

City of Columbus, Ohio

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2001
 (amounts expressed in thousands)

| | Special Revenue | | | | | | |
|--|-------------------------|-------------------------|---------------------------------|----------------------------------|-----------------------------|----------------------------|----------------------------|
| | HOME Program | HOPE Program | Cable Communications | HUD Section 108 Loans | Fannie Mae Loans | Land Management | Law Enforcement |
| ASSETS | | | | | | | |
| Cash and cash equivalents: | | | | | | | |
| Cash and investments with treasurer | \$ 1,197 | \$ - | \$ 1,961 | \$ 1 | \$ 28 | \$ 118 | \$ 1,955 |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles) | 1,549 | - | 3 | 1,000 | - | - | 20 |
| Due from other: | | | | | | | |
| Governments | - | - | - | - | - | - | - |
| Funds | - | - | - | - | - | - | - |
| Total assets | \$ 2,746 | \$ - | \$ 1,964 | \$ 1,001 | \$ 28 | \$ 118 | \$ 1,975 |
| LIABILITIES | | | | | | | |
| Accounts payable | 229 | - | 605 | - | - | - | 17 |
| Due to other funds | - | - | - | - | - | - | - |
| Interfund payables | - | - | - | - | - | - | - |
| Deferred revenue and other | 963 | - | - | 1,001 | - | - | - |
| Accrued wages and benefits | 5 | - | 48 | - | - | - | - |
| Total liabilities | 1,197 | - | 653 | 1,001 | - | - | 17 |
| FUND BALANCES | | | | | | | |
| Reserved for encumbrances | 7,702 | 52 | 717 | 11,985 | 20 | - | 287 |
| Reserved for non-current loans receivable | 1,549 | - | - | - | - | - | - |
| Unreserved, undesignated | (7,702) | (52) | 594 | (11,985) | 8 | 118 | 1,671 |
| Total fund balances | 1,549 | - | 1,311 | - | 28 | 118 | 1,958 |
| Total liabilities and fund balances | \$ 2,746 | \$ - | \$ 1,964 | \$ 1,001 | \$ 28 | \$ 118 | \$ 1,975 |

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| | Special Revenue | | | | | | |
|--|--|-----------------------------|--|----------------------------|---|--|----------------------------------|
| | General Government Grants | Area Commissions | Local Law Enforcement Block Grant | Special Purpose | Mayor's Education Charitable Trust | Drivers Alcohol Treatment | Municipal Court Clerk |
| ASSETS | | | | | | | |
| Cash and cash equivalents: | | | | | | | |
| Cash and investments with treasurer | \$ 1,452 | \$ 110 | \$ 1,606 | \$ 1,689 | \$ 162 | \$ 837 | \$ 2,994 |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles) | 69 | - | 18 | 8 | 2 | - | - |
| Due from other: | | | | | | | |
| Governments | 1,249 | - | 236 | - | - | - | - |
| Funds | - | - | - | - | - | - | - |
| Total assets | \$ 2,770 | \$ 110 | \$ 1,860 | \$ 1,697 | \$ 164 | \$ 837 | \$ 2,994 |
| LIABILITIES | | | | | | | |
| Accounts payable | 506 | 3 | 245 | 4 | 57 | 15 | 19 |
| Due to other funds | - | - | - | - | - | - | - |
| Interfund payables | - | - | - | - | - | - | - |
| Deferred revenue and other | 1,590 | - | 1,607 | - | - | - | - |
| Accrued wages and benefits | 32 | - | 8 | - | - | - | 23 |
| Total liabilities | 2,128 | 3 | 1,860 | 4 | 57 | 15 | 42 |
| FUND BALANCES | | | | | | | |
| Reserved for encumbrances | 12,427 | 66 | 904 | 106 | 107 | (9) | 168 |
| Reserved for non-current loans receivable | 69 | - | - | - | - | - | - |
| Unreserved, undesignated | (11,854) | 41 | (904) | 1,587 | - | 831 | 2,784 |
| Total fund balances | 642 | 107 | - | 1,693 | 107 | 822 | 2,952 |
| Total liabilities and fund balances | \$ 2,770 | \$ 110 | \$ 1,860 | \$ 1,697 | \$ 164 | \$ 837 | \$ 2,994 |

(continued)

City of Columbus, Ohio

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2001
 (amounts expressed in thousands)

| Special Revenue | | | | | | | | Special Revenue | | | | | | | |
|--|-----------------------------------|-----------------------------------|-----------------|--------------------------|--------------------------------------|------------------|--------------|--|-----------------------|--------------------------|---------------------------|--------------------------|-------------------------|-----------------|------------------|
| Columbus Community Relations | Housing / Business Tax Incentives | Hester Dysart Paramedic Education | Hotel-Motel Tax | Emergency Human Services | Private Leisure Assistance for Youth | Tree Replacement | | Gatrell Arts Vocational Rehabilitation | Columbus Housing Fund | Urban Dev. Action Grants | Community Development Act | Health Department Grants | Storm Sewer Maintenance | | |
| ASSETS | | | | | | | | ASSETS | | | | | | | |
| Cash and cash equivalents: | | | | | | | | Cash and cash equivalents: | | | | | | | |
| Cash and investments with treasurer | \$ 16 | \$ 77 | \$ 184 | \$ 157 | \$ 1,862 | \$ 42 | \$ 96 | Cash and investments with treasurer | \$ 4 | \$ - | \$ 1,016 | \$ 1,998 | \$ 3,736 | \$ 2,181 | \$ 8,820 |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | 395 | - | Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - | Investments | 30 | - | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles) | - | - | 2 | - | - | 1 | - | Receivables (net of allowances for uncollectibles) | - | - | 1,523 | 18,217 | 120 | - | 3,445 |
| Due from other: | | | | | | | | Due from other: | | | | | | | |
| Governments | - | - | - | - | - | - | - | Governments | - | - | - | - | - | 71 | - |
| Funds | - | - | - | - | - | - | - | Funds | - | - | - | - | - | - | - |
| Total assets | \$ 16 | \$ 77 | \$ 186 | \$ 157 | \$ 1,862 | \$ 438 | \$ 96 | Total assets | \$ 34 | \$ - | \$ 2,539 | \$ 20,215 | \$ 3,856 | \$ 2,252 | \$ 12,265 |
| LIABILITIES | | | | | | | | LIABILITIES | | | | | | | |
| Accounts payable | - | - | - | - | 103 | 1 | - | Accounts payable | 2 | - | 817 | 706 | 244 | 297 | 31 |
| Due to other funds | - | - | - | - | - | - | - | Due to other funds | - | - | - | - | 21 | - | 90 |
| Interfund payables | - | - | - | - | - | - | - | Interfund payables | - | - | - | - | - | - | - |
| Deferred revenue and other | - | - | - | - | - | - | - | Deferred revenue and other | - | - | - | 2,187 | - | 1,801 | - |
| Accrued wages and benefits | - | 1 | - | - | - | - | - | Accrued wages and benefits | - | - | - | 135 | 365 | 154 | 49 |
| Total liabilities | - | 1 | - | - | 103 | 1 | - | Total liabilities | 2 | - | 817 | 3,028 | 630 | 2,252 | 170 |
| FUND BALANCES | | | | | | | | FUND BALANCES | | | | | | | |
| Reserved for encumbrances | 1 | - | 1 | 345 | 477 | 10 | 36 | Reserved for encumbrances | - | 66 | 946 | 8,040 | 2,304 | 2,394 | 2,817 |
| Reserved for non-current loans receivable | - | - | - | - | - | - | - | Reserved for non-current loans receivable | - | - | 1,523 | 18,217 | - | - | - |
| Unreserved, undesignated | 15 | 76 | 185 | (188) | 1,282 | 427 | 60 | Unreserved, undesignated | 32 | (66) | (747) | (9,070) | 922 | (2,394) | 9,278 |
| Total fund balances | 16 | 76 | 186 | 157 | 1,759 | 437 | 96 | Total fund balances | 32 | - | 1,722 | 17,187 | 3,226 | - | 12,095 |
| Total liabilities and fund balances | \$ 16 | \$ 77 | \$ 186 | \$ 157 | \$ 1,862 | \$ 438 | \$ 96 | Total liabilities and fund balances | \$ 34 | \$ - | \$ 2,539 | \$ 20,215 | \$ 3,856 | \$ 2,252 | \$ 12,265 |

(continued)

(continued)

City of Columbus, Ohio

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2001
 (amounts expressed in thousands)

| | Special Revenue | | | | | | | Special Revenue | | | | Debt Service | | |
|--|---------------------|------------------------------------|-----------------------------|------------------------------|-------------------------------|------------------------|-------------------------------|----------------------------|----------------|----------------------------------|----------------------|--------------------------------|-----------------|---------------|
| | County Auto License | Street Const. Maintenance & Repair | Municipal Motor Vehicle Tax | Treasury Investment Earnings | Convention Facility Authority | Golf Course Operations | Recreation & Parks Operations | Recreation & Parks Grants | Private Grants | Urban Site Acquisition Loan Fund | Development Services | Total Nonmajor Special Revenue | Easton TIF | Polaris TIF |
| | | | | | | | | | | | | | | |
| ASSETS | | | | | | | | ASSETS | | | | | | |
| Cash and cash equivalents: | | | | | | | | Cash and cash equivalents: | | | | | | |
| Cash and investments with treasurer | \$ 42 | \$ 3,025 | \$ 2,906 | \$ 2,690 | \$ - | \$ 1,737 | \$ 1,802 | \$ 3,206 | \$ 527 | \$ 200 | \$ 1,855 | \$ 52,289 | \$ 2,538 | \$ 219 |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - | - | - | - | - | 395 | - | - |
| Investments | - | - | - | - | - | - | - | - | - | - | - | 30 | - | - |
| Receivables (net of allowances for uncollectibles) | - | 821 | - | - | - | - | - | 7 | - | 4,000 | 52 | 30,857 | 77 | - |
| Due from other: | | | | | | | | Due from other: | | | | | | |
| Governments | 1,491 | 10,434 | 1,515 | - | - | - | - | 9,433 | 51 | - | - | 24,480 | - | - |
| Funds | - | 79 | - | - | - | - | - | - | - | - | 264 | 343 | - | - |
| Total assets | <u>\$ 1,533</u> | <u>\$ 14,359</u> | <u>\$ 4,421</u> | <u>\$ 2,690</u> | <u>\$ -</u> | <u>\$ 1,737</u> | <u>\$ 1,802</u> | <u>\$ 12,646</u> | <u>\$ 578</u> | <u>\$ 4,200</u> | <u>\$ 2,171</u> | <u>\$ 108,394</u> | <u>\$ 2,615</u> | <u>\$ 219</u> |
| LIABILITIES | | | | | | | | LIABILITIES | | | | | | |
| Accounts payable | - | 435 | 487 | - | - | 12 | 557 | 2,009 | 41 | - | 55 | 7,497 | - | - |
| Due to other funds | - | 332 | - | 2,613 | - | 7 | 10 | - | - | - | 16 | 3,089 | - | - |
| Interfund payables | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred revenue and other | 1,491 | 10,190 | 1,515 | - | - | - | - | 10,484 | - | - | - | 32,829 | - | - |
| Accrued wages and benefits | - | 496 | - | - | - | 75 | 646 | 153 | 15 | - | 133 | 2,338 | - | - |
| Total liabilities | <u>1,491</u> | <u>11,453</u> | <u>2,002</u> | <u>2,613</u> | <u>-</u> | <u>94</u> | <u>1,213</u> | <u>12,646</u> | <u>56</u> | <u>-</u> | <u>204</u> | <u>45,753</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | | | | FUND BALANCES | | | | | | |
| Reserved for encumbrances | - | 1,137 | 1,764 | 18 | 6,804 | 394 | 943 | 22,018 | 140 | 1,550 | 212 | 86,949 | 5 | 58 |
| Reserved for non-current loans receivable | - | - | - | - | - | - | - | - | - | - | - | 21,358 | - | - |
| Unreserved, undesignated | 42 | 1,769 | 655 | 59 | (6,804) | 1,249 | (354) | (22,018) | 382 | 2,650 | 1,755 | (45,666) | 2,610 | 161 |
| Total fund balances | <u>42</u> | <u>2,906</u> | <u>2,419</u> | <u>77</u> | <u>-</u> | <u>1,643</u> | <u>589</u> | <u>-</u> | <u>522</u> | <u>4,200</u> | <u>1,967</u> | <u>62,641</u> | <u>2,615</u> | <u>219</u> |
| Total liabilities and fund balances | <u>\$ 1,533</u> | <u>\$ 14,359</u> | <u>\$ 4,421</u> | <u>\$ 2,690</u> | <u>\$ -</u> | <u>\$ 1,737</u> | <u>\$ 1,802</u> | <u>\$ 12,646</u> | <u>\$ 578</u> | <u>\$ 4,200</u> | <u>\$ 2,171</u> | <u>\$ 108,394</u> | <u>\$ 2,615</u> | <u>\$ 219</u> |

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City of Columbus, Ohio

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2001
 (amounts expressed in thousands)

| | <u>Debt Service</u> | | | | | <u>Capital Projects</u> | | <u>Capital Projects</u> | | | | | | | |
|--|----------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------|------------------------------------|---------------------------|----------------------------|---|-------------------------------|--|-------------------------------|---------------|------------------------------------|------------------------|
| | <u>Tuttle Crossing TIF</u> | <u>Nationwide Pen Site TIF</u> | <u>Nationwide Off Sites TIF</u> | <u>Recreation Debt Service</u> | <u>Capital South</u> | <u>Total Nonmajor Debt Service</u> | <u>Public Safety V-95</u> | | <u>Parks & Recreations V-95, V-99</u> | <u>Refuse Collection V-95</u> | <u>Streets & Highways V-95, V-99</u> | <u>Storm Sewer V-95, V-99</u> | <u>Health</u> | <u>State Issue 2 - Storm Sewer</u> | <u>Short North SID</u> |
| | | | | | | | | | | | | | | | |
| ASSETS | | | | | | | | ASSETS | | | | | | | |
| Cash and cash equivalents: | | | | | | | | Cash and cash equivalents: | | | | | | | |
| Cash and investments with treasurer | \$ 1,261 | \$ 761 | \$ 203 | \$ 1,042 | \$ 17,147 | \$ 23,171 | \$ 10,734 | \$ 8,464 | \$ 65 | \$ 52,649 | \$ 18,725 | \$ 1,051 | \$ - | \$ 93 | |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Receivables (net of allowances for uncollectibles) | - | 112 | 2 | - | - | 191 | - | - | - | - | - | - | - | - | |
| Due from other: | | | | | | | | Due from other: | | | | | | | |
| Governments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total assets | <u>\$ 1,261</u> | <u>\$ 873</u> | <u>\$ 205</u> | <u>\$ 1,042</u> | <u>\$ 17,147</u> | <u>\$ 23,362</u> | <u>\$ 10,734</u> | <u>\$ 8,464</u> | <u>\$ 65</u> | <u>\$ 52,649</u> | <u>\$ 18,725</u> | <u>\$ 1,051</u> | <u>\$ -</u> | <u>\$ 93</u> | |
| LIABILITIES | | | | | | | | LIABILITIES | | | | | | | |
| Accounts payable | - | - | - | - | - | - | 650 | 888 | - | 1,955 | 197 | 591 | - | - | |
| Due to other funds | - | - | - | - | - | - | - | - | - | 79 | - | - | - | - | |
| Interfund payables | - | - | - | 3,379 | - | 3,379 | - | - | - | - | - | - | - | - | |
| Deferred revenue and other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Accrued wages and benefits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,379</u> | <u>-</u> | <u>3,379</u> | <u>650</u> | <u>888</u> | <u>-</u> | <u>2,034</u> | <u>197</u> | <u>591</u> | <u>-</u> | <u>-</u> | |
| FUND BALANCES | | | | | | | | FUND BALANCES | | | | | | | |
| Reserved for encumbrances | - | - | - | 20 | 50 | 133 | 4,989 | 2,982 | 22 | 35,888 | 12,783 | 4,113 | - | - | |
| Reserved for non-current loans receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Unreserved, undesignated | 1,261 | 873 | 205 | (2,357) | 17,097 | 19,850 | 5,095 | 4,594 | 43 | 14,727 | 5,745 | (3,653) | - | 93 | |
| Total fund balances | <u>1,261</u> | <u>873</u> | <u>205</u> | <u>(2,337)</u> | <u>17,147</u> | <u>19,983</u> | <u>10,084</u> | <u>7,576</u> | <u>65</u> | <u>50,615</u> | <u>18,528</u> | <u>460</u> | <u>-</u> | <u>93</u> | |
| Total liabilities and fund balances | <u>\$ 1,261</u> | <u>\$ 873</u> | <u>\$ 205</u> | <u>\$ 1,042</u> | <u>\$ 17,147</u> | <u>\$ 23,362</u> | <u>\$ 10,734</u> | <u>\$ 8,464</u> | <u>\$ 65</u> | <u>\$ 52,649</u> | <u>\$ 18,725</u> | <u>\$ 1,051</u> | <u>\$ -</u> | <u>\$ 93</u> | |

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(continued)

City of Columbus, Ohio

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2001
 (amounts expressed in thousands)

| Capital Projects | | | | | | | |
|--|-----------------------------|---------------------------|-----------------------------------|-------------------------------|---------------------------------------|------------------------------------|---------------------------|
| | Engineering & Const Bond | Streets & Traffic Bond | Nationwide Development Bond | Flood Control Scioto River | Neil Ave - Vine St Improvements | Parks & Recreation Bond 6-89 | Lyra Gemini Polaris |
| ASSETS | | | | | | | |
| Cash and cash equivalents: | | | | | | | |
| Cash and investments with treasurer | \$ 114 | \$ 42 | \$ 3,958 | \$ 825 | \$ 5,650 | \$ 205 | \$ 1,799 |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles) | - | - | - | - | - | - | - |
| Due from other: | | | | | | | |
| Governments | - | - | - | - | - | - | - |
| Funds | - | - | - | - | - | - | - |
| Total assets | \$ 114 | \$ 42 | \$ 3,958 | \$ 825 | \$ 5,650 | \$ 205 | \$ 1,799 |
| LIABILITIES | | | | | | | |
| Accounts payable | - | - | 932 | - | 3,700 | 7 | 316 |
| Due to other funds | - | - | - | - | - | - | - |
| Interfund payables | - | - | - | - | - | - | - |
| Deferred revenue and other | - | - | - | - | - | - | - |
| Accrued wages and benefits | - | - | - | - | - | - | - |
| Total liabilities | - | - | 932 | - | 3,700 | 7 | 316 |
| FUND BALANCES | | | | | | | |
| Reserved for encumbrances | 114 | 9 | 3,026 | 651 | 1,950 | 195 | 1,483 |
| Reserved for non-current loans receivable | - | - | - | - | - | - | - |
| Unreserved, undesignated | - | 33 | - | 174 | - | 3 | - |
| Total fund balances | 114 | 42 | 3,026 | 825 | 1,950 | 198 | 1,483 |
| Total liabilities and fund balances | \$ 114 | \$ 42 | \$ 3,958 | \$ 825 | \$ 5,650 | \$ 205 | \$ 1,799 |

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| Capital Projects | | | | | | | |
|--|--------------------------|---------------------------------------|----------------------|---------------------|---------------------------|----------------------|--------------|
| | Facilities Management | Northwood Rd Special Assessment | Police Bonds 6-91 | Fire Bonds 11-91 | Streets & Traffic V-88 | Development Bonds | Police V-88 |
| ASSETS | | | | | | | |
| Cash and cash equivalents: | | | | | | | |
| Cash and investments with treasurer | \$ 2,145 | \$ 43 | \$ 57 | \$ - | \$ 856 | \$ 1,140 | \$ 60 |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles) | - | - | - | - | - | - | - |
| Due from other: | | | | | | | |
| Governments | - | - | - | - | - | - | - |
| Funds | - | - | - | - | - | - | - |
| Total assets | \$ 2,145 | \$ 43 | \$ 57 | \$ - | \$ 856 | \$ 1,140 | \$ 60 |
| LIABILITIES | | | | | | | |
| Accounts payable | 311 | - | - | - | 11 | 2 | - |
| Due to other funds | - | - | - | - | - | - | - |
| Interfund payables | - | - | - | - | - | - | - |
| Deferred revenue and other | - | - | - | - | - | - | - |
| Accrued wages and benefits | - | - | - | - | - | - | - |
| Total liabilities | 311 | - | - | - | 11 | 2 | - |
| FUND BALANCES | | | | | | | |
| Reserved for encumbrances | 1,480 | 43 | 54 | - | 688 | 1,007 | 60 |
| Reserved for non-current loans receivable | - | - | - | - | - | - | - |
| Unreserved, undesignated | 354 | - | 3 | - | 157 | 131 | - |
| Total fund balances | 1,834 | 43 | 57 | - | 845 | 1,138 | 60 |
| Total liabilities and fund balances | \$ 2,145 | \$ 43 | \$ 57 | \$ - | \$ 856 | \$ 1,140 | \$ 60 |

(continued)

City of Columbus, Ohio

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2001
 (amounts expressed in thousands)

Capital Projects

Capital Projects

| | Parks & Recreation V-88 | Parks & Rec. Permanent Improvement | General Permanent Improvement | Capital Grants | Geographic Information System Bond | Computer System Bond | Information Services Bonds | | Easton Infrastructure Bonds | Storm Sewer Limited Bond | Storm Sewers V-91 | Transportation Improvement Program | State Issue 2 - Streets | Federal State Highway Engineering | Street & Highway Improvement |
|--|-------------------------|------------------------------------|-------------------------------|----------------|------------------------------------|----------------------|----------------------------|--|-----------------------------|--------------------------|-------------------|------------------------------------|-------------------------|-----------------------------------|------------------------------|
| ASSETS | | | | | | | | ASSETS | | | | | | | |
| Cash and cash equivalents: | | | | | | | | Cash and cash equivalents: | | | | | | | |
| Cash and investments with treasurer | \$ 44 | \$ 4,121 | \$ 2,485 | \$ - | \$ 775 | \$ 184 | \$ 1,502 | Cash and investments with treasurer | \$ 4,387 | \$ 272 | \$ 2,340 | \$ 154 | \$ 331 | \$ 4,810 | \$ 1,318 |
| Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - | Cash and investments with fiscal and escrow agents | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - | Investments | - | - | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles) | - | - | - | - | - | - | - | Receivables (net of allowances for uncollectibles) | - | - | - | 444 | 81 | - | 500 |
| Due from other: | | | | | | | | Due from other: | | | | | | | |
| Governments | - | - | - | - | - | - | - | Governments | - | - | - | 3 | - | 206 | - |
| Funds | - | - | - | - | - | - | - | Funds | - | - | - | - | - | - | - |
| Total assets | <u>\$ 44</u> | <u>\$ 4,121</u> | <u>\$ 2,485</u> | <u>\$ -</u> | <u>\$ 775</u> | <u>\$ 184</u> | <u>\$ 1,502</u> | Total assets | <u>\$ 4,387</u> | <u>\$ 272</u> | <u>\$ 2,340</u> | <u>\$ 601</u> | <u>\$ 412</u> | <u>\$ 5,016</u> | <u>\$ 1,818</u> |
| LIABILITIES | | | | | | | | LIABILITIES | | | | | | | |
| Accounts payable | - | 7 | 57 | - | 40 | - | - | Accounts payable | - | - | - | - | 371 | - | 69 |
| Due to other funds | - | - | - | - | - | - | - | Due to other funds | - | - | - | - | - | - | - |
| Interfund payables | - | - | - | - | - | - | - | Interfund payables | - | - | - | - | - | - | - |
| Deferred revenue and other | - | - | - | - | - | - | - | Deferred revenue and other | - | - | - | 601 | 41 | 1,574 | - |
| Accrued wages and benefits | - | - | - | - | - | - | - | Accrued wages and benefits | - | - | - | - | - | - | - |
| Total liabilities | <u>-</u> | <u>7</u> | <u>57</u> | <u>-</u> | <u>40</u> | <u>-</u> | <u>-</u> | Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>601</u> | <u>412</u> | <u>1,574</u> | <u>69</u> |
| FUND BALANCES | | | | | | | | FUND BALANCES | | | | | | | |
| Reserved for encumbrances | 44 | 154 | 1,167 | - | 731 | 117 | - | Reserved for encumbrances | 4,387 | 272 | 2,340 | 2,779 | 8,917 | 10,078 | 762 |
| Reserved for non-current loans receivable | - | - | - | - | - | - | - | Reserved for non-current loans receivable | - | - | - | - | - | - | - |
| Unreserved, undesignated | - | 3,960 | 1,261 | - | 4 | 67 | 1,502 | Unreserved, undesignated | - | - | - | (2,779) | (8,917) | (6,636) | 987 |
| Total fund balances | <u>44</u> | <u>4,114</u> | <u>2,428</u> | <u>-</u> | <u>735</u> | <u>184</u> | <u>1,502</u> | Total fund balances | <u>4,387</u> | <u>272</u> | <u>2,340</u> | <u>-</u> | <u>-</u> | <u>3,442</u> | <u>1,749</u> |
| Total liabilities and fund balances | <u>\$ 44</u> | <u>\$ 4,121</u> | <u>\$ 2,485</u> | <u>\$ -</u> | <u>\$ 775</u> | <u>\$ 184</u> | <u>\$ 1,502</u> | Total liabilities and fund balances | <u>\$ 4,387</u> | <u>\$ 272</u> | <u>\$ 2,340</u> | <u>\$ 601</u> | <u>\$ 412</u> | <u>\$ 5,016</u> | <u>\$ 1,818</u> |

(continued)

(continued)

City of Columbus, Ohio

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2001
 (amounts expressed in thousands)

| | <u>Capital Projects</u> | | |
|--|-------------------------|--|--|
| | <u>COSI Bonds</u> | <u>Total Nonmajor Capital Projects</u> | <u>Total Nonmajor Governmental Funds</u> |
| ASSETS | | | |
| Cash and cash equivalents: | | | |
| Cash and investments with treasurer | \$ 39 | \$ 131,437 | \$ 206,897 |
| Cash and investments with fiscal and escrow agents | - | - | 395 |
| Investments | - | - | 30 |
| Receivables (net of allowances for uncollectibles) | - | 1,025 | 32,073 |
| Due from other: | | | |
| Governments | - | 209 | 24,689 |
| Funds | - | - | 343 |
| Total assets | <u>\$ 39</u> | <u>\$ 132,671</u> | <u>\$ 264,427</u> |
| LIABILITIES | | | |
| Accounts payable | - | 10,104 | 17,601 |
| Due to other funds | - | 79 | 3,168 |
| Interfund payables | - | - | 3,379 |
| Deferred revenue and other | - | 2,216 | 35,045 |
| Accrued wages and benefits | - | - | 2,338 |
| Total liabilities | <u>-</u> | <u>12,399</u> | <u>61,531</u> |
| FUND BALANCES | | | |
| Reserved for encumbrances | 38 | 103,323 | 190,405 |
| Reserved for non-current loans receivable | - | - | 21,358 |
| Unreserved, undesignated | 1 | 16,949 | (8,867) |
| Total fund balances | <u>39</u> | <u>120,272</u> | <u>202,896</u> |
| Total liabilities and fund balances | <u>\$ 39</u> | <u>\$ 132,671</u> | <u>\$ 264,427</u> |