



**Joseph W. Testa**

**Franklin County Auditor**

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**Franklin County, Ohio**

**2007**

# Annual Financial Report

For the fiscal year ended December 31, 2007



## About the Cover - Higher Education in Franklin County

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### THE OHIO STATE UNIVERSITY

Kuhn Honors and Scholars House, originally the president's residence of The Ohio State University, overlooks beautiful Mirror Lake. The lake, once spring-fed, is at the center of campus and, when the university was founded, was the source of water for the campus. Today it serves as a scenic spot for studying, duck-feeding, or just relaxing.

*Photo courtesy of The Ohio State University*

### COLUMBUS COLLEGE OF ART & DESIGN

Founded in 1879, Columbus College of Art & Design (CCAD) is one of the oldest and largest private art and design schools in the U.S. With more than 1,300 students, CCAD offers Bachelor of Fine Arts degrees in seven majors: Advertising and Graphic Design, Fashion Design, Fine Arts (including painting, drawing, ceramics, sculpture, printmaking and glassblowing), Illustration, Industrial (product) Design, Interior Design and Media Studies (including fine art and commercial photography, storyboard and computer animation, film and video and digital imaging). CCAD's 100-foot-tall ART sculpture stands at Cleveland Avenue and East Gay Street, at the heart of the school's downtown campus, with 14 buildings among eight blocks.

*Photo taken by Tom Ayers, Columbus College of Art & Design*

### OHIO DOMINICAN UNIVERSITY

Students are walking to their next class in front of Erskine Hall on the campus of Ohio Dominican University.

*Photo courtesy of Ohio Dominican University*

### CAPITAL UNIVERSITY

Built in 1928, Mees Hall is home to Capital University's Conservatory of Music. For more than a century and a half, Capital has provided generations of students with a quality, values-based educational experience grounded in the university's Lutheran tradition.

*Photo courtesy of Capital University*

### FRANKLIN UNIVERSITY

Now an icon in downtown Columbus, Franklin's mortarboard sculpture – suspended 23 feet above Rich Street – was unveiled in 2002 as part of Franklin's centennial celebration. Titled "Commencing" and weighing nearly 10,000 pounds, the sculpture was designed by local artist Todd Slaughter and symbolizes academic achievement, the exuberance of graduation, and Franklin's commitment to excellence in education.

*Photo by Lydia Stewart*

### OTTERBEIN COLLEGE

The campus of Otterbein College is known for its peaceful setting and its centerpiece building, Towers Hall, which was built in 1871 and is listed on the National Register of Historic Places. Over 3,100 students a year cross the Westerville campus to partake in over 56 majors offering seven undergraduate degrees, three graduate degrees and a doctor of nursing practice (DNP).

*Photo courtesy of Otterbein College*

### COLUMBUS STATE COMMUNITY COLLEGE

Some of the more than 22,000 Columbus State students enjoy the center quad of their downtown campus in early spring.

*Photo courtesy of Columbus State Community College*

## Citizens of Franklin County:

In today's busy world, we face a steady stream of facts, figures and statistics. Sorting through this information, deciding what is important to us, and then putting that information to good use can sometimes be a difficult task. As Franklin County's Chief Fiscal Officer, I remain committed to providing you with ready access to reliable information. This publication is intended to demonstrate governmental accountability to the citizens of Franklin County in a format that is readable and easy to understand.

The Franklin County Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2007, presents an overview of the County's finances and a description of its debt. The PAFR focuses on governmental activities, supported principally by taxes and inter-governmental revenues, and is not as detailed as our Comprehensive Annual Financial Report (CAFR). The CAFR contains full financial statements and note disclosures for all activities, funds and component units, prepared in accordance with generally accepted accounting principles (GAAP). The information presented in this PAFR has been derived from the 2007 and 2006 CAFRs, which were audited by the Ohio Auditor of State, with both receiving unqualified opinions. The schedules shown in the PAFR are different from the GAAP financial statements because accounting data has been summarized and combined, and business-type activities, component units, proprietary and fiduciary funds have been excluded.

I encourage you to visit our website at [www.franklincountyauditor.com](http://www.franklincountyauditor.com), where you will find a full version of the CAFR and a wide array of county data, forms and applications. To obtain a copy of the CAFR on CD or in printed form, contact the Franklin County Auditor's Office, Fiscal Services Division at (614) 462-5910, or write us: 373 South High Street, 21<sup>st</sup> Floor, Columbus, Ohio 43215. You can also e-mail me or my staff with your comments concerning this report, or any other aspect of the operations of the County Auditor's Office.

I wish to commend the Fiscal Services staff for continuing the tradition of excellence in financial reporting, which has garnered Franklin County awards from the Government Finance Officers Association for both the CAFR and PAFR in recent years.



Sincerely,

A handwritten signature in black ink that reads "Joseph W. Testa". The signature is fluid and cursive, with a large initial "J" and "T".

Joseph W. Testa  
Franklin County Auditor  
Email: [joe\\_testa@franklincountyohio.gov](mailto:joe_testa@franklincountyohio.gov)

## ***The Government Finance Officers Association***

of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Franklin County, Ohio, for its Popular Annual Financial Report for the fiscal year ended December 31, 2006. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Franklin County has received a Popular Award for the last twelve consecutive years (fiscal years ended 1995-2006). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Franklin County's Comprehensive Annual Financial Report for the year ended 2006, from which information on pages 4, 5, 6, 7 and 11 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Franklin County has received a Certificate of Achievement for the last 24 consecutive years (fiscal years ended 1983-2006). We believe our CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting our CAFR for the current year to the GFOA.

# **Award for Outstanding Achievement in Popular Annual Financial Reporting**

**PRESENTED TO**

**Franklin County  
Ohio**

**for the Fiscal Year Ended**

**December 31, 2006**



*Cherie S. Cox*  
President

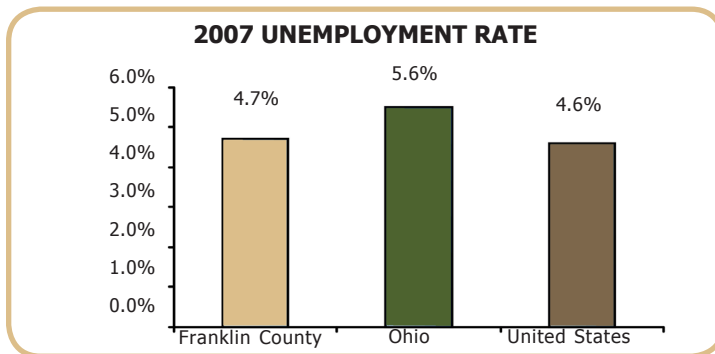
*Jeffrey L. Esser*  
Executive Director

# Economic Outlook & Benchmarks

The County is located in central Ohio, within 500 miles of half the nation's population. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. Central Ohio's economy is broad-based. The County's largest employers represent government, education, retail trade, finance and health care.



The diversity of business sectors helps the region weather economic fluctuations. The County's average unemployment rate remained stable at 4.7% in 2007 and 2006. The County's unemployment rate continued to be below the state average.



A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2006 educational attainment data published by the U.S. Census Bureau, 87.9% of those age 25 and older graduated from high schools and 34.0% have completed four or more years of college.

The total value of new construction was \$1.5 billion in 2007, with \$826 million in agricultural/residential and \$659 million in commercial/industrial construction. In comparison, 2006 total new construction was \$1.7 billion. Overall, property continues to hold its value. The appraisal cycle is six years with an update performed at the mid-point. As a result of the 2005 sexennial revaluation, real estate values increased an average of 21.5% over 2002 figures. An update will be performed in 2008.

## COUNTY COMPARISONS

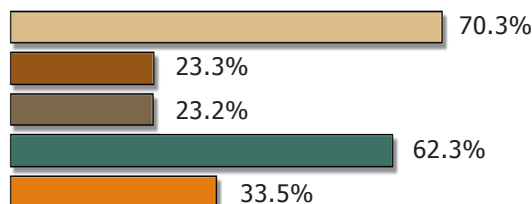
One way of evaluating a government's performance is to benchmark it against its peers. The following charts compare key ratios for five of Ohio's metropolitan counties. The data used for calculations were taken from each county's most recently available CAFR, focusing on governmental activities as reported in the government-wide statement of net assets and statement of activities.

### STATISTICS

COUNTY	COUNTY SEAT	POPULATION
Franklin	Columbus	1,158,368
Cuyahoga	Cleveland	1,314,241
Hamilton	Cincinnati	845,303
Montgomery	Dayton	542,237
Lucas	Toledo	441,910

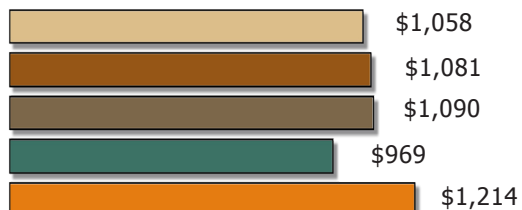
### RESTRICTED AND UNRESTRICTED NET ASSETS AS A PERCENTAGE OF EXPENSES

This ratio illustrates each county's ability to support operations without considering operating revenue.



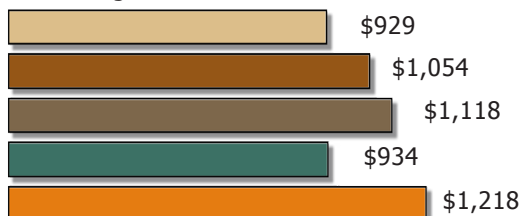
### REVENUES PER CAPITA

This indicator is derived by dividing the county's population into total revenues of the governmental activities.



### EXPENSES PER CAPITA

This indicator is derived by dividing the county's population into total expenses of the governmental activities.



# County's Financial Position

The County's financial statements distinguish functions 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 and charges (**business-type activities**) and from certain organizations for which the County is financially accountable (**component units**). This report contains only information related to the County's governmental activities. Please refer to the County's 2007 CAFR for information on business-type activities and component units.

**ASSETS** provide financial benefits to the County. **Cash and investments** are comprised of cash, investments and demand deposits, whether held in the pool managed by the County Treasurer or in outside bank accounts. **Property taxes receivable** represents delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement date (net of allowances for uncollectible amounts) and real property and public utility taxes that were measurable at year-end and for which there is an enforceable claim. **Capital assets** are land, buildings and improvements, roads, bridges, equipment and construction in progress, and are shown net of accumulated depreciation.

**LIABILITIES** place a financial burden on the County. **Unearned revenue** represents property taxes levied to finance 2008 operations, and grants received before eligibility requirements have been met. **Long-term debt** represents bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases. **Other long-term liabilities** include compensated absences and workers' compensation.

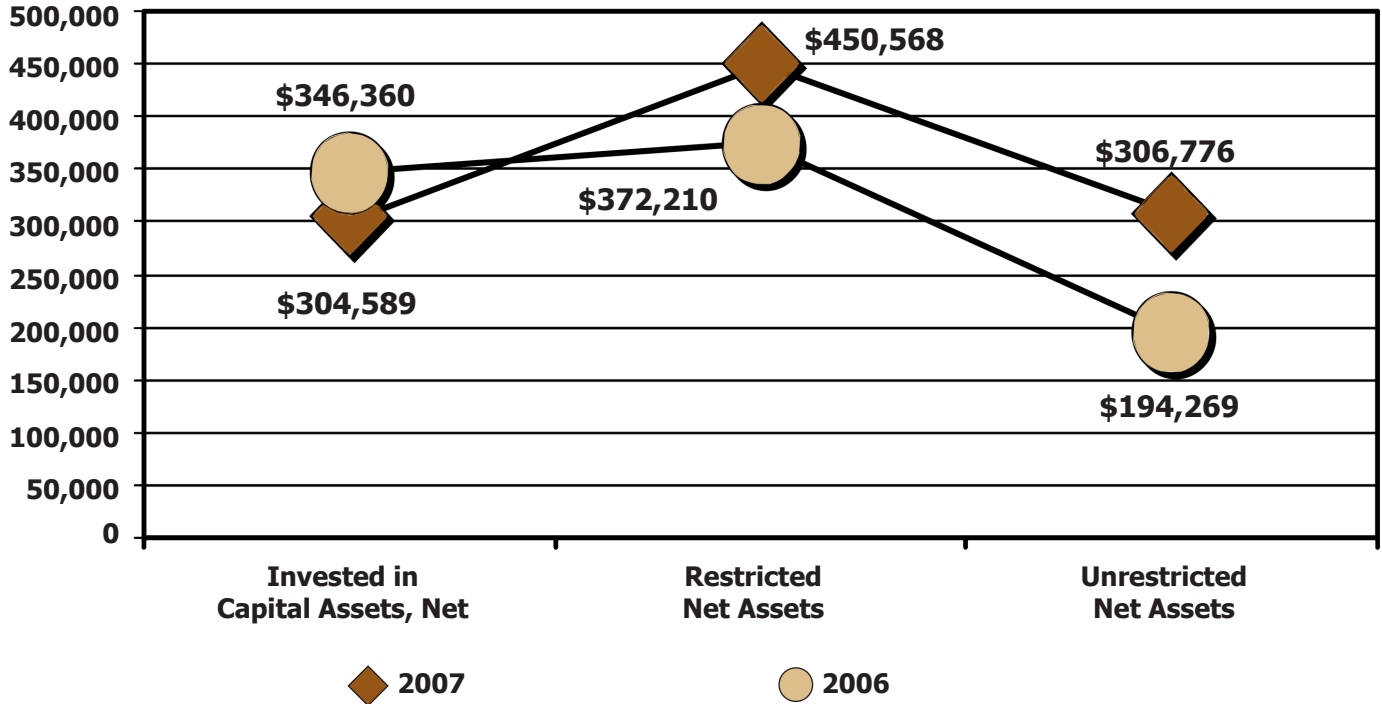
## Net Assets Governmental Activities (Amounts in 000's)

	<b>2007</b>	<b>2006</b>	<b>% Change From 2006</b>
Cash and investments	\$ 770,354	\$ 495,147	55.6%
Property taxes receivable, net	405,732	387,189	4.8%
Other assets	258,829	239,230	8.2%
Capital assets, net	458,018	461,484	(0.8)%
Total assets	<u>1,892,933</u>	<u>1,583,050</u>	19.6%
Accounts payable and other liabilities	92,358	100,372	(8.0)%
Unearned revenue	399,745	398,760	0.2%
Long-term debt	294,574	128,970	128.4%
Other long-term liabilities	44,323	42,109	5.3%
Total liabilities	<u>831,000</u>	<u>670,211</u>	24.0%
Invested in capital assets, net of related debt	304,589	346,360	(12.1)%
Restricted	450,568	372,210	21.1%
Unrestricted	306,776	194,269	57.9%
Total net assets	<u>\$ 1,061,933</u>	<u>\$ 912,839</u>	16.3%

Cash and investments increased by 55.6% during 2007 due to the receipt of bond proceeds from newly issued debt, the temporary sales tax intended to build the General Fund's cash reserve and a new tax levy for the ADAMH Board. See page 9 for more information on taxes and page 11 for long-term debt.

# Financial Analysis

(Amounts in 000's)



**NET ASSETS** represent the difference between assets and liabilities. **Invested in capital assets, net of related debt**, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as **restricted** when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. **Unrestricted net assets** may be used to meet the County's ongoing obligations to citizens, employees and creditors.

When reviewed over time, net assets may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$1.062 billion in governmental activities at the close of 2007. Compared with 2006, net assets increased by \$149.1 million or 16.3%.

**Invested in capital assets, net of related debt** A large portion of the net assets (\$304.6 million or 28.7%) reflects investment in capital assets less accumulated depreciation and any related outstanding debt used to acquire those assets. Although the investment in capital assets is reported net of related debt, it should be noted that the money needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. See page 11 for more detailed information.

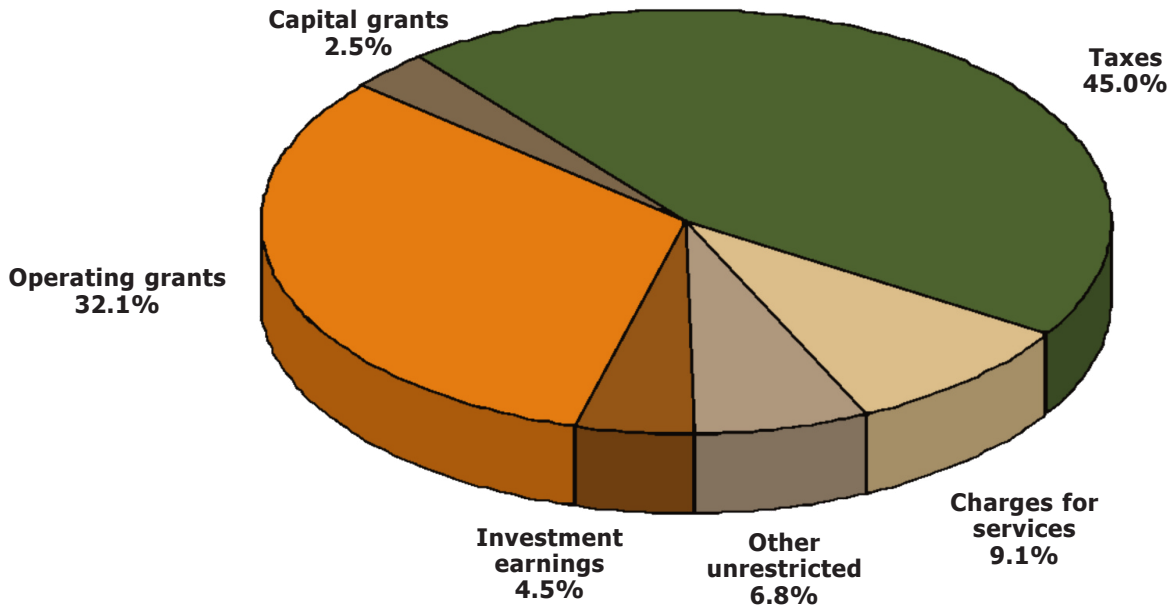
**Restricted net assets** An additional portion of the net assets (\$450.6 million or 42.4%) represents resources that are subject to external or legal restrictions on how they may be used. There was an increase of \$78.4 million or 21.0% in restricted net assets due primarily to increased intergovernmental revenues and investment earnings for capital projects. Another factor is higher collection of property taxes for the new ADAMH Board levy. See pages 6, 7 and 9 for more information.

**Unrestricted net assets** The remaining balance of net assets (\$306.8 million or 28.9%) is unrestricted and may be used to meet the County's ongoing obligations.

# Dollars In...

The revenues presented here are reported as governmental activities in the 2007 CAFR's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The County also receives revenue from non-exchange transactions, such as taxes and grants, in which the County receives value without directly giving equal value in return. Sales tax revenue is recognized in the year in which the taxable sale occurs. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants are recognized when all eligibility requirements have been satisfied. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

## Revenues - Governmental Activities \$1,225,908,000



(Amounts in 000's)

REVENUES	2007 ACTUAL	\$ CHANGE FROM 2006	% CHANGE FROM 2006
Taxes	\$ 551,415	\$ 15,899	3.0 %
Operating grants	393,634	32,481	9.0 %
Charges for services	111,509	(7,180)	(6.1) %
Investment earnings	54,785	18,296	50.1 %
Capital grants	30,532	15,693	105.8 %
Unrestricted grants and other revenue	84,033	11,242	15.4 %
	<u>\$ 1,225,908</u>	<u>\$ 86,431</u>	7.6 %

**Operating grants** increased by \$32.5 million because of increased state and federal funding for the Board of MRDD and larger subsidies for child care programs administered by the Department of Job & Family Services.

**Capital grants** increased by \$15.7 million, primarily due to federal funding for infrastructure projects and contributions for the construction of the stadium.

Please refer to the "**Taxes**" section on page 9.

**Investment earnings** increased by \$18.3 million. Because of the higher sales tax rate in place since October 1, 2005, more cash was available in the General Fund for investment. Also, the proceeds from the debt issuances for capital projects were invested in the second half of 2007.

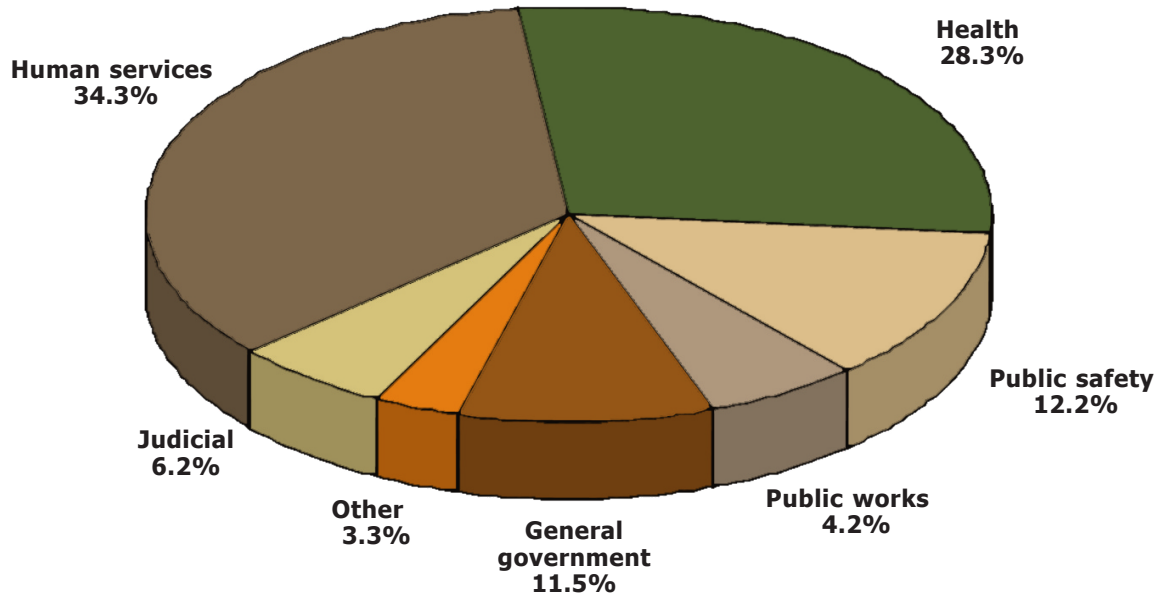
**Unrestricted grants** increased by \$11.2 million due to higher State reimbursement for replacement of lost personal property taxes.



# Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart depicts expenses by function as a percent of total expenses for the year ended December 31, 2007. Those functions that individually represent less than three percent of total expenses have been combined as "Other". These include conservation and recreation, community development, debt service and intergovernmental grants. The table shows expenses by function, and the increases (decreases) in relation to prior year amounts.

## Expenses - Governmental Activities \$1,076,814,000



(Amounts in 000's)

EXPENSES	2007 ACTUAL	\$ CHANGE FROM 2006	% CHANGE FROM 2006
Human services	\$ 369,831	\$ 25,024	7.3 %
Health	305,114	775	0.3 %
Public safety	131,384	11,628	9.7 %
General government	123,389	23,823	23.9 %
Judicial	66,493	1,023	1.6 %
Public works	45,070	11,391	33.8 %
Other	35,533	4,237	13.5 %
	<u>\$1,076,814</u>	<u>\$ 77,901</u>	7.8 %

Expenses for the **general government** function changed significantly, increasing by \$23.8 million. During 2007, the responsibility for the construction and major maintenance of bridges on the State highway system shifted from the County to the State because of a new law. This resulted in an adjustment of \$18.2 million to the County's expenses.

Increased federal funding and the 2007 bond issue provided more money for **public works** road projects leading to the increased spending for that function.

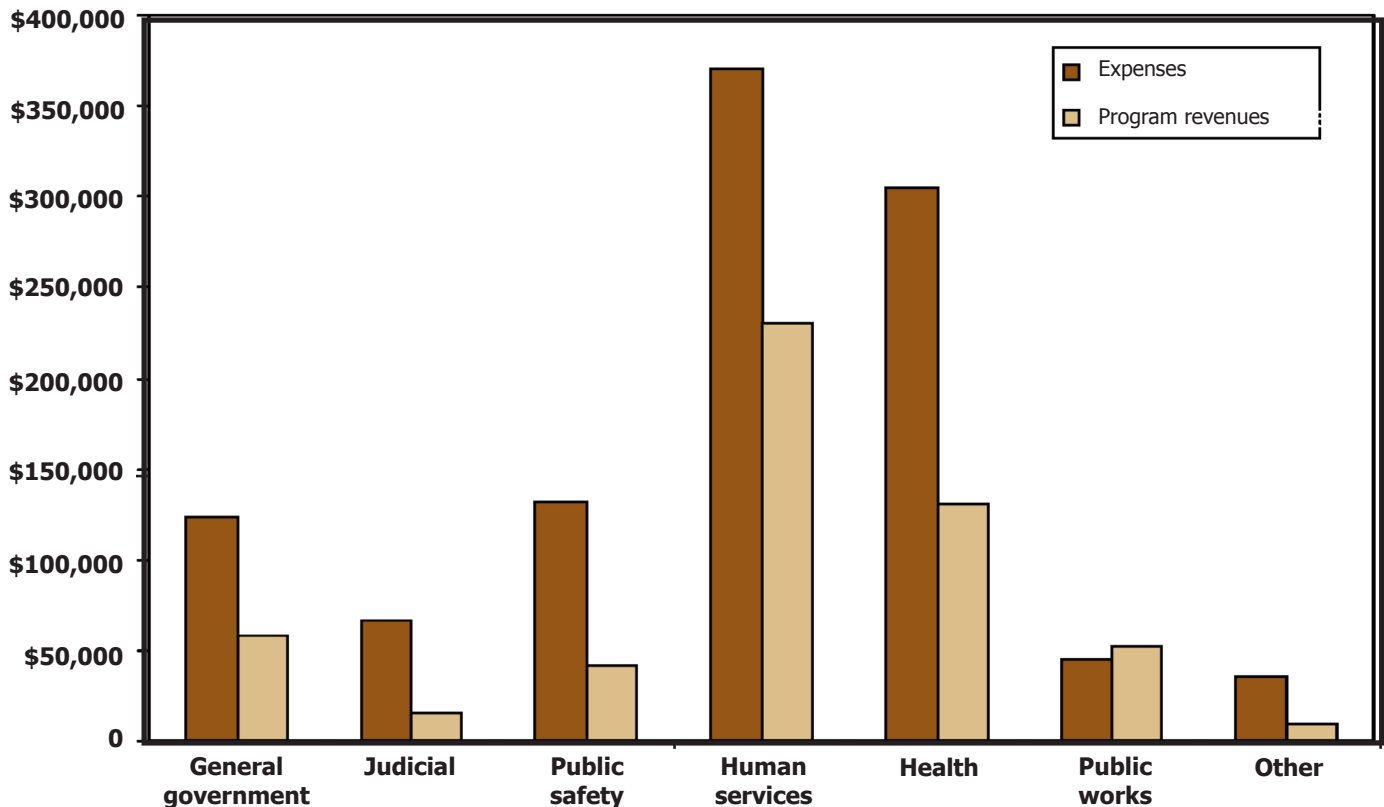
Spending for the **human services** function increased by \$25.0 million. Job and Family Services' expenses increased by \$21.6 million for child care subsidies, emergency assistance payments, food stamps and job training programs.

The expenses for the **public safety** function increased by \$11.6 million related to higher personnel costs for the Sheriff's Office and increased spending in federally-funded grant programs for law enforcement.

# County Programs

The chart below presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All other revenues are considered general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

**Expenses and Program Revenues – Governmental Activities  
(Amounts in 000's)**



Operating and capital grants received from other governmental entities are often restricted to be used for specific purposes. During 2007, the County recorded \$393.6 million in operating grants and \$30.5 million in capital grants; combined, this is 34.6% of total governmental revenues. The major recipients of operating grants were Public Assistance (\$133.9 million), the Children Services Board (\$69.3 million), the Alcohol Drug and Mental Health Board (\$77.5 million) and the Board of MRDD (\$46.2 million).

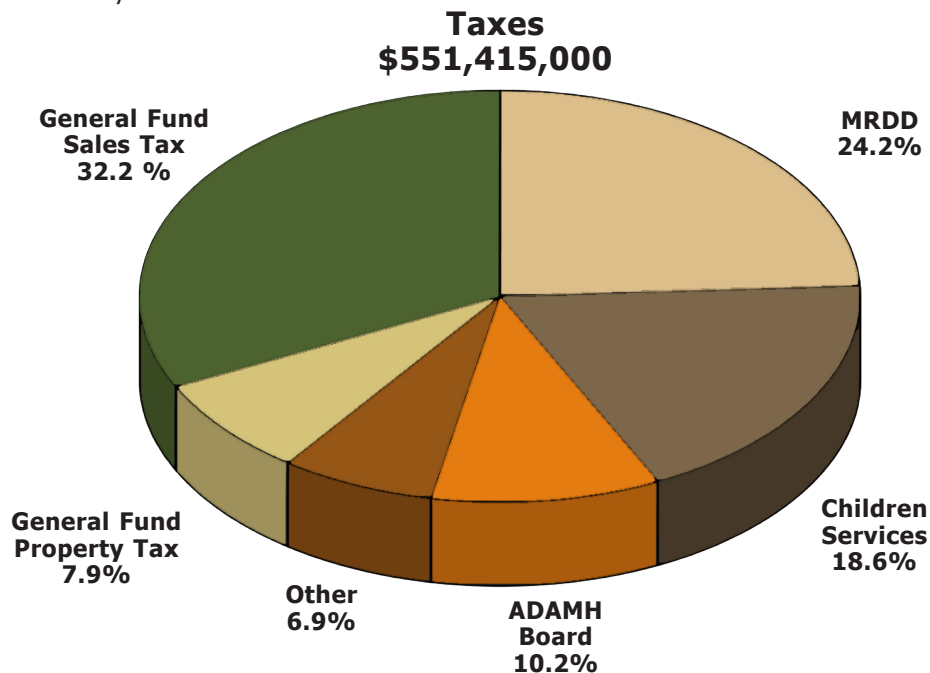
Direct charges to users of governmental services, another type of program revenue, made up \$111.5 million or 9.1% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

The general government function represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. In 2007, this represented 11.5% of the County's total governmental expenses. 2007 general government expenses increased by \$23.8 million or 23.9% from 2006 primarily because of the transfer of certain bridges to the State.

The human services program, primarily the Children Services Board and Public Assistance, accounted for \$369.8 million or 34.3% of total governmental expenses. The next largest program was health, which includes the Board of MRDD and the ADAMH Board, accounting for \$305.1 million or 28.3% of the total expenses for governmental activities.

# Taxes

During 2007, the General Fund and County agencies received \$551.4 million in tax revenue. This pie chart shows the distribution of property and sales taxes to the various County agencies. Only the General Fund receives sales tax. Please note that there is no County income tax.



Real property, tangible personal property and public utility tax revenues account for \$374.0 million or 30.5% of total revenues for governmental activities. Property tax revenues increased by \$13.8 million, primarily related to a new levy for the ADAMH Board approved by voters in 2005. The ADAMH Board received \$56.5 million in property taxes in 2007. Other major recipients of property tax revenues are the Board of MRDD (\$133.2 million), the Children Services Board (\$102.3 million) and the General Fund (\$43.7 million). Tangible personal property taxes are being phased out. A new State commercial activity tax is imposed on sales in Ohio to replace a portion of the lost revenue. The State is reimbursing the County for tax losses related to the phased elimination of the personal property tax.

Another major component of general revenues is sales tax, which totaled \$177.4 million or 14.5% of total governmental revenues. This reflects an increase of \$2.1 million compared to the prior year. Effective October 1, 2005, the sales tax rate was increased by 1/2 percent with 1/4 percent as a permanent increase. The other 1/4 percent expired on December 31, 2007 and was offset by a 1/4 percent sales tax increase for COTA approved by voters in 2006. During 2007, the 6.75% sales tax collected by the State on sales made in Franklin County was split as follows: 5.50% for the State of Ohio; 1.00% for the County's General Fund; and 0.25% for the Central Ohio Transit Authority (COTA).

## REAL ESTATE TAXES\* ON A \$100,000 OWNER-OCCUPIED HOME OR A BUSINESS

City of Columbus / Columbus School District

TAX RECIPIENT	HOME	BUSINESS
Columbus City Schools	\$ 992.32	\$ 1,610.99
Board of MRDD	139.32	207.44
Children Services	110.80	156.71
City of Columbus	96.16	109.90
ADAMH Board	67.10	77.00
County General Fund	45.02	51.45
Columbus Metropolitan Library	22.91	41.05
Office on Aging	27.51	31.50
Zoological Park	19.51	25.31
Metro Parks	12.71	19.10
<b>Total</b>	<b>\$ 1,533.36</b>	<b>\$ 2,330.45</b>

\* Taxes based on 2007 rates, to be distributed in 2008.

## Major Initiatives



The County is constructing a new baseball stadium in the Arena District. Huntington Park is expected to open in 2009 and will replace the existing Cooper Stadium. Acquisition costs related to the land totaled \$15.5 million and were paid in 2006. The remaining project costs are estimated at approximately \$41 million. Construction began during 2007. As of December 31, 2007, \$6.8 million had been expended. Three corporate donors have committed \$24 million through sponsorship agreements with the Stadium and Team for naming rights for the stadium, the concourse and the scoreboard. The City of Columbus has pledged \$9.3 million for street improvements and infrastructure work around the site. The State's capital projects budget incorporates a \$7 million grant-in-aid. In September 2007, the County issued \$27.5 million special obligation bonds and \$15 million special obligation notes for the project, to be repaid in part from the corporate sponsorships as well as future stadium revenues and the sale proceeds from Cooper Stadium. Non-tax General Fund revenues have also been pledged for debt service.



In July 2007, the Commissioners issued \$126.05 million in general obligation bonds, with the proceeds being used to acquire, construct, install and equip a county courts building (\$111.70 million) and an animal shelter (\$9.35 million), and to improve certain streets and roads within the County (\$5 million). During 2007, construction began on the new building for the courts. As of December 31, 2007, \$9.8 million had been expended for construction and \$10.9 million for land for this project.



Through a change in Ohio law, the homestead exemption program was expanded to provide property tax relief to all eligible senior citizens and permanently disabled homeowners. Participation in the program had previously been limited by income level. The program exempts a flat \$25,000 of the home's market value. In Franklin County, the number of residents receiving the exemption increased from 11,000 to 48,000. The State will reimburse the taxing authorities for the tax revenue lost due to the exemption.

# Long-term Activity

**Capital assets** Major capital additions during 2007 involved construction projects: \$8.0 million for the new court building; \$6.6 million of the baseball stadium; and \$22.8 million for road improvements. The investment in capital assets for governmental activities at December 31, net of accumulated depreciation, is shown below:



(Amounts in 000's)

	<b>2007</b>	<b>2006</b>
Land	\$ 57,038	\$ 54,422
Buildings and improvements	204,040	211,725
Infrastructure	134,482	134,279
Machinery and equipment	34,571	34,690
Construction in progress	27,887	26,368
	<u>\$ 458,018</u>	<u>\$ 461,484</u>

The amount invested in capital assets, net of related debt, decreased by \$41.1 million. During 2007, through a change in law, the responsibility for bridges on state highways was transferred from the County to the State. This resulted in a reduction of \$18.2 million in infrastructure for the County.

**Long-term debt** In July 2007, the County issued \$126.05 million general obligation bonds for construction of a new court building, an animal shelter and road improvements. In September 2007, the County issued \$27.5 million taxable special obligation bonds and \$15.0 million taxable special obligation bond anticipation auction rate notes for the construction of a county park and recreation facility that will include a baseball stadium. The special obligation debt is payable from project revenues and a pledge of certain non-tax revenues of the County.

Since 1993, Franklin County has enjoyed a "triple-A" credit rating, the highest rating possible. The County is within all its legal debt limitations. All the County's debt is unvoted. As of December 31, 2007, the County's non-exempt debt was \$202.1 million. The County's total debt limit was \$699.3 million, leaving a borrowing capacity of \$497.2 million. Unvoted, non-exempt debt is limited to 1% of total assessed property value. For 2007, that limit was \$280.3 million, leaving a borrowing capacity of \$78.2 million.

The table below shows the changes in long-term debt serviced by governmental activities during 2007.

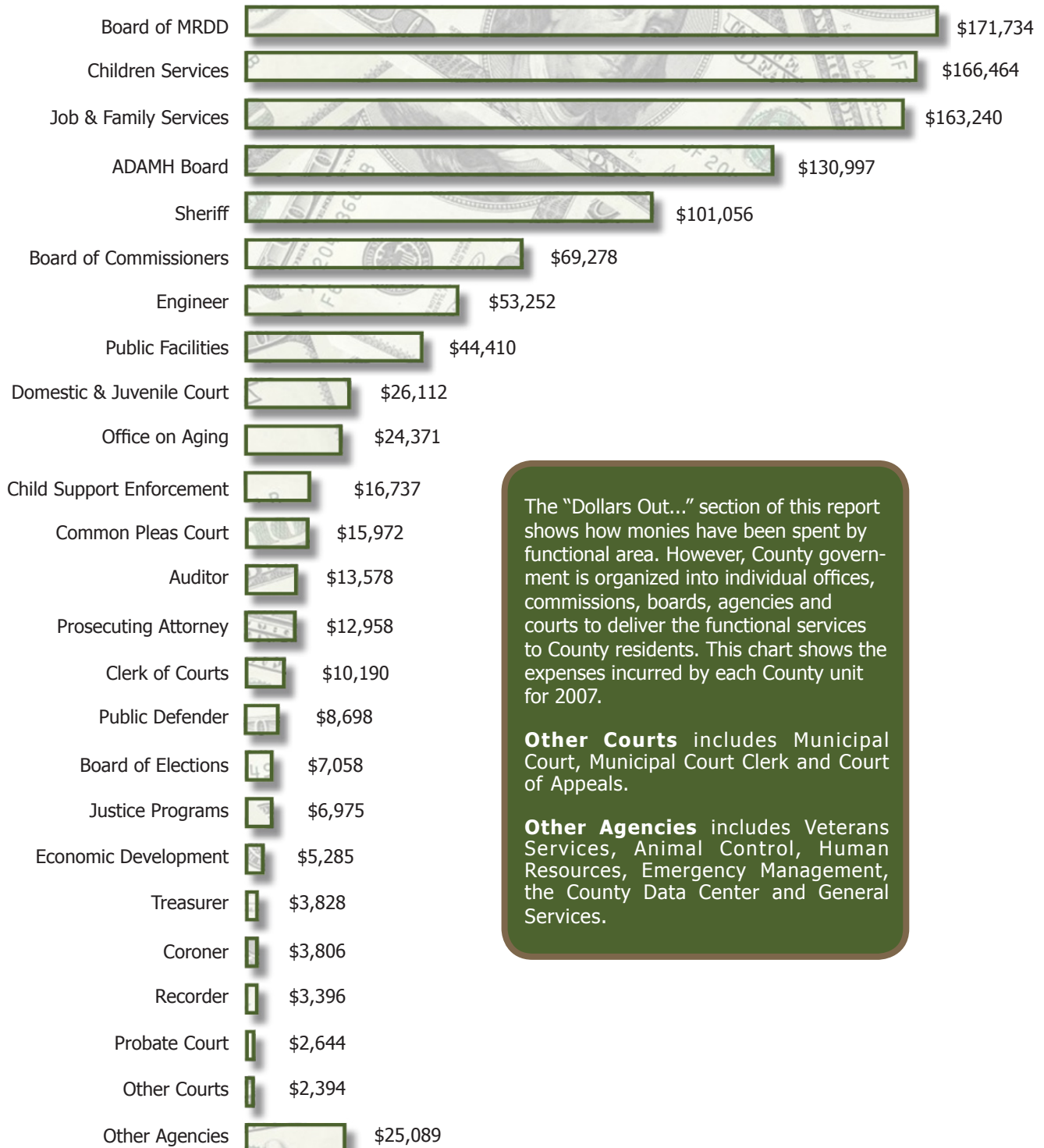
(Amounts in 000's)

	<b>Beginning</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending</b>
General obligation bonds, notes and loans:				
Mental Health Building	\$ 140	\$ -	\$ (35)	\$ 105
Series 1993 Refunding	41,880	-	-	41,880
Series 2003 Refunding	39,455	-	(6,190)	33,265
Series 2005 Road Improvements	4,590	-	(425)	4,165
Children Services Building	10,550	-	(355)	10,195
Series 2005 Refunding	9,965	-	(785)	9,180
Series 2007 Road Improvements	-	5,000	-	5,000
Series 2007 Courthouse Project	-	111,695	-	111,695
Series 2007 Animal Shelter Project	-	9,355	-	9,355
OPWC loans	2,416	557	(505)	2,468
	<u>108,996</u>	<u>126,607</u>	<u>(8,295)</u>	<u>227,308</u>
Taxable special obligation bonds and notes:				
Stadium Facility Project Bonds and Notes	-	42,500	-	42,500
Bonds serviced by others:				
Maryhaven	2,975	-	(210)	2,765
Solid Waste Authority	13,250	-	(930)	12,320
	<u>16,225</u>	<u>-</u>	<u>(1,140)</u>	<u>15,085</u>
Unamortized bond premiums	5,065	5,093	(468)	9,690
Unamortized deferred charges	(1,895)	-	217	(1,678)
Capital leases	579	1,481	(391)	1,669
	<u>\$ 128,970</u>	<u>\$ 175,681</u>	<u>\$ (10,077)</u>	<u>\$ 294,574</u>

# County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds as presented in the County's 2007 CAFR.

(Amounts in 000's)



The "Dollars Out..." section of this report shows how monies have been spent by functional area. However, County government is organized into individual offices, commissions, boards, agencies and courts to deliver the functional services to County residents. This chart shows the expenses incurred by each County unit for 2007.

**Other Courts** includes Municipal Court, Municipal Court Clerk and Court of Appeals.

**Other Agencies** includes Veterans Services, Animal Control, Human Resources, Emergency Management, the County Data Center and General Services.

# County Government Working For You

## COUNTY AGENCIES, BOARDS, OFFICES

<b>ADAMH Board</b>	614/224-1057
<b>Office on Aging</b>	614/462-5230
<b>Animal Care &amp; Control</b>	614/462-4360
<b>Auditor</b>	614/462-7399
<b>Board of Commissioners</b>	614/462-3322
<b>Board of Elections</b>	614/462-3100
<b>Child Support Enforcement</b>	614/462-3275
<b>Children Services</b>	614/275-2571
<b>Clerk of Courts</b>	614/462-3600
<b>Coroner</b>	614/462-5290
<b>Data Center</b>	614/462-3208
<b>Economic Development</b>	614/462-3095
<b>Emergency Management</b>	614/794-0213
<b>Engineer</b>	614/462-3030
<b>Fleet Management</b>	614/462-3412
<b>Human Resources</b>	614/462-6224
<b>Job &amp; Family Services</b>	614/462-4000
<b>Justice Programs</b>	614/462-5577
<b>Board of MRDD</b>	614/475-6440
<b>Prosecuting Attorney</b>	614/462-3555
<b>Public Defender</b>	614/719-8877
<b>Public Facilities</b>	614/462-3800
<b>Purchasing</b>	614/462-3750
<b>Recorder</b>	614/462-3930
<b>Sanitary Engineer</b>	614/462-3940
<b>Sheriff</b>	614/462-3360
<b>Treasurer</b>	614/462-3438
<b>Veterans Service Commission</b>	614/462-2500

## ELECTED OFFICIALS

(as of December 31, 2007)

<b>Auditor</b>	Joseph W. Testa
<b>Board of Commissioners</b>	Paula Brooks Marilyn Brown Mary Jo Kilroy
<b>Clerk of Courts</b>	John O'Grady
<b>Coroner</b>	Bradley J. Lewis, M.D.
<b>Engineer</b>	Dean C. Ringle, P.E., P.S.
<b>Prosecuting Attorney</b>	Ron O'Brien
<b>Recorder</b>	Robert G. Montgomery
<b>Sheriff</b>	James A. Karnes
<b>Treasurer</b>	Edward Leonard
<b>Court of Appeals Tenth District 614/462-3580</b>	Susan Brown Peggy Bryant Judith L. French William A. Klatt Patrick M. McGrath Charles R. Petree Lisa L. Sadler G. Gary Tyack
<b>Common Pleas Court General Division 614/462-3452</b>	John F. Bender John P. Bessey Eric S. Brown David E. Cain John A. Connor David W. Fais Richard A. Frye Daniel T. Hogan Michael J. Holbrook Timothy S. Horton Julie M. Lynch Stephen L. McIntosh Beverly Y. Pfeiffer Guy L. Reece II Charles A. Schneider Patrick E. Sheeran Richard S. Sheward
<b>Common Pleas Court Domestic Relations/ Juvenile Division 614/462-6320</b>	Kim A. Browne Christopher J. Geer Jim Mason Dana S. Preisse Elizabeth Gill
<b>Common Pleas Court Probate Division 614/462-3894</b>	Lawrence A. Belskis



**Joseph W. Testa**  
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