,623</u>	<u>40,366,020</u>	<u>689,603</u>
Total expenditures	<u>40,530,623</u>	<u>41,055,623</u>	<u>40,366,020</u>	<u>689,603</u>
Excess (deficiency) of revenues over expenditures	(32,457,735)	(32,982,735)	(35,147,507)	(2,164,772)
<b>Other financing sources (uses)</b>				
Operating transfers in	35,927,112	35,927,112	34,354,179	(1,572,933)
Operating transfers out	(182,489)	(550,699)	(550,699)	-
Total other financing sources (uses)	<u>35,744,623</u>	<u>35,376,413</u>	<u>33,803,480</u>	<u>(1,572,933)</u>
Net change in fund balances	3,286,888	2,393,678	(1,344,027)	(3,737,705)
<b>Fund balance at beginning of year</b>	1,077,658	1,077,658	1,077,658	-
<b>Lapsed encumbrances</b>	752,380	752,380	752,380	-
<b>Fund balance at end of year</b>	<u>\$ 5,116,926</u>	<u>\$ 4,223,716</u>	<u>\$ 486,011</u>	<u>\$ (3,737,705)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Recreation & Parks Grants**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-44

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget-</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Investment earnings	\$ 28,000	\$ 28,000	\$ 28,169	\$ 169
Grants and subsidies	114,550,000	117,990,831	68,695,152	(49,295,679)
Charges for services	972,000	672,000	972,847	300,847
Miscellaneous	4,450,000	4,450,000	4,450,307	307
Total revenues	<u>120,000,000</u>	<u>123,140,831</u>	<u>74,146,475</u>	<u>(48,994,356)</u>
<b>Expenditures</b>				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	19,207,099	14,949,529	4,257,570
Materials and supplies	275,744	291,217	291,217	-
Contractual services	7,649,792	46,102,781	46,102,781	-
Other	3,403	44,466	44,466	-
Capital outlay	595,132	4,337,753	4,337,753	-
Total recreation and parks	<u>8,524,071</u>	<u>69,983,316</u>	<u>65,725,746</u>	<u>4,257,570</u>
Total recreation and parks	<u>8,524,071</u>	<u>69,983,316</u>	<u>65,725,746</u>	<u>4,257,570</u>
Total expenditures	<u>8,524,071</u>	<u>69,983,316</u>	<u>65,725,746</u>	<u>4,257,570</u>
Excess of revenues over expenditures	111,475,929	53,157,515	8,420,729	(44,736,786)
<b>Other financing sources (uses)</b>				
Operating transfers in	-	859,169	859,169	-
Operating transfers out	-	<u>(273,272)</u>	<u>(273,272)</u>	-
Total other financing sources (uses)	-	585,897	585,897	-
Net change in fund balances	111,475,929	53,743,412	9,006,626	(44,736,786)
<b>Fund balance (deficit) at beginning of year</b>	(59,319,164)	(59,319,164)	(59,319,164)	-
<b>Lapsed encumbrances</b>	5,880,977	5,880,977	5,880,977	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 58,037,742</u>	<u>\$ 305,225</u>	<u>\$ (44,431,561)</u>	<u>\$ (44,736,786)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Reynolds Crossing Special Assessment**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-45

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Charges for services	\$ 3,500,000	\$ 3,500,000	\$ 73,277	\$ (3,426,723)
Total revenues	<u>3,500,000</u>	<u>3,500,000</u>	<u>73,277</u>	<u>(3,426,723)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>3,500,000</u>	<u>3,500,000</u>	<u>73,277</u>	<u>(3,426,723)</u>
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,500,000	3,500,000	73,277	(3,426,723)
<b>Fund balance (deficit) at beginning of year</b>	(3,024,913)	(3,024,913)	(3,024,913)	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 475,087</u>	<u>\$ 475,087</u>	<u>\$ (2,951,636)</u>	<u>\$ (3,426,723)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**DPU Small Business Education and Training**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-46

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 15,000	\$ 15,000	\$ 17,175	\$ 2,175
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>17,175</u>	<u>2,175</u>
<b>Expenditures</b>				
Current	-	-	-	-
Utilities				
Water				
Contractual services	-	10,350	-	10,350
Total water	-	<u>10,350</u>	-	<u>10,350</u>
Total utilities	-	<u>10,350</u>	-	<u>10,350</u>
Total expenditures	-	<u>10,350</u>	-	<u>10,350</u>
 Excess of revenues over expenditures	 <u>15,000</u>	 <u>4,650</u>	 <u>17,175</u>	 <u>(8,175)</u>
 <b>Other financing sources (uses)</b>	 -	 -	 -	 -
 Net change in fund balances	 15,000	 4,650	 17,175	 12,525
<b>Fund balance at beginning of year</b>	<b>10,350</b>	<b>10,350</b>	<b>10,350</b>	<b>-</b>
<b>Lapsed encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b><u>\$ 25,350</u></b>	<b><u>\$ 15,000</u></b>	<b><u>\$ 27,525</u></b>	<b><u>\$ 12,525</u></b>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Mined Assets**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-47

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	25,000	25,000	-	(25,000)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	25,000	25,000	-	(25,000)
<b>Fund balance at beginning of year</b>	1,501,000	1,501,000	1,501,000	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,526,000</u>	<u>\$ 1,526,000</u>	<u>\$ 1,501,000</u>	<u>\$ (25,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Private Grants**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-48

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues</b>				
Grants and subsidies	\$ 488,000	\$ 488,000	\$ 444,575	\$ (43,425)
Charges for services	10,000	10,000	10,625	625
Miscellaneous	2,000	2,000	2,523	523
Total revenues	500,000	500,000	457,723	(42,277)
<b>Expenditures</b>				
Current				
General government				
Technology				
Contractual services	5,000	5,000	5,000	-
Total technology	5,000	5,000	5,000	-
Total general government	5,000	5,000	5,000	-
Public safety				
Police				
Contractual services	-	5,000	3,477	1,523
Total police	-	5,000	3,477	1,523
Fire				
Materials & supplies	962	962	962	-
Total fire	962	962	962	-
Total public safety	962	5,962	4,439	1,523
Health				
Health				
Personal services	183,048	223,457	223,457	-
Materials and supplies	5,101	33,428	33,428	-
Contractual services	10,121	228,608	228,608	-
Other	-	85	85	-
Total health	198,270	485,578	485,578	-
Total health	198,270	485,578	485,578	-
Recreation and parks				
Recreation and parks				
Personal services	22,000	22,000	22,000	-
Materials and supplies	-	10,000	10,000	-
Contractual services	23,825	55,025	55,025	-
Total recreation and parks	45,825	87,025	87,025	-
Total recreation and parks	45,825	87,025	87,025	-
Total expenditures	250,057	583,565	582,042	1,523
Excess (deficiency) of revenues over expenditures	249,943	(83,565)	(124,319)	(40,754)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	249,943	(83,565)	(124,319)	(40,754)
<b>Fund balance at beginning of year</b>	543,680	543,680	543,680	-
<b>Lapsed encumbrances</b>	1,624	1,624	1,624	-
<b>Fund balance at end of year</b>	\$ 795,247	\$ 461,739	\$ 420,985	\$ (40,754)



**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, 2014**

Exhibit B-49

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget- Positive (Negative)
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 156,067	\$ (143,933)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>156,067</u>	<u>(143,933)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300,000	300,000	156,067	(143,933)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	300,000	300,000	156,067	(143,933)
<b>Fund balance at beginning of year</b>	261,036	261,036	261,036	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 561,036</u>	<u>\$ 561,036</u>	<u>\$ 417,103</u>	<u>\$ (143,933)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Photo Red Light**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-50

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Fines & forfeitures	\$ 2,400,000	\$ 2,400,000	\$ 2,105,633	\$ (294,367)
Miscellaneous	-	-	179	179
Total revenues	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,105,812</u>	<u>(294,188)</u>
<b>Expenditures</b>				
Current				
Public safety				
Police				
Personal services	1,344,300	1,344,300	1,344,300	-
Contractual services	45,700	45,700	45,700	-
Total police	<u>1,390,000</u>	<u>1,390,000</u>	<u>1,390,000</u>	<u>-</u>
Total public safety	<u>1,390,000</u>	<u>1,390,000</u>	<u>1,390,000</u>	<u>-</u>
Total expenditures	<u>1,390,000</u>	<u>1,390,000</u>	<u>1,390,000</u>	<u>-</u>
Excess of revenues over expenditures	1,010,000	1,010,000	715,812	(294,188)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,010,000	1,010,000	715,812	(294,188)
<b>Fund balance at beginning of year</b>	324,434	324,434	324,434	-
<b>Lapsed encumbrances</b>	1,532	1,532	1,532	-
<b>Fund balance at end of year</b>	<u>\$ 1,335,966</u>	<u>\$ 1,335,966</u>	<u>\$ 1,041,778</u>	<u>\$ (294,188)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Property Management**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-51

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 9,000	\$ 9,000	\$ 9,500	\$ 500
Miscellaneous	1,491,000	1,491,000	1,536,133	45,133
Total revenues	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,545,633</u>	<u>45,633</u>
<b>Expenditures</b>				
Current				
General government				
Facilities management				
Materials and supplies	25,000	25,000	-	25,000
Contractual services	1,390,854	1,390,854	1,380,751	10,103
Total facilities management	<u>1,415,854</u>	<u>1,415,854</u>	<u>1,380,751</u>	<u>35,103</u>
Total general government	<u>1,415,854</u>	<u>1,415,854</u>	<u>1,380,751</u>	<u>35,103</u>
Recreation and parks				
Recreation and parks				
Materials and supplies	-	70,000	16,812	53,188
Contractual services	-	155,073	121,893	33,180
Total recreation and parks	<u>-</u>	<u>225,073</u>	<u>138,705</u>	<u>86,368</u>
Total recreation and parks	<u>-</u>	<u>225,073</u>	<u>138,705</u>	<u>86,368</u>
Total expenditures	<u>1,415,854</u>	<u>1,640,927</u>	<u>1,519,456</u>	<u>121,471</u>
Excess (deficiency) of revenues over expenditures	84,146	(140,927)	26,177	167,104
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	84,146	(140,927)	26,177	167,104
<b>Fund balance at beginning of year</b>	889,404	889,404	889,404	-
<b>Lapsed encumbrances</b>	78,273	78,273	78,273	-
<b>Fund balance at end of year</b>	<u>\$ 1,051,823</u>	<u>\$ 826,750</u>	<u>\$ 993,854</u>	<u>\$ 167,104</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Collection Fees**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-52

	<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>				
Income taxes	\$ 4,000	\$ 4,000	\$ 4,778	\$ 778
Licenses and permits	3,000	3,000	3,726	726
Fines & forfeitures	394,000	394,000	394,939	939
Charges for services	1,489,000	1,839,000	605,703	(1,233,297)
Miscellaneous	10,000	10,000	10,667	667
Total revenues	<u>1,900,000</u>	<u>2,250,000</u>	<u>1,019,813</u>	<u>(1,230,187)</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Contractual services	-	757,305	747,306	9,999
Other	-	3,000	3,000	-
Total City attorney	<u>-</u>	<u>760,305</u>	<u>750,306</u>	<u>9,999</u>
Municipal court clerk				
Contractual services	255,000	255,000	255,000	-
Total municipal court clerk	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>	<u>-</u>
Total general government	<u>255,000</u>	<u>1,015,305</u>	<u>1,005,306</u>	<u>9,999</u>
Public service				
Transportation mobility operations				
Contractual services	-	3,712	3,712	-
Total transportation mobility operations	<u>-</u>	<u>3,712</u>	<u>3,712</u>	<u>-</u>
Traffic management				
Contractual services	-	181,288	181,288	-
Total traffic management	<u>-</u>	<u>181,288</u>	<u>181,288</u>	<u>-</u>
Total public service	<u>-</u>	<u>185,000</u>	<u>185,000</u>	<u>-</u>
Total expenditures	<u>255,000</u>	<u>1,200,305</u>	<u>1,190,306</u>	<u>9,999</u>
Excess (deficiency) of revenues over expenditures	1,645,000	1,049,695	(170,493)	(1,220,188)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,645,000	1,049,695	(170,493)	(1,220,188)
<b>Fund balance (deficit) at beginning of year</b>	(912,108)	(912,108)	(912,108)	-
<b>Lapsed encumbrances</b>	68,087	68,087	68,087	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 800,979</u>	<u>\$ 205,674</u>	<u>\$ (1,014,514)</u>	<u>\$ (1,220,188)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**City Attorney Mediation Fund**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-53

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	-	(20,000)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,000	20,000	-	(20,000)
<b>Fund balance at beginning of year</b>	21,456	21,456	21,456	-
<b>Lapsed encumbrances</b>	1,269	1,269	1,269	-
<b>Fund balance at end of year</b>	<u>\$ 42,725</u>	<u>\$ 42,725</u>	<u>\$ 22,725</u>	<u>\$ (20,000)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Environmental Fund**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-54

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 82,000	\$ 82,000	\$ 31,734	\$ (50,266)
Miscellaneous	3,000	3,000	3,565	565
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>35,299</u>	<u>(49,701)</u>
<b>Expenditures</b>				
Current				
General government				
City attorney				
Contractual services	-	60,970	48,709	12,261
Total city attorney	-	60,970	48,709	12,261
Total general government	-	60,970	48,709	12,261
Total expenditures	-	60,970	48,709	12,261
Excess (deficiency) of revenues over expenditures	85,000	24,030	(13,410)	(37,440)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	85,000	24,030	(13,410)	(37,440)
<b>Fund balance at beginning of year</b>	90,892	90,892	90,892	-
<b>Lapsed encumbrances</b>	4,210	4,210	4,210	-
<b>Fund balance at end of year</b>	<u>\$ 180,102</u>	<u>\$ 119,132</u>	<u>\$ 81,692</u>	<u>\$ (37,440)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Citywide Training Entrepreneurial**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-55

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 15,000	\$ 15,000	\$ 19,426	\$ 4,426
Miscellaneous	-	-	624	624
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>20,050</u>	<u>5,050</u>
<b>Expenditures</b>				
Current				
General government				
Human resources				
Materials and supplies	-	10,000	1,372	8,628
Contractual services	-	8,000	4,438	3,562
Total human resources	<u>-</u>	<u>18,000</u>	<u>5,810</u>	<u>12,190</u>
Total general government	<u>-</u>	<u>18,000</u>	<u>5,810</u>	<u>12,190</u>
Total expenditures	<u>-</u>	<u>18,000</u>	<u>5,810</u>	<u>12,190</u>
Excess (deficiency) of revenues over expenditures	15,000	(3,000)	14,240	17,240
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	15,000	(3,000)	14,240	17,240
<b>Fund balance at beginning of year</b>	17,955	17,955	17,955	-
<b>Lapsed encumbrances</b>	691	691	691	-
<b>Fund balance at end of year</b>	<u>\$ 33,646</u>	<u>\$ 15,646</u>	<u>\$ 32,886</u>	<u>\$ 17,240</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Police Continuing Professional Training**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-56

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>Expenditures</b>				
Current				
Public Safety				
Police				
Contractual services	-	25,495	8,119	17,376
Total police	<u>-</u>	<u>25,495</u>	<u>8,119</u>	<u>17,376</u>
Total public safety	<u>-</u>	<u>25,495</u>	<u>8,119</u>	<u>17,376</u>
Total expenditures	<u>-</u>	<u>25,495</u>	<u>8,119</u>	<u>17,376</u>
Excess (deficiency) of revenues over expenditures	20,000	(5,495)	(8,119)	(2,624)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>
Net change in fund balances	20,000	(8,995)	(11,619)	(2,624)
<b>Fund balance at beginning of year</b>	30,383	30,383	30,383	-
<b>Lapsed encumbrances</b>	7,705	7,705	7,705	-
<b>Fund balance at end of year</b>	<u>\$ 58,088</u>	<u>\$ 29,093</u>	<u>\$ 26,469</u>	<u>\$ (2,624)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Easton TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-57

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 35,000	\$ 35,000	\$ 35,853	\$ 853
Miscellaneous	6,965,000	6,965,000	6,828,485	(136,515)
Total revenues	<u>7,000,000</u>	<u>7,000,000</u>	<u>6,864,338</u>	<u>(135,662)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	2,594,922	-	-	-
Total development director	<u>2,594,922</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total development	<u>2,594,922</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,594,922</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	4,405,078	7,000,000	6,864,338	(135,662)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(6,782,623)</u>	<u>(6,775,704)</u>	<u>6,919</u>
Net change in fund balances	4,405,078	217,377	88,634	(128,743)
<b>Fund balance at beginning of year</b>	3,499,393	3,499,393	3,499,393	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 7,904,471</u>	<u>\$ 3,716,770</u>	<u>\$ 3,588,027</u>	<u>\$ (128,743)</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, 2014**

Exhibit B-58

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Investment earnings	\$ 25,000	\$ 25,000	\$ 25,065	\$ 65
Miscellaneous	3,475,000	3,475,000	3,254,520	(220,480)
Total revenues	3,500,000	3,500,000	3,279,585	(220,415)
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	2,101,275	-	-	-
Total development director	2,101,275	-	-	-
Total development	2,101,275	-	-	-
Total expenditures	2,101,275	-	-	-
Excess of revenues over expenditures	1,398,725	3,500,000	3,279,585	(220,415)
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(2,104,807)	(2,101,275)	3,532
Net change in fund balances	1,398,725	1,395,193	1,178,310	(216,883)
<b>Fund balance at beginning of year</b>	4,296,682	4,296,682	4,296,682	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	\$ 5,695,407	\$ 5,691,875	\$ 5,474,992	\$ (216,883)

**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, 2014**

Exhibit B-59

	<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	\$ 700,000	\$ 700,000	\$ 576,416	\$ (123,584)
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>576,416</u>	<u>(123,584)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	700,000	700,000	576,416	(123,584)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(576,416)</u>	<u>(576,416)</u>	<u>-</u>
Net change in fund balances	700,000	123,584	-	(123,584)
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 700,000</u>	<u>\$ 123,584</u>	<u>\$ -</u>	<u>\$ (123,584)</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, 2014**

Exhibit B-60

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues</b>				
Investment earnings	\$ 3,000	\$ 3,000	\$ 3,165	\$ 165
Miscellaneous	617,000	617,000	740,892	123,892
Total revenues	<u>620,000</u>	<u>620,000</u>	<u>744,057</u>	<u>124,057</u>
<b>Expenditures</b>				
Current				
General government				
City auditor				
Other	-	153,919	153,919	-
Total city auditor	-	153,919	153,919	-
Total general government	-	153,919	153,919	-
Total expenditures	-	153,919	153,919	-
Excess of revenues over expenditures	620,000	466,081	590,138	124,057
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(439,565)	(439,565)	-
Net change in fund balances	620,000	26,516	150,573	124,057
<b>Fund balance at beginning of year</b>	593,484	593,484	593,484	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,213,484</u>	<u>\$ 620,000</u>	<u>\$ 744,057</u>	<u>\$ 124,057</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, 2014**

Exhibit B-61

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 7,000	\$ 7,000	\$ 7,332	\$ 332
Miscellaneous	1,693,000	1,693,000	1,845,651	152,651
Total revenues	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,852,983</u>	<u>152,983</u>
<b>Expenditures</b>				
Current				
General government				
City auditor				
Other	-	496,078	496,078	-
Total city auditor	-	496,078	496,078	-
Total general government	-	496,078	496,078	-
Total expenditures	-	496,078	496,078	-
Excess of revenues over expenditures	1,700,000	1,203,922	1,356,905	152,983
<b>Other financing sources (uses)</b>				
Operating transfers out	-	(1,128,816)	(1,128,816)	-
Net change in fund balances	1,700,000	75,106	228,089	152,983
<b>Fund balance at beginning of year</b>	1,624,894	1,624,894	1,624,894	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 3,324,894</u>	<u>\$ 1,700,000</u>	<u>\$ 1,852,983</u>	<u>\$ 152,983</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Gateway - OSU TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-62

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 262,081	\$ (37,919)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>262,081</u>	<u>(37,919)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	-	262,081	262,081	-
Total development director	<u>-</u>	<u>262,081</u>	<u>262,081</u>	<u>-</u>
Total development	<u>-</u>	<u>262,081</u>	<u>262,081</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>262,081</u>	<u>262,081</u>	<u>-</u>
Excess of revenues over expenditures	300,000	37,919	-	(37,919)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	300,000	37,919	-	(37,919)
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u><u>\$ 300,000</u></u>	<u><u>\$ 37,919</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (37,919)</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, 2014**

Exhibit B-63

	<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	\$ 4,000	\$ 4,000	\$ 4,390	\$ 390
Miscellaneous	496,000	496,000	465,266	(30,734)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>469,656</u>	<u>(30,344)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	500,000	500,000	469,656	(30,344)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	500,000	500,000	469,656	(30,344)
<b>Fund balance at beginning of year</b>	499,526	499,526	499,526	-
<b>Lapsed encumbrances</b>	42	42	42	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 999,568</u>	<u>\$ 999,568</u>	<u>\$ 969,224</u>	<u>\$ (30,344)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Waggoner Road TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-64

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 14,000	\$ 14,000	\$ 14,062	\$ 62
Miscellaneous	586,000	586,000	558,275	(27,725)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>572,337</u>	<u>(27,663)</u>
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	600,000	600,000	572,337	(27,663)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	600,000	600,000	572,337	(27,663)
<b>Fund balance at beginning of year</b>	2,291,599	2,291,599	2,291,599	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 2,891,599</u>	<u>\$ 2,891,599</u>	<u>\$ 2,863,936</u>	<u>\$ (27,663)</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, 2014**

Exhibit B-65

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for service	\$ 501,028	\$ 501,028	\$ 300,663	\$ (200,365)
Total revenues	<u>501,028</u>	<u>501,028</u>	<u>300,663</u>	<u>(200,365)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	501,028	501,028	300,663	(200,365)
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(501,028)</u>	<u>(484,636)</u>	<u>(283,608)</u>	<u>201,028</u>
Net change in fund balances	-	16,392	17,055	663
<b>Fund balance at beginning of year</b>	2,012	2,012	2,012	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 2,012</u>	<u>\$ 18,404</u>	<u>\$ 19,067</u>	<u>\$ 663</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Rocky Fork TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-66

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues</b>				
Miscellaneous	\$ 1,450,000	\$ 1,450,000	\$ 1,222,499	\$ (227,501)
Total revenues	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,222,499</u>	<u>(227,501)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	-	250,000	250,000	-
Total development director	-	<u>250,000</u>	<u>250,000</u>	-
Total development	-	<u>250,000</u>	<u>250,000</u>	-
Total expenditures	-	<u>250,000</u>	<u>250,000</u>	-
Excess of revenues over expenditures	1,450,000	1,200,000	972,499	(227,501)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	1,450,000	1,200,000	972,499	(227,501)
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,450,000</u>	<u>\$ 1,200,000</u>	<u>\$ 972,499</u>	<u>\$ (227,501)</u>

City of Columbus, Ohio  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Lucent TIF  
 Budget Basis  
 Year ended December 31, 2014

Exhibit B-67

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ 500,000	\$ 500,000	\$ 495,025	\$ (4,975)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>495,025</u>	<u>(4,975)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	500,000	500,000	495,025	(4,975)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	500,000	500,000	495,025	(4,975)
<b>Fund balance at beginning of year</b>	1,555,125	1,555,125	1,555,125	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 2,055,125</u>	<u>\$ 2,055,125</u>	<u>\$ 2,050,150</u>	<u>\$ (4,975)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**East Broad Dominion TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-68

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 244,266	\$ (55,734)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>244,266</u>	<u>(55,734)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300,000	300,000	244,266	(55,734)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	300,000	300,000	244,266	(55,734)
<b>Fund balance at beginning of year</b>	956,614	956,614	956,614	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u><u>\$ 1,256,614</u></u>	<u><u>\$ 1,256,614</u></u>	<u><u>\$ 1,200,880</u></u>	<u><u>\$ (55,734)</u></u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Waggoner M/I TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-69

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 326,099	\$ 26,099
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>326,099</u>	<u>26,099</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300,000	300,000	326,099	26,099
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	300,000	300,000	326,099	26,099
<b>Fund balance at beginning of year</b>	1,094,155	1,094,155	1,094,155	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 1,394,155</u>	<u>\$ 1,394,155</u>	<u>\$ 1,420,254</u>	<u>\$ 26,099</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**East Broad Commercial TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-70

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 295,478	\$ (4,522)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>295,478</u>	<u>(4,522)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300,000	300,000	295,478	(4,522)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	300,000	300,000	295,478	(4,522)
<b>Fund balance at beginning of year</b>	1,737,327	1,737,327	1,737,327	-
<b>Lapsed encumbrances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 2,037,327</u>	<u>\$ 2,037,327</u>	<u>\$ 2,032,805</u>	<u>\$ (4,522)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Lucent Commercial TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-71

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 300,000	\$ 300,000	\$ 263,354	\$ (36,646)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>263,354</u>	<u>(36,646)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300,000	300,000	263,354	(36,646)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	300,000	300,000	263,354	(36,646)
<b>Fund balance at beginning of year</b>	845,745	845,745	845,745	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 1,145,745</u>	<u>\$ 1,145,745</u>	<u>\$ 1,109,099</u>	<u>\$ (36,646)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Brewery District II TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-72

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 200,000	\$ 200,000	\$ 164,658	\$ (35,342)
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>164,658</u>	<u>(35,342)</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	200,000	200,000	164,658	(35,342)
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	200,000	200,000	164,658	(35,342)
<b>Fund balance at beginning of year</b>	488,085	488,085	488,085	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 688,085</u>	<u>\$ 688,085</u>	<u>\$ 652,743</u>	<u>\$ (35,342)</u>



**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Grange Urban Redevelopment TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-73

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Miscellaneous	\$ 400,000	\$ 400,000	\$ 446,749	\$ 46,749
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>446,749</u>	<u>46,749</u>
<b>Expenditures</b>				
Development				
Development director				
Other	-	1,032,507	1,032,507	-
Total development director	<u>-</u>	<u>1,032,507</u>	<u>1,032,507</u>	<u>-</u>
Total development	<u>-</u>	<u>1,032,507</u>	<u>1,032,507</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>1,032,507</u>	<u>1,032,507</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	400,000	(632,507)	(585,758)	46,749
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	400,000	(632,507)	(585,758)	46,749
<b>Fund balance at beginning of year</b>	758,784	758,784	758,784	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 1,158,784</u>	<u>\$ 126,277</u>	<u>\$ 173,026</u>	<u>\$ 46,749</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Gowdy Field TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-74

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u>
	<u>Original</u>	<u>Final</u>		<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Miscellaneous	\$ -	\$ -	\$ 390,596	\$ 390,596
Total revenues	<u>-</u>	<u>-</u>	<u>390,596</u>	<u>390,596</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-	390,596	390,596
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>-</u>	<u>(390,596)</u>	<u>(390,596)</u>	<u>-</u>
Net change in fund balances	-	(390,596)	-	390,596
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ -</u>	<u>\$ (390,596)</u>	<u>\$ -</u>	<u>\$ 390,596</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Short North TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-75

	<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	\$ 3,000,000	\$ 3,000,000	\$ 878,370	\$ (2,121,630)
Total revenues	<u>3,000,000</u>	<u>3,000,000</u>	<u>878,370</u>	<u>(2,121,630)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	-	878,370	878,370	-
Total development director	-	<u>878,370</u>	<u>878,370</u>	-
Total development	-	<u>878,370</u>	<u>878,370</u>	-
Total expenditures	-	<u>878,370</u>	<u>878,370</u>	-
Excess of revenues over expenditures	3,000,000	2,121,630	-	(2,121,630)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	3,000,000	2,121,630	-	(2,121,630)
<b>Fund balance at beginning of year</b>	-	-	-	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 3,000,000</u>	<u>\$ 2,121,630</u>	<u>\$ -</u>	<u>\$ (2,121,630)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Hayden Run South TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-76

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b> <b>Final Budget-</b>
	<u>Original</u>	<u>Final</u>		<b>Positive</b> <b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 179,000	\$ 179,000	\$ 179,427	\$ 427
Miscellaneous	1,321,000	1,321,000	2,129,425	808,425
Total revenues	<u>1,500,000</u>	<u>1,500,000</u>	<u>2,308,852</u>	<u>808,852</u>
<b>Expenditures</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,500,000	1,500,000	2,308,852	808,852
<b>Other financing sources (uses)</b>				
Operating transfers out	<u>(583,936)</u>	<u>(583,936)</u>	<u>(583,936)</u>	<u>-</u>
Net change in fund balances	916,064	916,064	1,724,916	808,852
<b>Fund balance at beginning of year</b>	2,873,201	2,873,201	2,873,201	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 3,789,265</u>	<u>\$ 3,789,265</u>	<u>\$ 4,598,117</u>	<u>\$ 808,852</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Grange II Urban Redevelopment**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-77

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 200,000	\$ 200,000	\$ 157,927	\$ (42,073)
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>157,927</u>	<u>(42,073)</u>
<b>Expenditures</b>				
Current				
Development				
Development director				
Other	-	577,127	577,127	-
Total development director	-	577,127	577,127	-
Total development	-	577,127	577,127	-
Total expenditures	-	577,127	577,127	-
Excess (deficiency) of revenues over expenditures	200,000	(377,127)	(419,200)	(42,073)
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	200,000	(377,127)	(419,200)	(42,073)
<b>Fund balance at beginning of year</b>	498,539	498,539	498,539	-
<b>Lapsed encumbrances</b>				-
<b>Fund balance (deficit) at end of year</b>	<u>\$ 698,539</u>	<u>\$ 121,412</u>	<u>\$ 79,339</u>	<u>\$ (42,073)</u>

**City of Columbus, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**Columbus Downtown TIF**  
**Budget Basis**  
**Year ended December 31, 2014**

Exhibit B-78

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 35,000	\$ 35,000	\$ 1,853,933	\$ 1,818,933
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>1,853,933</u>	<u>1,818,933</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	35,000	35,000	1,853,933	1,818,933
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	35,000	35,000	1,853,933	1,818,933
<b>Fund balance at beginning of year</b>	33,676	33,676	33,676	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 68,676</u>	<u>\$ 68,676</u>	<u>\$ 1,887,609</u>	<u>\$ 1,818,933</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, 2014**

Exhibit B-79

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
<b>Other financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	-	-	-
<b>Fund balance at beginning of year</b>	479	479	479	-
<b>Lapsed encumbrances</b>	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 479</u>	<u>\$ 479</u>	<u>\$ 479</u>	<u>\$ -</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**
- **Worker's Compensation**
- **Fleet Management**
- **Information Services**
- **Mail, Print, Term Contracts**
- **Construction Inspection**
- **Land Acquisition**

**City of Columbus, Ohio**  
 Combining Statement of Net Position  
 Internal Service Funds  
 December 31, 2014  
 (amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term			Construction Inspection	Land Acquisition	Total
					Contracts	Inspection	Acquisition			
<b>ASSETS</b>										
Current assets:										
Cash and cash equivalents with treasurer	\$ 24,392	\$ 72,516	\$ 3,652	\$ 4,806	\$ 29	\$ 626	\$ 537	\$ 106,558		
Receivables (net of allowance for uncollectibles)	-	-	-	1	-	-	-	1		
Due from other funds	-	-	162	104	-	184	25	475		
Inventory	-	-	729	-	-	-	-	729		
Total current assets	<u>24,392</u>	<u>72,516</u>	<u>4,543</u>	<u>4,911</u>	<u>29</u>	<u>810</u>	<u>562</u>	<u>107,763</u>		
Non-current assets:										
Restricted Assets-										
Cash and cash equivalents with treasurer and other	-	-	7,556	12,691	-	-	-	20,247		
Capital Assets:										
Land and improvements	-	-	1,298	-	-	-	-	1,298		
Other capital assets, net of accumulated depreciation	-	-	35,133	15,727	96	530	14	51,500		
Total non-current assets	-	-	43,987	28,418	96	530	14	73,045		
Total assets	<u>24,392</u>	<u>72,516</u>	<u>48,530</u>	<u>33,329</u>	<u>125</u>	<u>1,340</u>	<u>576</u>	<u>180,808</u>		
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
	-	-	1,113	-	-	-	-	1,113		
<b>LIABILITIES</b>										
Current Liabilities:										
Accounts payable	2,455	-	1,393	406	57	13	2	4,326		
Due to other:										
Governments	-	9,938	-	-	-	-	-	9,938		
Funds	-	-	267	40	-	-	-	307		
Accrued interest payable	-	-	447	432	-	-	-	879		
Accrued wages and benefits	83	-	285	623	10	192	23	1,216		
Accrued vacation and sick leave	99	-	603	1,105	-	321	15	2,143		
Claims and judgments	10,966	9,500	-	-	-	-	-	20,466		
Current portion of:										
Bonds, notes and loans payable	-	-	2,915	5,521	-	-	-	8,436		
Total current liabilities	<u>13,603</u>	<u>19,438</u>	<u>5,910</u>	<u>8,127</u>	<u>67</u>	<u>526</u>	<u>40</u>	<u>47,711</u>		
Non-current liabilities:										
Payable from restricted assets:										
Accounts payable	-	-	109	797	-	-	-	906		
Claims and judgments	-	47,615	-	-	-	-	-	47,615		
Bonds and loans payable, net	-	-	33,306	25,906	-	-	-	59,212		
Total non-current liabilities	-	<u>47,615</u>	<u>33,415</u>	<u>26,703</u>	-	-	-	<u>107,733</u>		
Total liabilities	<u>13,603</u>	<u>67,053</u>	<u>39,325</u>	<u>34,830</u>	<u>67</u>	<u>526</u>	<u>40</u>	<u>155,444</u>		
<b>NET POSITION</b>										
Net investment in capital assets	-	-	8,770	(3,806)	96	530	-	5,590		
Unrestricted	10,789	5,463	1,548	2,305	(38)	284	536	20,887		
Total net position	<u>\$ 10,789</u>	<u>\$ 5,463</u>	<u>\$ 10,318</u>	<u>\$ (1,501)</u>	<u>\$ 58</u>	<u>\$ 814</u>	<u>\$ 536</u>	<u>\$ 26,477</u>		

**City of Columbus, Ohio**  
 Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
 Internal Service Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term			Construction Inspection	Land Acquisition	Total
					Contracts	Contracts	Contracts			
<b>REVENUES</b>										
Charges for services	\$ 152,507	\$ 17,648	\$ 33,940	\$ 28,989	\$ 1,334	\$ 6,885	\$ 882	\$ 242,185		
Miscellaneous	3,830	1,226	407	186	5	208	26	5,888		
Total operating revenues	<u>156,337</u>	<u>18,874</u>	<u>34,347</u>	<u>29,175</u>	<u>1,339</u>	<u>7,093</u>	<u>908</u>	<u>248,073</u>		
<b>OPERATING EXPENSES</b>										
Personal services	2,637	-	10,644	15,870	258	7,773	674	37,856		
Materials and supplies	27	-	16,300	3,658	54	60	2	20,101		
Contractual services	154,668	16,655	3,635	7,766	1,084	615	39	184,462		
Depreciation	-	-	1,334	2,722	14	73	3	4,146		
Other	-	84	-	58	-	1	-	143		
Total Operating Expenses	<u>157,332</u>	<u>16,739</u>	<u>31,913</u>	<u>30,074</u>	<u>1,410</u>	<u>8,522</u>	<u>718</u>	<u>246,708</u>		
Operating income (loss)	<u>(995)</u>	<u>2,135</u>	<u>2,434</u>	<u>(899)</u>	<u>(71)</u>	<u>(1,429)</u>	<u>190</u>	<u>1,365</u>		
<b>NON-OPERATING REVENUES (EXPENSES)</b>										
Investment income	-	-	1	-	-	-	-	1		
Interest expense	-	-	(1,072)	(833)	-	-	-	(1,905)		
Operating grants and contributions	-	-	32	5	-	-	-	37		
Total non-operating revenue (expenses)	<u>-</u>	<u>-</u>	<u>(1,039)</u>	<u>(828)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,867)</u>		
Income (loss) before contributions and transfers	<u>(995)</u>	<u>2,135</u>	<u>1,395</u>	<u>(1,727)</u>	<u>(71)</u>	<u>(1,429)</u>	<u>190</u>	<u>(502)</u>		
Transfers in	-	-	319	755	-	-	-	1,074		
Transfers out	-	-	-	-	-	-	-	-		
Change in net position	<u>(995)</u>	<u>2,135</u>	<u>1,714</u>	<u>(972)</u>	<u>(71)</u>	<u>(1,429)</u>	<u>190</u>	<u>572</u>		
Total net position - beginning	11,784	3,328	8,604	(529)	129	2,243	346	25,905		
Total net position - ending	<u>\$ 10,789</u>	<u>\$ 5,463</u>	<u>\$ 10,318</u>	<u>\$ (1,501)</u>	<u>\$ 58</u>	<u>\$ 814</u>	<u>\$ 536</u>	<u>\$ 26,477</u>		

**City of Columbus, Ohio**  
 Combining Statement of Cash Flows  
 Internal Service Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Worker's Compensation</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Mail, Print, Term Contracts</u>	<u>Construction Inspection</u>	<u>Land Acquisition</u>	<u>Total</u>
<b>OPERATING ACTIVITIES:</b>								
Quasi external operating receipts	\$ 152,507	\$ 17,648	\$ 34,055	\$ 29,047	\$ 1,334	\$ 7,039	\$ 898	\$ 242,528
Cash paid to employees	(2,664)	-	(10,602)	(15,725)	(259)	(7,768)	(667)	(37,685)
Cash paid to suppliers	(152,574)	(18,799)	(19,959)	(11,378)	(1,085)	(637)	(40)	(204,472)
Other receipts	3,826	1,227	400	169	3	185	24	5,834
Other payments	-	(84)	-	-	-	-	-	(84)
<b>Net cash provided (used) by operating activities</b>	<u>1,095</u>	<u>(8)</u>	<u>3,894</u>	<u>2,113</u>	<u>(7)</u>	<u>(1,181)</u>	<u>215</u>	<u>6,121</u>
<b>NONCAPITAL FINANCING ACTIVITIES</b>								
Transfers in	-	-	319	755	-	-	-	1,074
<b>Net cash provided (used) by noncapital financing activities</b>	-	-	<u>319</u>	<u>755</u>	-	-	-	<u>1,074</u>
<b>CAPITAL FINANCING ACTIVITIES:</b>								
Proceeds from sale of assets	-	-	32	5	-	-	2	39
Purchases of property, plant, and equipment	-	-	(5,523)	(4,826)	-	(125)	(17)	(10,491)
Proceeds from issuance of bonds and notes	-	-	5,775	3,495	-	-	-	9,270
Refunding bonds issued	-	-	3,975	10	-	-	-	3,985
Premium on bonds issued	-	-	798	446	-	-	-	1,244
Principal payments on bonds and notes	-	-	(2,175)	(4,760)	-	-	-	(6,935)
Payment to refunded bond escrow agent	-	-	(4,616)	(10)	-	-	-	(4,626)
Interest paid on bonds and notes	-	-	(1,112)	(1,147)	-	-	-	(2,259)
<b>Net cash provided (used) by capital financing activities</b>	-	-	<u>(2,846)</u>	<u>(6,787)</u>	-	<u>(125)</u>	<u>(15)</u>	<u>(9,773)</u>
<b>INVESTING ACTIVITIES:</b>								
Interest received on investments	-	-	1	-	-	-	-	1
<b>Net cash provided (used) by investing activities</b>	-	-	<u>1</u>	-	-	-	-	<u>1</u>
Increase (decrease) in cash and cash equivalents	1,095	(8)	1,368	(3,919)	(7)	(1,306)	200	(2,577)
<b>Cash and cash equivalents at beginning of year (includes restricted cash)</b>	<u>23,297</u>	<u>72,524</u>	<u>9,840</u>	<u>21,416</u>	<u>36</u>	<u>1,932</u>	<u>337</u>	<u>129,382</u>
<b>Cash and cash equivalents at beginning of year (includes restricted cash)</b>	<u>\$ 24,392</u>	<u>\$ 72,516</u>	<u>\$ 11,208</u>	<u>\$ 17,497</u>	<u>\$ 29</u>	<u>\$ 626</u>	<u>\$ 537</u>	<u>\$ 126,805</u>

(continued)

**City of Columbus, Ohio**  
 Combining Statement of Cash Flows  
 Internal Service Funds  
 For the Year Ended December 31, 2014  
 (amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Worker's Compensation</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Mail, Print, Term Contracts</u>	<u>Construction Inspection</u>	<u>Land Acquisition</u>	<u>Total</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	\$ (995)	\$ 2,135	\$ 2,434	\$ (899)	\$ (71)	\$ (1,429)	\$ 190	\$ 1,365
Depreciation	-	-	1,334	2,722	14	73	3	4,146
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:								
Receivables	-	-	-	16	-	16	-	32
Due from other funds	-	-	288	(1)	-	190	15	492
Inventory	-	-	(109)	-	-	-	-	(109)
Accounts payable -- net of items affecting property, plant and equipment	1,579	-	85	106	52	(25)	(1)	1,796
Due to other governments	-	432	-	-	-	-	-	432
Due to other funds	-	-	(170)	40	-	-	-	(130)
Accrued wages and benefits	7	-	21	69	(2)	16	6	117
Accrued vacation and sick leave	(37)	-	11	60	-	(22)	2	14
Claims and judgments	541	(2,575)	-	-	-	-	-	(2,034)
<b>Net cash provided (used) by operating activities</b>	<u>\$ 1,095</u>	<u>\$ (8)</u>	<u>\$ 3,894</u>	<u>\$ 2,113</u>	<u>\$ (7)</u>	<u>\$ (1,181)</u>	<u>\$ 215</u>	<u>\$ 6,121</u>

# City of Columbus, Ohio

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# City of Columbus, Ohio

## **Fiduciary Funds - Agency Funds**

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

- Payroll Deposit
- Garnishments
- Unclaimed money
- Taxes to remit
- Short North SID
- Capital Crossroads SID
- Morse Road SID
- Discovery District SID
- Health Deposit
- Construction Insp. Deposit
- City Auditor's Deposit
- City Attorney's Deposit
- Safety Agency Deposit
- Police Property Room Deposit
- BCI Background Checks
- Suburb Utility Surcharges
- Utilities
- Prairie – Obetz JEDZ
- JEDD – Prairie Township
- JEDD – N. Pickaway County
- Suburb Income Tax
- City Treasurer's Deposit
- Recreation Deposit
- Development Deposit
- Convention Facility Tax
- Service Department Deposit

**City of Columbus, Ohio**  
**Statement of Changes in Assets and Liabilities**  
**Agency Funds—Individual Fund Grouping**  
**For the Year Ended December 31, 2014**  
 (amounts expressed in thousands)

	Assets			Liabilities		
	Balance January 1, 2014	Additions	Deletions	Balance January 1, 2014	Additions	Deletions
<b>Payroll deposit</b>						
Cash and investments with treasurer	\$ 12,787	342,218	341,339	\$ 12,787	342,218	341,339
<b>Garnishments</b>						
Cash and investments with treasurer	\$ -	93	93	\$ -	93	93
<b>Unclaimed money</b>						
Cash and investments with treasurer	\$ 1,244	508	188	\$ 1,244	508	188
<b>Taxes to remit</b>						
Cash and investments with treasurer	\$ 7	236	241	\$ 7	236	241
<b>Short North SID deposit</b>						
Cash and investments with treasurer	\$ -	334	334	\$ -	334	334
<b>Capital Crossroads SID</b>						
Cash and investments with treasurer	\$ -	1,765	1,765	\$ -	1,765	1,765
<b>Morse Road SID</b>						
Cash and investments with treasurer	\$ -	240	240	\$ -	240	240
<b>Discovery District SID</b>						
Cash and investments with treasurer	\$ -	555	555	\$ -	555	555
<b>Health deposit</b>						
Cash and investments with treasurer	\$ 1,459	1,599	1,636	\$ 1,459	1,599	1,636
<b>Construction Insp. deposit</b>						
Cash and investments with treasurer	\$ 4,571	5,306	4,308	\$ 4,571	5,306	4,308
<b>City auditor's deposit</b>						
Cash and investments with treasurer	\$ 10	-	-	\$ 10	-	-
<b>City attorney's deposit</b>						
Cash and investments with treasurer	\$ 132	307	389	\$ 132	307	389
<b>Safety agency deposit</b>						
Cash and investments with treasurer	\$ 42	367	353	\$ 42	367	353
<b>Police property room deposit</b>						
Cash and investments with treasurer	\$ 4,298	394	935	\$ 4,298	394	935
<b>BCI background checks</b>						
Cash and investments with treasurer	\$ 11	116	115	\$ 11	116	115
<b>Suburb utility surcharges</b>						
Cash and investments with treasurer	\$ 515	7,185	6,830	\$ 515	7,185	6,830
<b>Utilities</b>						
Cash and investments with treasurer	\$ -	12	-	\$ -	12	-
<b>Prairie - Obetz JEDZ</b>						
Cash and investments with treasurer	\$ 232	3,391	3,234	\$ 232	3,391	3,234
<b>JEDD - Prairie Township</b>						
Cash and investments with treasurer	\$ 49	219	237	\$ 49	219	237
<b>JEDD - Northern Pickaway County</b>						
Cash and investments with treasurer	\$ 328	234	175	\$ 328	234	175
<b>Suburb income tax</b>						
Cash and investments with treasurer	\$ 2,766	23,936	24,650	\$ 2,767	23,938	24,651
Receivables	1	2	1	2		
<b>Total Suburb income tax</b>	\$ 2,767			\$ 2,767		
<b>City treasurer's deposit</b>						
Cash and investments with treasurer	\$ 37	258	266	\$ 37	258	266
<b>Recreation deposit</b>						
Cash and investments with treasurer	\$ 27	103	91	\$ 27	103	91
<b>Development deposit</b>						
Cash and investments with treasurer	\$ 1,623	821	848	\$ 1,623	821	848
<b>Convention facility tax</b>						
Cash and investments with treasurer	\$ -	20,105	20,105	\$ -	20,105	20,105
<b>Service department deposit</b>						
Cash and investments with treasurer	\$ 1,147	502	444	\$ 1,147	502	444
<b>Total Agency Funds</b>						
Cash and investments with treasurer	\$ 31,285	410,804	409,371	\$ 31,286	410,806	409,372
Receivables	1	2	1	2		
<b>Total Agency Funds</b>	\$ 31,286	410,806	409,372	\$ 31,286	410,806	409,372



# **STATISTICAL SECTION**



# City of Columbus, Ohio

## Statistical Section

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. These tables are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*.

### **Contents**

### **Tables**

#### ***Financial Trends***

1 – 7

These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.

#### ***Revenue Capacity***

8 – 14

These schedules contain information to help assess the City's most significant local revenue sources.

#### ***Debt Capacity***

15 – 19 and 39

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

#### ***Demographic and Economic Information***

20 – 34

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

#### ***Operating Information***

35 – 38

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

# City of Columbus, Ohio

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**City of Columbus, Ohio**  
 Net Position by Component, Last Ten Fiscal Years <sup>1</sup>  
 (accrual basis of accounting)  
 (amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental activities</b>										
Net investment in capital assets	\$ 735,992	798,424	890,192	923,560	949,656	1,018,020	1,054,461	1,087,998	1,173,017	1,213,876
Restricted	245,591	241,433	233,837	203,516	83,202	60,578	100,771	111,178	89,447	131,440
Unrestricted	154,044	160,865	121,636	74,292	191,480	260,382	281,504	254,759	273,830	277,973
Total governmental activities net position	<u>1,135,627</u>	<u>1,200,722</u>	<u>1,245,665</u>	<u>1,201,368</u>	<u>1,224,338</u>	<u>1,338,980</u>	<u>1,436,736</u>	<u>1,453,935</u>	<u>1,536,294</u>	<u>1,623,289</u>
<b>Business-type activities</b>										
Net investment in capital assets	644,598	690,593	747,677	836,035	810,936	857,893	895,782	923,776	1,006,596	1,079,071
Restricted	2,176	2,143	579	1,911	2,756	2,885	2,641	2,644	2,564	1,422
Unrestricted	163,206	167,598	197,056	190,555	276,688	289,865	317,657	385,646	395,137	407,482
Total business-type activities net position	<u>809,980</u>	<u>860,334</u>	<u>945,312</u>	<u>1,028,501</u>	<u>1,090,380</u>	<u>1,150,643</u>	<u>1,216,080</u>	<u>1,312,066</u>	<u>1,404,297</u>	<u>1,487,975</u>
<b>Primary government</b>										
Net investment in capital assets	1,380,590	1,489,017	1,637,869	1,759,595	1,760,592	1,875,913	1,950,243	2,011,774	2,179,613	2,292,947
Restricted	247,767	243,576	234,416	205,427	85,958	63,463	103,412	113,822	92,011	132,862
Unrestricted	317,250	328,463	318,692	264,847	468,168	550,247	599,161	640,405	668,967	685,455
Total primary government net position	<u>1,945,607</u>	<u>2,061,056</u>	<u>2,190,977</u>	<u>2,229,869</u>	<u>2,314,718</u>	<u>2,489,623</u>	<u>2,652,816</u>	<u>2,766,001</u>	<u>2,940,591</u>	<u>3,111,264</u>

<sup>1</sup> The City implemented GASB Statement No. 54 in 2009. Certain amounts in 2009 and prior have been reclassified for consistency.

**City of Columbus, Ohio**  
 Changes in Net Position, Last Ten Fiscal Years  
 (accrual basis of accounting)  
 (amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
Governmental activities:										
General government	\$ 84,922	102,518	109,698	121,522	111,804	125,973	126,946	101,167	135,294	144,771
Public service	142,509	139,182	144,046	158,841	138,954	148,277	150,037	157,133	172,363	171,408
Public safety	412,309	433,520	449,574	496,838	462,805	502,977	516,021	525,198	543,893	552,321
Development	57,956	56,139	66,727	74,913	67,540	70,284	109,966	99,109	101,490	82,349
Health	38,490	43,989	45,599	45,528	40,295	41,190	42,667	41,785	44,688	49,545
Recreation and parks	90,456	95,760	101,823	108,159	110,689	127,054	132,801	123,540	135,850	130,290
Interest on long-term debt	37,153	41,300	43,109	43,352	39,029	39,440	40,895	43,808	43,895	43,579
Total governmental activities expenses	<u>863,795</u>	<u>912,408</u>	<u>960,576</u>	<u>1,049,153</u>	<u>971,116</u>	<u>1,055,195</u>	<u>1,119,333</u>	<u>1,091,740</u>	<u>1,177,473</u>	<u>1,174,263</u>
Business-type activities:										
Water	100,851	107,786	111,166	126,142	125,959	137,906	143,293	146,906	144,555	147,521
Sanitary Sewer	127,209	134,600	146,649	176,178	181,839	190,905	207,902	195,696	203,558	203,700
Storm Sewer	24,135	27,661	35,993	37,741	29,663	29,811	31,384	30,940	30,898	32,348
Electricity	60,873	59,965	76,895	78,167	82,102	87,660	85,203	86,525	81,287	78,545
Garages	-	-	-	23	929	1,369	1,307	754	778	758
Total business-type activities expenses	<u>313,068</u>	<u>330,012</u>	<u>370,703</u>	<u>418,251</u>	<u>420,492</u>	<u>447,651</u>	<u>469,089</u>	<u>460,821</u>	<u>461,076</u>	<u>462,872</u>
Total primary government expenses	<u>\$ 1,176,863</u>	<u>1,242,420</u>	<u>1,331,279</u>	<u>1,467,404</u>	<u>1,391,608</u>	<u>1,502,846</u>	<u>1,588,422</u>	<u>1,552,561</u>	<u>1,638,549</u>	<u>1,637,135</u>
<b>Program Revenue</b>										
Governmental activities:										
Charges for services:										
General government	\$ 59,856	62,430	60,339	56,438	55,077	54,452	54,535	58,248	57,555	57,982
Public service	16,544	18,472	25,557	37,112	28,605	24,663	27,133	30,109	30,311	33,452
Public safety	18,928	19,739	23,127	15,075	23,555	27,698	28,129	30,288	27,632	29,224
Development	16,746	13,866	15,373	18,688	15,165	18,600	15,635	14,601	21,657	18,426
Health	5,424	5,830	6,413	6,443	5,808	5,656	5,901	6,646	7,149	7,221
Recreation and parks	11,488	12,095	12,872	12,883	11,234	10,631	10,756	10,389	8,725	11,836
Operating grants and contributions	126,729	132,699	130,663	138,630	145,455	181,729	195,358	141,187	144,346	144,968
Capital grants and contributions	49,693	41,567	49,077	45,371	46,389	44,745	53,792	56,256	64,320	51,662
Total governmental activities program revenue	<u>305,408</u>	<u>306,698</u>	<u>323,421</u>	<u>330,640</u>	<u>331,288</u>	<u>368,174</u>	<u>391,239</u>	<u>347,724</u>	<u>361,695</u>	<u>354,771</u>
Business-type activities:										
Charges for services:										
Water	112,239	107,653	116,495	138,404	142,010	150,379	161,017	176,337	177,953	176,962
Sanitary Sewer	141,331	160,757	193,804	209,711	210,760	211,985	219,606	232,391	230,489	230,062
Storm Sewer	24,677	26,631	28,996	31,073	33,113	37,017	37,091	36,621	36,243	38,527
Electricity	61,909	64,274	82,680	80,852	80,724	80,387	89,199	89,289	85,885	82,186
Garages	-	-	-	-	14	850	1,998	1,568	1,441	1,569
Capital grants and contributions	923	249	845	735	1,275	8,573	2,712	12,396	5,200	1,874
Total business-type activities program revenue	<u>341,079</u>	<u>359,564</u>	<u>422,820</u>	<u>460,775</u>	<u>467,896</u>	<u>489,191</u>	<u>511,623</u>	<u>548,602</u>	<u>537,211</u>	<u>531,180</u>
Total primary government program revenue	<u>\$ 646,487</u>	<u>666,262</u>	<u>746,241</u>	<u>791,415</u>	<u>799,184</u>	<u>857,365</u>	<u>902,862</u>	<u>896,326</u>	<u>898,906</u>	<u>885,951</u>



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Committed	\$ 10,902	14,227	11,449	10,410	10,679	11,898	12,730	15,466	24,328	29,980
Assigned	16,202	19,246	18,985	1,551	3,187	4,951	6,953	9,217	13,122	16,708
Unassigned	84,717	85,323	77,529	52,599	37,764	72,063	95,096	95,798	102,178	90,650
Total general fund	<u>111,821</u>	<u>118,796</u>	<u>107,963</u>	<u>64,560</u>	<u>51,630</u>	<u>88,912</u>	<u>114,779</u>	<u>120,481</u>	<u>139,628</u>	<u>137,338</u>
General Bond Retirement Fund										
Restricted	1,000	859	773	597	330	322	215	105	49	68
Total general bond retirement fund	<u>1,000</u>	<u>859</u>	<u>773</u>	<u>597</u>	<u>330</u>	<u>322</u>	<u>215</u>	<u>105</u>	<u>49</u>	<u>68</u>
Special Income Tax Fund										
Committed	180,901	174,609	164,543	143,084	126,139	146,175	157,138	159,780	169,817	175,023
Total special income tax fund	<u>180,901</u>	<u>174,609</u>	<u>164,543</u>	<u>143,084</u>	<u>126,139</u>	<u>146,175</u>	<u>157,138</u>	<u>159,780</u>	<u>169,817</u>	<u>175,023</u>
Other Governmental Funds										
Restricted	239,927	258,558	288,663	151,578	134,879	232,073	304,850	348,560	384,022	406,512
Committed	35,573	37,034	40,810	37,398	34,566	39,666	18,867	30,121	36,599	39,919
Unassigned	(5,075)	(6,248)	(5,627)	(6,689)	(9,428)	(5,830)	(6,677)	(356)	(262)	(195)
Total other governmental funds	<u>270,425</u>	<u>289,344</u>	<u>323,846</u>	<u>182,287</u>	<u>160,017</u>	<u>265,909</u>	<u>317,040</u>	<u>378,325</u>	<u>420,359</u>	<u>446,236</u>
Total Fund Balances, Governmental Funds	\$ <u>564,147</u>	<u>583,608</u>	<u>597,125</u>	<u>390,528</u>	<u>338,116</u>	<u>501,318</u>	<u>589,172</u>	<u>658,691</u>	<u>729,853</u>	<u>758,665</u>



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

Table 4

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>REVENUES</b>										
Income taxes	\$ 474,251	500,423	522,384	515,739	527,170	649,694	669,878	692,845	747,545	771,407
Property taxes	46,788	52,643	51,852	52,515	52,379	52,567	48,297	44,812	44,621	44,311
Grants and subsidies	109,689	104,167	95,518	119,951	129,191	157,614	187,771	150,564	138,404	122,600
Investment income	16,878	30,904	34,196	21,204	4,902	3,993	5,146	3,707	2,943	4,709
Special assessments	2	11	-	-	-	-	-	-	-	-
Licenses and permits	26,311	24,573	26,487	27,518	27,653	28,504	29,515	32,003	34,170	34,164
Shared revenues	88,433	91,989	90,286	93,829	79,736	88,778	86,702	77,730	77,367	69,808
Charges for services	69,202	73,272	82,308	92,472	83,219	85,068	86,679	92,423	89,206	97,237
Fines and forfeits	25,551	25,889	28,029	28,579	29,228	25,438	25,417	28,749	26,612	27,392
Miscellaneous	62,569	51,802	52,944	65,831	63,605	63,405	69,748	76,862	82,324	84,697
<b>Total revenues</b>	<b>919,674</b>	<b>955,673</b>	<b>984,004</b>	<b>1,017,638</b>	<b>997,083</b>	<b>1,155,061</b>	<b>1,209,153</b>	<b>1,199,695</b>	<b>1,243,192</b>	<b>1,256,325</b>
<b>EXPENDITURES</b>										
Current:										
General government	84,571	97,640	105,466	116,315	106,909	120,767	123,095	120,521	125,719	135,133
Public service	100,744	97,038	101,363	107,643	87,939	93,969	99,084	102,834	102,930	108,417
Public safety	403,380	421,446	436,945	476,365	449,520	484,103	506,803	510,296	521,961	530,080
Development	57,474	53,858	64,481	71,253	66,773	68,323	111,186	97,984	97,751	79,765
Health	38,780	43,654	45,418	44,783	39,621	40,734	42,762	41,805	44,220	49,230
Recreation and parks	83,511	87,248	93,952	99,291	102,671	115,071	123,872	112,757	119,867	114,131
Capital outlay	133,073	118,389	127,650	183,336	119,862	111,972	174,175	186,736	245,521	242,240
Debt service:										
Principal retirement - current refunding	-	-	-	-	-	-	-	-	-	-
Principal retirement and payment of obligation under capitalized lease	80,149	85,886	94,263	90,112	90,149	90,270	86,258	99,525	108,207	113,009
Interest and fiscal charges	40,186	42,985	43,754	44,060	41,640	40,386	41,557	43,130	49,631	53,062
<b>Total expenditures</b>	<b>1,021,868</b>	<b>1,048,144</b>	<b>1,113,292</b>	<b>1,233,158</b>	<b>1,105,084</b>	<b>1,165,595</b>	<b>1,308,792</b>	<b>1,315,588</b>	<b>1,537,182</b>	<b>1,425,067</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(102,194)</b>	<b>(92,471)</b>	<b>(129,288)</b>	<b>(215,520)</b>	<b>(108,001)</b>	<b>(10,534)</b>	<b>(99,639)</b>	<b>(115,893)</b>	<b>(293,990)</b>	<b>(168,742)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	93,052	99,480	117,974	108,819	106,427	72,254	89,285	75,228	65,396	64,952
Transfers out	(95,478)	(99,860)	(124,770)	(107,181)	(106,828)	(73,289)	(91,045)	(77,026)	(67,496)	(67,849)
Proceeds from bonds and long-term notes	135,235	106,023	141,294	7,227	63,328	159,342	168,455	165,745	221,352	178,224
Refunding bonds issued	186,904	-	-	-	3,468	45,950	50,380	192,195	102,405	104,425
Payment to refunded bond escrow agent	(205,200)	-	-	-	(11,750)	(44,427)	(57,948)	(225,189)	-	(121,256)
Redemption of refunded bonds	27,570	6,289	8,307	58	944	13,906	28,366	54,392	43,495	39,058
Premium on bond issuance	-	-	-	1,900	-	-	-	-	-	-
Refunding notes issued	-	-	-	(1,900)	-	-	-	-	-	-
Redemption of refunded notes	-	-	-	8,923	55,589	173,736	187,493	185,345	365,152	197,554
<b>Total other financing sources (uses)</b>	<b>142,083</b>	<b>111,932</b>	<b>142,805</b>	<b>8,923</b>	<b>55,589</b>	<b>173,736</b>	<b>187,493</b>	<b>185,345</b>	<b>365,152</b>	<b>197,554</b>
<b>Net change in fund balance</b>	<b>39,889</b>	<b>19,461</b>	<b>13,517</b>	<b>(206,597)</b>	<b>(52,412)</b>	<b>163,202</b>	<b>87,854</b>	<b>69,452</b>	<b>71,162</b>	<b>28,812</b>
<b>Fund balances—beginning of year</b>	<b>508,791</b>	<b>564,147</b>	<b>583,608</b>	<b>597,125</b>	<b>390,528</b>	<b>338,116</b>	<b>501,318</b>	<b>589,172</b>	<b>658,691</b>	<b>729,853</b>
<b>Fund balances—reclassified/restated</b>	<b>15,467</b>	-	-	-	-	-	-	67	-	-
<b>Fund balances—end of year</b>	<b>\$ 564,147</b>	<b>\$ 583,608</b>	<b>\$ 597,125</b>	<b>\$ 390,528</b>	<b>\$ 338,116</b>	<b>\$ 501,318</b>	<b>\$ 589,172</b>	<b>\$ 658,691</b>	<b>\$ 729,853</b>	<b>\$ 758,665</b>
<b>Debt service as a percentage of noncapital expenditures<sup>1</sup></b>	<b>13.59%</b>	<b>13.85%</b>	<b>13.95%</b>	<b>12.56%</b>	<b>13.35%</b>	<b>12.28%</b>	<b>11.14%</b>	<b>12.59%</b>	<b>11.77%</b>	<b>13.90%</b>

<sup>1</sup> Debt service included in the calculation of debt service as a percentage of noncapital expenditures includes principal retirement and interest and fiscal charges. Principal retirement on current refunding has been excluded as it represents a one time expenditure. Noncapital expenditures is total expenditures less the capital outlay expenditure capitalized for the related fiscal year.

### City of Columbus, Ohio

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues</b>										
Income taxes	\$ 355,592	375,145	391,575	386,596	395,262	487,243	502,391	519,624	560,653	578,552
Property taxes	46,788	52,643	51,852	52,515	52,379	52,567	48,297	44,812	44,621	44,311
Investment earnings	15,937	28,268	32,067	20,070	4,396	3,386	4,258	3,439	2,659	4,376
Licenses and permits	1,865	8,660	8,379	9,216	9,607	9,958	10,508	10,900	10,909	11,636
Shared revenues	57,466	57,872	53,025	58,223	48,877	49,619	52,358	39,586	37,362	29,465
Charges for services	40,018	42,816	46,359	54,478	54,500	55,401	57,585	59,739	59,549	61,157
Fines and forfeits	20,545	20,671	21,311	21,403	22,095	19,376	18,906	21,297	19,494	18,953
Miscellaneous	22,691	13,642	12,443	18,901	11,282	11,183	10,444	7,895	10,777	9,552
<b>Total revenues</b>	<u>560,902</u>	<u>599,717</u>	<u>617,011</u>	<u>621,402</u>	<u>598,398</u>	<u>688,733</u>	<u>704,747</u>	<u>707,292</u>	<u>746,024</u>	<u>758,002</u>
<b>Expenditures</b>										
General government	65,618	79,578	85,454	95,450	89,147	91,951	92,629	95,829	100,477	107,915
Public service	46,808	42,828	43,550	42,571	35,846	40,030	44,737	48,905	48,380	52,853
Public safety	397,184	418,768	434,827	472,800	444,922	473,625	496,611	500,933	514,069	523,944
Development	18,650	20,166	24,957	22,991	18,720	20,971	24,196	28,498	30,793	34,873
Health <sup>1</sup>	18,328	20,152	20,740	20,548	15,865	15,824	18,251	18,858	20,246	20,728
Recreation and parks <sup>1</sup>	24,685	25,539	28,166	27,163	21,175	23,382	26,436	28,672	33,702	34,294
Capital outlay	2,772	6,259	11,245	7,995	1,565	1,107	1,990	7,084	4,636	7,198
<b>Total expenditures</b>	<u>574,045</u>	<u>613,290</u>	<u>648,939</u>	<u>689,518</u>	<u>627,240</u>	<u>666,890</u>	<u>704,850</u>	<u>728,779</u>	<u>752,303</u>	<u>781,805</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(13,143)</u>	<u>(13,573)</u>	<u>(31,928)</u>	<u>(68,116)</u>	<u>(28,842)</u>	<u>21,843</u>	<u>(103)</u>	<u>(21,487)</u>	<u>(6,279)</u>	<u>(23,803)</u>
<b>Other financing sources (uses)</b>										
Transfers in (out)										
Tipping fees	11,953	13,801	12,989	12,927	15,264	13,960	14,869	16,442	16,007	16,152
Helicopters	-	1,214	1,357	-	-	-	-	2,095	-	-
Other sources	1	5,701	6,975	12,500	913	1,622	11,420	9,159	10,633	6,717
Other uses	(470)	(168)	(226)	(714)	(265)	(143)	(319)	(507)	(1,214)	(1,356)
<b>Total other financing sources (uses)</b>	<u>11,484</u>	<u>20,548</u>	<u>21,095</u>	<u>24,713</u>	<u>15,912</u>	<u>15,439</u>	<u>25,970</u>	<u>27,189</u>	<u>25,426</u>	<u>21,513</u>
Net Change in Fund Balance	(1,659)	6,975	(10,833)	(43,403)	(12,930)	37,282	25,867	5,702	19,147	(2,290)
<b>Fund balance at beginning of year</b>	100,529	111,821	118,796	107,963	64,560	51,630	88,912	114,779	120,481	139,628
Restatement of prior year's fund balance	12,951	-	-	-	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 111,821</u>	<u>118,796</u>	<u>107,963</u>	<u>64,560</u>	<u>51,630</u>	<u>88,912</u>	<u>114,779</u>	<u>120,481</u>	<u>139,628</u>	<u>137,338</u>

<sup>1</sup> On a budgetary basis, the majority of the expenditure amount above is included in transfers out, as amount is transferred to the related special revenue operating fund. For GAAP reporting purposes, the amount was reclassified to expenditures.

**City of Columbus, Ohio**  
 General Fund Revenue and Expenditure Categories Expressed as Percentages of Total Revenue and Expenditures  
 (modified accrual basis of accounting)  
 Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	% to	% to	% to	% to	% to	% to	% to	% to	% to	% to
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
<b>Revenues</b>										
Income taxes	63.4	62.7	63.4	62.2	66.0	70.8	71.3	73.5	75.1	76.3
Property taxes	8.3	8.8	8.4	8.5	8.8	7.6	6.9	6.3	6.0	5.8
Investment earnings	2.8	4.7	5.2	3.2	0.7	0.5	0.6	0.5	0.4	0.6
Licenses and permits	0.5	1.4	1.4	1.5	1.6	1.4	1.5	1.5	1.5	1.5
Shared revenues	10.2	9.6	8.6	9.4	8.2	7.2	7.4	5.6	5.0	3.9
Charges for services	7.1	7.1	7.5	8.8	9.1	8.1	8.1	8.4	8.0	8.1
Fines and forfeits	3.7	3.4	3.4	3.4	3.7	2.8	2.7	3.0	2.6	2.5
Miscellaneous	4.0	2.3	2.1	3.0	1.9	1.6	1.5	1.2	1.4	1.3
<b>Total revenues</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Expenditures</b>										
General government	11.4	13.0	13.2	13.8	14.2	13.8	13.1	13.1	13.4	13.8
Public service	8.2	7.0	6.7	6.2	5.7	6.0	6.3	6.7	6.4	6.7
Public safety	69.2	68.3	67.0	68.6	70.9	71.0	70.5	68.8	68.4	67.0
Development	3.2	3.3	3.8	3.3	3.0	3.1	3.4	3.9	4.2	4.5
Health	3.2	3.3	3.2	3.0	2.5	2.4	2.6	2.6	2.5	2.7
Recreation and parks	4.3	4.1	4.3	3.9	3.4	3.5	3.8	3.9	4.5	4.4
Capital outlay	0.5	1.0	1.8	1.2	0.3	0.2	0.3	1.0	0.6	0.9
<b>Total expenditures</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**City of Columbus, Ohio**  
Enterprise Funds Summary Data  
Last Ten Fiscal Years  
(dollar amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Water</b>										
Assets										
Net position	\$ 514,723	528,696	600,095	602,587	680,672	894,512	902,341	1,131,827	1,166,735	1,193,096
Operating revenue	197,643	205,040	219,387	240,234	260,469	283,286	313,194	346,271	387,957	426,864
Operating expense	113,814	109,383	118,471	140,927	145,792	154,982	165,115	178,345	184,015	183,762
Operating income	(88,928)	(93,963)	(96,591)	(110,737)	(113,280)	(116,794)	(119,283)	(125,800)	(126,367)	(133,703)
Nonoperating :	24,886	15,420	21,880	30,190	32,512	38,188	45,832	52,545	57,648	50,059
Investment income	2,660	5,687	6,942	5,771	1,239	1,685	2,359	1,661	1,108	1,368
Interest expense	(12,074)	(13,726)	(14,634)	(15,398)	(13,060)	(21,177)	(24,636)	(21,930)	(18,727)	(13,181)
Other, net	3	16	83	13	116	4,555	6,355	3,548	2,131	725
Transfers in	-	-	76	744	66	-	-	-	126	-
Transfers out	-	-	-	(473)	(638)	(434)	(2)	(397)	(600)	(64)
Changes in net position	15,475	7,397	14,347	20,847	20,235	22,817	29,908	35,427	41,686	38,907
Number of employees	538	456	465	577	563	560	549	553	544	537
Pumpage (millions of gallons):										
Minimum day	119	113	116	118	108	116	111	109	113	108
Maximum day	209	186	202	195	179	180	174	196	171	160
Average day	148	140	151	145	141	140	138	140	138	135
Total year's pumpage	54,070	51,257	55,081	53,096	51,469	51,198	50,290	51,202	50,213	49,372
<b>Sanitary Sewer</b>										
Assets										
Net position	\$ 1,281,756	1,519,619	1,651,883	2,151,104	2,254,959	2,301,456	2,358,267	2,476,714	2,563,474	2,650,560
Operating revenue	504,912	538,920	595,008	654,184	690,463	724,077	742,283	779,871	814,267	845,349
Operating expense	143,585	163,072	196,372	213,196	213,989	215,004	222,987	235,036	231,973	231,697
Operating income	(104,533)	(113,172)	(121,979)	(125,690)	(130,575)	(134,664)	(153,064)	(147,419)	(159,033)	(154,331)
Nonoperating :	39,052	49,900	74,393	87,506	83,414	80,340	69,923	87,617	72,940	77,366
Investment income	1,621	5,606	6,251	22,284	3,538	3,121	2,112	1,331	948	1,581
Interest expense	(22,733)	(21,529)	(24,752)	(50,626)	(51,551)	(56,202)	(55,111)	(49,363)	(45,548)	(48,027)
Other, net	28	31	125	28	798	6,383	1,300	1,827	6,042	160
Transfers in	-	-	71	364	80	-	-	-	14	2
Transfers out	(65)	-	-	(380)	-	(28)	(18)	-	-	-
Changes in net position	17,903	34,008	56,088	59,176	36,279	33,614	18,206	41,412	34,396	31,082
Number of employees	496	581	576	536	533	529	518	517	520	511
Treatment data (millions of gallons per day):										
Minimum day - Jackson Pike	39.7	24.6	58.4	40.0	20.4	19.6	51.4	7.5	33.2	39.4
Minimum day - Southerly	48.6	57.7	46.0	57.6	60.8	63.4	61.1	57.4	64.7	54.3
Maximum day - Jackson Pike	111.8	107.5	111.0	110.8	68.3	136.3	147.6	136.2	151.2	152.3
Maximum day - Southerly	217.9	211.4	220.4	241.9	171.0	225.6	324.0	317.5	257.0	311.2
Average day - Jackson Pike	79.5	76.9	84.6	67.3	52.9	61.5	85.3	69.1	72.0	75.6
Average day - Southerly	96.4	96.6	91.4	107.4	91.3	106.7	112.9	84.3	96.2	108.4
Maximum capacity	310.0	310.0	310.0	345.0	345.0	480.0	480.0	480.0	480.0	480.0

<b>Storm Sewer</b>												
Assets	\$	194,606	204,435	192,965	179,636	186,938	218,442	216,911	214,172	214,772	214,772	220,600
Net position		49,431	51,926	50,987	48,210	52,793	64,149	72,925	80,296	87,404	87,404	95,734
Operating revenue		25,014	27,249	29,556	31,648	33,650	37,372	37,719	36,624	36,270	36,270	38,575
Operating expense		(19,780)	(21,144)	(29,259)	(31,412)	(23,894)	(23,539)	(24,915)	(25,610)	(26,258)	(26,258)	(28,434)
Operating income		5,234	6,105	297	236	9,756	13,833	12,804	11,014	10,012	10,012	10,141
Nonoperating :												
Investment income		1,646	4,025	3,371	1,407	369	296	479	277	152	152	245
Interest expense		(4,363)	(6,506)	(6,739)	(6,265)	(5,774)	(6,276)	(6,636)	(5,493)	(4,746)	(4,746)	(3,888)
Other, net		2	-	-	3	413	2,010	707	732	378	378	1,002
Transfers in		2,330	2,418	2,132	1,889	1,636	1,493	1,423	1,409	1,312	1,312	830
Transfers out		-	(3,547)	-	(47)	(1,817)	-	(1)	-	-	-	-
Changes in net position		4,849	2,495	(939)	(2,777)	4,583	11,356	8,776	7,939	7,108	7,108	8,330
Number of employees		42	103	104	23	33	29	27	26	29	29	30
<b>Electricity</b>												
Assets	\$	104,114	109,810	122,374	122,219	120,916	108,195	110,931	113,613	118,889	118,889	126,270
Net position		56,326	62,783	74,417	80,201	80,750	73,146	78,851	83,913	90,545	90,545	96,005
Operating revenue		63,350	65,526	84,625	82,969	81,960	81,481	90,559	91,242	86,582	86,582	82,790
Operating expense		(59,173)	(58,178)	(75,131)	(76,493)	(80,782)	(86,348)	(84,132)	(85,656)	(80,652)	(80,652)	(78,038)
Operating income (loss)		4,177	7,348	9,494	6,476	1,178	(4,867)	6,427	5,586	5,930	5,930	4,752
Nonoperating :												
Investment income		324	471	788	627	97	72	78	79	74	74	151
Interest expense		(1,728)	(1,791)	(1,782)	(1,684)	(1,403)	(1,357)	(1,132)	(795)	(662)	(662)	(532)
Other, net		(40)	14	2,795	6	20	(1,812)	18	(115)	-	-	34
Transfers in		125	448	339	435	657	360	314	392	1,290	1,290	1,055
Transfers out		-	(33)	-	(76)	-	-	-	-	-	-	-
Changes in net position		2,858	6,457	11,634	5,784	549	(7,604)	5,705	5,147	6,632	6,632	5,460
Number of employees		129	92	93	101	96	89	94	78	91	91	102
<b>Garages</b>												
Assets	\$	1	1	3,684	25,128	33,313	28,374	37,363	36,532	35,546	35,546	34,652
Net position		1	1	3,684	3,766	3,243	3,248	4,393	14,986	15,664	15,664	16,480
Operating revenue		1	1	-	12	302	1,331	2,434	11,366	1,441	1,441	1,570
Operating expense		1	1	-	(2)	(417)	(780)	(808)	(668)	(668)	(668)	(668)
Operating income		1	1	-	10	(115)	551	1,626	10,698	773	773	902
Nonoperating :												
Investment income		1	1	96	93	104	43	18	2	16	16	5
Interest expense		1	1	-	(21)	(512)	(589)	(499)	(86)	(111)	(111)	(91)
Other, net		1	1	464	-	-	-	-	-	-	-	-
Transfers in		1	1	3,124	-	-	-	-	-	-	-	-
Transfers out		1	1	-	-	-	-	-	-	-	-	-
Changes in net position		1	1	3,684	82	(523)	5	1,145	10,614	678	678	816

1. Prior to 2007, the City's garage fund did not exist.

**Income Tax Revenue by Payer Type**

**Net of Refunds**

**Budget (Cash) Basis**

**Last Ten Fiscal Years**

(in thousands, except %)

Year	Non-		Total		Business		Total
	Withholding	% of total	withholding	% of total	Accounts	% of total	
2005	\$ 405,807	86.2%	\$ 17,419	3.7%	\$ 423,226	89.9%	\$ 470,774
2006	426,742	85.0%	18,576	3.7%	445,318	88.7%	502,049
2007	444,619	85.2%	19,309	3.7%	463,928	88.9%	521,853
2008	450,061	86.7%	19,206	3.7%	469,267	90.4%	519,101
2009	450,342	87.5%	19,558	3.8%	469,900	91.3%	514,677
2010	550,696	86.4%	23,583	3.7%	574,279	90.1%	637,380
2011	578,728	85.4%	29,817	4.4%	608,545	89.8%	677,668
2012	596,574	83.4%	37,196	5.2%	633,770	88.6%	715,317
2013	609,761	81.6%	41,099	5.5%	650,860	87.1%	747,256
2014	634,199	82.2%	43,206	5.6%	677,405	87.8%	771,532

Note: In 2007, allocations in above table were restated retroactively to reflect actual allocation net of refunds. Prior years' reports reflected allocation based on gross collections before refunds.

**Income Tax Revenue Fund Distribution and Government-wide**

**Net of Refunds**

**Last Ten Fiscal Years**

(in thousands, except %)

Year	Budget (Cash) Basis				GAAP (Modified Accrual) Basis				Full Accrual	
	Debt Service		Other		Debt Service		Other		Governmental	% Increase
	Funds	Governmental	Funds	Governmental	Funds	Governmental	Funds	Governmental	Activities	(Decrease)
2005	\$ 117,661	\$ 129	\$ 118,530	\$ 129	\$ 355,592	\$ 118,530	\$ 129	\$ 474,251	\$ 470,289	3.36%
2006	125,454	229	125,049	229	375,145	125,049	229	500,423	496,245	5.52%
2007	130,392	284	130,525	284	391,575	130,525	284	522,384	518,033	4.39%
2008	129,706	278	128,865	278	386,596	128,865	278	515,739	511,454	-1.27%
2009	128,631	153	131,755	153	395,262	131,755	153	527,170	522,809	2.22%
2010	159,336	37	162,414	37	487,243	162,414	37	649,694	658,571	23.24%
2011	169,411	23	167,464	23	502,391	167,464	23	669,878	679,878	3.11%
2012	178,826	13	173,208	13	519,624	173,208	13	692,845	697,845	3.43%
2013	186,812	8	186,884	8	560,653	186,884	8	747,545	757,546	4.47%
2014	192,882	5	192,850	5	578,552	192,850	5	771,407	771,407	3.25%

Source: City of Columbus, Ohio, City Auditor.

**City of Columbus, Ohio**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Table 9

Fiscal year	Total tax levy	Current tax collections	Percent of levy collected	Delinquent tax collections (1)	Total tax collections	Percent of total tax collections to tax levy	Outstanding delinquent taxes	Percent of outstanding delinquent taxes to tax levy
<u>Franklin County (2)</u>								
2005	\$ 46,220,728	\$ 44,109,618	95.4 %	\$ 1,621,430	\$ 45,731,048	98.9 %	\$ 3,270,966	7.1 %
2006	51,145,497	47,733,760	93.3	1,062,446	48,796,206	95.4	4,146,754	8.1
2007	51,475,046	46,790,031	90.9	2,166,818	48,956,849	95.1	4,476,994	8.7
2008	51,366,756	45,753,980	89.1	2,116,888	47,870,868	93.2	6,068,754	11.8
2009	51,155,100	45,306,230	88.6	2,006,274	47,312,504	92.5	6,210,935	12.1
2010	50,926,330	45,615,730	89.6	1,976,775	47,592,505	93.5	5,105,605	10.0
2011	50,529,403	44,942,287	88.9	1,867,057	46,809,344	92.6	5,482,396	10.8
2012	47,800,466	42,044,654	88.0	1,777,857	43,822,511	91.7	4,748,590	9.9
2013	47,571,535	42,090,782	88.5	1,833,599	43,924,381	92.3	4,025,783	8.5
2014	44,800,974	42,017,029	93.8	1,799,711	43,816,740	97.8	3,472,763	7.8
<u>Fairfield County (2)</u>								
2014	\$ 359,487	\$ 353,355	98.3 %	\$ 9,683	\$ 363,038	101.0 %	\$ 9,391	2.6 %
<u>Delaware County (2)</u>								
2014	\$ 361,634	\$ 349,517	96.6 %	\$ 22,712	\$ 372,229	102.9 %	\$ 349	0.1 %

(1) Franklin, Fairfield, and Delaware County do not identify delinquent tax collections by tax year levied. Amounts represent all delinquent tax collections and related penalties and interest within the fiscal year. Delinquent tax amounts collected exclusive of penalties and interest by tax year levied are not available.

(2) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware counties.

Sources: Franklin, Fairfield, and Delaware County Auditors

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

Tax year	For	Real Property		Personal Property		Public Utilities		Total		Percent of total assessed to total estimated actual value
		Assessed value	Estimated actual value	Assessed value	Estimated actual value (2)	Assessed value	Estimated actual value (2)	Assessed value	Estimated actual value	
2005	2006	\$ 14,412,860	41,179,601	1,086,105	4,314,418	425,353	1,215,294	\$ 15,924,318	46,709,313	34.1 %
2006	2007	14,784,179	42,240,514	756,665	3,152,772	412,732	1,179,235	15,953,576	46,572,521	34.3
2007	2008	15,020,514	42,915,754	412,124	1,648,496	302,062	863,034	15,734,700	45,427,284	34.6
2008	2009	15,239,324	43,540,926	45,123	451,203	313,187	894,820	15,597,634	44,886,949	34.7
2009	2010	15,277,133	43,648,951	22,561	451,220	327,406	935,446	15,627,100	45,035,617	34.7
2010	2011	15,159,257	43,312,162	-	-	358,064	1,023,040	15,517,321	44,335,202	35.0
2011	2012	14,021,356	40,061,014	-	-	358,682	1,024,806	14,380,038	41,085,820	35.0
2012	2013	13,840,473	39,544,209	-	-	383,935	1,096,957	14,224,408	40,641,166	35.0
2013	2014	13,858,278	39,595,080	-	-	416,684	1,190,526	14,274,962	40,785,606	35.0
2014	2015	13,650,517	39,001,477	-	-	431,892	1,233,977	14,082,409	40,235,454	35.0
2014	2015	\$ 120,702	344,861	-	-	2,621	7,489	\$ 123,323	352,350	2.90
2014	2015	\$ 226,882	648,233	-	-	5,435	15,529	\$ 232,317	663,762	2.10

(1) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware Counties.

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

Sources: Franklin, Fairfield, and Delaware County Auditors.



**City of Columbus, Ohio**

**Property Tax Rates - Direct and Overlapping Governments**

Last Ten Fiscal Years

(Per \$ 1,000 of Assessed Valuation)

Fiscal Year	Effective Rate (1)		City						Joint		
	Class 1 Res/Agr	Class 2 All other	Total Rate	General Fund	Police Pensions	Fire Pensions	Total City	County	School	Library	Vocational School and Other
2005 for 2006	47.87	64.74	90.25	2.54	0.30	0.30	3.14	18.44	66.47	2.20	-
2006 for 2007	49.89	66.46	91.43	2.54	0.30	0.30	3.14	18.44	67.65	2.20	-
2007 for 2008	50.07	66.58	91.48	2.54	0.30	0.30	3.14	18.49	67.65	2.20	-
2008 for 2009	59.43	73.40	98.86	2.54	0.30	0.30	3.14	18.02	75.50	2.20	-
2009 for 2010	60.97	74.49	98.91	2.54	0.30	0.30	3.14	18.07	75.50	2.20	-
2010 for 2011	63.25	76.67	99.51	2.54	0.30	0.30	3.14	18.07	75.50	2.80	-
2011 for 2012	66.48	78.52	99.86	2.54	0.30	0.30	3.14	18.07	75.85	2.80	-
2012 for 2013	67.94	79.71	100.56	2.54	0.30	0.30	3.14	18.47	76.15	2.80	-
2013 for 2014	67.96	80.03	100.41	2.54	0.30	0.30	3.14	18.47	76.00	2.80	-
2014 for 2015	68.89	80.76	100.51	2.54	0.30	0.30	3.14	18.47	76.10	2.80	-
2014 for 2015	61.25	59.26	99.30	2.30	0.30	0.30	2.90	8.55	86.70	0.75	0.40
2014 for 2015	65.26	65.86	92.43	1.50	0.30	0.30	2.10	7.51	78.62	1.00	3.20

Franklin County (2)

Fairfield County (2)

Delaware County (2)

(1) The effective rate is determined by multiplying the total rate by a composite reduction factor which is determined annually by the State Tax Commissioner to adjust for changes in the valuation of the property tax base.

(2) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware counties.

Sources: Franklin, Fairfield, and Delaware County Auditors.

**City of Columbus, Ohio**  
Principal Property Taxpayers  
December 31, 2014

<u>Public Utilities</u>	Assessed valuation (in thousands)	% of total assessed valuation
1. Ohio Power Company	\$ 324,491	2.25 %
2. Columbia Gas of Ohio, Inc.	64,235	0.44
3. AEP Ohio Transmission	37,615	0.26
4. American Electric Power	15,642	0.11
<u>Real Estate</u>		
1. Nationwide Mutual Insurance Company	69,252	0.48
2. GLP Capital LP	55,937	0.39
3. Distribution Land Corp.	40,607	0.28
4. Huntington Center	39,221	0.27
5. Battelle Memorial	21,530	0.15
6. American Homes for Rent	19,081	0.13
7. Scioto Downs Inc.	18,435	0.13
8. Anheuser Busch	18,308	0.13
9. Olentangy Commons	13,930	0.10
10. Hertz Columbus One LLC	13,778	0.09
Total Principal Property Taxpayers	752,062	5.21
All Others	13,685,987	94.79
Total Assessed Valuation (1)	\$ 14,438,049	100.00 %

(1) Amounts include City of Columbus in Franklin, Fairfield, and Delaware Counties.

Source: Franklin County Auditor

**City of Columbus, Ohio**  
Principal Property Taxpayers  
December 31, 2005

<u>Public Utilities</u>	Assessed valuation (in thousands)	% of total assessed valuation
1. Columbus Southern Power Company	\$ 250,874	1.58 %
2. Ohio Bell Telephone Company (Ameritech)	83,973	0.53
3. Columbia Gas of Ohio, Inc.	38,849	0.24
4. New Par	15,657	0.10
<u>Real Estate</u>		
1. Nationwide Mutual Insurance Company	91,639	0.58
2. Huntington Center	58,100	0.36
3. Distribution Land Corp.	49,859	0.31
4. OhioHealth Corp.	28,610	0.18
5. Capitol South Community	27,352	0.17
6. American Electric Power Service Corp.	23,820	0.15
7. Equitable Life Assurance	23,727	0.15
8. Duke Realty LP	20,622	0.13
9. Dominion Homes	19,565	0.12
10. Battelle Memorial Institute	19,479	0.12
Total Principal Property Taxpayers	752,126	4.72
All Others	15,172,192	95.28
Total Assessed Valuation (2)	\$ 15,924,318	100.00 %

(2) Amounts include City of Columbus in Franklin, Fairfield, and Delaware Counties.

Source: Franklin County Auditor

## City of Columbus, Ohio

Table 13

### Special Assessment Billings and Collections Last Ten Fiscal Years

<u>Fiscal year</u>	<u>Special assessment debt service requirements</u>	<u>Special assessment requirements billed by County Auditor <sup>(1)</sup></u>	<u>Special assessments collected <sup>(1)</sup></u>
2005	\$ 467,995	\$ 4,753,394	\$ 3,241,420
2006	498,462	4,944,474	3,349,822
2007	507,002	6,451,837	4,556,688
2008	701,373	7,347,701	4,925,940
2009	649,732	8,515,089	5,330,453
2010	632,790	10,892,793	6,607,097
2011	599,396	11,594,121	6,809,674
2012	536,524	12,525,011	7,252,579
2013	477,390	14,005,236	7,577,549
2014	460,275	15,514,823	7,668,599

Responsibility for the billing and collection of special assessments is, under Ohio Law, vested with the County Auditor's office.

All special assessment type debt is general obligation debt of the City.

(1) Includes weed cutting charges, demolitions, community development charges, special improvements districts, sanitary sewer improvements, and curbs/sidewalks.

**City of Columbus, Ohio**  
**Annual Charges and Rate Increases**  
**for the Average Columbus Resident/User of Water**  
**Last Ten Fiscal Years**

Table 14

<u>Year</u>	<u>Water</u>		<u>Sanitary Sewers</u>		<u>Storm Sewers</u>		<u>Total</u>		
	<u>Annual charge</u>	<u>% increase</u>	<u>Annual charge</u>	<u>% increase</u>	<u>Annual charge</u>	<u>% increase</u>	<u>Annual charge</u>	<u>% increase</u>	<u>ten year % increase</u>
2006	\$ 225.60	1.8	\$ 337.56	17.2	\$ 40.33	5.0	\$ 603.49	10.1	46.4
2007	248.16	10.0	402.00	19.1	43.76	8.5	693.92	15.0	63.7
2008	292.83	18.0	442.20	10.0	45.95	5.0	780.98	12.5	82.5
2009	317.70	8.5	468.60	6.0	50.08	9.0	836.38	7.1	93.8
2010	344.64	8.5	478.32	2.0	54.08	9.0	877.04	4.9	100.0
2011	370.49	7.5	507.02	6.0	54.08	-	931.59	6.2	110.8
2012	400.13	8.0	522.23	3.0	53.00	(2.0)	975.36	4.7	119.3
2013	416.14	4.0	527.45	1.0	53.00	-	996.59	2.2	113.4
2014	416.14	-	538.00	2.0	53.53	1.0	1,007.67	1.1	99.3
2015	428.62	3.0	554.14	3.0	54.07	1.0	1,036.83	2.9	89.2

Source: City of Columbus, Department of Public Utilities

**City of Columbus, Ohio**  
**Statement of Legal Debt Margins**  
**December 31, 2014**

Table 15

		(in thousands)	
<u>Line</u>		Total debt limit 10.5%	Total unvoted debt limit 5.5%
1	Total assessed property value, per		
2	Franklin County*	\$ 14,082,409	14,082,409
3	Fairfield County*	123,323	123,323
4	Delaware County*	232,317	232,317
5	Total (lines 2 through 4)	<u>\$ 14,438,049</u>	<u>14,438,049</u>
6	Debt limit 10.5% & 5.5% of assessed value (x line 5)	<u>\$ 1,515,995</u>	<u>794,093</u>
7	<u>Total Outstanding Bond and Note Debt</u>		
8	Bonds & Long-Term Notes Payable	\$ 3,859,773	1,928,814
9	Non-Enterprise Long-Term Notes (TIF)	9,949	9,949
10	Notes, Short-Term	18,100	18,100
11	Total (lines 8 + 9 + 10)	<u>3,887,822</u>	<u>1,956,863</u>
12	<u>Exemptions:</u>		
13	Debt Service Fund Balances Applicable to Non-Enterprise G.O. Bonds	175,111	175,111
14	G.O. Assessment Bonds (Non-Enterprise)	-	-
15	G.O. Limited Enterprise debt (Unvoted; supported by enterprise revenues)		
16	Water Bonds	12,894	12,894
17	Sanitary Sewer Bonds	24,329	24,329
18	Sanitary Sewer Assessment Notes	-	-
19	Storm Sewer Bonds	20,434	20,434
20	Electric Bonds	573	573
21	Electric Assessment Notes	-	-
22	Garage Notes	18,000	18,000
23	Total (lines 16 through 22)	<u>76,230</u>	<u>76,230</u>
24	G.O. Unlimited Enterprise debt (Voted; supported by enterprise revenues)		
25	Water Bonds	605,147	-
	Note Program	100	-
26	Sanitary Sewer Bonds	366,808	-
27	Storm Sewer Bonds	90,085	-
28	Electric Bonds	7,355	-
29	Total (lines 25 through 28)	<u>1,069,495</u>	<u>-</u>
30	Revenue Bonds and Long-Term Notes		
31	Water		
32	OWDA/EPA	42,759	42,759
33	Sewer:		
34	Sewer Revenue	427,365	427,365
35	OWDA/EPA	900,877	900,877
36	Component Unit (RiverSouth)	57,965	57,965
37	Non-Enterprise Note (TIF)	9,949	9,949
38	Total (lines 32 through 37)	<u>1,438,915</u>	<u>1,438,915</u>
39	Total Exemptions (lines 13, 14, 23, 29, and 38)	<u>2,759,751</u>	<u>1,690,256</u>
40	Net Debt (line 11 less line 39)	<u>1,128,071</u>	<u>266,607</u>
41	Total Legal Debt Margin (line 6 less line 40)	<u>\$ 387,924</u>	<u>527,486</u>
42	Percent of Net Debt to Assessed Value (lines 40 / 5)	7.81%	1.85%
43	Percent of Legal Debt Limit	<u>10.50%</u>	<u>5.50%</u>
44	Percent of Legal Debt Margin (line 43 less line 42)	<u>2.69%</u>	<u>3.65%</u>

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

Source: City of Columbus, Ohio, City Auditor

City of Columbus, Ohio

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

Fiscal Year	Population (1)	Assessed Value (2)	Governmental Activities		Business-type Activities		Total Primary Government		Ratio of GO Debt to Assessed Value	Total Primary Government GO Debt Per Capita (5)	Total Primary Government Debt Per Capita (5)	Total Primary Government Debt to Total Personal Income (6)
			General Obligation Debt (3)	Revenue Obligations	General Obligation Debt (4)	Revenue Obligations	General Obligation Debt (3)(4)	Revenue Obligations				
2005	763,351	\$ 16,275,246	\$ 861,926	\$ 72,471	\$ 646,839	\$ 564,898	\$ 637,369	9.27	\$ 1,977	\$ 2,811	3.40%	
2006	768,804	15,543,638	889,684	74,780	761,112	663,268	738,048	10.62	2,147.23	3,107.22	3.58%	
2007	773,277	15,676,358	939,037	75,048	785,682	743,011	818,059	11.00	2,230.40	3,288.31	3.66%	
2008	776,463	15,901,125	854,693	72,157	722,320	1,186,827	1,258,984	9.92	2,031.02	3,652.46	3.98%	
2009	778,762	15,965,219	830,480	62,902	833,796	1,212,323	1,275,225	10.42	2,137.08	3,774.58	4.14%	
2010	787,033	15,876,959	911,467	61,246	1,057,020	1,206,597	1,267,843	12.40	2,501.15	4,112.06	4.42%	
2011	790,498	14,732,616	997,499	59,504	991,165	1,271,705	1,331,209	13.50	2,515.71	4,199.72	4.21%	
2012	794,956	14,572,996	1,112,722	78,107	1,172,391	1,322,645	1,400,752	15.68	2,874.52	4,636.56	4.40%	
2013	802,912	14,622,135	1,221,662	73,911	1,133,670	1,344,696	1,418,607	16.11	2,933.49	4,700.31	4.37%	
2014	810,200	14,438,049	1,290,280	67,914	1,140,527	1,371,001	1,438,915	16.84	3,000.26	4,776.26	N.A.	

Sources:

- (1) U.S. Bureau of Census for 2010; Mid Ohio Regional Planning Commission for other years.
- (2) Provided by Franklin, Fairfield, and Delaware County Auditors. Beginning in 2006, personal property tax is excluded.
- (3) General Obligation Debt includes long-term notes.
- (4) General Obligation Debt excludes short term parking garage notes (\$18.000 million) in 2014.
- (5) Per Capita calculations have been made on total bonded debt as resources restricted for debt service are not restricted solely for the repayment of principal of debt.
- (6) Total personal income for Columbus MSA per Table 25.

**City of Columbus, Ohio**  
**Percent of Annual Debt Service Expenditures for**  
**General Obligation Bonded Debt to Total General Governmental Expenditures**  
**Last Ten Fiscal Years**  
**(in thousands, except %)**

Fiscal year	Total general governmental expenditures	Total capital outlay expenditures	Total general governmental less capital outlay expenditures	Principal	Interest and Fiscal Charges	Total debt service (1)	Percent of debt service to total general governmental less capital outlay expenditures
2005	\$ 1,021,868	\$ 133,073	\$ 888,795	\$ 79,653	\$ 40,186	\$ 119,839	13.48
2006	1,048,144	118,389	929,755	84,727	40,170	124,897	13.43
2007	1,113,292	127,650	985,642	91,291	40,798	132,089	13.40
2008	1,233,158	183,336	1,049,822	88,678	41,147	129,825	12.37
2009	1,105,084	119,862	985,222	88,953	38,381	127,334	12.92
2010	1,165,595	111,972	1,053,623	84,314	36,518	120,832	11.47
2011	1,308,792	174,175	1,134,617	82,050	38,763	120,813	10.65
2012	1,315,588	186,736	1,128,852	90,003	36,073	126,076	11.17
2013	1,537,182	245,521	1,291,661	103,468	42,564	146,032	11.31
2014	1,425,067	242,240	1,182,827	108,785	47,781	156,566	13.24

(1) Includes debt service for governmental activities general obligation bonds and notes. Total debt service in 2014 excludes OPWC notes (\$515 thousand), long-term revenue notes (\$102 thousand), long-term general obligation notes (\$1.580 million) and blended component unit - lease revenue bonds (\$7.308 million).

Source: City of Columbus, Ohio, City Auditor.

# City of Columbus, Ohio

Table 18

## Computation of Direct and Overlapping Debt

In addition to the City, other political subdivisions have the power to issue bonds and to levy taxes or cause taxes to be levied on taxable real property in the City. The estimated outstanding bonded indebtedness at 12/31/2014 of such political subdivisions is as follows:

Political subdivision of State of Ohio	Estimated Principal outstanding	Percentage applicable to Columbus	Estimated Amount applicable to Columbus
<b>Direct*</b>			
City of Columbus	\$ 1,358,194,000	100.00 %	\$ 1,358,194,000
<b>Total direct debt</b>	<b><u>1,358,194,000</u></b>		<b><u>1,358,194,000</u></b>
<b>Overlapping**</b>			
Delaware County	23,935,408	3.58	856,888
Fairfield County	18,965,000	3.69	699,809
Franklin County	234,865,000	54.57	128,165,831
Jefferson Township	878,500	1.16	10,191
Madison Township	170,263	1.72	2,929
Mifflin Township	1,120,000	0.14	1,568
Prairie Township	9,740,000	0.54	52,596
Columbus City School District	432,229,221	98.03	423,714,305
Dublin City School District	143,673,554	27.80	39,941,248
Gahanna-Jefferson City School District	25,693,327	10.70	2,749,186
Hilliard City School District	124,639,887	43.67	54,430,239
Reynoldsburg City School District	114,429,988	7.11	8,135,972
South-Western City School District	188,094,989	38.60	72,604,666
Upper Arlington City School District	21,681,754	1.00	216,818
Westerville City School District	71,315,000	22.76	16,231,294
Worthington City School District	69,524,427	59.22	41,172,366
Canal Winchester Local School District	54,984,823	22.33	12,278,111
Groveport Madison Local School District	38,089,389	44.30	16,873,599
Hamilton Local School District	20,037,260	35.54	7,121,242
Licking Heights Local School District	49,962,877	31.18	15,578,425
New Albany-Plain Local School District	84,946,946	27.96	23,751,166
Olentangy Local School District	320,764,765	7.18	23,030,910
Pickerington Local School District	114,722,014	12.63	14,489,390
C-TEC JVSD	21,555,935	4.01	864,393
Eastland-Fairfield Career JVSD	2,450,000	14.84	363,580
Tolles Career & Technical Center JVSD	2,045,000	28.09	574,441
New Albany-Plain Local Park District	11,149,476	27.72	3,090,635
Solid Waste Authority of Central Ohio	104,945,000	53.44	56,082,608
<b>Total overlapping debt</b>	<b><u>2,306,609,803</u></b>		<b><u>963,084,406</u></b>
<b>Total direct and overlapping debt</b>	<b><u>\$ 3,664,803,803</u></b>		<b><u>\$ 2,321,278,406</u></b>

\* Source: City of Columbus Auditor's Office; represents all governmental activities debt outstanding at 12/31/2014.

\*\* Source: Ohio Municipal Advisory Council



**City of Columbus, Ohio**  
**Sanitary Sewer Enterprise Revenue Bond Coverage <sup>1</sup>**  
**Sanitary Sewer System Revenue Bonds Series 2008A&B**  
**2008 through 2014**

(in thousands, except coverages)

Line	As defined in indenture	2008	2009	2010	2011	2012	2013	2014
A	Gross revenue, including interest	\$ 235,508	218,325	224,508	226,399	238,194	238,977	233,440
B	O & M expenses, net of depreciation	(87,024)	(86,296)	(85,129)	(99,572)	(93,306)	(103,558)	(98,185)
C	Net revenues (A - B)	148,484	132,029	139,379	126,827	144,888	135,419	135,255
D	Cash balance, as of December 31 of the preceding fiscal year, in the Sewer operating fund and the system reserve fund	101,063	126,595	143,638	163,746	176,836	187,973	200,221
E	O & M expense reserve requirement (10% of preceding year)	(8,600)	(8,702)	(8,630)	(8,513)	(9,957)	(9,331)	(10,356)
F	Sewer operating fund and system reserve fund available cash balance (D - E)	92,463	117,893	135,008	155,233	166,879	178,642	189,865
G	Adjusted net revenues (C + F)	\$ 240,947	249,922	274,387	282,060	311,767	314,061	325,120
H	Revenue bond principal	\$ 13,140	-	-	-	-	-	-
I	Revenue bond interest	18,072	18,511	18,512	18,465	18,469	18,434	18,302
J	General obligation bond principal	24,259	24,052	21,107	21,938	24,919	24,698	26,574
K	General obligation bond interest	11,719	9,160	10,833	13,304	12,101	11,690	13,317
L	General obligation note interest	-	-	-	-	-	-	-
M	OWDA/EPA principal	26,567	35,077	37,494	39,414	42,053	43,763	42,751
N	OWDA/EPA interest	20,465	26,398	26,535	26,578	25,649	24,316	22,608
O	Total debt service (H - N)	\$ 114,222	113,198	114,481	119,699	123,191	122,901	123,552
	<b>Rate covenant tests:</b>							
	Adjusted net revenues vs. total debt service	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Required ratio of lines G ÷ O	2.11	2.21	2.40	2.36	2.53	2.56	2.63
	Actual ratio of lines G ÷ O							
	Adjusted net revenues vs. revenue bond debt service	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Required ratio of lines G ÷ (H + I)	7.72	13.50	14.82	15.28	16.88	17.04	17.76
	Actual ratio of lines G ÷ (H + I)							

<sup>1</sup> The Sanitary Sewer System Revenue Bonds Series 2008A&B require two coverage tests. The rate covenant tests determine if the City is required to increase user rates or engage an independent engineer to assist in determining adequate rates. The City has exceeded all coverage requirements.

Source: City of Columbus, Ohio, City Auditor.

## City of Columbus, Ohio

Table 20

### Business Indicators (1) Last Ten Fiscal Years

<u>Year</u>	Square Mile Area City of Columbus <u>Year End</u>	Air Passengers (000)	Scheduled Airline Freight (000 lbs.) (2)
2005	225.9	6,612	19,769
2006	226.8	6,734	18,949
2007	226.9	7,719	13,528
2008	227.1	6,910	14,365
2009	227.1	6,233	10,372
2010	227.2	6,366	9,645
2011	227.4	6,379	9,456
2012	227.9	6,350	10,606
2013	228.0	6,237	10,845
2014	228.1	6,356	10,910

<u>Year</u>	Active Gas Meters	Telephone Access Lines	New Car Sales
2005	452,421	684,999	35,864
2006	456,903	620,277	33,666
2007	464,499	557,440	34,782
2008	462,816	490,528	30,712
2009	463,793	429,620	24,056
2010	465,120	377,082	25,993
2011	464,604	333,717	28,852
2012	459,552	293,284	32,778
2013	441,285	250,355	34,395
2014	444,923	210,490	35,330

<u>Year</u>	<u>New Truck Sales</u>	<u>All Vehicle Registrations</u>	
		<u>Columbus, Ohio</u>	<u>Franklin County (Includes Columbus)</u>
2005	30,398	699,395	1,102,590
2006	27,030	697,359	1,095,586
2007	27,526	697,429	1,103,842
2008	21,140	690,944	1,101,479
2009	16,556	688,615	1,071,113
2010	19,303	682,969	1,091,370
2011	21,830	669,493	1,058,686
2012	24,212	683,679	1,085,180
2013	27,024	702,054	1,107,367
2014	31,158	715,552	1,128,044

- (1) Franklin County data unless otherwise indicated.  
 (2) Includes cargo, freight and mail. Data representative of Columbus Regional Airport Authority - Port Columbus only.

Sources: Columbus Area Chamber of Commerce, Research Department; Columbia Gas of Ohio; AT&T; Columbus Regional Airport Authority; The Polk Company, Government Relations; and the State of Ohio, Bureau of Motor Vehicles.

## City of Columbus, Ohio

Table 21

### Growth in Land Area Selected Years

<u>Year</u>	<u>Square miles annexed (1)</u>	<u>Square miles at December 31</u>
1950	-	39.977
1955	14.429	54.406
1960	36.804	91.210
1965	13.490	104.700
1970	39.194	143.894
1975	29.316	173.210
1980	9.902	183.112
1985	4.204	187.316
1990	8.712	196.028
1995	8.251	204.279
1996	1.953	209.218 (2)
1997	2.797	212.015
1998	1.520	213.535
1999	1.141	214.676
2000	1.957	216.633
2001	1.921	218.554
2002	2.678	221.232
2003	1.229	222.461
2004	1.689	224.150
2005	1.700	225.850
2006	0.932	226.782
2007	0.173	226.955
2008	0.157	227.112
2009	0.030	227.142
2010	0.054	227.196
2011	0.227	227.423
2012	0.479	227.902
2013	0.068	227.970
2014	0.092	228.062

(1) Net of de-annexations.

(2) 1996 includes 2.986 square miles resulting from refined remeasurements of City area.

Source: City of Columbus, Department of Public Service, Division of Planning and Operations, Maps Section.



**City of Columbus, Ohio**  
**Estimated Civilian Labor Force**  
**and Annual Average Unemployment Rates**  
**Last Ten Fiscal Years**

Table 23

Year	Franklin County		(Labor Force in Thousands) Columbus M.S.A. (1)		Ohio		U.S.
	Labor force (2)	Unem- ployment rate (3)	Labor force (2)	Unem- ployment rate (3)	Labor force (2)	Unem- ployment rate (3)	Unem- ployment rate (3)
2005	604.4	5.3	923.0	5.3	5,900.4	5.9	5.1
2006	609.7	4.7	938.6	4.7	5,934.0	5.5	4.6
2007	618.2	4.7	958.1	4.7	5,976.5	5.6	4.6
2008	626.0	5.5	969.3	5.5	5,986.4	6.6	5.8
2009	629.8	8.3	973.2	8.4	5,970.2	10.2	9.3
2010	627.1	8.5	966.6	8.6	5,897.6	10.1	9.6
2011	622.9	7.6	959.4	7.6	5,861.9	8.8	8.9
2012	619.8	6.2	961.2	6.2	5,782.0	7.2	8.1
2013	629.8	6.2	976.1	6.2	5,742.0	7.2	7.4
2014	636.3	4.5	983.4	4.6	5,737.0	5.6	6.2

- (1) The Columbus M.S.A. includes Delaware, Fairfield, Franklin, Licking, Madison, Morrow, Pickaway, and Union counties.
- (2) Civilian labor force is the estimated number of persons 16 years of age and over, employed and unemployed, distributed by place of residence.
- (3) The unemployment rate is equal to the estimate of unemployed persons divided by the estimated civilian labor force.

Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information (preliminary data that is subject to change).

**City of Columbus, Ohio**

**Unemployment Rates  
(%, except for Average Columbus MSA employment base)  
Last Ten Fiscal Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Franklin County:										
January	5.8	4.7	4.7	4.9	7.0	9.3	8.3	7.1	6.8	5.9
February	6.3	5.1	4.3	4.6	7.6	9.2	8.1	7.1	6.3	5.4
March	5.8	4.6	4.4	4.8	7.8	9.1	7.5	6.8	6.1	4.9
April	5.3	4.8	4.6	4.4	7.9	8.9	7.3	6.5	5.7	4.3
May	5.2	4.4	4.6	4.9	7.9	8.4	7.4	6.2	6.0	4.4
June	5.6	4.9	5.3	5.7	8.7	8.8	8.2	6.5	6.4	4.8
July	4.9	5.0	4.8	6.2	8.8	8.7	8.2	6.5	6.3	4.9
August	5.1	4.8	4.7	6.2	8.6	8.3	7.9	6.1	6.1	4.4
September	5.2	4.6	5.0	6.1	8.6	8.2	7.7	5.8	6.5	4.3
October	4.9	4.4	4.7	5.9	8.8	8.1	7.6	5.5	6.2	3.9
November	4.9	4.5	4.5	5.8	8.6	7.9	6.7	5.5	6.1	3.7
December	4.8	4.4	4.7	6.1	8.9	7.6	6.3	5.4	5.4	3.6
Annual Average Rates:										
Franklin County	5.3	4.7	4.7	5.5	8.3	8.5	7.6	6.2	6.2	4.5
State of Ohio	5.9	5.5	5.6	6.6	10.2	10.1	8.8	7.2	7.2	5.6
United States	5.1	4.6	4.6	5.8	9.3	9.6	8.9	8.1	7.4	6.2
Average Columbus MSA employment	874,400	894,200	912,700	912,200	891,500	881,100	886,300	901,500	915,900	938,400

Source: Ohio Department of Job and Family Services.

**City of Columbus, Ohio**  
**Estimated Per Capita Income<sup>(1)</sup>**  
**Last Ten Fiscal Years**

Year	Columbus M.S.A.			Franklin County			Ohio			United States		
	Total Personal Income (in thousands)	Per capita income	% of national average	Per capita income	% of national average	Per capita income	% of national average	Per capita income	% of national average	Per capita income	% of national average	Per capita income
2005	\$ 63,091,733	35,225	98.2	\$ 37,104	103.4	\$ 32,758	91.3	\$ 35,888				
2006	66,808,061	36,768	96.4	38,623	101.3	34,422	90.3	38,127				
2007	69,536,251	37,760	94.9	38,978	97.9	35,604	89.4	39,804				
2008	71,190,938	38,159	93.4	38,951	95.3	36,399	89.1	40,873				
2009	71,002,373	37,616	95.5	37,996	96.5	35,527	90.2	39,379				
2010	73,220,988	38,411	95.7	38,639	96.3	36,199	90.2	40,144				
2011	78,835,296	40,944	96.7	40,899	96.6	38,631	91.3	42,332				
2012	83,692,390	43,031	97.4	42,741	96.7	40,230	91.0	44,200				
2013	86,288,957	43,867	98.0	43,506	97.2	41,049	91.7	44,765				
2014	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.			N.A.	

N.A. = Information not available.

(1) 2005-2012 total personal income and per capita income figures were changed in the 2014 CAFR to reflect revised estimates issued by the Bureau of Economic Analysis.

Source: U.S. Department of Commerce, Division of Regional Measurement, Bureau of Economic Analysis

## City of Columbus, Ohio

Columbus Metropolitan Statistical Area Employment (1)  
Nonagricultural Wage and Salary Employment in Selected Industries (2)  
Annual Average Data for Last Ten Fiscal Years  
(in thousands, except percent)

Industry	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Percentage of Total 2013 employment
<b>Total</b>	<b>908.1</b>	<b>918.0</b>	<b>930.1</b>	<b>928.5</b>	<b>896.7</b>	<b>893.9</b>	<b>906.5</b>	<b>939.3</b>	<b>967.3</b>	<b>N.A.</b>	<b>100.0</b>
<b>Manufacturing:</b>											
Durable Goods	78.8	78.1	77.0	74.7	66.1	63.1	64.9	65.9	67.6	N.A.	7.0
Nondurable Goods	51.1	50.7	51.1	49.6	42.5	40.1	41.5	42.0	43.1	N.A.	4.5
	27.7	27.4	25.9	25.1	23.6	23.0	23.4	23.9	24.5	N.A.	2.5
<b>Nonmanufacturing:</b>	<b>829.3</b>	<b>839.9</b>	<b>853.1</b>	<b>853.8</b>	<b>830.6</b>	<b>830.8</b>	<b>841.6</b>	<b>873.4</b>	<b>899.7</b>	<b>N.A.</b>	<b>93.0</b>
Construction	26.3	25.7	24.6	22.5	18.9	17.3	17.9	18.6	19.6	N.A.	2.0
Transportation and Public Utilities	40.8	45.0	49.9	49.8	44.4	42.9	43.3	45.0	46.5	N.A.	4.8
Wholesale Trade	37.4	38.0	38.8	39.1	37.5	37.3	37.5	38.5	39.4	N.A.	4.1
Retail Trade	108.5	104.9	103.2	101.8	98.3	96.3	97.8	99.4	100.0	N.A.	10.3
Finance, Insurance, and Real Estate Services	72.7	73.5	73.9	70.6	69.1	68.1	70.5	71.5	75.3	N.A.	7.8
	388.0	396.2	405.6	411.2	403.2	410.9	419.5	440.1	455.6	N.A.	47.1
<b>Government:</b>	<b>155.6</b>	<b>156.6</b>	<b>157.1</b>	<b>158.8</b>	<b>159.2</b>	<b>158.0</b>	<b>155.1</b>	<b>160.3</b>	<b>163.3</b>	<b>N.A.</b>	<b>16.9</b>
Federal Government	12.8	12.9	13.3	13.8	14.0	15.4	14.7	14.3	13.8	N.A.	1.4
State Government	62.5	63.0	63.7	63.2	62.8	62.9	62.6	67.4	71.2	N.A.	7.4
Local Government	80.3	80.7	80.1	81.8	82.4	79.7	77.8	78.6	78.3	N.A.	8.1

(1) Columbus Metropolitan Statistical Area includes Delaware, Franklin, Fairfield, Licking, Madison, Morrow, Pickaway, and Union counties.

(2) Nonagricultural employment excludes farm workers, proprietors, the self-employed, unpaid family workers, and domestic workers.  
N.A. = Information not available.

Source: Ohio Department of Job and Family Services, Labor Market Information Bureau



## City of Columbus, Ohio

Table 27

### School Enrollment Trends in Franklin County Last Ten Fiscal Years

Year	The Ohio State University	Columbus State Community College	Other Colleges/ Universities (1)	Total Colleges/ Universities	Columbus Public Schools (2)
2005	50,504	22,014	19,046	91,564	59,101
2006	51,818	22,745	19,636	94,199	55,690
2007	52,568	23,057	19,652	95,277	55,072
2008	53,715	24,483	20,045	98,243	53,420
2009	55,014	28,539	19,877	103,430	52,961
2010	56,064	30,513	20,345	106,922	51,096
2011	56,867	30,921	19,305	107,093	50,809
2012	56,387	25,970	16,561	98,918	50,630
2013	57,466	25,360	17,896	100,722	50,722
2014	58,322	24,539	17,160	100,021	50,870

(1) Includes Capital University, Columbus College of Art & Design, Franklin University, Ohio Dominican University, Otterbein University, and Mt. Carmel College of Nursing.

DeVry Institute of Technology, Fall 2014 enrollment was approximately 1,971 students.

(2) The Columbus City School District is a political subdivision under Ohio law, separate and distinct from the City of Columbus and contains current information.

For 2014, the Catholic Diocese of Columbus operates 30 elementary and secondary schools in Franklin County with approximately 11,878 students.

For 2014, the most recent year available, there were 15 other public school districts that lie partially or wholly in Franklin County. Enrollment in these districts, for Franklin County only, is estimated at 120,289. In addition, the 127 nonpublic schools located in Franklin County have a 2014 estimated enrollment of 44,361 exclusive of the Catholic Diocese of Columbus (noted above).

Sources: Columbus Public Schools; Catholic Diocese of Columbus; Ohio Department of Education; Ohio Board of Regents; The Ohio State University; Columbus State Community College; Association of Independent Colleges and Universities of Ohio.

**City of Columbus, Ohio**

Table 28

**City of Columbus and  
Franklin County, Ohio  
Land Area  
December 31, 2014**

<u>Jurisdiction</u>	<u>Square Miles</u>
Columbus.....	228.1 (1)
Less portion outside of Franklin County.....	(9.3) (2)
Other incorporated areas in Franklin County excluding Columbus.....	142.2 (2)
Unincorporated Townships within Franklin County.....	<u>182.9</u> (2)
Total approximate area of Franklin County	<u><u>543.9</u></u>

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

**City of Columbus, Ohio**  
**Exempted Real Property**  
**in the City of Columbus**  
**Last Ten Fiscal Years**

Table 29

<u>Year</u>	<u>Amount</u> <u>(in thousands)</u>
2005	\$ 4,033,100
2006	4,081,009
2007	4,279,504
2008	4,305,521
2009	4,484,265
2010	4,813,902
2011	5,088,251
2012	5,373,609
2013	5,641,748
2014	5,807,932

Exempted real property represents assessed value of certain real property owned by governmental entities (e.g., state, county, city, schools, etc.) or owned by religious or charitable organizations.

Source: Franklin County Auditor

## City of Columbus, Ohio

Table 30

### Salaries of Principal Officials December 31, 2014

Title	Annual Salary	
	2014 <sup>(2)</sup>	2015 <sup>(1)</sup>
Mayor	\$ 172,981	\$ 172,981
President of City Council	60,246	63,259
Member of Council	50,081	52,585
City Attorney	164,026	168,126
City Auditor	164,026	168,126
City Clerk	111,537	115,190
City Treasurer	115,677	116,397
Department Heads/Directors:		
Civil Service Executive Secretary	134,941	139,006
Health Commissioner	192,035	195,000
Recreation and Parks	141,826	142,709
Public Safety	150,691	132,579
Public Service	153,506	154,461
Community Relations	113,528	114,234
Development	153,178	154,128
Equal Business Opportunity	104,866	105,518
Human Resources	135,891	139,006
Technology	158,734	159,723
Utilities	158,734	159,723
Finance	145,488	146,390
Building Services	132,752	133,578
Education (position started in June, 2014)	80,317	145,018

(1) Hourly rate at January, 2015 annualized X 2,080 hours

(2) 2014 Salaries represent actual wages paid

Source: City of Columbus, Ohio, City Auditor.

Table 31

## City of Columbus, Ohio

### Surety Bond Coverage December 31, 2014

Position	Coverage	Amount
City Treasurer	Fidelity Bonds	\$ 10,000,000 (1)
Deputy Treasurer	Fidelity Bonds	\$ 10,000,000 (1)
Police through the rank of Sergeant	Honesty Blanket Position Bond	\$ 100,000 (2)
All other employees and elected or appointed officials including all officially appointed members of City Boards and/or Commissions	Faithful Performance Blanket Bond	\$ 1,000,000 (3)

(1) Fidelity bonds are provided by Liberty Mutual and expire on 1/1/17.

(2) The Honesty Blanket Position Bond is provided by Liberty Mutual and expires on 1/1/17

(3) The Faithful Performance Blanket Bond is provided by Liberty Mutual and expires on 1/1/17.

Source: City of Columbus, Ohio, City Auditor.

### City of Columbus, Ohio

Claims Against the City Resulting in Litigation, Last Ten Years  
(dollar amounts expressed in thousands)

<u>Period</u>	<u>Cases Filed</u> <sup>(1)</sup>		<u>Cases Closed</u> <sup>(1)</sup>		<u>Amount Paid by City</u>
	<u>Number</u>	<u>Seeking</u>	<u>Number</u>	<u>Seeking</u>	
2005	342	\$ 31,178	440	\$ 232,533	\$ 604
2006	355	31,439	324	27,235	866
2007	313	221,959 <sup>(2)</sup>	303	43,132	826
2008	316	72,781	489	223,689	361
2009	313	11,489	481	31,319	1,543
2010	307	221,188 <sup>(3)</sup>	173	76,644	1,469
2011	268	20,737	409	16,361	1,233
2012	230	124,828	334	123,073	10,435 <sup>(4)</sup>
2013	238	162,965 <sup>(5)</sup>	300	87,115	2,228
2014	221	73,270	273	76,043	784

(1) Cases filed and cases closed include those cases not seeking monetary damages.

(2) Cases filed in 2007 for \$221.959 million include \$200.0 million of claims filed by 1 pro se claimant.

(3) Cases filed in 2010 for \$221.188 million include \$100.0 million of claims filed by 1 pro se claimant.

(4) This figure includes a jury verdict of \$11.6 million, settled and paid in the amount of \$10.0 million.

(5) Cases filed in 2013 for \$162.965 million include a pro se complaint in which Plaintiff requests \$125.0 million.

Source: Columbus City Attorney's Office

**City of Columbus, Ohio**  
**Comparison of Building Permits Issued**  
**Last Ten Fiscal Years**

Table 33

Year	New Construction		Alterations & Additions		Total	
	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)
2005	3,004	\$ 598,572	3,053	\$ 333,021	6,057	\$ 931,593
2006	1,703	583,244	2,729	405,068	4,432	988,312
2007	1,690	722,921	3,306	844,679	4,996	1,567,600
2008	1,146	988,105	7,656	1,090,042	8,802	2,078,147
2009	1,241	730,350	14,684	469,139	15,925	1,199,489
2010	1,129	356,652	13,348	386,481	14,477	743,133
2011	953	413,253	10,989	353,507	11,942	766,760
2012	1,145	619,068	12,187	533,307	13,332	1,152,375
2013	1,373	1,235,762	11,055	546,327	12,428	1,782,089
2014	1,255	693,027	10,537	1,218,118	11,792	1,911,145

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

**City of Columbus, Ohio**  
**Average Cost of Housing Construction**  
**Last Ten Fiscal Years**

Table 34

<u>Year</u>	Single-family average structure cost	% Change from previous year	% Change from 2004	Multi-family average unit cost	% Change from previous year	% Change from 2004
2005	\$ 160,489	13.6	13.6	\$ 74,575	24.5	24.5
2006	168,827	5.2	19.5	94,785	27.1	58.2
2007	162,267	(3.9)	14.9	64,154	(32.3)	7.1
2008	169,173	4.3	19.7	66,408	3.5	10.9
2009	162,488	(4.0)	15.0	62,250	(6.3)	3.9
2010	164,096	1.0	16.1	47,754	(23.3)	(20.3)
2011	161,642	(1.5)	14.4	47,831	0.2	(20.1)
2012	163,737	1.3	15.9	82,494	72.5	37.7
2013	173,992	7.6	23.1	59,884	25.2	-
2014	180,111	3.5	27.5	87,234	45.7	45.6

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

**City of Columbus, Ohio**  
 Number of City Government Employees by Function  
 Last Ten Fiscal Years

	Number of Employees (Full Time and Part Time) as of December 31,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Function</b>										
<b>Governmental activities:</b>										
General government	1,099	1,102	1,245	1,221	1,173	1,171	1,184	1,186	1,210	1,213
Public service	868	891	804	781	704	718	717	725	752	745
Public safety	3,845	3,893	3,935	3,893	3,769	3,823	3,833	3,843	3,892	3,920
Development	338	338	338	324	269	282	289	294	299	313
Health	431	468	458	430	391	400	402	411	441	460
Recreation and parks	719	735	722	703	648	723	761	776	818	875
<b>Total governmental activities</b>	<b>7,300</b>	<b>7,427</b>	<b>7,502</b>	<b>7,352</b>	<b>6,954</b>	<b>7,117</b>	<b>7,186</b>	<b>7,235</b>	<b>7,412</b>	<b>7,526</b>
<b>Business-type activities:</b>										
Water	538	456	465	577	563	560	549	553	544	537
Sanitary Sewer	496	581	576	536	533	529	518	517	520	511
Storm Sewer	42	103	104	23	33	29	27	26	29	30
Electricity	129	92	93	101	96	89	94	78	91	102
<b>Total business-type activities</b>	<b>1,205</b>	<b>1,232</b>	<b>1,238</b>	<b>1,237</b>	<b>1,225</b>	<b>1,207</b>	<b>1,188</b>	<b>1,174</b>	<b>1,184</b>	<b>1,180</b>
<b>Total primary government</b>	<b>8,505</b>	<b>8,659</b>	<b>8,740</b>	<b>8,589</b>	<b>8,179</b>	<b>8,324</b>	<b>8,374</b>	<b>8,409</b>	<b>8,596</b>	<b>8,706</b>

Source: City of Columbus, City Auditor.



**City of Columbus, Ohio**

Number of City Employees (Full Time and Part Time as of December 31)  
Covered under State Retirement Systems  
Last Ten Fiscal Years

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Police (OP&F)	1,863	1,873	1,927	1,903	1,872	1,909	1,858	1,867	1,904	1,913
Fire (OP&F)	1,532	1,541	1,514	1,522	1,497	1,506	1,562	1,558	1,549	1,539
Civilians (OPERS)	5,110	5,245	5,299	5,164	4,810	4,909	4,954	4,984	5,143	5,254
<b>Total employees</b>	<u>8,505</u>	<u>8,659</u>	<u>8,740</u>	<u>8,589</u>	<u>8,179</u>	<u>8,324</u>	<u>8,374</u>	<u>8,409</u>	<u>8,596</u>	<u>8,706</u>

Total Payrolls, Last Ten Fiscal Years  
(Amounts in millions)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Payrolls subject to OPERS	\$ 230.1	232.6	246.7	253.7	237.6	244.3	251.7	258.2	267.6	285.1
Payrolls subject to OP&F	224.1	225.6	237.3	251.2	244.2	261.8	269.1	272.2	282.2	290.9
Payrolls not subject to pension benefit calculation	5.8	6.5	6.8	8.0	8.0	9.4	13.3	8.9	9.4	8.9
<b>Total</b>	<u>\$ 460.0</u>	<u>464.7</u>	<u>490.8</u>	<u>512.9</u>	<u>489.8</u>	<u>515.5</u>	<u>534.1</u>	<u>539.3</u>	<u>559.2</u>	<u>584.9</u>

Source: City of Columbus, Ohio, City Auditor

## City of Columbus, Ohio

Operating Indicators by Functions/Programs  
Last Nine Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government</b>									
\$ Building maintenance expenditure per facility square foot (GF only), not including utility costs	\$3.74	\$3.75	\$4.05	\$3.40	\$2.68	\$2.76	\$3.07	\$2.69	\$2.75
% Quarterly Average Employee turnover rate	1.1%	1.4%	1.4%	1.3%	1.3%	1.4%	1.4%	1.2%	1.5%
% Annual Employee turnover rate	4.3%	5.6%	5.4%	5.1%	5.1%	5.7%	5.7%	5.0%	5.8%
\$ Monthly employee medical benefit cost per covered life	N.A.	\$590	\$685	\$685	\$773	\$934	\$987	\$1,100	\$1,123
# Workers Compensation allowed claims per 1,000 employees	111.7	109.0	103.8	107.0	89.2	98.5	87.2	85.7	78.9
% information technology problems resolved within time standards	65%	69%	70%	70%	76%	78%	74%	74%	73%
<b>Public Service</b>									
% pothole repair service requests closed within 3 days	62%	61%	63%	81%	84%	82%	99%	90%	78%
% traffic sign repair service requests closed within 14 days	58%	47%	41%	64%	72%	70%	70%	70%	51%
\$ refuse collection operating expenditures per household served	\$120	\$114	\$129	\$113	\$114	\$125	\$134	\$134	\$141
# households served per refuse collector	1,360	1,380	1,385	1,841	1,750	1,759	1,757	1,172	1,792
# of 90 gallon container "needs service" requests per 10,000 collection opportunities	5.7	7.0	6.6	5.7	4.7	3.9	3.4	3.5	3.8
# 300 gallon container "needs service" requests per 10,000 collection opportunities	1.9	1.8	2.0	2.2	2.2	2.6	1.9	2.5	2.0
# multi-family container "needs service" requests per 10,000 collection opportunities	1.2	1.3	1.4	1.3	1.3	1.4	0.5	0.4	0.5
% waste diverted from landfill	12.4%	13.6%	12.4%	15.6%	14.5%	14.4%	21.7%	20.3%	17.3%
<b>Public Safety</b>									
# civilian fire deaths per 100,000 residents	1.97	0.78	1.29	0.39	1.28	1.02	0.77	1.02	0.97
# fires per 1,000 residents	4.4	4.8	1.8	1.4	1.4	1.2	1.2	0.9	1.0
% fire incidents responded to within 8 minutes of call	N.A.	89%	89%	93%	94%	90%	95%	98%	97%
% emergency medical responses within 8 minutes of call	N.A.	88%	86%	86%	86%	86%	89%	91%	90%
% structure fires contained to room of origin	65%	65%	68%	67%	68%	60%	64%	62%	61%
# violent crimes reported per 100,000 residents per month	67.2	64.9	61.4	61.4	56.4	55.1	49.6	52.6	50.2
# property crimes reported per 100,000 residents per month	574.7	535.0	524.5	524.5	522.5	514.9	493.9	462.8	423.8
% violent crime reports cleared by arrest per month	N.A.	11.9%	10.7%	10.7%	11.2%	9.6%	8.5%	9.1%	11.8%
% property crime reports cleared by arrest per month	N.A.	3.6%	3.4%	3.4%	3.1%	2.7%	2.5%	2.6%	4.1%

**Development**

# jobs created or retained through economic development incentives	N.A.	3,066	7,150	21,189	26,316	4,646	4,684	3,554	3,672
\$ private investment leveraged per dollar of public investment and incentives	N.A.	\$39.65	\$10.60	\$23.02	\$25.56	\$5.85	\$12.88	\$19.67	\$17.50
% non-emergency code enforcement requests responded to within ten business days	N.A.	N.A.	N.A.	74.3%	71.5%	67.9%	74.8%	72.5%	75.0%
% interior emergency code enforcement requests investigated within two business days	N.A.	N.A.	N.A.	77.1%	82.2%	85.9%	83.6%	84.1%	85.1%
# homes rehabbed or repaired	813	994	1,070	970	986	1,196	701	808	932

**Health**

% licensed food facilities in compliance with public health standards	N.A.	N.A.	99.9%	99.8%	99.9%	99.8%	100.0%	99.4%	99.2%
# food safety inspections completed per inspector	N.A.	N.A.	663.1	746.8	792.2	918.1	861.1	932.4	917
# sexually transmitted infections diagnosed at Columbus Public Health per 100,000 residents	N.A.	N.A.	289.0	221.4	221.1	271.6	161.39	N.A.	N.A.
# patients treated for primary, secondary and early-latent syphilis	64	79	84	95	70	61	81	N.A.	N.A.
# tuberculosis patients per 100,000 County residents	7.76	7.12	5.57	3.72	5.85	4.30	3.68	4.30	4.04
# vital statistics transactions	N.A.	16,472	17,127	22,964	28,846	28,132	34,305	25,742	21,788
# vital statistics transactions per worker	N.A.	1	1,427	1,914	2,404	2,344	2,859	2,712	2,326
% of women in Franklin County WIC program who initiate breastfeeding	N.A.	N.A.	N.A.	N.A.	52.4%	54.4%	58.4%	61.4%	63.0%
# of children receiving dental sealants	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	\$1,240	1,630	2,881

**Recreation & Parks**

# maintained park acres per 1,000 residents	N.A.	13.9	8.9	9.7	9.7	9.5	9.4	9.5	9.6
# recreation center program participants	N.A.	48,822	50,673	22,598	34,660	28,389	26,136	31,279	42,136
# swimming pool program participants	43,872	108,878	230,025	182,040	222,577	216,674	265,852	162,501	117,537
# golf rounds played	268,622	260,107	247,971	245,941	227,867	199,868	200,837	191,208	177,170

Source: City of Columbus, Department of Finance and Management

N.A. : Not Available

Note: Certain prior year information has been restated for consistency.

**City of Columbus, Ohio**  
Operating Indicators and Capital Asset Statistics  
Last Ten Fiscal Years

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Public Service</b>										
Highways and Streets										
Streets (miles)	2,038	2,049	2,050	2,053	2,055	2,057	2,057	2,064	2,066	2,069
Streetlights	48,803	49,982	50,646	51,007	51,316	51,480	51,641	51,462	51,760	51,930
Traffic Signals	965	1,016	980	980	989	993	978	999	981	977
City Fleet (public service)										
Refuse	239	230	234	238	238	225	229	213	227	218
Other	1,504	1,486	1,489	1,496	1,494	1,417	1,471	1,425	1,354	1,494
<b>Public Safety</b>										
Police										
Headquarters	1	1	1	1	1	1	1	1	1	1
Heliprot	1	1	1	1	1	1	1	1	1	1
Training Academy	1	1	1	1	1	1	1	1	1	1
Substations	12	12	13	13	15	16	16	16	16	16
Fire										
Headquarters	1	1	1	1	1	1	1	1	1	1
Training Academy	1	1	1	1	1	1	1	1	1	1
Fire Stations	32	33	33	33	32	32	32	32	32	32
City Fleet (public safety)										
Fire	432	415	402	399	347	350	352	356	332	350
Police	1,073	1,061	1,029	1,022	953	1,049	974	1,012	1,061	950
<b>Recreation and parks</b>										
Parks Acreage	14,892	14,020	14,101	14,265	14,377	14,261	14,284	14,416	14,561	14,621
Parks	369	396	406	417	420	426	425	430	431	434
Playgrounds	131	134	136	138	140	140	143	145	147	147
Swimming Pools	11	10	10	10	9	5	6	5	4	4
Tennis Courts	136	136	136	136	136	136	136	136	136	134
Community/ Senior Centers	33	33	33	30	30	28	28	28	30	30
Athletic Complexes	5	5	5	5	5	5	5	5	5	5
Specialized Facilities	7	7	7	7	7	7	8	9	9	9
Shelter Houses	10	10	10	10	10	10	10	10	11	11
Golf Courses	7	7	7	7	7	7	7	6	5	5
Reservoirs	3	3	3	3	3	3	3	3	3	3
<b>Water</b>										
Water Mains (miles)	2,540	2,550	2,550	2,566	2,571	2,521	2,516	2,527	2,522	2,517
Maximum Daily Capacity (millions of gallons)	209	209	215	215	215	215	240	238	239	203
<b>Sewer</b>										
Sanitary Sewers (miles)	2,969	3,078	3,125	3,139	3,879	3,879	3,934	3,953	3,923	3,988
Storm Sewers (miles)	2,830	2,901	2,972	2,977	3,007	2,910	2,913	2,987	3,054	3,098
Maximum Daily Capacity (millions of gallons)	310	310	310	345	345	480	480	480	480	480

# City of Columbus, Ohio

Table 39

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

In the spirit of full disclosure and in compliance with the above Rule, the City is pleased to disclose the following regarding its outstanding obligations.

### Description of Material Events:

1. There were no delinquencies of principal and/or interest payments.
2. There were no non-payment related defaults.
3. There were no unscheduled draws on debt service reserves reflecting financial difficulties.
4. There were no unscheduled draws on credit enhancements reflecting financial difficulties.
5. There were no substitutions of credit or liquidity providers.
6. There have been no adverse tax opinions affecting the tax-exempt status of any of the City's outstanding obligations.
7. There have been no modifications to rights of the holders of the City's obligations.
8. Bonds called are included in the defeasances that follow (9).

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# City of Columbus, Ohio

Table 39 (continued)

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

**September 2014 Advance Refunding:** On September 4, 2014 the City issued \$53.060 million of general obligation refunding bonds to advance refund \$56.875 million of certain outstanding bonds issued in 2006, 2007, and 2011. Internal service fund debt is included in governmental type debt. See Note G of this report for more information.

	<u>Business-type activities - Enterprise</u>						
	<u>Governmental Activities</u>	<u>Internal Service</u>	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Amount paid to escrow agent	\$ 25,023	2,289	20,697	11,804	3,441	96	63,350
Net carrying amount of old bonds:							
Old bonds outstanding	22,040	2,100	18,675	10,830	3,150	80	56,875
Unamortized bond premium	<u>2,309</u>	<u>15</u>	<u>1,055</u>	<u>75</u>	<u>262</u>	<u>13</u>	<u>3,729</u>
Net carrying amount of old bonds	<u>24,349</u>	<u>2,115</u>	<u>19,730</u>	<u>10,905</u>	<u>3,412</u>	<u>93</u>	<u>60,604</u>
Deferred amount on refunding	\$ <u>674</u>	<u>174</u>	<u>967</u>	<u>899</u>	<u>29</u>	<u>3</u>	<u>2,746</u>
	<u>Business-type activities - Enterprise</u>						
	<u>Governmental Activities</u>	<u>Internal Service</u>	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Refunded (old) bonds							
Principal	\$ 22,040	2,100	18,675	10,830	3,150	80	56,875
Interest	<u>9,809</u>	<u>778</u>	<u>9,512</u>	<u>4,015</u>	<u>1,524</u>	<u>40</u>	<u>25,678</u>
Total refunded	<u>31,849</u>	<u>2,878</u>	<u>28,187</u>	<u>14,845</u>	<u>4,674</u>	<u>120</u>	<u>82,553</u>
Refunding (new) bonds							
Principal	20,500	1,875	18,035	9,670	2,900	80	53,060
Interest	<u>9,535</u>	<u>753</u>	<u>8,476</u>	<u>3,885</u>	<u>1,379</u>	<u>40</u>	<u>24,068</u>
Total refunding	<u>30,035</u>	<u>2,628</u>	<u>26,511</u>	<u>13,555</u>	<u>4,279</u>	<u>120</u>	<u>77,128</u>
Unadjusted reduction in aggregate debt service	\$ <u>1,814</u>	<u>250</u>	<u>1,676</u>	<u>1,290</u>	<u>395</u>	<u>-</u>	<u>5,425</u>
Economic gain – present value of adjusted reduction in aggregate debt service	\$ 1,478	198	1,370	1,018	303	1	4,368
Plus: refunding bonds issued	20,500	1,875	18,035	9,670	2,900	80	53,060
Plus: premium received	4,524	380	2,750	1,959	492	19	10,124
Less: payment to Escrow Agent	(25,023)	(2,289)	(20,697)	(11,804)	(3,441)	(96)	(63,350)
Less: costs of issuance	<u>(150)</u>	<u>(13)</u>	<u>(133)</u>	<u>(70)</u>	<u>(21)</u>	<u>(1)</u>	<u>(388)</u>
Net present value savings	\$ <u>1,329</u>	<u>151</u>	<u>1,325</u>	<u>773</u>	<u>233</u>	<u>3</u>	<u>3,814</u>
Present value rate – true interest cost of new bonds	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
Interest rate borne by old bonds	4% to 5%	4% to 4.25%	4.25% to 4.75%	4% to 4.25%	4.125%	5%	4% to 5%

# City of Columbus, Ohio

Table 39 (continued)

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

**December 2014 Advance Refunding:** On December 1, 2014, the City sold \$205.425 million of revenue refunding bonds to advance refund \$219.915 million of certain outstanding revenue bonds issued in 2008. These bonds support sanitary sewer improvements. See Note G of this report for more information.

	<u>Sanitary Sewer</u>
Amount paid to escrow agent	\$ 246,368
Net carrying amount of old bonds:	
Old bonds outstanding	219,915
Unamortized bond premium	<u>5,177</u>
Net carrying amount of old bonds	<u>225,092</u>
Deferred amount on refunding	<u>\$ 21,276</u>

	<u>Sanitary Sewer</u>
Refunded (old) bonds	
Principal	\$ 219,915
Interest	<u>148,215</u>
Total refunded	<u>368,130</u>
Refunding (new) bonds	
Principal	205,425
Interest	<u>125,710</u>
Total refunding	<u>331,135</u>
Unadjusted reduction in aggregate debt service	<u>\$ 36,995</u>

Economic gain – present value of adjusted reduction in aggregate debt service	\$ 20,946
Plus: refunding bonds issued	205,425
Plus: premium received	36,085
Plus: City's contribution for interest	6,286
Less: payment to Escrow Agent	(246,368)
Less: costs of issuance	<u>(1,367)</u>
Net present value savings	<u>\$ 21,007</u>
Present value rate – true interest cost of new bonds	3.04%
Interest rate borne by old bonds	4.625% to 5.000%



# City of Columbus, Ohio

Table 39 (continued)

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

10. The City did not release, substitute, or sell any property (the City has not secured any of its obligations with any of its property) securing repayment of obligations.
11. Ratings of the City's bonds and any changes occurring since the City's 2013 CAFR are as follows.

Bond Description	Moody's Investor Services		Standard and Poor's		Fitch Ratings	
	Prior Rating	Current Rating	Prior Rating	Current Rating	Prior Rating	Current Rating
General Obligation Bonds – Fixed Rate	Aaa	Aaa	AAA	AAA	AAA	AAA
2006 Sanitary Sewer System Adjustable Rate General Obligation Bonds	Aaa/VMIG1	Aaa/VMIG1	AAA/A-1+	AAA/A-1+	AAA/F1+	AAA/F1+
2008 Sanitary Sewer System Fixed Rate Revenue Bonds (Series 2008A)	Aa1	Aa1	AA+	AA+	AA+	AA
2008 Sanitary Sewer System Adjustable Rate Revenue Bonds (Series 2008B)	Aa1/VMIG1	Aa1/VMIG1	AA+/A-1+	AA+/A-1+	AA+/F1+	AA/F1+

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

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

The rating outlook is stable.

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

12. The City did not enter into bankruptcy, insolvency, receivership, or any other similar event.
13. There was no consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City, other than in the ordinary course of business.
14. There was no appointment of a successor or additional trustee or the change in the name of a trustee.
15. The City will continue to provide all the necessary information, contained below under "Continuing Disclosure Undertaking", on an annual basis as is required by the Rule.

# City of Columbus, Ohio

Table 39 (continued)

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

### Continuing Disclosure Undertaking:

The following provides the Annual Information and/or indicates where in this report the Annual Information may be obtained.

- (1.) **Debt Summary – Outstanding Bonds and Notes** – see Note G contained in this report.
- (2.) **Debt Summary – Overlapping Debt** – see Table 18 contained in this report.
- (3.) **Debt Summary – Historical Debt Information**

At December 31 of each of the last ten years outstanding bonds and notes are shown in the following table.

<u>Year</u>	(in thousands)		<u>Total</u>
	<u>Bonds and long-term notes*</u>	<u>Short-term notes</u>	
2005	\$ 2,146,134	\$ 2,507	\$ 2,148,641
2006	2,388,844	1,382	2,390,226
2007	2,542,278	500	2,542,778
2008	2,860,222	108	2,860,330
2009	2,977,151	286	2,977,437
2010	3,260,975	286	3,261,261
2011	3,344,723	286	3,345,009
2012	3,708,215	0	3,708,215
2013	3,793,739	0	3,793,739
2014	3,887,822	0	3,887,822

\*Beginning in 2012, the Component Unit lease revenue bonds are included in the City's bonds and long-term notes.

- (4.) **Summary of Financial Information – Summary of Certain Financial Statements for General Fund and Debt Service Funds** – see respective financial statements contained in this report.
- (5.) **Water System – Largest Customers Invoiced** – see table below.

### Water Enterprise – Ten Largest Customers Invoiced (Based upon 2014 Sales)

<u>Customer</u>	<u>Total Charges (in thousands)</u>	<u>% of Total Water Charges</u>
Ohio State University Physical Facilities	\$ 3,081	1.82%
Anheuser Busch Inc	1,886	1.11
Franklin County Sanitation Engineer	1,419	0.84
Abbott Laboratories	720	0.43
MARS Petcare US	621	0.37
7 UP Columbus	520	0.31
Lifestyle Communities	445	0.26
Ohio Health Corp.	412	0.24
Southwestern Board of Education	318	0.19
Columbus Metropolitan Housing Authority	<u>316</u>	<u>0.19</u>
Total	<u>\$ 9,738</u>	<u>5.76%</u>

Source: Department of Public Utilities, Division of Water

# City of Columbus, Ohio

Table 39 (continued)

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

- (6.) **Water System – Water Enterprise Fund** – see respective financial statements contained in this report.
- (7.) **Water System – Outstanding Debt** – see respective financial statements and Note G contained in this report.
- (8.) **Sanitary Sewer System – Largest Customers Invoiced** – see table below.

### Sanitary Sewer Enterprise – Ten Largest Customers Invoiced (Based upon 2014 Sales)

<u>Customer</u>	<u>Total Charges (in thousands)</u>	<u>% of Total Sewer Charges</u>
Ohio State University Physical Facilities	\$ 5,634	2.53%
Anheuser Busch Inc	2,579	1.16
Abbott Laboratories	1,813	0.81
Franklin County Sanitary Engineer	1,463	0.66
7UP Columbus	1,100	0.49
MARS Petcare US	1,072	0.48
Jefferson Water & Sewer District	924	0.41
Tri Tech Laboratories Inc	794	0.36
Lifestyle Communities	613	0.28
Ohio Health Corp	<u>606</u>	<u>0.27</u>
Total	<u>\$ 16,598</u>	<u>7.45%</u>

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

- (9.) **Sanitary Sewer System – Sanitary Sewer Enterprise Fund** – see respective financial statements contained in this report.
- (10.) **Sanitary Sewer System – Delinquencies** - see table below.

### Percentage of Total Water and Sewer Accounts Past Due\*

<u>Days Past Due</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
0 to 30**	50%	50%	54%	56%
31 to 60	12%	15%	14%	12%
61 to 90	14%	14%	7%	9%
91+	24%	21%	25%	23%

\*As of December 31.

\*\*Not all accounts in the “0-30 Days Past Due” category are delinquent. Only those accounts unpaid beyond 28 days are technically past due; however, the software used by the City’s Department of Technology to create such reports is not able to make this distinction.

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

# City of Columbus, Ohio

Table 39 (continued)

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

(11.) **Sanitary Sewer System – Five Year History of Account Types**– see table below.

<u>Year</u>	<u>Residential Accounts</u>	<u>Commercial &amp; Industrial Accounts</u>	<u>Total Accounts</u>	<u>Billable Wastewater Accounts (ccf)</u>	<u>Average Usage Per Account ccf/Acct.</u>
2010	246,211	22,556	268,767	40,608,692.69	151.09
2011	247,348	22,871	270,219	41,533,275.84	153.70
2012	247,933	22,935	270,868	42,071,372.11	155.32
2013	250,412	20,929	271,341	40,064,865.18	147.66
2014	250,966	20,981	271,947	40,811,836.95	150.07

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

(12.) **Sanitary Sewer System – Five Year History of Customers**

	<u>Fiscal Year ended December 31</u>				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
City of Columbus	200,679	201,089	201,583	201,678	201,754
Suburban Accounts	68,088	69,130	69,285	69,663	70,193
<b>Total Accounts</b>	<b>268,767</b>	<b>270,219</b>	<b>270,868</b>	<b>271,341</b>	<b>271,947</b>

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

(13.) **Sanitary Sewer System – Annual Metered Billing Quantities (ccf)**

Set forth in the table below is information on the annual metered billing quantities, in thousands of cubic feet of water used, for the City and its 23 suburban municipal accounts\*. The Division of Sewerage and Drainage within the City's Department of Utilities bills customers based upon water usage.

	<u>Fiscal Year ended December 31</u>				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013**</u>	<u>2014**</u>
City of Columbus	31,906,002.59	31,700,369.65	31,802,557.95	31,051,089.90	30,218,582.05
Suburban Accounts*	8,702,690.10	9,832,906.19	10,268,814.16	9,013,775.28	10,593,254.90
<b>Total ccf</b>	<b>40,608,692.69</b>	<b>41,533,275.84</b>	<b>42,071,372.11</b>	<b>40,064,865.18</b>	<b>40,811,836.95</b>

\*Suburban accounts do not include individual accounts within each suburban master meter community.

\*\*The fluctuation in the annual metered billing quantities is attributed to changes in precipitation amounts and conservation efforts of customers.

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

# City of Columbus, Ohio

Table 39 (continued)

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

(14.) **Sanitary Sewer System – Average Daily Amount of the Investment Portfolio** – see table below.

<u>Calendar Year</u>	<u>Amount</u>
2010	\$ 1,120,085,065.55
2011	1,362,840,278.02
2012	1,477,315,424.21
2013	1,620,243,485.92
2014	1,681,777,725.61

(15.) **Storm Sewer System – Largest Customers Invoiced** – see table below.

**Storm Sewer Enterprise – Ten Largest Customers Invoiced  
(Based upon 2014 Sales)**

<u>Customer</u>	<u>Total Charges (in thousands)</u>	<u>% of Total Sewer Charges</u>
Ohio State University Physical Facilities	\$ 547	1.43%
Ohio Expo Center	171	0.45
Columbus International Air Center	162	0.42
Consolidated Stores	157	0.41
Lifestyle Communities	156	0.41
Columbus Regional Airport Authority	133	0.35
Columbus Business Park	120	0.31
JCPenney Co Inc	113	0.29
Limited Logistics Svcs	105	0.27
NP Limited Partnership	<u>105</u>	<u>0.27</u>
Total	\$ <u>1,769</u>	<u>4.61%</u>

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

# City of Columbus, Ohio

Table 39 (continued)

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

(16.) **Electricity System – Largest Customers Invoiced** – see table below.

**Electricity Enterprise – Ten Largest Customers Invoiced  
(Based upon 2014 Sales)**

	Total Charges (in thousands)	% of Total Electric Charges
City of Columbus – Div. of Sewerage & Drainage	\$ 8,497	10.15%
City of Columbus – Division of Water	6,481	7.74
State of Ohio	3,265	3.90
Columbus Board of Education	2,595	3.10
Franklin County	2,352	2.81
Columbus State Community College	2,036	2.43
Shelly Material	1,986	2.37
City of Columbus – Facilities Management	1,720	2.05
City of Columbus – Recreation & Parks	1,558	1.86
Scioto Downs	<u>1,384</u>	<u>1.65</u>
Total	<u>\$ 31,874</u>	<u>38.06%</u>

Source: Department of Public Utilities, Division of Electricity

- (17.) **Electricity System – Electricity Enterprise Fund** – see respective financial statements contained in this report.
- (18.) **Electricity System – Rate Determination** – see section entitled "Electricity" contained in the MD&A and on Table 7 in this report.
- (19.) **Certain Municipal Income Tax Matters – Historical City Income Tax Revenues** – see Table 8 contained in this report.
- (20.) **Certain Property Tax Matters – Assessed Value of Taxable Property** – see Table 10 contained in this report.
- (21.) **Certain Property Tax Matters – Tax Rates** – see Table 11 contained in this report.
- (22.) **Certain Property Tax Matters – Principal Taxpayers** – see Table 12 contained in this report.
- (23.) **Certain Property Tax Matters – Ad Valorem Taxes Levied and Collected** – see Table 9 contained in this report.
- (24.) **Debt Summary – Projected Additional Debt**

To be eligible for capital improvements funding (i.e., from issuance of debt), an asset must have a useful life of at least five years and be considered non-operational. Some examples of capital improvements projects include the purchase of major equipment items, street lighting, street improvements, land acquisition for recreational needs, building construction, and facility rehabilitation. The City's proposed capital improvements program (CIP), for the period 2015 through 2020, provides for approximately \$2.4 billion in funding (funding to be determined) for various capital improvements. A copy of the current CIP may be obtained by contacting the Department of Finance and Management, City Hall, 90 West Broad Street, Columbus, Ohio 43215.

# City of Columbus, Ohio

Table 39 (continued)

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

(25.) **Voluntary Disclosure Notice**

*On December 5, 2014, the City posted the following Voluntary Disclosure Notice on EMMA. This Notice is being included in this Table 39 for purposes of full disclosure.*

### **Water System Unlimited Tax Bond Anticipation Note, Series 2014**

The City of Columbus, Ohio (the "City") is providing this disclosure statement on a voluntary basis and, by releasing this statement, undertakes and assumes no obligation to further update the information contained herein except as otherwise required by law.

The above-referenced note (the "Note") is issued in anticipation of the issuance of bonds under authority of, pursuant to and in full compliance with the general laws of the State of Ohio, particularly Chapter 133, Ohio Revised Code, the Charter of the City, Ordinance No. 1128-2014 duly adopted by the City Council of the City on May 19, 2014 and a Certificate of Award dated November 24, 2014 (collectively, the "Note Legislation"), for the purpose of acquiring, constructing, renovating, and improving infrastructure for the Department of Public Utilities, including the Division of Water, Division of Power, and Division of Sewerage and Drainage, acquiring real estate and interests in real estate, landscaping and otherwise improving the sites thereof, and acquiring furnishings, equipment and appurtenances.

The City issued and sold the Note to PNC Bank, National Association (the "Purchaser") as a direct bank placement for the Purchaser to hold for its own account. The Note constitutes a "draw down bond" within the meaning of Section 1.150-1(c)(4)(i) of the Treasury Regulations and is issued in the aggregate amount not in excess of \$163,860,000, subject to amounts drawn by the City from time to time.

In accordance with the Note Legislation, the Note bears interest at a variable rate (SIFMA + .27%, adjusted weekly), payable semi-annually on June 1 and December 1 of each year, commencing June 1, 2015, and on November 23, 2016 (the "Maturity Date"). The Note is subject to a maturity extension for up to six months after the Maturity Date upon written notice of the City to the Purchaser of its intent to exercise such option, with an interest rate during such extension to be agreed upon by the City and the Purchaser. The Note is further eligible to be converted to a three-year amortizing obligation following the Maturity Date (or maturity extension) upon agreement of the City and the Purchaser. The Note is also subject to redemption, in whole or in part, prior to the Maturity Date at the option of the City and at a redemption price equal to 100% of the principal amount redeemed plus accrued interest to the date fixed for redemption.

*As of December 31, 2014, a total of \$100,000 has been drawn and remains outstanding.*

This Comprehensive Annual Financial Report of the City of Columbus, Ohio will be made available to citizens in the community; city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks, rating agencies, and to any person or organization requesting it. The report will also be distributed via the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system and to the Ohio Municipal Advisory Council. This report is also available on the City's website. The Internet address is: <http://www.columbus.gov>.

# City of Columbus, Ohio

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# **SINGLE AUDIT SECTION**



Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Ohio (the "City") as of and for the year ended December 31, 2014 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 24, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the basic financial statements, we considered the City of Columbus, Ohio's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Columbus, Ohio's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

March 24, 2015

Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

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

**Report on Compliance for Each Major Federal Program**

We have audited City of Columbus, Ohio's (the "City") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The City of Columbus, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Columbus, Ohio's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Columbus, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Columbus, Ohio's compliance.

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

### ***Opinion on Each Major Federal Program***

In our opinion, the City of Columbus, Ohio complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2014-001 and 2014-004. Our opinion on each major federal program is not modified with respect to these matters.

The City of Columbus, Ohio's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. The City of Columbus, Ohio's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

### **Report on Internal Control Over Compliance**

Management of the City of Columbus, Ohio is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Columbus, Ohio's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Findings 2014-001, 2014-002, 2014-003, 2014-004, and 2014-005, that we consider to be significant deficiencies.

The City of Columbus, Ohio's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. The City of Columbus, Ohio's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

March 24, 2015

# City of Columbus, Ohio

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City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2014

Grant Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	City Match &		Expenditures
						Receipts	Misc Receipts	
Federal Assistance								
U.S. Dept of Agriculture	Ohio Dept of Health	2012-13 WIC Grant	501234	02520011WA0613	10.557	\$ -	\$ -	\$ 32,615
U.S. Dept of Agriculture	Ohio Dept of Health	2013-14 WIC Grant	501342	02520011WA0714	10.557	4,456,608	1,082	4,678,108
U.S. Dept of Agriculture	Ohio Dept of Health	2014-15 WIC Grant	501436	02520011WA0815	10.557	1,266,933	-	1,435,965
				<b>Total for CFDA 10.557</b>		<b>5,723,541</b>	<b>1,082</b>	<b>6,146,588</b>
U.S. Dept of Agriculture	Senior Farmers Market		518309		10.576	175,478	66	175,504
U.S. Dept of Agriculture	Slate of Ohio - Other Agencies	2014 ODE Summer Food Program	511414		10.559	1,612,576	-	1,612,576
				<b>Total for CFDA 10.559</b>		<b>1,612,576</b>	<b>-</b>	<b>1,612,576</b>
<b>Total U.S. Dept. of Agriculture</b>				<b>Total for Child Nutrition Cluster</b>		<b>7,511,595</b>	<b>1,148</b>	<b>7,934,668</b>
U.S. Dept of Housing & Urban Development	Congregate Housing Service		518002		14.191	184,628	160,660	373,776
U.S. Dept of Housing & Urban Development	Emergency Solutions Grant - HUD		458084	S-08-MC-390009	14.231	368,744	-	368,745
U.S. Dept of Housing & Urban Development	HOME Program Matching Funds		458004	OH 010HG601	14.239	-	664,727	-
U.S. Dept of Housing & Urban Development	HOME Investment Partnerships Program		458001	M-08-MC-390210	14.239	3,438,906	582,930	3,852,068
U.S. Dept of Housing & Urban Development	HOME Investment Partner Loans Receivable		458001	M-08-MC-390210	14.239	-	-	55,134,638
				<b>Total for CFDA 14.239</b>		<b>3,438,906</b>	<b>1,247,657</b>	<b>58,986,706</b>
U.S. Dept of Housing & Urban Development	HOPWA - Housing for Persons w/AIDS		508274	O-HH-08-F003	14.241	767,514	-	769,173
U.S. Dept of Housing & Urban Development	ARRA- Neighborhood Stabilization 2		451036	B-09-CN-OH0028	14.256	-	874,929	436,303
U.S. Dept of Housing & Urban Development	Lead Hazard Demo-11-08 (LHD 11-08)		441156	OHLHD0228-11	14.905	1,137,346	-	1,055,744
U.S. Dept of Housing & Urban Development	Lead Hazard Red Demo 14-11 (LHD14-11)		441403	OHLHD0272-14	14.905	-	-	2,734
				<b>Total for CFDA 14.905</b>		<b>1,137,346</b>	<b>-</b>	<b>1,058,478</b>
U.S. Dept of Housing & Urban Development	CDBG		CDBG		14.218	6,797,704	333,054	7,179,586
U.S. Dept of Housing & Urban Development	Neighborhood Stabilization Pgm- HUD		440500	B-08-MN-39-005	14.218	97,780	413,291	623,064
U.S. Dept of Housing & Urban Development	NSP3-Neighborhood Stabilization HUD		441103	B-11-MN-39-0005	14.218	1,037,154	606,505	1,352,343
				<b>Total for CFDA 14.218</b>		<b>7,932,638</b>	<b>1,352,850</b>	<b>9,154,993</b>
<b>Total U.S. Dept. of Housing &amp; Urban Development</b>				<b>Total for Entitlement &amp; Small Cities Cluster</b>		<b>13,829,776</b>	<b>3,636,096</b>	<b>71,148,174</b>
U.S. Dept of Justice	Federal Forfeitures				16.922	876	1,083,939	576,585
U.S. Dept of Justice	Franklin County Commissioners	FY12 Juvenile Justice & Delinq Prev	331306	12-JJ-DMC-8001	16.540	54,384	-	72,195
U.S. Dept of Justice	Franklin County Commissioners	2013 DV Prosecutors VAWA	241300	2012-WF-VA2-8758	16.588	6,765	-	1,290
U.S. Dept of Justice	Franklin County Commissioners	2013 Stalking VAWA	241301	2012-WF-VA6-V520	16.588	46,277	-	8,251
U.S. Dept of Justice	Franklin County Commissioners	2014 DV Prosecutors VAWA	241400	13-WF-VA2-8758	16.588	102,000	-	116,187
U.S. Dept of Justice	Franklin County Commissioners	2014 Stalking VAWA	241401	13-WF-VA6-V520	16.588	-	-	65,370
U.S. Dept of Justice	Franklin County Commissioners	2015 LE Stalking Adv VAWA	241500	14-WF-VA2-4600	16.588	-	16,341	-
U.S. Dept of Justice	Franklin County Commissioners	2015 DV Prosecutors VAWA	241501	14-WF-VA2-8758	16.588	-	31,319	-
U.S. Dept of Justice	Franklin County Commissioners	2015 DV Sexual Assault Pros VAWA	241502	14-WF-VA2-8802	16.588	2,681	-	-
U.S. Dept of Justice	Franklin County Commissioners	2013 CPD DV Unit	331309	12-WF-VA2-V511	16.588	3,014	-	1,507
				<b>Total for CFDA 16.588</b>		<b>158,056</b>	<b>50,341</b>	<b>192,605</b>
U.S. Dept of Justice	Ohio Attorney General	2011-12 VOCA Victims of Crime Asst.	241101	2012VADOME537	16.575	-	-	219
U.S. Dept of Justice	Ohio Attorney General	2012-13 VOCA Victims of Crime Asst.	241202	2013VADOME537	16.575	-	-	151
U.S. Dept of Justice	Ohio Attorney General	2013-14 VOCA Victims of Crime Asst.	241303	2014VADOME537	16.575	83,946	-	101,800
U.S. Dept of Justice	Ohio Attorney General	2014-15 VOCA Victims of Crime Asst.	241403	2015VOCA10215097	16.575	7,631	30,526	24,956
				<b>Total for CFDA 16.575</b>		<b>91,577</b>	<b>30,526</b>	<b>127,126</b>
U.S. Dept of Justice	Ohio Office of Criminal Justice Services	2012-13 Forensic Science Imp	331301	2012-PC-NFS-7805	16.742	12,105	-	9,615
U.S. Dept of Justice	Ohio Office of Criminal Justice Services	2013-14 Forensic Science Imp	331401	2013-PC-NFS-7805	16.742	5,553	-	10,988
				<b>Total for CFDA 16.742</b>		<b>17,658</b>	<b>-</b>	<b>20,603</b>
U.S. Dept of Justice	2011-13 OVW Stalking Initiative		241103	2011-WE-AX-0043	16.590	311,157	-	165,145
U.S. Dept of Justice	Bulleproof Vest Partnership 2010		331025		16.607	-	-	1,051
U.S. Dept of Justice	2011 NIJ DNA Backlog Reduction		331106	2011-DN-BX-K468	16.741	181,130	-	146,083
U.S. Dept of Justice	2012 NIJ DNA Backlog Reduction		331207	2012-DN-BX-0074	16.741	45,166	-	188,331
U.S. Dept of Justice	2013 NIJ DNA Backlog Reduction		331310	2013-DN-BX-0071	16.741	243,870	-	243,870
				<b>Total for CFDA 16.741</b>		<b>470,166</b>	<b>-</b>	<b>578,284</b>
U.S. Dept of Justice	Cols Police Forensic Services Facility		331017	2010-DD-BX-0551	16.753	300,000	-	300,000
U.S. Dept of Justice	JAG- Internet Crimes Against Children		331107	2010-DJ-HX-0074	16.738	10,927	-	10,927
U.S. Dept of Justice	2012-13 JAG		331302	12-JAG-1000	16.738	139,620	-	78,414
U.S. Dept of Justice	DNA Interpretation Imp JAG		331405	11 & 12/13-JAG-1000	16.738	-	-	7,197
U.S. Dept of Justice	2014 JAG Cyber Crime		241402	2013-JG-D01-6930	16.738	52,600	17,533	-
U.S. Dept of Justice	2015 JAG Cyber Crime		241503	2014-JG-D01-6930	16.738	203,147	43,334	-
				<b>Total for CFDA 16.738</b>		<b>203,147</b>	<b>60,867</b>	<b>96,538</b>
				<b>Total for JAG Program Cluster</b>		<b>1,607,021</b>	<b>1,225,673</b>	<b>2,130,132</b>

City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2014

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	City Match &		Expenditures
						Receipts	Misc Receipts	
U.S. Dept. of Transportation	Ohio Dept of Public Safety	2014 OVI Checkpoint & BAC	331312	GG-2014-25-481	20.608	128,088	-	103,763
U.S. Dept. of Transportation	Ohio Dept of Public Safety	2015 Impaired Driving Enforcement Prog	331406	IDEP-2015-25-00394	20.616	-	-	4,493
U.S. Dept. of Transportation	Ohio Dept of Public Safety	2015 OVI Task Force	331408	OVI TF-2015-25-00455	20.616	-	-	24,715
				<b>Total for CFDA 20.616</b>				<b>29,208</b>
U.S. Dept. of Transportation	Ohio Dept of Transportation	CMAQ Improvement Program	458086		20.205	70,400	-	128,201
U.S. Dept. of Transportation	Ohio Dept of Transportation	Safe Routes to School 2012-2013	501227	93841	20.205	17,206	-	17,019
U.S. Dept. of Transportation	Ohio Dept of Transportation	Safe Routes to School 2013-2014	501334		20.205	48,205	-	59,607
U.S. Dept. of Transportation	Ohio Dept of Transportation	Goodale St/Bike Imps PID 83346	511311	83346	20.205	2,462,830	-	4,061,910
U.S. Dept. of Transportation	Ohio Dept of Transportation	Hilliard-Rome Road	561005		20.205	62,445	-	65,888
U.S. Dept. of Transportation	Ohio Dept of Transportation	Rich Street Bridge (fka Town St)	565186		20.205	-	-	587,452
U.S. Dept. of Transportation	Ohio Dept of Transportation	Front Street Bridge PID 86113	591177	22500	20.205	-	-	57,829
U.S. Dept. of Transportation	Ohio Dept of Transportation	Lane Avenue Imp- Federal 89146	591181	89146-24150	20.205	-	-	121,183
U.S. Dept. of Transportation	Ohio Dept of Transportation	Arcadia Ave over Glen Echo 86108	591186	86108	20.205	-	-	56,551
U.S. Dept. of Transportation	Ohio Dept of Transportation	2012-2015 Paving the Way-82426	591187	92011-01	20.205	48,849	155	136,401
U.S. Dept. of Transportation	Ohio Dept of Transportation	2014-2017 Paving the Way-82426	591197	92014-02	20.205	18,226	166,000	39,274
U.S. Dept. of Transportation	Ohio Dept of Transportation	Share the Road PID 93175	591227	93175	20.205	14,619	-	14,618
U.S. Dept. of Transportation	Ohio Dept of Transportation	Northwest Boulevard PID 93027	591228	16172	20.205	-	-	39,922
U.S. Dept. of Transportation	Ohio Dept of Transportation	Gender Rd @ Refugee Rd PID 90241	591301	24051	20.205	234,805	184,639	290,549
U.S. Dept. of Transportation	Ohio Dept of Transportation	E Broad to Licking Co 79319 (Fed)	591304	24914	20.205	568,801	-	184,447
U.S. Dept. of Transportation	Ohio Dept of Transportation	Town St Curb Extension PID 88506	591306	23637	20.205	693,442	5,946	77,421
U.S. Dept. of Transportation	Ohio Dept of Transportation	Alum Cr Dr/ Febris-Refugee (PID 85017)	591307	25535	20.205	212,448	25,000	919,959
U.S. Dept. of Transportation	Ohio Dept of Transportation	Georgesville @ Holt (PID 94913)	591310	23636	20.205	399,498	-	252,414
U.S. Dept. of Transportation	Ohio Dept of Transportation	Hague/Valleyview PID88430	591401	92345	20.205	857,200	394,556	496,975
U.S. Dept. of Transportation	Ohio Dept of Transportation	SR 317-Hamilton Rd PID 92345 (Fed)	591409	PID97169	20.205	-	25,000	1,425,670
U.S. Dept. of Transportation	Ohio Dept of Transportation	SR 161 Corridor Study	591410	97197	20.205	-	25,000	-
U.S. Dept. of Transportation	Ohio Dept of Transportation	Main St @ McNaughten PID 97197	591411		20.205	-	-	-
U.S. Dept. of Transportation	Ohio Dept of Transportation	Morse Road -Phase II	596009		20.205	-	-	1,024,936
U.S. Dept. of Transportation	Ohio Dept of Transportation	Alum Creek Drive	597015		20.205	6,677,445	497,493	3,588,638
U.S. Dept. of Transportation	Ohio Dept of Transportation	2008-2011 Paving the Way	597077		20.205	-	-	23,417
U.S. Dept. of Transportation	Ohio Dept of Transportation	Columbus Traffic Signal Ph. B-13034	598008	22858	20.205	3,298,234	2,190,000	5,711,243
U.S. Dept. of Transportation	Ohio Dept of Transportation	ARRA-Parsons/Livingston 86311	598091	22766	20.205	-	-	3,094
U.S. Dept. of Transportation	Ohio Dept of Transportation	Hard Road Phase A 17585	598095	9073-Revised	20.205	35,190	70,000	1,688,933
				<b>Total for CFDA 20.205</b>		<b>15,749,569</b>	<b>3,583,789</b>	<b>21,073,551</b>
				<b>Total for Highway Planning &amp; Construction Cluster</b>		<b>15,749,569</b>	<b>3,583,789</b>	<b>21,073,551</b>
U.S. Dept. of Health	Ohio Dept of Health	FY2013 Ohio Buckles Buckeyes	501238	GG-2013-SA-00388	20.600	-	-	1,240
U.S. Dept. of Health	Ohio Dept of Health	FY2014 Ohio Buckles Buckeyes	501409	PREV-31174-02	20.600	46,501	795	61,941
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 Construction Zone OT	331304	CZ-2013-25-00-00-482	20.600	49,966	-	-
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2014 High Visibility OT	331311	HVEO-2014-25-00-339	20.600	85,219	-	77,320
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2015 Selective Traffic Enforcement Prog	331407	STEP-2015-25-00574	20.600	-	-	2,494
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013-14 Safe Communities	501341	SC-2014-25-000000435	20.600	118,566	-	73,038
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2014-15 Safe Communities	501438	SC-2015-25-000000481	20.600	-	-	33,447
				<b>Total for CFDA 20.600</b>		<b>300,252</b>	<b>802</b>	<b>249,480</b>
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 High Visibility OT Enforce 20.601	331209	HVEO-2013-25-00-287	20.601	36,845	-	-
U.S. Dept. of Public Safety	Ohio Dept of Public Safety	2013 OVI Checkpoints & BAC	331210	GG-2013-25-274	20.601	52,593	-	-
				<b>Total for CFDA 20.601</b>		<b>89,438</b>	<b>-</b>	<b>-</b>
				<b>Total for Highway Safety Cluster</b>		<b>389,690</b>	<b>802</b>	<b>249,480</b>
Central Ohio Transit Authority COTA	Central Ohio Transit Authority COTA	New Freedom Access to Transit	591308	OH-57-X063	20.521	459,305	153,407	656,901
Central Ohio Transit Authority COTA	Central Ohio Transit Authority COTA	New Freedom Grant Program	598082		20.521	-	-	-
Central Ohio Transit Authority COTA	Central Ohio Transit Authority COTA	New Freedom Program-Obetz Sidewalks	598094		20.521	-	-	64,499
				<b>Total for CFDA 20.521</b>		<b>459,305</b>	<b>153,407</b>	<b>721,400</b>
				<b>Total for Transit Services Cluster</b>		<b>459,305</b>	<b>153,407</b>	<b>721,400</b>
U.S. Dept. of Transportation	Ohio E.P.A.	Section 319- 5th Avenue Dam	651202		66.460	16,726,652	3,737,998	22,177,402
U.S. Dept. of Transportation	O.W.D.A.	Non-ARRA Federal Loan Assistance			66.458	16,423,211	-	87,301
				<b>Total Environmental Protection Agency</b>		<b>16,922,144</b>	<b>-</b>	<b>16,510,512</b>
Department of Energy	Clean Fuels Ohio	2012 Electric Vehicle Charging	591190	DE-EE0002566	81.086	-	-	6,685
				<b>Total U.S. Dept. of Energy</b>		<b>-</b>	<b>-</b>	<b>6,685</b>

City of Columbus, Ohio  
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 For the Period Ended December 31, 2014

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	Receipts	Misc Receipts	Expenditures
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2013 Women's Recovery	501321	H5213 & H5214	93.959	-	4,781	64,344
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2013 HIV/AIDS Program	501323	H5053 and H5054	93.959	-	-	1,756
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2014 Women's Recovery	501424	H5214 & H5215	93.959	75,000	48,640	133,405
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2014 HIV/AIDS Program	501426	H5054 and H5055	93.959	51,000	-	37,215
				<b>Total for CFDA 93.959</b>		<b>126,000</b>	<b>53,421</b>	<b>236,720</b>
U.S. Dept of Health & Human Services	National Assoc. of County & City Health	2013 NACCHO CDSMP	501319		93.283	-	-	936
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIID - Disease Prevention & Health	518318		93.043	72,745	2,249	81,150
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IV - Chronic Disease Self-Mgt	518310		93.048	25,088	68	17,663
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title III E - Caregiver Support	518307		93.052	632,393	5,370	689,765
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Medicare Imp for Patients AOA	519203		93.071	30,043	10	41,836
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Home Energy Assistance Program	518020	1YOCMS030365/01	93.568	20,053	-	23,853
U.S. Dept of Health & Human Services	Ohio Dept of Health	2014-15 Public Health Emergency Prepare	501433	02520012PH0615	93.069	466,228	612	317,236
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013-14 Public Health Emergency Prepare	501336	02520012PH0514	93.074	798,052	82	936,767
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013-14 COTS Coalition Grant	501345		93.074	8,316	4	8,317
U.S. Dept of Health & Human Services	Ohio Dept of Health	COTS Stockpile & Drills	501346		93.074	9,871	18	9,885
				<b>Total for CFDA 93.074</b>		<b>816,239</b>	<b>104</b>	<b>954,969</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013-14 Reproductive Health & Wellness	501338	02520011RH0314	93.217	74,119	12,059	60,741
U.S. Dept of Health & Human Services	Ohio Dept of Health	2014-15 Reproductive Health & Wellness	501423	02520011RH0415	93.217	191,072	58,810	196,715
				<b>Total for CFDA 93.217</b>		<b>265,191</b>	<b>70,869</b>	<b>257,456</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 Dental Sealant- 93.236	501316	02520011DS0313	93.236	-	-	5,039
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 HIV Prevention	501305	02520012HP0613	93.940	158,564	-	57,128
U.S. Dept of Health & Human Services	Ohio Dept of Health	2014 HIV Prevention	501405	02520012HP0714	93.940	917,986	67	981,854
				<b>Total for CFDA 93.940</b>		<b>1,076,550</b>	<b>67</b>	<b>1,038,982</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 STD Control	501304	02520012ST0513	93.977	26,114	-	47,331
U.S. Dept of Health & Human Services	Ohio Dept of Health	2014 STD Control	501406	02520012ST0614	93.977	229,919	28	242,194
				<b>Total for CFDA 93.977</b>		<b>256,029</b>	<b>28</b>	<b>289,525</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	Creating Healthy Communities 2013	501313	02520014CC0413	93.991	31,875	-	14,706
U.S. Dept of Health & Human Services	Ohio Dept of Health	Creating Healthy Communities 2014	501411	02520014CC0514	93.991	112,000	10	135,597
				<b>Total for CFDA 93.991</b>		<b>143,875</b>	<b>10</b>	<b>150,303</b>
U.S. Dept of Health & Human Services	Ohio Dept of Health	2012 Dental Sealant- 93.994	501214	02520011DS0212	93.994	-	-	1,382
U.S. Dept of Health & Human Services	Ohio Dept of Health	2014-15 Child & Family Health Services	501235	02520011MC0815	93.994	325,928	69,875	371,712
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 Dental Sealant- 93.994	501315	02520011DS0313	93.994	-	-	5,091
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013-14 Child & Family Health Services	501337	02520011MC0714	93.994	425,070	61,259	572,665
U.S. Dept of Health & Human Services	Ohio Dept of Health	2014 Dental Sealant Program	501418	02520011DS0414	93.994	30,000	116,014	65,805
				<b>Total for CFDA 93.994</b>		<b>780,998</b>	<b>247,148</b>	<b>1,016,655</b>
U.S. Dept of Health & Human Services	Other Local Government	2012-13 Infant Safe Sleep	501237		93.991	-	-	974
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	2007 TB Prevention/Control	501704		93.118	-	67,094	136,540
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	HIV Care Program Part A	501314	H89HA25698-01	93.914	2,274,385	4,157	1,606,027
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	2014 HIV Care Program Part A	501419	H89HA25698-02	93.914	1,517,969	1,436	2,453,778
				<b>Total for CFDA 93.914</b>		<b>3,792,354</b>	<b>5,593</b>	<b>4,059,805</b>
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	2012 Healthy Start-Perinatal Health	501228	H49MCO0028-12-00	93.926	-	-	7,878
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	2013 Healthy Start-Perinatal Health	501333	H49MCO0028-13-00	93.926	619,172	-	622,562
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	2014 Healthy Start-Perinatal Health	501440	H49MCO0028-14-00	93.926	-	-	5,095
				<b>Total for CFDA 93.926</b>		<b>619,172</b>	<b>-</b>	<b>635,535</b>
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIB - Supportive Services	518301	88-06	93.044	2,222,110	1,449	1,960,618
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIC - Nutrition Services	518303		93.045	1,616,234	1,788	1,835,963
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIA Administration	518324		93.045	367,242	836,616	1,067,382
				<b>Total for CFDA 93.045</b>		<b>1,983,476</b>	<b>838,404</b>	<b>2,903,345</b>
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Nutrition Services Incentive Program	518303		93.053	986,906	-	986,906
U.S. Dept of Health & Human Services	Ohio Dept of Health	2013 Immunization Action Plan (IAP)	501310	02520012IM0313	93.268	5,192,492	839,853	5,850,669
U.S. Dept of Health & Human Services	Ohio Dept of Health	2014 Immunization Action Plan (IAP)	501404	02520012IM0714	93.268	367,853	36	401,161
				<b>Total for CFDA 93.268</b>		<b>367,853</b>	<b>40</b>	<b>426,381</b>
U.S. Dept of Health & Human Services	Ohio Dept of Aging	FY 2014 MyCare Ohio Enrollment Assist. PASSPORT	511314		93.778	29,377	-	29,376
U.S. Dept of Health & Human Services	Ohio Dept of Aging	2014 TANF	518139		93.778	52,800,000	4,103,549	56,112,709
				<b>Total for CFDA 93.778</b>		<b>52,829,377</b>	<b>4,103,549</b>	<b>56,142,085</b>
U.S. Dept of Health & Human Services	Franklin Cnty Dept of Jobs & Family Svcs	2014 TANF	511416	25-14-1908	93.558	65,700	-	65,700
				<b>Total for TANF Cluster</b>		<b>65,700</b>	<b>-</b>	<b>65,700</b>
<b>Total U.S. Dept. of Health &amp; Human Services</b>						<b>67,578,380</b>	<b>5,396,085</b>	<b>72,439,977</b>
U.S. Dept of Homeland Security	Ohio Emergency Management Agency	2011-14 Metro Medical Response	501220	2011-SS-00070	97.067	189,031	-	144,640
				<b>Total for Homeland Security Cluster</b>		<b>189,031</b>	<b>-</b>	<b>144,640</b>
<b>Total U.S. Dept. of Homeland Security</b>						<b>124,364,599</b>	<b>13,997,000</b>	<b>192,492,190</b>

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					Receipts	Misc Receipts	Expenditures	
<b>State Assistance</b>								
Ohio Attorney General	Move Ohio Forward	441205		97.999	4,149,414	2,096,397	5,913,473	
Ohio Attorney General	Hague-Valleyview Roadway Imp CCX01	591309	CCX01	97.999	578,542	-	424,449	
Ohio Attorney General	2013-14 SVAA State Victims Asst	241304	2014SADOME537	97.999	7,308	-	9,743	
Ohio Attorney General	2014-15 SVAA State Victims Asst	241404	2015SVA10215100	97.999	2,436	-	-	
<b>Total Ohio Attorney General</b>					<b>4,737,700</b>	<b>2,096,397</b>	<b>6,347,665</b>	
Ohio Commission on Minority Health	2012-13 Minority Health Month	501240	MHM 13-03	97.999	-	-	1,886	
Ohio Commission on Minority Health	2013-14 Minority Health Grant	501329	MIHL 14-04	97.999	29,953	-	26,609	
Ohio Commission on Minority Health	2014 Minority Health Month Grant	501416	MHM 14-03	97.999	30,000	-	7,501	
Ohio Commission on Minority Health	2014-15 Minority Health Grant	501435	MIH 2015	97.999	67,453	-	36,658	
<b>Total Ohio Commission on Minority Health</b>					<b>127,406</b>	<b>46</b>	<b>72,654</b>	
Ohio Dept of Aging	Senior Volunteer Program	518025	GRF-490-506	97.999	20,537	-	22,351	
Ohio Dept of Aging	Alzheimer's Respite	518047	GRF-490-512	97.999	231,450	-	231,947	
Ohio Dept of Aging	Home Care Ombudsman	518308	GRF-490-510	97.999	237,540	46	255,178	
Ohio Dept of Aging	Senior Block Grant	518315	GRF-490-411	97.999	634,029	-	625,282	
Ohio Dept of Aging	Service Coordination Program	518462	GRF-490-616	97.999	27,000	-	27,082	
<b>Total Ohio Dept. of Aging</b>					<b>1,150,556</b>	<b>46</b>	<b>1,161,840</b>	
Ohio Dept of Health	State Health Subsidy	508001		97.999	150,486	2,765	97,182	
Ohio Dept of Health	Ohio Childhood Automobile	508040		97.999	-	2,765	12,206	
<b>Total Ohio Dept. of Health</b>					<b>150,486</b>	<b>2,765</b>	<b>109,388</b>	
Ohio Dept of Natural Resources	2013 State Marine Patrol Grant	331303		97.999	-	-	861	
Ohio Dept of Natural Resources	2014 State Marine Patrol Grant	331402		97.999	29,177	-	28,563	
Ohio Dept of Natural Resources	Spring & Long Parks Development	510206		97.999	33,861	-	-	
<b>Total Ohio Dept. of Natural Resources</b>					<b>63,038</b>	<b>-</b>	<b>29,424</b>	
Ohio Dept of Public Works Commission	OPWC Hayden Run Falls CCGAD	511313	CCGAD	97.999	366,300	-	506,691	
Ohio Dept of Public Works Commission	OPWC Big Walnut Refugee Pres. CCHAE	511417	CCHAE	97.999	-	74,000	-	
Ohio Dept of Public Works Commission	OPWC Dysart Run Headwaters CCHAD	511418	CCHAD	97.999	-	602,680	-	
Ohio Dept of Public Works Commission	Emerald Parkway- CCY05	591183	CCY05	97.999	148,196	-	669,104	
Ohio Dept of Public Works Commission	Alum Creek Dr Ph B CCW05	591191	CCW05	97.999	305,721	-	-	
Ohio Dept of Public Works Commission	Third Ave Bridge- CC01P	591224	CC01P & CC02P	97.999	-	304,225	965,573	
Ohio Dept of Public Works Commission	East Fifth Ave CC01Q	591225	CC01Q	97.999	905,447	2,849,916	1,602,148	
Ohio Dept of Public Works Commission	FY 2012 Intersection Safety Imp CCX03	591226	CCX03	97.999	326,795	-	419,639	
Ohio Dept of Public Works Commission	Joyce Ave Phase 2 CCY05	591314	CCY05	97.999	614,753	4,643,548	3,319,945	
Ohio Dept of Public Works Commission	18th Street Imps CCY07	591315	CCY07	97.999	-	2,021,054	2,376	
Ohio Dept of Public Works Commission	Morse Road - Phase II	597009		97.999	-	-	285,532	
Ohio Dept of Public Works Commission	Morse Road Preserve	598196		97.999	-	1,349,452	1,550	
Ohio Dept of Public Works Commission	Joyce Ave Phase 2 CCY05	601314	CCY05	97.999	479,095	3,016,824	2,327,927	
<b>Total Ohio Dept. of Public Works Commission</b>					<b>3,146,307</b>	<b>14,861,699</b>	<b>10,100,485</b>	
Ohio Dept of Rehab & Corrections	2013 Misdemeanor Diversion	251302		97.999	173,102	-	126,099	
Ohio Dept of Rehab & Corrections	2014 Misdemeanor Diversion	251401		97.999	173,102	-	103,575	
<b>Total Ohio Dept. of Rehab &amp; Corrections</b>					<b>346,204</b>	<b>-</b>	<b>229,674</b>	
Ohio Dept of Transportation	Lane Avenue Imp- State	591180	89146	97.999	-	4,064	-	
Ohio Dept of Transportation	High St & Groveport Road Overlay	591185		97.999	-	144	-	
Ohio Dept of Transportation	SR 317-Hamilton Rd PID 92345 (State)	591402	92345	97.999	32,856	-	61,205	
Ohio Dept of Transportation	Tussing Rd- Dafuku ODOT	591406	18360	97.999	-	-	119,716	
<b>Total Ohio Department of Transportation</b>					<b>32,856</b>	<b>4,208</b>	<b>180,921</b>	
Ohio Development Services Agency	Clean Ohio- Atlas Building	441202	12-067 ADMIN	97.999	300,000	-	300,000	
Ohio Development Services Agency	Clean Ohio- Trautman & HUB Buildings	441400	14-048 ADMIN	97.999	801,793	-	801,793	
Ohio Development Services Agency	Clean Ohio- Coils. Coated Fabrics	447026		97.999	-	-	-	
Ohio Development Services Agency	Clean Ohio - B&T Metals/Eickhoit	449030	10-001 ADMIN	97.999	33,953	-	33,953	
Ohio Development Services Agency	Tussing Rd- Dafuku Dev Svc Agency	591405	SBIG20140940	97.999	86,058	-	140,782	
<b>Total Ohio Development Services Agency</b>					<b>1,227,804</b>	<b>-</b>	<b>1,276,528</b>	
Ohio E.P.A.	Ohio EPA- Event Recycling Grant	511310		97.999	14,501	-	37,986	
Ohio E.P.A.	2013 EPA Recycling on High	591316	13-SPAG-001	97.999	-	-	17,862	
Ohio E.P.A.	Ohio Environmental Education Migrant	601002	F-11M-011	97.999	-	-	3,620	
Ohio E.P.A.	WRRSP 5th Ave Dam	651201		97.999	123,499	-	123,499	
The Ohio State University	OSU 5th Ave Dam	651203		97.999	-	-	394,508	
<b>Total Ohio E.P.A.</b>					<b>138,000</b>	<b>-</b>	<b>577,475</b>	

City of Columbus, Ohio  
 Schedule of Receipts and Expenditures of Federal, State, and County Awards  
 For the Period Ended December 31, 2014

Grantor Agency	Pass through agency	Grant Title	Grant No(1)	Grant No(2)	CFDA	City Match &	
						Receipts	Misc Receipts
Ohio Office of Criminal Justice Services		2014 Human Trafficking Grant	251402		97.999	22,148	-
Ohio Office of Criminal Justice Services		2014 Veterans Grant	251403		97.999	23,221	13,324
Ohio Office of Criminal Justice Services		2014 Mental Health Grant	251404		97.999	22,850	13,815
Ohio Office of Criminal Justice Services		2014 Drug Court Grant	251405		97.999	25,350	15,851
Ohio Office of Criminal Justice Services		2014 Drug Court (Opiates) Grant	251406		97.999	24,838	2,313
<b>Total Ohio Office of Criminal Justice Services</b>						118,366	45,303
Public Utilities Commission of Ohio		EMS Hazardous Materials Training Grant	651301	12-3261-TR-UNC	97.999	44,075	31,924
<b>Total Public Utilities Commission of Ohio</b>						44,075	31,924
State of Ohio - Other Agencies		OSU Police MOU 2012-2014	331308		97.999	-	56,777
State of Ohio - Other Agencies		OSU Police MOU 2014-2015	331403		97.999	-	85,293
State of Ohio - Other Agencies		Clean Ohio - Wheatland Ave Property	446020		97.999	-	900
State of Ohio - Other Agencies		Chemical Emergency Preparedness	508052	CEPAC06-01	97.999	68,119	80,426
State of Ohio - Other Agencies		Clean Ohio Fund- Green Space Cons Prog	601300	CQGAA	97.999	262,500	446,840
State of Ohio - Other Agencies		OEPA SWIF-Hoover Nature Preserve Project	601400	15SWIF-06	97.999	330,619	670,236
<b>Total State of Ohio - Other Agencies</b>						16,000	20,833,517
<b>Total State Assistance</b>						11,547,464	16,981,115
<b>County Assistance</b>						-	4,443
Franklin County A.D.A.M.H. Board		2013 Specialty Docket Block Grant	251303	B12027-P	98.999	-	-
Franklin County A.D.A.M.H. Board		2012 Adult Prevention Services	501223		98.999	115,306	-
Franklin County A.D.A.M.H. Board		2012 C&A Preventions Services	501225		98.999	195,885	21,887
Franklin County A.D.A.M.H. Board		2012 Outpatient Treatment	501226		98.999	130,706	-
Franklin County A.D.A.M.H. Board		2013 Adult Prevention Services	501322	H1014	98.999	16,119	39,211
Franklin County A.D.A.M.H. Board		2013 C&A Prevention Services	501324	H1014	98.999	50,421	92,046
Franklin County A.D.A.M.H. Board		2013 Outpatient Treatment	501325	ADDS	98.999	63,866	237,408
Franklin County A.D.A.M.H. Board		2013 Immigrant Women's Support	501326	H1014	98.999	61,255	59,486
Franklin County A.D.A.M.H. Board		2013 APSP Program	501327	H1014	98.999	113,754	88,661
Franklin County A.D.A.M.H. Board		2014 Adult Prevention Services	501425	H1014	98.999	70,000	69,194
Franklin County A.D.A.M.H. Board		2014 C&A Prevention Services	501427	H1014	98.999	141,489	184,519
Franklin County A.D.A.M.H. Board		2014 Outpatient Treatment	501428	ADDS	98.999	213,720	310,686
Franklin County A.D.A.M.H. Board		2014 Immigrant Women's Support	501429	H1014	98.999	78,638	49,313
Franklin County A.D.A.M.H. Board		2014 APSP Program	501430	H1014	98.999	115,428	120,955
Franklin County A.D.A.M.H. Board		Performance Incentive Fund	508320		98.999	42,167	95,918
Franklin County A.D.A.M.H. Board		Volunteer Guardianship Program	518018		98.999	67,776	98,169
<b>Total Franklin County A.D.A.M.H. Board</b>						1,408,754	1,450,009
Franklin County Aging Levy		Franklin County Seniors Options	518335		98.999	3,797,981	3,955,161
Franklin County Board of Health		2014 Project Love- County	501422	Res. 14-013	98.999	54,000	53,995
Franklin County Board of Health		2012 FCPI Restitution fund ECTF	591195	11-119	98.999	-	219
<b>Total Franklin County Board of Health</b>						3,851,981	4,009,375
Franklin County Children's Services		2013 FCOS Investigation	501303		98.999	54,876	202
Franklin County Children's Services		2014 FCOS Investigation	501407		98.999	172,693	233,498
Franklin County Children's Services		2014 Family Ties- County	501408		98.999	211,991	239,981
Franklin County Children's Services		2008 Family Ties- County	508132		98.999	11,042	(3,106)
<b>Total Franklin County Children's Services</b>						450,602	470,575
Franklin County Commissioners		TB Prevention/Control/Elimination	504055		98.999	1,815,000	1,830,907
Franklin County Commissioners		2013 Health and Wellness	511306		98.999	-	11,297
Franklin County Commissioners		2014 Health and Wellness	511413		98.999	11,524	11,522
Franklin County Commissioners		Scioto Greenway- Fra Co 2014	511420	Res 0842-14	98.999	-	250,000
<b>Total Franklin County Commissioners</b>						1,826,524	2,103,726
Franklin County Court of Common Pleas		2013 Foreclosure Mediation	251301		98.999	12,360	42,548
Franklin County Court of Common Pleas		2014 Foreclosure Mediation	251400		98.999	155,680	99,536
<b>Total Franklin County Court of Common Pleas</b>						168,040	141,884
<b>Total County Assistance</b>						7,705,901	8,175,569
<b>Total Local Assistance</b>						627,486	1,190,455
<b>Total State Assistance</b>						11,547,464	20,833,517
<b>Total Federal Assistance</b>						124,364,599	192,492,190
<b>Total Assistance</b>						144,245,450	222,691,731
		Increase (Decrease) in Accrued Grant Revenue				(3,814,641)	
		OWDA Federal Loan Assistance				(16,423,211)	
		Grant Revenue included in Proprietary Fund Other Revenue				(1,408,102)	
		<b>Total Grant Revenue - Governmental Funds</b>				\$ 122,599,496	

# CITY OF COLUMBUS, OHIO

## Notes to Schedule of Receipts and Expenditures of Federal, State, and County Awards December 31, 2014

### **Note A-General**

The accompanying Schedule of Receipts and Expenditures of Federal, State, and County Awards (the Schedule) presents the activity of all federal, state, and county award programs of the City of Columbus, Ohio (the City). The City's reporting entity is defined in Note A to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule.

The basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to re-imbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal expenditures are not separately identified due to the commingling of assistance from different levels of government.

### **Note B-Basis of Accounting**

The accompanying Schedule is presented using the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid.

### **Note C-Relationship to Basic Financial Statements**

Grant revenues are reported in the City's special revenue and capital projects funds. See the Schedule for the reconciliation between the fund financial statements prepared in accordance with generally accepted accounting principles (GAAP) and the Schedule prepared on the cash basis of accounting.

### **Note D-Schedule References**

1. City Grant No. represents the City's Performance Accounting System classification structure and is used for internal purposes only.
2. Grant No. for pass-through grants is the State of Ohio's grant number.
3. The P.A.S.S.P.O.R.T. program is funded by both federal and state Medicaid. The amount presented is the federal portion only.

### **Note E-Medicaid Administrative Claiming Adjustments**

During the calendar year, the City received a deferred payment from the Ohio Department of Health (ODH) for the Medicaid program (CFDA # 93.778) in the amount of \$1,097,917. The deferred payment was for Medicaid Administrative Claiming (MAC) expenses the City incurred in prior reporting periods due to federal funding received by ODH to reimburse these expenses and also due to changes in the City's Medicaid Eligibility Rate (MER) for certain activity codes within MAC. This revenue is not listed on the City's Schedule of Federal Awards since the underlying expenses are on a cost-reimbursement basis and occurred in prior reporting periods.

### **Note F-Loans Outstanding**

The City administers loan programs with funding received from the Department of Housing and Urban Development. Following are the loan balances outstanding that have continuing compliance requirements for these programs as of December 31, 2014:

<u>Program Title</u>	<u>Federal CFDA</u>	
	<u>Number</u>	<u>Amount Outstanding</u>
HOME Investment Partnership	14.239	\$55,134,638

**CITY OF COLUMBUS, OHIO**

Notes to Schedule of Receipts and Expenditures  
of Federal, State, and County Awards  
December 31, 2014

**Note G - Subrecipients**

Of the federal expenditures presented in the Schedule of Receipts and Expenditures, the City provided federal awards to subrecipients as follows:

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Nationwide Children's Hospital, Inc.	10.557	\$ 555,689
	10.557 Total	<u>555,689</u>
Lifecare Alliance	10.576	169,270
	10.576 Total	<u>169,270</u>
Columbus Housing Partnership, Inc.	14.218	144,860
Columbus Next Generation Corporation	14.218	130,000
Community Development	14.218	20,000
Community Research Partners	14.218	133,148
Community Shelter Board	14.218	81,029
Deaf Services Center, Inc.	14.218	14,325
Economic & Community Development Inst	14.218	156,853
Franklinton Board of Trade	14.218	12,000
Greater Linden Development Corp.	14.218	28,160
Hilltop Business Association	14.218	12,000
Homes on The Hill CDC	14.218	5,714
Lifecare Alliance	14.218	101,645
Long Street Business Association	14.218	12,533
Mt. Vernon Ave District Improvement	14.218	14,104
Neighborhood Design Center	14.218	115,620
Parsons Avenue Merchants Association	14.218	10,000
Rebuilding Together Central Ohio	14.218	102,003
The Columbus Urban League	14.218	121,549
	14.218 Total	<u>1,215,543</u>
Community Shelter Board	14.231	368,744
	14.231 Total	<u>368,744</u>
Community Development	14.239	195,569
Community Shelter Board	14.239	305,848
	14.239 Total	<u>501,417</u>
AIDS Resource Center Ohio, Inc.	14.241	688,496
Cap Commission of Lancaster-Fairfield	14.241	80,677
	14.241 Total	<u>769,173</u>

**CITY OF COLUMBUS, OHIO**

Notes to Schedule of Receipts and Expenditures  
of Federal, State, and County Awards  
December 31, 2014

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
American Red Cross	93.044	\$ 93,145
Carol Strawn Center	93.044	7,270
Catholic Social Services, Inc.	93.044	212,893
Charles P Bradley's Constance Care LLC	93.044	296
Clintonville Beechwold Community Resource	93.044	42,825
Community Action Agency of Fayette County	93.044	26,088
Community Action Organization	93.044	34,055
Council For Older Adults	93.044	118,957
Easter Seals Central & Southeast Ohio	93.044	91,484
Employment for Seniors, Inc.	93.044	19,165
Fairhope Hospice & Palliative Care	93.044	56,610
Fayette County Commissioners	93.044	19,616
Heritage Day Health Centers	93.044	111,017
Interim Healthcare of Ohio	93.044	10,881
L.E.A.D.S. Community Action Agency	93.044	18,273
Legal Aid Society of Columbus	93.044	58,364
Licking County Aging Program, Inc.	93.044	76,208
Lifecare Alliance	93.044	336,388
Madison County Senior Citizens Center	93.044	32,425
Meals on Wheels-Older Adult Alternatives	93.044	62,595
Ohio State Legal Services Association	93.044	21,056
Pickaway County Community Action Org	93.044	6,834
Pickaway County Commission on Aging	93.044	85,197
The Salvation Army	93.044	22,519
Senior Independence	93.044	73,377
Union County Treasurer	93.044	17,645
Village Connections	93.044	30,000
	93.044 Total	1,685,183
Council For Older Adults	93.045	175,458
Fayette County Commissioners	93.045	69,941
Licking County Aging Program, Inc.	93.045	345,657
Lifecare Alliance	93.045	1,662,056
Meals on Wheels-Older Adult Alternatives	93.045	220,427
Memorial Hospital of Union County	93.045	101,434
Pickaway County Commission on Aging	93.045	123,016
	93.045 Total	2,697,989
Community Action Agency of Fayette County	93.052	33,071
Council For Older Adults	93.052	53,363
Licking County Aging Program, Inc.	93.052	54,425
Madison County Senior Citizens Center	93.052	46,237
Meals on Wheels-Older Adult Alternatives	93.052	54,604
Pickaway County Commission on Aging	93.052	47,464
Franklin County Treasurer	93.052	249,733
Union County Treasurer	93.052	35,850
	93.052 Total	574,747



**CITY OF COLUMBUS, OHIO**

Notes to Schedule of Receipts and Expenditures  
of Federal, State, and County Awards  
December 31, 2014

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Franklin County Treasurer	93.069	\$ 68,318
State of Ohio Treasurer	93.069	2,160
	93.069 Total	<u>70,478</u>
County of Delaware	93.074	16,350
Delaware General Health District	93.074	9,410
Fairfield County General Health District	93.074	23,134
Licking County Health Department	93.074	26,941
Madison County - London City Health	93.074	26,941
Morrow County Health Dept	93.074	26,941
Pickaway County General Health District	93.074	26,941
Franklin County Treasurer	93.074	291,640
Union County Health Department	93.074	26,941
	93.074 Total	<u>475,239</u>
Catholic Social Services, Inc.	93.568	3,800
Clintonville Beechwold Community Resource	93.568	1,900
Council For Older Adults	93.568	1,900
Fayette County Commissioners	93.568	1,900
Madison County Senior Citizens Center	93.568	1,900
Meals on Wheels-Older Adult Alternatives	93.568	1,900
Pickaway County Commission on Aging	93.568	1,900
Union County Treasurer	93.568	1,900
	93.568 Total	<u>17,100</u>
AIDS Resource Center Ohio, Inc.	93.914	321,135
Southeast, Inc.	93.914	379,366
	93.914 Total	<u>700,501</u>
Action Ohio Coalition	93.926	1,500
Council on Healthy Mothers & Babies	93.926	26,000
Decision Support Services, Inc.	93.926	18,833
Mental Health America of Franklin County	93.926	4,500
	93.926 Total	<u>50,833</u>
AIDS Resource Center Ohio, Inc.	93.940	228,467
	93.940 Total	<u>228,467</u>
Research Inst. at Nationwide Children's Hospital	93.977	8,852
	93.977 Total	<u>8,852</u>
Ohio State University	93.994	100,000
University of Nebraska Medical Center	93.994	20,000
	93.994 Total	<u>120,000</u>
Franklin County Treasurer	97.067	25,670
	97.067 Total	<u>25,670</u>
	Grand Total	<u><u>\$ 10,234,895</u></u>

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs Year Ended December 31, 2014

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant
93.914	HIV Emergency Relief Project Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?  Yes  No

# **City of Columbus, Ohio**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014**

### **Section II - Financial Statement Audit Findings**

None

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014

### Section III - Federal Program Audit Findings

Reference Number	Finding
2014-001	<p><b>Program Name</b> - U.S. Department of Housing and Urban Development, Community Development Block Grant Cluster - CFDA No. 14.218</p> <p><b>Pass-through Entity</b> - Not applicable</p> <p><b>Finding Type</b> - Significant Deficiency and Material Noncompliance with Laws and Regulations</p> <p><b>Criteria</b> - OMB Circular A-87 requires that salaries and wages charged partial to federal grants be supported by personal activity reports (i.e. timesheets). Additionally, individuals that charge 100 percent of their time are required to complete semi-annual certifications.</p> <p><b>Condition</b> - Personal activity reports or semi-annual certifications were not prepared in all instances to support certain payroll and fringe benefits charged to the Community Development Block Grant Cluster.</p> <p><b>Questioned Costs</b> - \$52,254</p> <p><b>Context</b> - Six individuals in the Health Department did not prepare personnel activity reports throughout the year to support programmatic wages charged to the CDBG grant program. The wages for these individuals were allocated to the grant based on budget estimates but were not supported with timesheets (or other documentation) to support actual time worked on the grant.</p> <p>In addition, individuals in the Health Department that charged 100 percent of their time to the CDBG grant did not complete the required semi-annual certifications.</p> <p><b>Cause and Effect</b> - It appears that some individuals that charge time to the grant program were not aware that their time charges to the grant program had to be supported with actual data and that estimates did not comply with grant rules. Estimates were prepared for the employees that allocate only a portion of their time but those estimates were not compared to actual time spent on the grant as required by OMB Circular A-87.</p> <p><b>Recommendation</b> - The City should consistently use timesheets to allocate wages and fringes charged to the grant programs. Individuals that spend 100 percent of their time on the grant should complete the required semi-annual certifications. The timesheets and certifications should be signed by the employee or contain evidence of approval and should also include documentation of appropriate review and approval.</p>

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2014-001 (Continued)	<b>Views of Responsible Officials and Planned Corrective Actions</b> - Columbus Public Health will require employees that spend 100 percent of their time on the grant to complete the required semi-annual certifications. Columbus Public Health will require employees that spend part of their time on the grant to complete a bi-weekly timesheet that properly accounts for their grant activities. The timesheets and certifications will be signed by the employee and will be reviewed and approved by the employee's supervisor via the supervisor's signature.

Reference Number	Finding
2014-002	<b>Program Name</b> - U.S. Department of Housing and Urban Development, Community Development Block Grant Cluster - CFDA No. 14.218, and U.S. Department of Health and Human Services, HIV Care Program - CFDA No. 93.914  <b>Pass-through Entity</b> - Not applicable  <b>Finding Type</b> - Significant Deficiency  <b>Criteria</b> - A-102 Common Rule requires that for contracts and subawards greater than \$25,000, a verification must be performed to ensure that contractor or subaward recipient is not suspended or debarred. The verification can be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at <a href="https://www.sam.gov/portal/public/SAM/">https://www.sam.gov/portal/public/SAM/</a> , (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity.  <b>Condition</b> - The City's standard procedure is to perform the verification by viewing the Excluded Parties List System website. However, the City did not maintain the required suspension and debarment documentation when the City entered into contracts for goods and services over \$25,000 in all instances.  <b>Questioned Costs</b> - Not applicable

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2014-002 (Continued)	<p><b>Context</b> - The required suspension and debarment documentation was not maintained for one of the eight contracts selected for testing in the CDBG Cluster. In addition, the required documentation was not maintained for any of the four contracts selected for testing for the HIV Care Program. Subsequently, program personnel have confirmed that none of the current contractors were listed as being debarred or suspended.</p> <p><b>Cause and Effect</b> - Internal control procedures over suspension and debarment requirements did not operate effectively, as required compliance requirements were not addressed and adequately documented. Inadequate monitoring of suspension and debarment could cause funds to be disbursed to vendors or subrecipients who are not eligible to have goods or services purchased with federal monies.</p> <p><b>Recommendation</b> - Internal control procedures should be performed enforced to ensure that appropriate suspension and debarment certifications are received and maintained.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The Department of Development agrees with the auditors' comments and has taken action to address the monitoring of suspension and debarment for goods or services over \$25,000. We revised our internal procedures to include documenting that Department staff performed a Certified Search for Unresolved Findings on the Auditor of State's website and a search on "SAM.gov" for suspension/debarment for all goods and services over \$25,000, regardless of procurement method. The Department of Development fiscal staff is currently operating under the revised procedures.</p> <p>Columbus Public Health will maintain in each contract file a copy of the required suspension and debarment documentation for each contract entered into for goods and services over \$25,000.</p>

Reference Number	Finding
2014-003	<p><b>Program Name</b> - U.S. Department of Health and Human Services, HIV Care Program - CFDA No. 93.914</p> <p><b>Pass-through Entity</b> - Not applicable.</p>

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2014-003 (Continued)	<p><b>Finding Type</b> - Significant Deficiency</p> <p><b>Criteria</b> - Internal controls should be in place to ensure compliance with federal regulations including OMB Circular A-87.</p> <p><b>Condition</b> - A control was not in place to ensure that semi-annual certifications were prepared for employees who charge 100 percent of their time to the grant program as required by OMB Circular A-87. In addition, a control was not in place to ensure overtime was allocated correctly to the grant program.</p> <p><b>Questioned Costs</b> - Not applicable.</p> <p><b>Context</b> - The City prepared annual certifications for individuals that devote 100 percent of their time to the grant rather than the required semi-annual certifications. In addition, an immaterial amount of overtime that should have been allocated to the grant was charged to a separate grant. The City did not have a control in place to prevent or identify and correct the noncompliance that occurred during the year.</p> <p><b>Cause and Effect</b> - Internal controls were not in place to ensure compliance with all applicable requirements. As a result, the certifications for those who charge 100 percent of their time to the grant were not prepared on a frequent enough basis and overtime was not allocated correctly.</p> <p><b>Recommendation</b> - The City should put controls in place to ensure semi-annual certifications are prepared for individuals who charge 100 percent of their time to the grants and to compare timesheets to actual payroll reports to ensure time worked is properly allocated to grant programs.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - Columbus Public Health will require employees that spend 100 percent of their time on the grant to complete the required semi-annual certifications. Columbus Public Health will require employees that spend part of their time on the grant to complete a bi-weekly timesheet that properly accounts for their grant activities. The timesheets and certifications will be signed by the employee and will be reviewed and approved by the employee's supervisor via the supervisor's signature. Columbus Public Health will reconcile timesheets to payroll records monthly and will perform timely payroll adjustments to ensure that time worked is properly allocated to grant programs.</p>

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2014-004	<p><b>Program Name</b> - U.S. Department of Housing and Urban Development, Community Development Block Grant Cluster - CFDA No. 14.218</p> <p><b>Pass-through Entity</b> - Not applicable</p> <p><b>Finding Type</b> - Significant Deficiency and Material Noncompliance with Laws and Regulations</p> <p><b>Criteria</b> - Direct recipients of grants who make first-tier subawards in excess of \$25,000 (after October 1, 2010) are required to report certain data on subrecipients on the Funding Accountability and Transparency Subaward Reporting System (FSRS) in accordance with the Federal Funding Accountability and Transparency Act (FFATA), as found in 2 CFR part 170.</p> <p><b>Condition</b> - During the year the City did not submit the required FFATA reports for all recipient awards in excess of \$25,000 until prompted during the audit process.</p> <p><b>Questioned Costs</b> - Not applicable</p> <p><b>Context</b> - The City did not submit FFATA reports on time. Complete reports were not submitted until the reports were requested by the audit team for review in January 2015, which was past the filing deadline. In addition, some of the previously submitted FFATA reports improperly included some vendor payments (rather than subrecipient payments).</p> <p><b>Cause and Effect</b> - The City's Department of Development indicated that the FSRS on line reporting was not available until July 2014 and that staffing changes contributed to the delay in reporting the required information on a timely basis. As a result, complete and accurate FFATA reports were not submitted on time.</p> <p><b>Recommendation</b> - The City should put a procedure in place to properly identify all subrecipients and comply with reporting requirements on a timely basis.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The City of Columbus has developed a policy, including procedures to ensure regulatory compliance. The policy will be incorporated into the city's "Internal Policy and Procedure for the Administration of HUD Grants". All HUD funded city staff will be informed and reminded of this written policy on an annual basis. Each city department will identify the divisions or sections that will be responsible to complete these procedures.</p>



# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2014-005	<p><b>Program Name</b> - U.S. Department of Housing and Urban Development, Community Development Block Grant Cluster - CFDA No. 14.218</p> <p><b>Pass-through Entity</b> - Not applicable</p> <p><b>Finding Type</b> - Significant Deficiency</p> <p><b>Criteria</b> - The amount of CDBG funds obligated during the program year for public services must not exceed 15 percent of the grant amount received for that year plus 15 percent of the program income it received during the preceding program year in accordance with 24 CFR section 570.201(e). This information is required to be submitted on the C04PR26 - CDBG Financial Summary form in the Integrated Disbursement and Information System (IDIS).</p> <p><b>Condition</b> - The City did not have a process in place to ensure public services obligations compiled for reporting on the year-end C04PR26-CDBG Financial Summary in IDIS was accurate. The amount originally calculated for reporting on the C04PR26 was 16.66 percent when the actual amount was 13.53 percent.</p> <p><b>Questioned Costs</b> - Not applicable</p> <p><b>Context</b> - The City omitted \$250,000 of obligations for Public Service from the 2013 C04PR26. This omitted obligation was then included on the 2014 C04PR26 which caused the calculation to exceed the 15 percent limitation. The error was identified during the audit process before the final C04PR26 was submitted.</p> <p><b>Cause and Effect</b> - An internal control was not in place to ensure complete and accurate public service information was compiled and reported in IDIS. As a result, it appeared the the public service 15 percent threshold was exceeded when it actually was not.</p> <p><b>Recommendation</b> - The City should put additional procedures in place to ensure the accuracy of information entered into the IDIS system.</p>

# City of Columbus, Ohio

## Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2014

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2014-005 (Continued)	<b>Views of Responsible Officials and Planned Corrective Actions</b> - The Department of Finance and Management will continue to monitor and check the 15 percent CDBG public service cap at the following points in time: during budget development with the caps based on estimates, upon knowing the CDBG entitlement grant award with the actual prior year program income, and upon any budget change or supplemental appropriation. At any point in time that the City finds that this cap has been exceeded, the Department of Finance and Management will look to reduce encumbrances in those areas to achieve the 15 percent cap ceiling. The City will also budget to a level not to exceed 14 percent of public services.

# City of Columbus, Ohio

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## Summary Schedule of Prior Year Audit Findings Year Ended December 31, 2014

### Finding 2013-001

Program Name - Community Development Block Grant Cluster-CFDA No. 14.218

Pass-through Entity - U.S. Department of Housing and Urban Development

Finding Type - Significant Deficiency and Material Noncompliance with Laws and Regulations

Criteria - Pass-through entities are required to ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipients' fiscal year end have met the audit requirements of OMB Circular A-133. These requirements include holding subrecipients accountable for obtaining audits within nine months of year end, issuing management's decision on subrecipient audit findings, and ensuring the subrecipient takes timely corrective action on all audit findings.

Condition - Subrecipient single audit reports were not obtained

Questioned Costs - None

Context - The City's Department of Development performs active monitoring of the subrecipients by reviewing expenditures and drawdown requests, and performing periodic site visits. However, the department did not have an internal control in place during the year to ensure all subrecipient single audit reports were obtained and reviewed for proper federal expenditure amounts and findings.

Cause and Effect - Subrecipients may not undergo required audits or take appropriate actions on findings if the pass-through agency (the City) does not enforce such requirements.

Status - Corrected.

# City of Columbus, Ohio

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