

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures of Federal, State, and County Awards December 31, 2001

Note A-General

The accompanying Schedule of Receipts and Expenditures of Federal, State, and County Awards (the Schedule) presents the activity of all federal, state and county award programs of the City of Columbus, Ohio (the City). The City's reporting entity is defined in Note A to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule.

Note B-Basis of Accounting

The accompanying Schedule is presented using the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid.

Note C-Relationship to Basic Financial Statements

Grant revenues are reported in the City's special revenue and capital projects funds and as capital contributions the Columbus Municipal Airport Authority's discretely presented financial statements. See the Schedule for the reconciliation between the fund financial statements prepared in accordance with generally accepted accounting principles and the Schedule prepared on the cash basis of accounting.

Note D-Schedule References

1. Grant No. represents the City's Performance Accounting System classification structure and is used for internal purposes only.
2. Grant number for pass-through grants is the State of Ohio's grant number.
3. Grant award amounts represent grantor's share only.
4. The P.A.S.S.P.O.R.T. program is funded by both federal and state Medicaid. The amount presented is the federal portion only.

Note E-Loans Outstanding

The City administers loan programs with funding received from the Department of Housing and Urban Development. Following are the loan balances outstanding for these programs as of December 31, 2002:

| Program Title | Federal CFDA Number | Amount Outstanding |
|-----------------------------------|------------------------------------|-------------------------------|
| Community Development Block Grant | 14.218 | \$64,002,457 |
| HOME Investment Partnership | 14.239 | \$11,014,713 |

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Note F-Subrecipients

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

| | <u>Federal CFDA Number</u> | <u>Amount Provided to Subrecipients</u> |
|--|------------------------------------|---|
| Columbus Public Schools | 10.559 | \$ 919,378 |
| Columbus Housing Partnership | 14.185 | 163,419 |
| Homes On The Hill Community | 14.185 | 89,500 |
| Total CFDA 14.185 | | <u>252,919</u> |
| Franklin County Commissioners | 14.191 | 4,597 |
| Ohio Presbyterian Retirement Services | 14.191 | 4,388 |
| Senior Independence | 14.191 | 3,627 |
| Total CFDA 14.191 | | <u>12,612</u> |
| Community Shelter Board | 14.231 | 342,190 |
| Columbus Neighborhood Housing Svcs Inc | 14.239 | 37,218 |
| Homes On The Hill Community | 14.239 | 69,246 |
| Miracit Development Corporation, Inc. | 14.239 | 38,232 |
| New Beginnings Christian Community | 14.239 | 9,861 |
| Northside Development Corporation | 14.239 | 37,500 |
| St. Stephen'S Community Homes | 14.239 | 19,812 |
| Total CFDA 14.239 | | <u>211,869</u> |
| Columbus Aids Task Force | 14.241 | 447,439 |
| Community Shelter Board | 14.241 | 18,804 |
| Licking County Coalition For Housing | 14.241 | 25,127 |
| Total CFDA 14.241 | | <u>491,370</u> |
| Columbus Compact, Inc | 14.244 | 2,786,622 |
| City Of Cleveland, Ohio | 14.900 | 3,744 |
| Columbus Urban Growth Corp | 66.811 | 22,427 |
| Alzheimer'S Association | 93.044 | 18,009 |
| Alzheimer'S Home Care Inc | 93.044 | 4,442 |
| American Red Cross Of Greater Columbus | 93.044 | 31,134 |
| American Red Cross-Central Ohio Region | 93.044 | 55,422 |
| Catholic Social Services Inc | 93.044 | 293,875 |
| Clintonville-Beechwold Community | 93.044 | 31,632 |
| Columbus Neighborhood Health Center | 93.044 | 10,000 |
| Community Action Agency Of Fayette Cty | 93.044 | 29,234 |
| Community Resources Center | 93.044 | 11,130 |
| East Central Ohio Alzheimer'S Assoc. | 93.044 | 7,476 |
| Elder Choices Of Central Ohio | 93.044 | 127,676 |
| Fayette County Commissioners | 93.044 | 24,580 |

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| | Federal CFDA Number | Amount Provided to Subrecipients |
|--|---------------------------|--|
| Heritage Day Health Centers | 93.044 | 52,883 |
| Hospice & Health Svcs Of Fairfield Co | 93.044 | 54,040 |
| Isabella Ridgeway Adult Day Care Ct | 93.044 | 19,858 |
| L.E.A.D.S. Community Action Agency | 93.044 | 1,965 |
| Legal Aid Society Of Columbus | 93.044 | 57,077 |
| Licking County Aging Program Inc | 93.044 | 50,869 |
| Lifecare Alliance | 93.044 | 420,216 |
| Madison County Senior Citizens Center I | 93.044 | 34,040 |
| Meals On Wheels Of Fairfield County Inc | 93.044 | 28,579 |
| Memorial Hospital Of Union County | 93.044 | 25,989 |
| Ohio State Legal Services Association | 93.044 | 25,508 |
| Pickaway County Commission On Aging | 93.044 | 60,671 |
| Richwood Civic Center | 93.044 | 11,007 |
| Rural Legal Aid Society Of West Cntrl Oh | 93.044 | 255 |
| Salvation Army | 93.044 | 6,679 |
| Senior Services For Independent Living | 93.044 | 81,165 |
| Western Ohio Legal Services Assoc | 93.044 | 976 |
| Total CFDA 93.044 | | 1,576,387 |
| | | |
| Asian American Community Service Council | 93.045 | 125 |
| Buckeye Healthcare Group LLC | 93.045 | 5,225 |
| Cmacao | 93.045 | 200 |
| Council For Older Adults | 93.045 | 147,092 |
| Fayette County Commissioners | 93.045 | 101,931 |
| Licking County Aging Program Inc | 93.045 | 270,524 |
| Lifecare Alliance | 93.045 | 1,474,585 |
| Madison County Community Hospital | 93.045 | 64,579 |
| Madison County Hospital, Inc. | 93.045 | 18,894 |
| Meals On Wheels Of Fairfield County Inc | 93.045 | 180,840 |
| Memorial Hospital Of Union County | 93.045 | 106,617 |
| Ohio Association Of Area | 93.045 | 2,338 |
| Pickaway County Commission On Aging | 93.045 | 132,243 |
| Total CFDA 93.045 | | 2,505,193 |
| | | |
| Heritage Day Health Centers | 93.046 | 934 |
| L.E.A.D.S. Community Action Agency | 93.046 | 4,636 |
| Pickaway County Community Action | 93.046 | 777 |
| Total CFDA 93.046 | | 6,347 |
| | | |
| Community Action Agency Of Fayette Cty | 93.052 | 9,811 |
| Council For Older Adults | 93.052 | 21,397 |
| Licking County Aging Program Inc | 93.052 | 12,570 |
| Madison County Senior Citizens Center I | 93.052 | 9,752 |
| Meals On Wheels Of Fairfield County Inc | 93.052 | 15,457 |
| Memorial Hospital Of Union County | 93.052 | 11,324 |
| Pickaway County Commission On Aging | 93.052 | 10,126 |
| Total CFDA 93.052 | | 90,437 |

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| | Federal CFDA Number | Amount Provided to Subrecipients |
|--|------------------------------------|---|
| Columbus Neighborhood Health Center | 93.268 | 1,148 |
| Columbus Neighborhood Health Centers, Inc | 93.268 | 270 |
| Total CFDA 93.268 | | 1,418 |
| | | |
| Catholic Social Services Inc | 93.568 | 6,200 |
| Clintonville-Beechwold Comm Resource Cnt | 93.568 | 1,900 |
| Council For Older Adults | 93.568 | 1,900 |
| Elder Choices Of Central Ohio | 93.568 | 2,400 |
| Fayette County Commissioners | 93.568 | 1,900 |
| Meals On Wheels Of Fairfield County Inc | 93.568 | 950 |
| Memorial Hospital Of Union County | 93.568 | 1,900 |
| Pickaway County Commission On Aging | 93.568 | 1,900 |
| Total CFDA 93.568 | | 19,050 |
| | | |
| Columbus Compact, Inc | 93.667 | 146,107 |
| United Way Of Franklin County | 93.667 | 13,904 |
| Total CFDA 93.667 | | 160,011 |
| | | |
| Ohio Aids Coalition | 93.917 | 19,736 |
| | | |
| Institute For Human Services Management | 93.926 | 4,350 |
| Neighborhood House Inc | 93.926 | 260,501 |
| Ohio State University Hospital | 93.926 | 6,700 |
| Total CFDA 93.926 | | 271,551 |
| | | |
| Children's Research Institute | 93.940 | 19,352 |
| Columbus Aids Task Force | 93.940 | 174,744 |
| Columbus Urban League | 93.940 | 45,078 |
| Ohio State University | 93.940 | 12,991 |
| Ohio State University Research Foundation | 93.940 | 9,203 |
| Total CFDA 93.940 | | 261,368 |
| | | |
| CMACAO | 93.977 | 2,500 |
| Ohio State University | 93.977 | 15,329 |
| Southside Community Action Network Assoc | 93.977 | 3,396 |
| Total CFDA 93.977 | | 21,225 |
| | | |
| Grant Riverside Foundation | 93.991 | 23,976 |
| Hudson Elementary | 93.991 | 300 |
| Total CFDA 93.991 | | 24,276 |
| | | |
| Ohio State University | 93.994 | 340,000 |
| University Gynecology & Obstetric Consult | 93.994 | 16,350 |
| Total CFDA 93.994 | | 356,350 |
| | | |
| Total federal awards provided to subrecipients | | \$ 10,356,480 |