



Franklin County, Ohio Annual Financial Report



For the fiscal year ended
December 31, 2009

Clarence E. Mingo, II
Franklin County Auditor

About the Cover

Franklin County's Arena District is the address for dozens of exciting destinations, including Huntington Park, home of the Columbus Clippers baseball team. America's most-attended minor league ballpark in 2009, this county-owned facility is one of the many attractions that make Franklin County a great place to work, play, and live.

Photo [copyright 2010 Columbus Clippers]

Citizens of Franklin County:

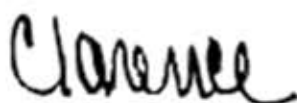
In today's busy world, we face a steady stream of facts, figures and statistics. Sorting through this information, deciding what is important to us, and then putting that information to good use can sometimes be a difficult task. As Franklin County's Chief Fiscal Officer, I remain committed to providing 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, 2009, 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 2009 and 2008 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, 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) 462-7348, or write us: 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310. 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,



Clarence E. Mingo, II
Franklin County Auditor

Email: ClarenceMingo@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, 2008. 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 fourteen years (fiscal years ended 1995-2008). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

Franklin County's Comprehensive Annual Financial Report for the year ended 2008, 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 26 years (fiscal years ended 1983-2008). 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, 2008**




President

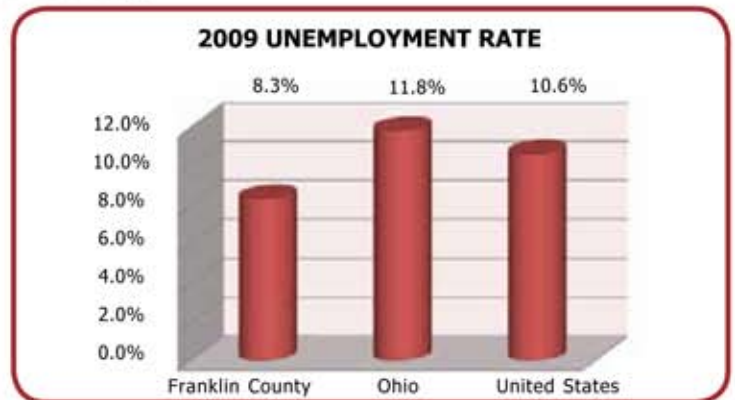

Executive Director

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 increased from 5.5% in 2008 to 8.3% in 2009. However, the County's unemployment rate continued to be below the state average.



Nationwide Insurance and Limited Brands have located their headquarters and home offices in Franklin County. Other large employers include JPMorgan Chase, OhioHealth and The Kroger Company.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2008 educational attainment data published by the U.S. Census Bureau, 88.5% of those age 25 and older graduated from high schools and 35.2% have completed four or more years of college.

The total value of new construction was \$885 million in 2009, with \$391 million in agricultural/residential and \$494 million in commercial/industrial construction. In comparison, 2008 total new construction was \$1.159 billion. Overall, property continues to hold its value. The appraisal cycle is six years with an update performed at the mid-point. The update performed in 2008 applied no change to the 2005 real property values.

COUNTY COMPARISONS

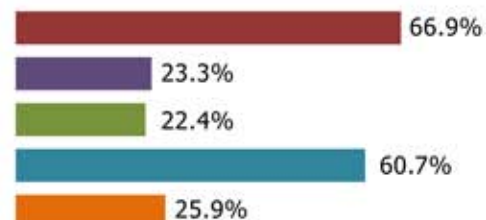
One way of evaluating a government's performance is to benchmark it against its peers. The following charts compare key ratios for five of Ohio's metropolitan counties. The data used for calculations were taken from each county's most recently available CAFR, focusing on governmental activities as reported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

STATISTICS

COUNTY	COUNTY SEAT	POPULATION
Franklin	Columbus	1,167,641
Cuyahoga	Cleveland	1,314,241
Hamilton	Cincinnati	842,369
Montgomery	Dayton	538,104
Lucas	Toledo	440,456

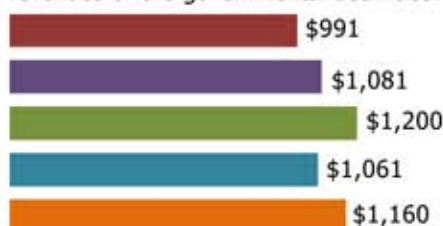
RESTRICTED AND UNRESTRICTED NET ASSETS AS A PERCENTAGE OF EXPENSES

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 **governmental activities** that are principally supported by taxes and intergovernmental revenues from **business-type activities** that cover their costs through user fees and charges and from **component units** for which the County is financially accountable. This report contains only information related to the County's governmental activities. Please refer to the County's 2009 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 2010 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.

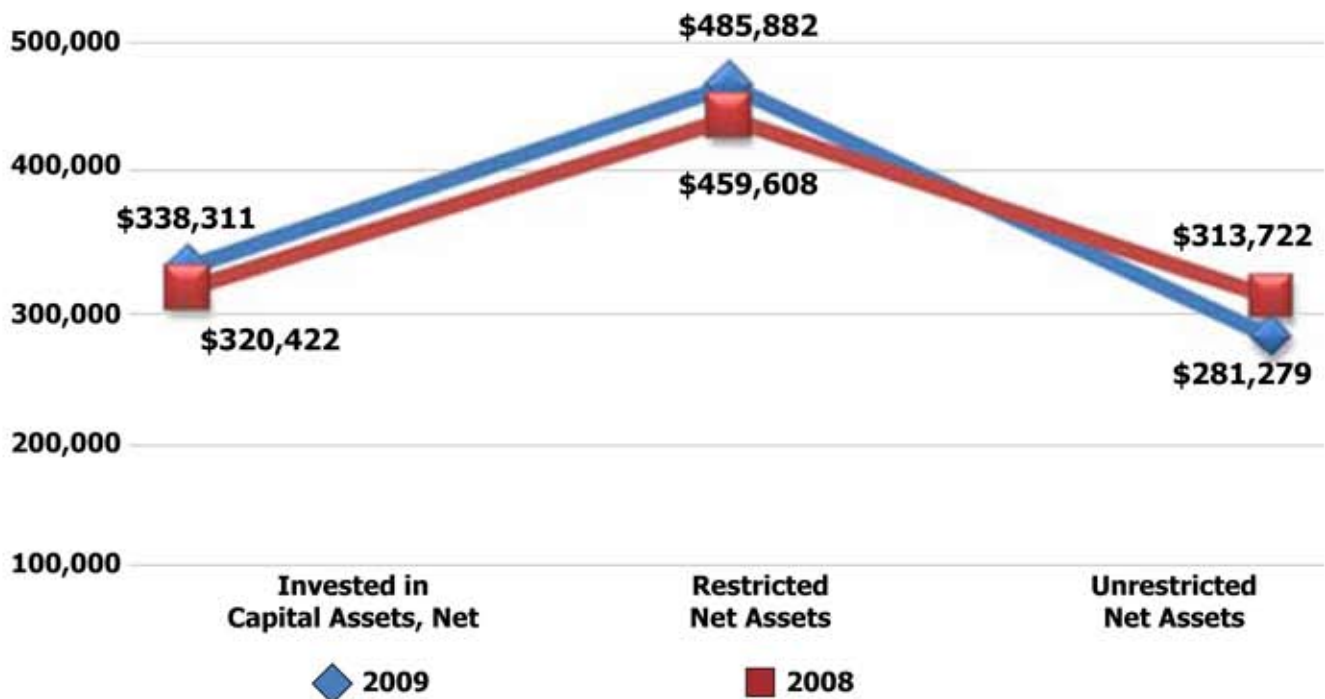
Net Assets Governmental Activities (Amounts in 000's)

	2009	2008	% Change From 2008
Cash and investments	\$ 732,612	\$ 755,546	-3.0 %
Property taxes receivable, net	455,649	441,431	3.2 %
Other assets	231,777	234,375	-1.1 %
Capital assets, net	595,526	515,941	15.4 %
Total assets	<u>2,015,564</u>	<u>1,947,293</u>	3.5 %
Accounts payable and other liabilities	94,959	99,008	-4.1 %
Unearned revenue	445,360	425,077	4.8 %
Long-term debt	322,310	286,022	12.7 %
Other long-term liabilities	47,463	43,434	9.3 %
Total liabilities	<u>910,092</u>	<u>853,541</u>	6.6 %
Invested in capital assets, net of related debt	338,311	320,422	5.6 %
Restricted	485,882	459,608	5.7 %
Unrestricted	281,279	313,722	-10.3 %
Total net assets	<u>\$ 1,105,472</u>	<u>\$ 1,093,752</u>	1.1 %

Cash and investments decreased by 3.0% during 2009 due to lower interest rates for investments. Capital assets, net of depreciation, and invested in capital assets, net of related debt, increased by 15.4% and 5.6%, respectively, due to construction. See page 11 for more discussion of capital assets.

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 \$1.105 billion in governmental activities at the close of 2009. Compared with 2008, net assets increased by \$11.7 million or 1.1%.

Invested in capital assets, net of related debt A large portion of the net assets (\$338.3 million or 30.6%) 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.

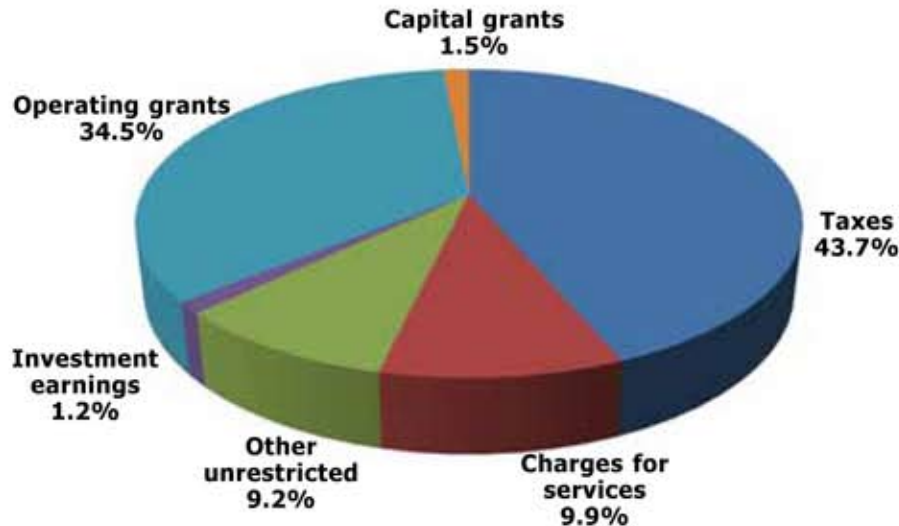
Restricted net assets An additional portion of the net assets (\$485.9 million or 44.0%) represents resources that are subject to external or legal restrictions on how they may be used. There was an increase of \$26.3 million or 5.7% in restricted net assets due primarily to an increase in taxes collected for the Board of Developmental Disabilities and in grants received.

Unrestricted net assets The remaining balance of net assets (\$281.3 million or 25.4%) 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 2009 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 \$1,157,663,000



(Amounts in 000's)

REVENUES	2009 ACTUAL	\$ CHANGE FROM 2008	% CHANGE FROM 2008
Taxes	\$ 506,137	\$ 8,411	1.7 %
Operating grants	399,288	(4,235)	(1.1) %
Charges for services	114,858	7,956	7.4 %
Investment earnings	14,354	(28,730)	(66.7) %
Capital grants	17,044	(3,672)	(17.7) %
Unrestricted grants and other revenue	<u>105,982</u>	<u>9,732</u>	10.1 %
	<u>\$ 1,157,663</u>	<u>\$ (10,538)</u>	(0.9) %

Operating grants decreased by \$4.2 million. Federal funding declined for the Temporary Assistance for Needy Families (TANF) program administered by the Department of Job & Family Services.

Capital grants decreased by \$3.7 million, primarily due to a lower level of State funding for infrastructure projects.

Investment earnings decreased by \$28.7 million when compared to 2008 because of lower interest rates.

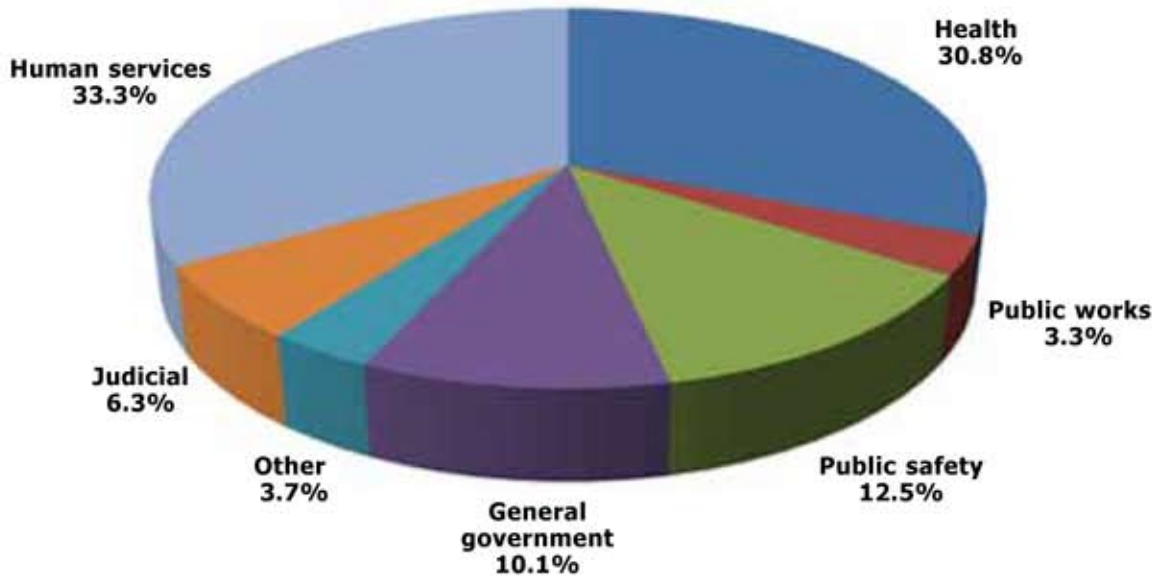
Unrestricted grants and other revenue increased by \$9.7 million primarily related to State reimbursements to replace phased out property taxes.

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

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, 2009. 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 \$1,145,943,000



EXPENSES	(Amounts in 000's)		
	2009 ACTUAL	\$ CHANGE FROM 2008	% CHANGE FROM 2008
Human services	\$ 381,133	\$ (14,771)	(3.7) %
Health	352,419	12,561	3.7 %
Public safety	143,576	10,121	7.6 %
General government	115,650	(6,638)	(5.4) %
Judicial	72,313	2,895	4.2 %
Public works	37,853	1,554	4.3 %
Other	42,999	3,839	9.8 %
	<u>\$1,145,943</u>	<u>\$ 9,561</u>	0.8 %

The expenses for **health** increased by \$12.6 million primarily related to \$10.0 million more being spent in 2009 for salaries and benefits than in the previous year. There were 27 pay days in 2009, instead of the customary 26 pay days.

In 2009, the ownership for certain road projects transferred from the County to the municipality through annexation once construction was completed. These annexations resulted in higher expenses in the **public works** function.

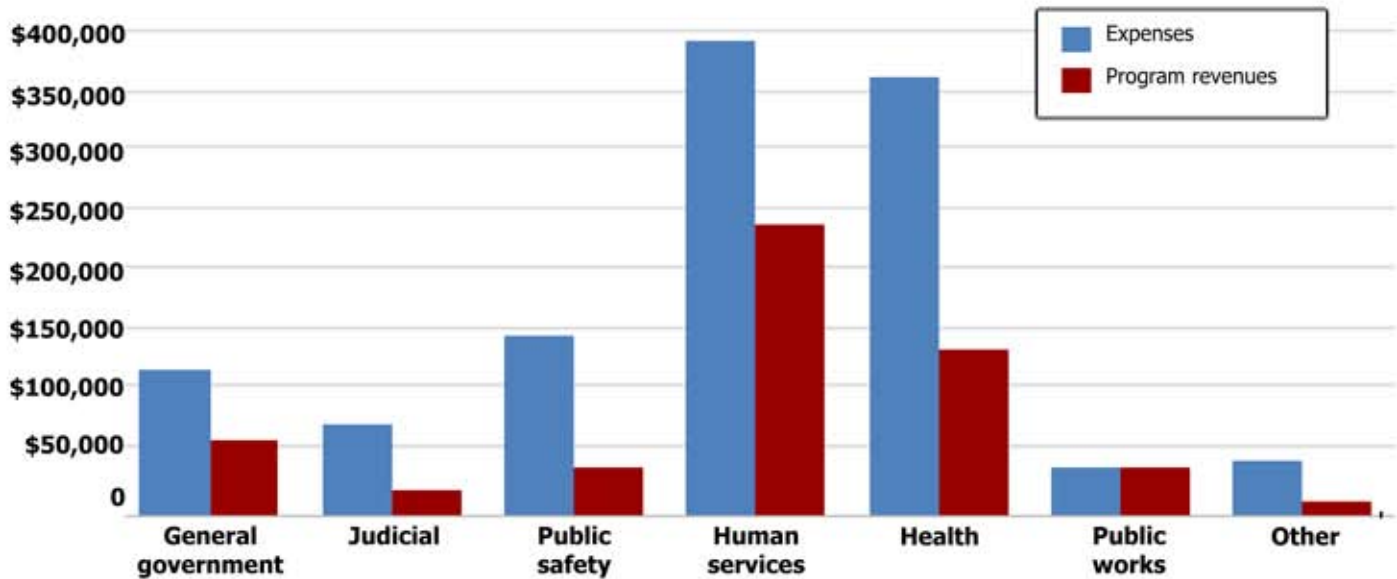
Spending for the **human services** function decreased by \$14.8 million, directly related to spending by the Department of Job and Family Services. Amounts expended for child care subsidies, emergency assistance and job training programs decreased.

Expenses for the **general government** function decreased by \$6.6 million. The presidential election had occurred in 2008, leading to higher spending by the Board of Elections in the prior year.

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 2009, the County recorded \$399.3 million in operating grants and \$17.0 million in capital grants; combined, this is 36.0% of total governmental revenues. The major recipients of operating grants were Public Assistance (\$156.7 million), the Children Services Board (\$77.4 million), the Alcohol Drug and Mental Health Board (\$79.9 million) and the Board of Developmental Disabilities (\$40.9 million).

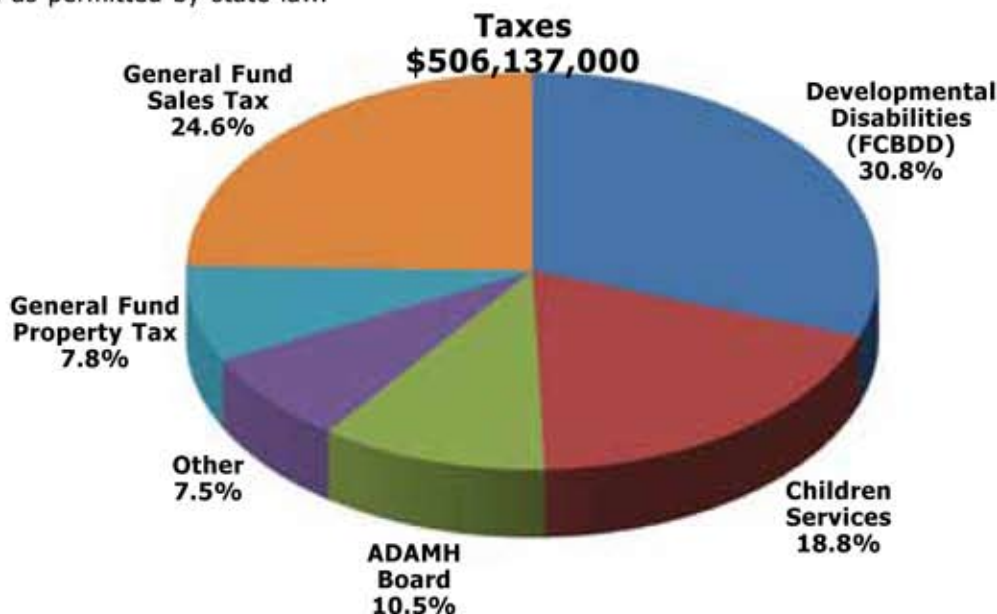
Direct charges to users of governmental services, another type of program revenue, made up \$114.9 million or 9.9% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

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 2009, this represented 10.1% of the County's total governmental expenses. 2009 general government expenses decreased by \$6.6 million or 5.4% from 2008 primarily because of the Board of Elections higher spending related to the 2008 presidential election.

The human services program, primarily the Children Services Board and Public Assistance through Job and Family Services, accounted for \$381.1 million or 33.3% of total governmental expenses. The next largest program was health, which includes the Board of Developmental Disabilities and the ADAMH Board, accounting for \$352.4 million or 30.8% of the total expenses for governmental activities.

Taxes

During 2009, the General Fund and County agencies received \$506.1 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. The General Fund is the primary operating fund of the County and is available for any purpose as permitted by state law.



Real property, tangible personal property and public utility tax revenues account for \$381.9 million or 33.0% of total revenues for governmental activities. Property tax revenues increased by \$14.9 million, primarily related to the collection of a new \$3.5 million levy for FCBDD approved by the voters in 2008. The FCBDD received \$155.7 million in property taxes in 2009. Other major recipients of property tax revenues are the Children Services Board (\$95.2 million), the ADAMH Board (\$53.4 million) and the General Fund (\$39.5 million). Tangible personal property taxes are being phased out. A commercial activity tax is now 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 \$124.2 million or 10.7% of total governmental revenues. This reflects a decrease of \$6.5 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, 2008. During 2009, 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; 0.75% for the County's General Fund; and 0.50% 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	\$ 1,234.91	\$ 1,850.48
Board of Developmental Disabilities	186.83	228.42
Children Services	144.17	170.81
City of Columbus	96.16	109.90
ADAMH Board	67.17	74.82
County General Fund	45.02	51.45
Columbus Public Library	22.94	39.80
Office on Aging	27.53	30.61
Zoological Park	19.53	24.60
Metro Parks	22.97	26.25
Total	\$ 1,867.23	\$ 2,607.14

* Taxes based on 2009 rates, to be distributed in 2010.

Major Initiatives

Huntington Park opened in April 2009, replacing Cooper Stadium as the home for the Clippers, the County's baseball team. Land acquisition costs totaled \$15.5 million. The stadium construction costs totaled \$48.7 million. Corporate donors have entered into sponsorship agreements to be paid incrementally through 2028. The County has issued \$27.5 million special obligation bonds and \$15.0 million special obligation bond anticipation 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.



A new animal shelter is being built in the redeveloped Northland Crossing on Morse Road. The modern, environmentally and user-friendly facility will have expanded daily living space for the dogs, as well as more space for adoptions and medical care. As of December 31, 2009, the land had been purchased at a cost of \$2.4 million and \$1.7 million had been spent for construction.

In April 2009, the Commissioners issued \$22.6 million in general obligation bond anticipation notes for the implementation of energy conservation measures at County-owned facilities. These building improvements include items such as HVAC, lighting and plumbing upgrades. As of December 31, 2009, \$18.9 million had been expended on this project.

Significant progress was made during 2009 on the construction of the new Franklin County Common Pleas Courthouse. General obligation bonds have been issued to finance the project. As of December 31, 2009, \$94.2 million had been expended for construction of the new courts building and \$10.9 million for the land.



The Franklin County Auditor's Office in conjunction with the County Auditors' Association of Ohio partnered with Columbia Gas of Ohio to support and improve opportunities for seniors and those who are permanently and totally disabled. The entities collaborated to bring recognition to the Homestead Exemption Program. The Homestead Exemption

provides a reduction in property taxes on the dwelling to any senior or disabled citizen, regardless of income, who owns and occupies their home as their primary residence. The reduction is equal to the taxes that would otherwise be charged on up to \$25,000 of the market value of an eligible taxpayer's home. For example, if the market value is \$100,000, the home would be taxed as if it were worth \$75,000. About 53,000 Franklin County homeowners qualified for the exemption in 2009 for a total savings of \$23 million. The average savings to someone who qualifies for this break is about \$460.

The County's "Go Green" initiative has been embraced by the Franklin County E-Governance Board with the goal of reducing paper in the courthouse. The e-filing project envisions a comprehensive centralized electronic filing system that will interface directly with the case management and document management systems already in place. This revolutionary process of transmitting court documents and other information through an electronic medium will provide benefits for litigants, judges, lawyers, county administrators, court administrators and the general public. The County entered into negotiations with a vendor to manage this project in August 2009.



In December 2009, the Franklin County Auditor's Office enhanced its website with an addition that allows parents and other Franklin County residents to identify and locate registered sex offenders and predators who live nearby. After doing a property search on the site's Real Estate Page, a user can click on the "Area Sex Offender Inquiry" and view pertinent information on all registered sex offenders within a two-mile radius of their residence. A small orange flag shows up on a detailed map letting the user know the name of the offender and where he or she lives. The additional information found when clicking on a flag includes a photo of the sexual offender, his or her address, a detailed physical description and a listing of his or her offenses.



Long-term Activity

Capital assets The amount invested in capital assets, net of related debt, increased by \$17.9 million. Major capital additions in 2009 involved construction and renovation projects. The stadium project was completed, with the final building cost recorded as \$48.7 million. Other capital expenditures during 2009 were \$61.0 million for construction of the new court building and \$18.9 million for the energy conservation project. The investment in capital assets for governmental activities at December 31, 2009 and 2008, net of accumulated depreciation, is shown below:



(Amounts in 000's)

	2009	2008
Land	\$ 55,810	\$ 57,160
Buildings and improvements	236,569	196,766
Infrastructure	134,738	135,168
Machinery and equipment	34,615	36,196
Construction in progress	133,794	90,651
	<u>\$ 595,526</u>	<u>\$ 515,941</u>

Long-term debt In March 2009, due to market conditions, a taxable special obligation bond anticipation note was issued in the amount of \$15.0 million for the purpose of retiring long-term Stadium Facility Project Notes. The Stadium Facility Project Bonds and Notes are payable from pledged receipts consisting of moneys derived from the lease of the stadium as well as non-tax revenues of the County.

During 2009, the County went to market with various general obligation debt issues backed by the County's full faith and credit. \$42.2 million in bonds were used to currently refund a portion of the County's outstanding bonds. New bonds totaling \$20.0 million were sold, to be used for certain improvements to the Franklin County Government Center. The County also issued \$22.6 million in energy conservation bond anticipation notes.

Since 1993, the County has enjoyed a "triple-A" credit rating, the highest rating possible. All the County's debt is unvoted. As of December 31, 2009, the County's non-exempt debt was \$210.1 million. The County's total debt limit was \$700.9 million, leaving a borrowing capacity of \$490.8 million. The unvoted, non-exempt debt is limited to 1% of total assessed property value. For 2009, that limit was \$280.9 million, leaving a borrowing capacity of \$70.8 million. The county is within all legal debt limitations. The table below shows the changes in long-term debt serviced by governmental activities during 2009.

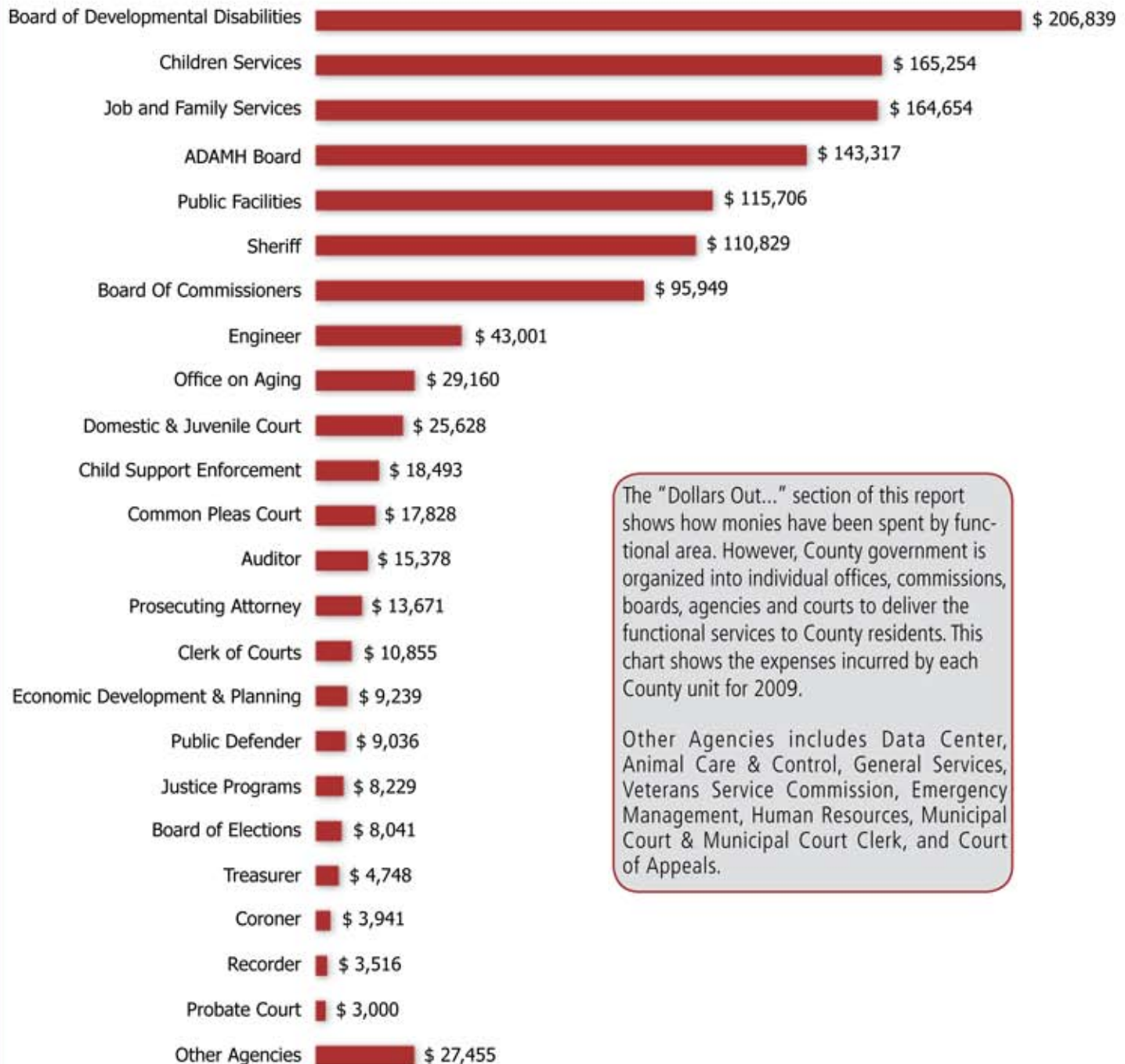
(Amounts in 000's)

	Beginning	Additions	Reductions	Ending
General obligation bonds, notes and loans:				
Series 1986 Mental Health Building	\$ 70	\$ -	\$ (35)	\$ 35
Series 1993 Refunding	41,880	-	(41,880)	-
Series 2003 Refunding	27,070	-	(6,030)	21,040
Series 2005 Road Improvements	3,730	-	(460)	3,270
Series 2005 Children Services Building	9,830	-	(385)	9,445
Series 2005 Refunding	8,365	-	(865)	7,500
Series 2007 Road Improvements	4,900	-	(470)	4,430
Series 2007 Courthouse Project	110,750	-	(285)	110,465
Series 2007 Animal Shelter Project	9,310	-	(45)	9,265
Series 2009 Government Building	-	20,000	(600)	19,400
Series 2009 Refunding	-	42,175	(910)	41,265
Series 2009 Energy Conservation Notes	-	22,600	-	22,600
Bonds serviced by others	13,930	-	(1,225)	12,705
	<u>229,835</u>	<u>84,775</u>	<u>(53,190)</u>	<u>261,420</u>
Special obligation bonds, notes and loans:				
Stadium Facility Project Bonds and Notes	42,500	15,000	(15,000)	42,500
OPWC loans	4,761	1,415	(180)	5,996
	<u>47,261</u>	<u>16,415</u>	<u>(15,180)</u>	<u>48,496</u>
Unamortized bond premiums	8,978	6,806	(1,378)	14,406
Unamortized deferred charges	(1,461)	(838)	287	(2,012)
Capital leases	1,409	160	(394)	1,175
	<u>\$ 286,022</u>	<u>\$ 107,318</u>	<u>\$ (69,855)</u>	<u>\$ 323,485</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 2009 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 2009.

Other Agencies includes Data Center, Animal Care & Control, General Services, Veterans Service Commission, Emergency Management, Human Resources, Municipal Court & Municipal Court Clerk, and Court of Appeals.

County Government Working For You

COUNTY AGENCIES, BOARDS, OFFICES

ADAMH Board	(614) 224-1057
Office on Aging	(614) 462-5230
Animal Care & Control	(614) 462-4360
Auditor	(614) 462-7399
Board of Commissioners	(614) 462-3322
Board of Elections	(614) 462-3100
Child Support Enforcement	(614) 462-3275
Children Services	(614) 275-2571
Clerk of Courts	(614) 462-3600
Coroner	(614) 462-5290
Data Center	(614) 462-3208
Developmental Disabilities	(614) 475-6440
Economic Development	(614) 462-3095
Emergency Management	(614) 794-0213
Engineer	(614) 462-3030
Fleet Management	(614) 462-3412
Human Resources	(614) 462-6224
Job & Family Services	(614) 462-4000
Justice Programs	(614) 462-5577
Prosecuting Attorney	(614) 462-3555
Public Defender	(614) 462-3194
Public Facilities	(614) 462-3800
Purchasing	(614) 462-3750
Recorder	(614) 462-3930
Sanitary Engineering	(614) 462-3940
Sheriff	(614) 462-3360
Treasurer	(614) 462-3438
Veterans Service Commission	(614) 462-2500

ELECTED OFFICIALS

(as of December 31, 2009)

Auditor	Clarence E. Mingo, II
Board of Commissioners	Paula Brooks Marilyn Brown John O'Grady
Clerk of Courts	Maryellen O'Shaughnessy
Coroner	Jan M. Gorniak, D.O.
Engineer	Dean C. Ringle, P.E., P.S.
Prosecuting Attorney	Ron O'Brien
Recorder	Robert G. Montgomery
Sheriff	James A. Karnes
Treasurer	Edward Leonard
Court of Appeals Tenth District 614/462-3580	Susan Brown Peggy Bryant John A. Connor Judith L. French William A. Klatt Patrick M. McGrath Lisa L. Sadler G. Gary Tyack
Common Pleas Court General Division 614/462-3452	Laurel A. Beatty John F. Bender John P. Bessey David E. Cain Kimberly Cocroft 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
Common Pleas Court Domestic Relations/ Juvenile Division 614/462-6320	Kim A. Browne Christopher J. Geer Elizabeth Gill Jim Mason Dana S. Preisse
Common Pleas Court Probate Division 614/462-3894	Eric Brown



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