

FRANKLIN COUNTY, OHIO

Annual Financial Report



For the year ended December 31, 2004
Joseph W. Testa, Auditor

About the Cover

ProMusica Chamber Orchestra

ProMusica Chamber Orchestra performs the best of works composed for small orchestras and is committed to the promotion and presentation of contemporary American repertoire and the development of new music.

Photo courtesy of ProMusica

CAPA

The Ohio Theatre's lush interior, excellent acoustics, and state-of-the-art stage facilities have made it a favorite of leading CAPA-sponsored performers.

Photo courtesy of CAPA

Columbus Children's Theatre

Columbus Children's Theatre production of [Beauty and the Beast](#)

Pictured from left, Scott A. Willis as Lumiere; Jake Anderson as Chip; and Susan Bunsold as Mrs. Potts.

Photo courtesy of the Columbus Children's Theatre

The Topiary Garden

Georges Seurat's famous post-impressionist painting, *A Sunday On The Island Of La Grande Jatte*, is created in topiary. It is the only topiary interpretation of a painting in existence. This "landscape of a painting of a landscape" consists of 54 topiary people, eight boats, three dogs, a monkey, a cat, and a real pond. The largest figure is 12 feet tall.

Photo courtesy of the Friends of the Topiary Gardens

Franklin Park Conservatory

Franklin Park Conservatory is the only public botanical garden in the world to permanently house a signature collection of Dale Chihuly's artwork.

Photo by Terry Rishel

Columbus Symphony Orchestra

The Columbus Symphony Orchestra performs more than 110 different concerts each year for the varying musical tastes and needs of the members of its community, including classical, pops, and family-oriented concerts, as well as an impressive roster of 20 education programs and community outreach initiatives.

Photo courtesy of the Columbus Symphony Orchestra

CATCO

CATCO's 2004 production of [Arsenic and Old Lace](#)

Pictured from left, Linda Dorff as Martha Brewster; Ionia Zelenka as Abby Brewster; and Ken Erney as Jonathan Brewster.

Photo courtesy of CATCO

BalletMet Columbus

Jason Hartley from BalletMet's performance of [Beauty and the Beast](#)

BalletMet has provided artistic excellence in the field of dance to Central Ohio since 1978.

Photo by Will Shively

Columbus Jazz Orchestra

The Columbus Jazz Orchestra began in 1973 as a vehicle to create performance opportunities for jazz musicians in a big band setting. Thirty years later, the CJO is considered one of the world's finest jazz orchestras and a model for success, presenting big band jazz and guest artists in a concert setting to thousands each year.

Photo courtesy of Christin McCabe, Jazz Arts Group

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, 2004, 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 2004 and 2003 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, PAFR 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, 21st 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, appearing to read "Joseph W. Testa". The signature is fluid and cursive.

Joseph W. Testa
Franklin County Auditor

E-mail: 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, 2003. 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.

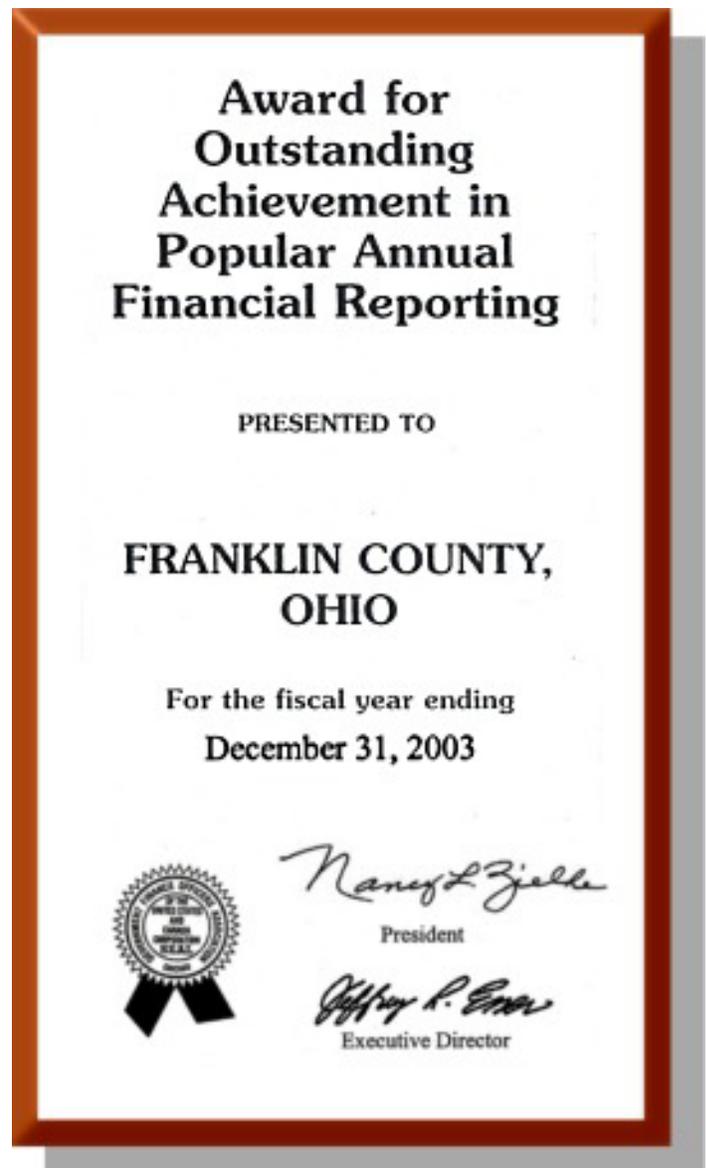
In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

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 nine consecutive years (fiscal years ended 1995-2003). 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 2003, from which information on pages 3, 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 21 consecutive years (fiscal years ended 1983-2003). 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.

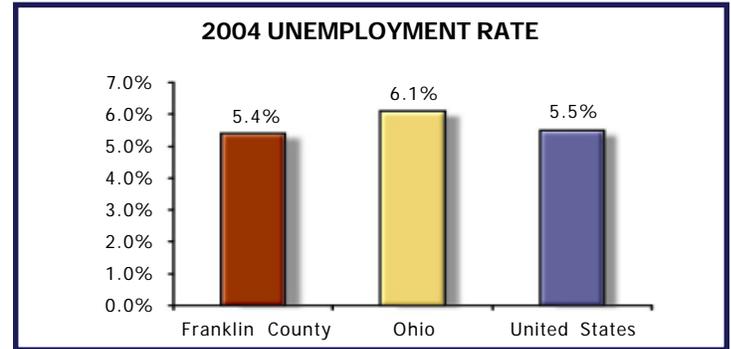


Economic Outlook & Benchmarks

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 25 largest employers represent government, education, retail trade, finance, health care, manufacturing and utilities organizations.



Although the diversity of business sectors helps the region weather the economic fluctuations experienced on a larger scale elsewhere, central Ohio has experienced slower economic growth in the past two years. The County's average unemployment rate increased from 4.7% in 2003 to 5.4% in 2004. The County's unemployment rate, however, was still below the state and national averages.



A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2002 educational attainment data published by the U.S. Census Bureau, almost 34% of those age 25 and older have completed four or more years of college, and another 55% have graduated from high school.

The total value of new construction was \$1.5 billion in 2004, with \$1.06 billion in agricultural/residential and \$436 million in commercial/industrial construction. In comparison, 2003 total new construction was \$1.4 billion, with \$996 million in agricultural/residential and \$376 million in commercial/industrial. Overall, property continues to appreciate in value. The appraisal cycle is six years with an update performed at the mid-point. As a result of the 2002 triennial update, residential values increased an average of 12%, commercial properties increased an average of 7% and industrial properties increased by an average of 4% over 1999 figures. The next full revaluation will be completed for tax year 2005.

COUNTY COMPARISONS

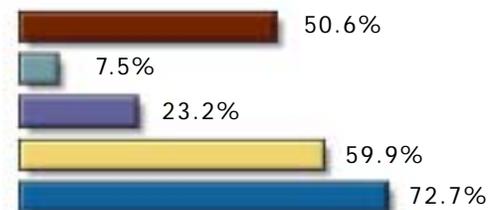
One way of evaluating a government's performance is to benchmark it against its peers. The following charts compare key ratios for five of Ohio's metropolitan counties. The data used for calculations were taken from each county's 2003 CAFR, focusing on governmental activities as reported in the government-wide statement of net assets and statement of activities.

2003 STATISTICS

COUNTY	COUNTY SEAT	POPULATION
Franklin	Columbus	1,114,159
Cuyahoga	Cleveland	1,363,888
Hamilton	Cincinnati	845,303
Montgomery	Dayton	552,187
Lucas	Toledo	452,600

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 2004 CAFR for information on business-type activities and component units.

During 2004, it was determined that certain reclassifications and restatements needed to be made. The effects on amounts previously reported in 2003 are reflected to enhance comparability.

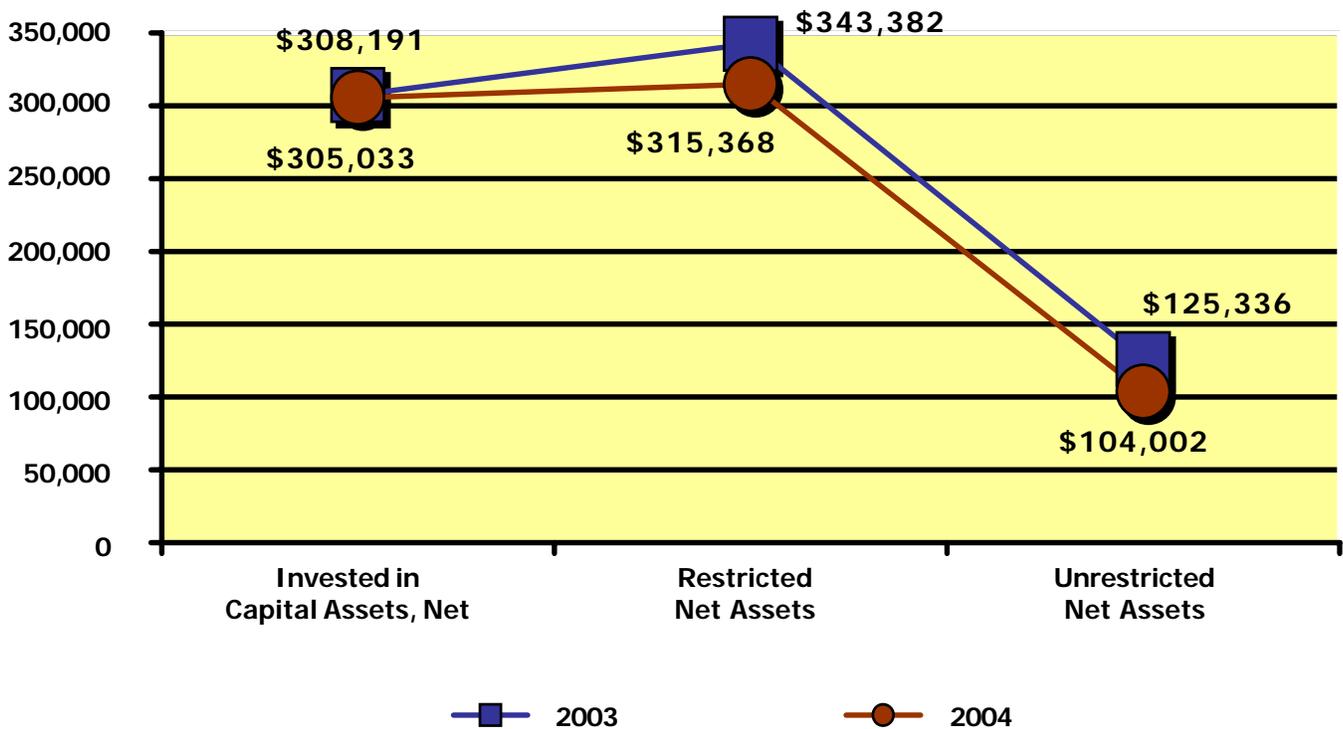
ASSETS provide financial benefits to the County. **Cash and investments** is comprised of cash, investments and demand deposits, whether held in the pool managed by the County Treasurer or in outside bank accounts. **Property taxes receivable** represents delinquent real and tangible personal property 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 2005 operations, and grants received before eligibility requirements have been met. **Long-term debt** represents bonds and notes that are being repaid over a period of years. **Other long-term liabilities** include compensated absences, workers' compensation and capital leases.

Net Assets		
Governmental Activities		
(Amounts in 000's)		
	2004	(restated) 2003
Cash and investments	\$ 374,373	\$ 417,734
Property taxes receivable, net	338,122	312,563
Other assets	217,455	209,322
Capital assets, net	418,223	429,139
Total assets	1,348,173	1,368,758
Accounts payable and other liabilities	107,203	85,651
Unearned revenue	344,151	325,339
Long-term debt	129,786	138,630
Other long-term liabilities	42,630	42,229
Total liabilities	623,770	591,849
Invested in capital assets, net of related debt	305,033	308,191
Restricted	315,368	343,382
Unrestricted	104,002	125,336
Total net assets	\$ 724,403	\$ 776,909

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 \$724.4 million in governmental activities at the close of 2004. Compared with 2003, net assets decreased by \$52.5 million or 6.8%.

Invested in capital assets, net of related debt A large portion of the net assets (\$305.0 million or 42.1%) 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.

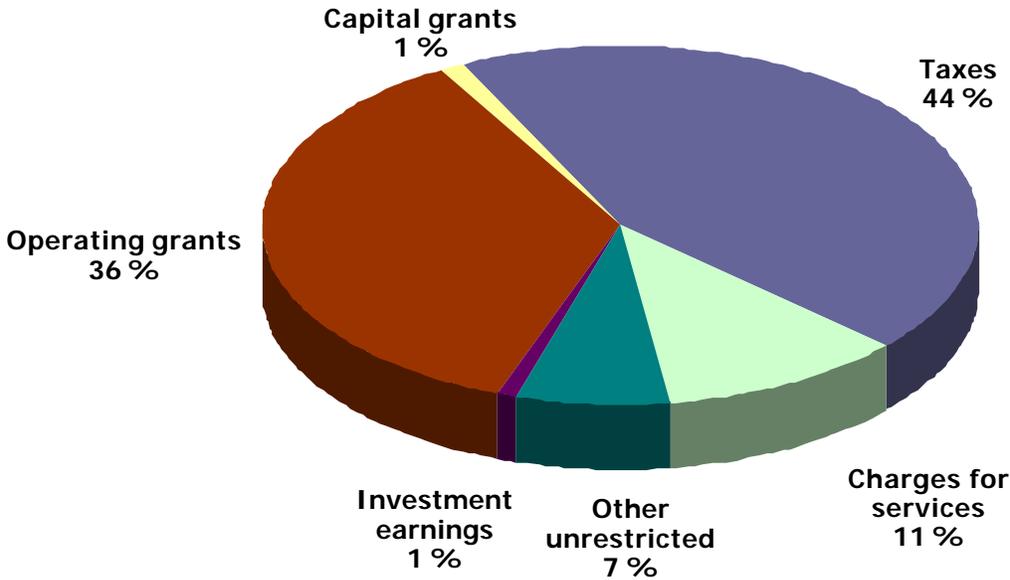
Restricted net assets An additional portion of the net assets (\$315.4 million or 43.5%) represents resources that are subject to external or legal restrictions on how they may be used. There was a decrease of \$28.0 million in restricted net assets due primarily to increased expenses in the health function. See page 7 for more information.

Unrestricted net assets The remaining balance of net assets (\$104.0 million or 14.4%) 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 2004 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 \$920,836,000



(Amounts in 000's)			
REVENUES	2004 ACTUAL	\$ CHANGE FROM 2003	% CHANGE FROM 2003
Taxes	\$ 405,815	\$ 14,639	3.7 %
Operating grants	332,904	(21,012)	(5.9) %
Charges for services	95,309	(4,541)	(4.6) %
Investment earnings	11,506	2,287	24.8 %
Capital grants	8,944	(9,931)	(52.6) %
Unrestricted grants and other revenue	66,358	116	0.2 %
	<u>\$ 920,836</u>	<u>\$ (18,442)</u>	(2.0) %

Operating grants decreased by \$21.0 million, mostly as a result of a decline in funding from the state and federal governments for health and social services programs. The Workforce Investment Act grants ended in 2004, and the amounts received for Temporary Assistance to Needy Families and federal subsidies for day care were reduced. ADAMH Board and MR&DD grant revenues declined because some of the underlying revenue recognition requirements were not met in 2004.

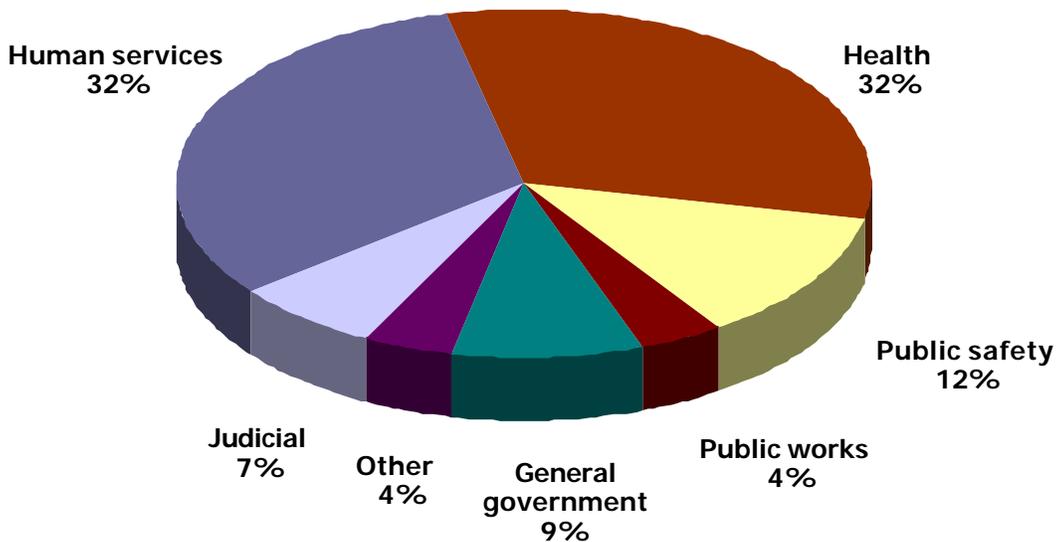
Please refer to the "Taxes" section on page 9 for information about **sales tax** and **property taxes**.

Charges for services include fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. In 2004, the Auditor declared a surplus in the Real Estate Assessment fund. Rather than collecting \$8.8 million in fees, the money was refunded as unplanned tax revenue to local government agencies and schools, proportionate to their tax collection.

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, 2004. Those functions that individually represent less than four 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 \$971,967,000



(Amounts in 000's)			
EXPENSES	2004 ACTUAL	\$ CHANGE FROM 2003	% CHANGE FROM 2003
Human services	\$ 311,947	\$ (12,351)	(3.8) %
Health	308,096	56,125	22.3 %
Public safety	119,704	5,252	4.6 %
General government	87,621	5,418	6.6 %
Judicial	63,848	522	0.8 %
Public works	41,027	13,960	51.6 %
Other	39,724	4,125	11.6 %
	<u>\$ 971,967</u>	<u>\$ 73,051</u>	8.1 %

Overall, expenses increased \$73.1 million or 8.1%. Expenses consumed all current year revenues, and drew upon net assets, decreasing net assets by \$52.5 million or 6.8%.

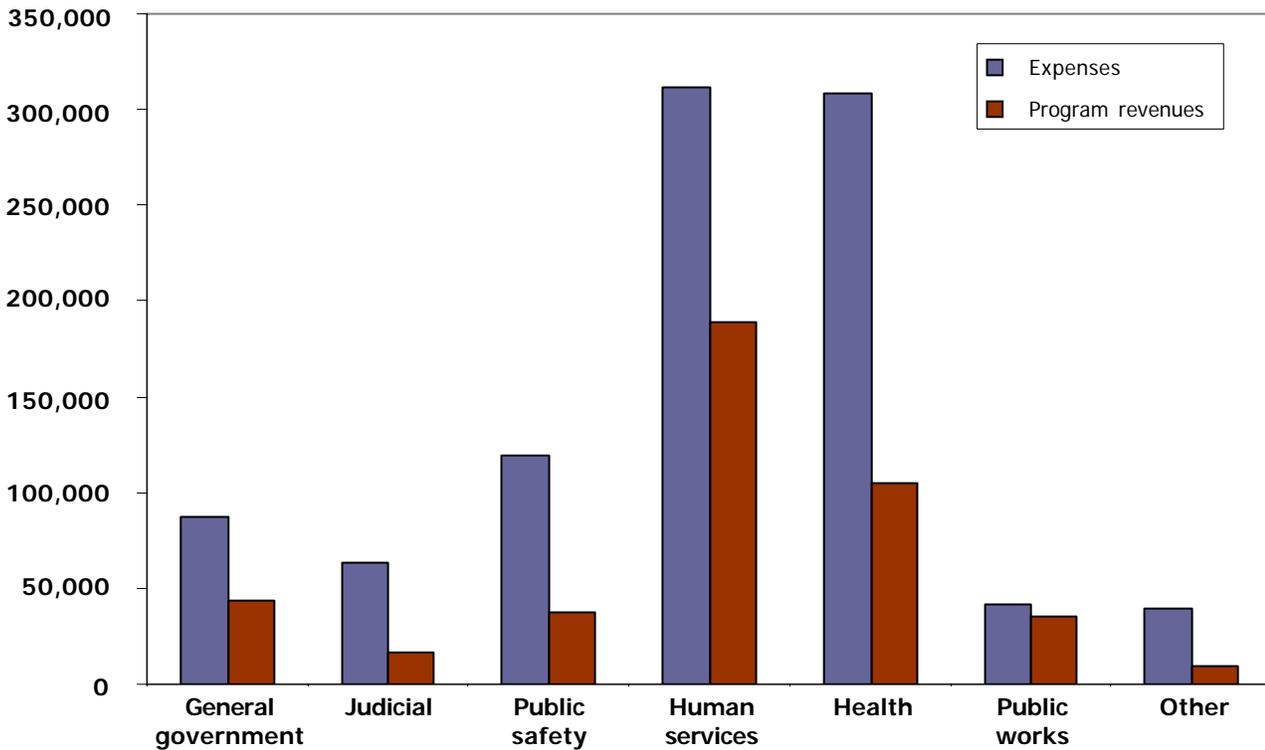
Public works expenses increased by \$14.0 million (51.6%) because other jurisdictions annexed sections of roads upon completion of various projects. See the "Long-term Activity" section on page 11 for additional information.

Expenses for the health function increased by \$56.1 million. \$20.0 million in federal matching requirements had been paid by the state on behalf of the Board of MR&DD, and is now recorded as a County expense. The ADAMH Board's expenses increased by \$16.3 million due to timing of payments to providers as well as the increased liability for claims for services incurred for ADAMH clients during 2004 but not reported until 2005.

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 2004, the County recorded \$332.9 million in operating grants and \$8.9 million in capital grants; combined, this is 37.1% of total governmental revenues. The major recipients of operating grants were Public Assistance (\$106.8 million), the Children Services Board (\$67.9 million), the Alcohol Drug and Mental Health (ADAMH) Board (\$69.1 million) and the Board of Mental Retardation and Developmental Disabilities (MR&DD) (\$47.9 million).

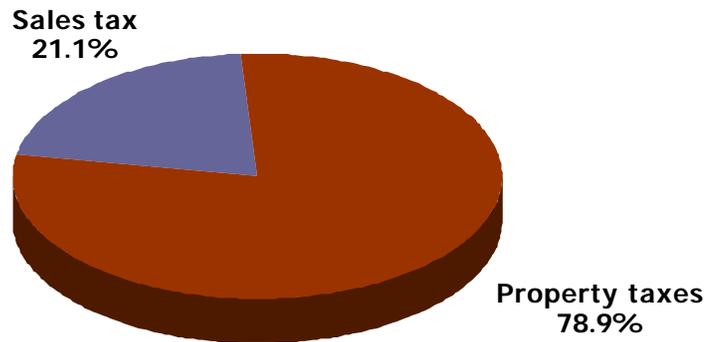
Direct charges to users of governmental services, another type of program revenue, made up \$95.3 million or 10.4% of total governmental revenues.

The general government function represents activities related to the governing body as well as activities that directly support other programs that serve the County's residents. In 2004, these expenses increased by \$5.4 million. \$2.0 million of this increase related to the reappraisal of real property county-wide, \$1.5 million related to the operation of the November general election, and \$1.0 million related to the increased cost of employee health care benefits.

The human services program, primarily the Children Services Board and Public Assistance, accounted for \$311.9 million or 32.1% of total governmental expenses. The next largest program was health, which includes the Board of MR&DD and the ADAMH Board, accounting for \$308.1 million or 31.7% of the total expenses for governmental activities.

Taxes

During 2004, the General Fund and County agencies received \$405.8 million in tax revenue. This pie chart shows the proportion derived from each kind of tax. Please note that there is no County income tax.



Real property, tangible personal property and public utility tax revenues account for \$320.1 million or 34.8% of total revenues for governmental activities. Property tax revenues increased by \$11.6 million or 3.8% because of new construction and higher collection of delinquencies. The major recipients of property tax revenues are the Board of MR&DD (\$131.3 million), the Children Services Board (\$76.7 million), the ADAMH Board (\$37.8 million) and the General Fund (\$39.5 million). In 2004, voters approved a 1.9-mill ten-year tax levy for the Children Services Board. 2005 will be the first year of collection.

Another major component of general revenues is sales tax, which totaled \$85.7 million or 9.3% of total governmental revenues. During 2004, a sales tax of 6.75% was collected by the State on sales made in Franklin County. The tax is split as follows: 6.00% for the State of Ohio; 0.50% for the County's General Fund; and 0.25% for the Central Ohio Transit Authority (COTA). In 2004, sales taxes increased by \$3.0 million or 3.6% from 2003.

Real estate taxes help finance your school district, your city, village or township, your public library, your parks and zoo, and various County services. In the example below, if your home or business has an appraised value of \$100,000 located in the City of Columbus and the Columbus City School District, this is how the taxes were distributed in 2004.

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	\$ 891.32	\$ 1,218.73
Board of MR&DD	164.83	191.94
Children Services	95.98	114.44
City of Columbus	96.16	98.91
ADAMH Board	46.15	57.55
County General Fund	45.02	46.31
Columbus Metropolitan Library	27.20	38.08
Office on Aging	22.86	25.30
Zoological Park	15.64	19.62
Metro Parks	15.04	17.68
Total	\$ 1,420.20	\$ 1,828.56

Major Initiatives

Twice during 2004, the Auditor declared a surplus in the Real Estate Assessment fund. The February surplus totaled \$4.7 million; the August surplus, \$4.1 million. Both were refunded as unplanned tax revenue to local government agencies and schools, proportionate to their tax collection. The Real Estate Assessment fund is comprised of a portion of property tax collections to be used by the Auditor primarily for real estate appraisal purposes.



The Franklin County Child Support Enforcement Agency participated in a new state system that allows custodial parents to receive child support payments directly into a debit-card account. The card can be used for store purchases and ATM withdrawals. This system was designed to save check-cashing fees and eliminate the waiting time for parents who received checks by mail.



The Water Quality Partnership addresses health concerns caused by raw or inadequately treated sewage entering streams and waterways, and affecting the drinking water. This program targets unincorporated areas of the County that have on-lot septic and aeration systems and will be paid for with County general revenues and grants obtained from the Ohio Public Works Commission. In 2004, contracts totaling \$6.1 million were authorized for construction of the Darbydale Wastewater Collection System and Treatment Plant. When completed, the project will connect 325 homes, 450 manufactured homes, an elementary school, and area businesses to the new sanitary sewer system. Groundbreaking for the project was held in September 2004, with an estimated completion target of August 2005.

Two new capital projects are currently planned. The Hall of Justice, built in 1973, requires major renovation to address electrical, plumbing, and HVAC system needs, the lack of fire sprinklers, and removal of asbestos. The building also lacks adequate space for future growth of the courts. The decision has been made to build a new courthouse at an estimated total cost of \$135.9 million. On January 25, 2005, the Commissioners approved spending \$10,900,000 for the purchase of land designated for the new court building. The second project involves expanding and remodeling the Animal Shelter. The cost of this project is estimated to be \$11.7 million. The County plans to fund these projects by using a portion of its current reserves, supplemented by a debt offering in 2005 or 2006 for the remainder.



Columbus Zoo and Aquarium officials made plans to launch an aggressive construction program following voter approval of a replacement property-tax levy. The levy is expected to generate \$18.6 million each year. Zoo officials expect to spend \$125 million over the next ten years to build a number of exhibits and facilities, including a 50-acre African savanna, a 15-acre South and Central America region, and a new zoo entrance with parking lot expansions.

A study funded with a grant through the Ohio Arts and Sports Facilities Commission concluded that an overhaul of the County-owned, 72-year-old Cooper Stadium would cost more than \$38 million to bring it up to current standards for minor league baseball parks. Other options, including relocation to a new site in the Arena district, are being considered.

In March 2004, County officials joined area residents, and federal, state and city representatives to celebrate the completion of the Franklinton Floodwall. The 7.2-mile, \$129 million floodwall protects 2,800 acres and is expected to spark revitalization efforts in the Franklinton area. The floodwall project began in 1993.

The County is committed to continued provision of basic services to its citizens. To that end, \$184.9 million of unreserved fund balances have been appropriated for spending in the 2005 budget. It is intended that this use of available fund balance will avoid the need to raise taxes or fees during 2005.

Long-term Activity

Capital assets The investment in capital assets, net of accumulated depreciation, for governmental activities at December 31, 2004, is shown below:



(Amounts in 000's)		
	<u>2004</u>	<u>(restated) 2003</u>
Land	\$ 26,258	\$ 24,351
Buildings and improvements	211,418	218,898
Infrastructure	137,781	113,042
Machinery and equipment	22,490	23,224
Construction in progress	<u>20,276</u>	<u>49,624</u>
	<u>\$ 418,223</u>	<u>\$ 429,139</u>

During 2004, \$18.6 million was spent on bridge and road construction. Of this amount, \$2.8 million was spent on Central College Road; \$1.9 million on Parsons Avenue; \$1.9 million on Stelzer Road; and \$1.7 million on the Lane Avenue Bridge. Several infrastructure projects previously recorded as Construction in progress were annexed by other jurisdictions upon completion in 2004, and are no longer on the County's listing of capital assets. The debt related to capital assets was reduced by \$9.7 million through 2004 payments.

Long-term debt Both Standard & Poor's Corporation and Moody's Investor Services, Inc. have given Franklin County a "triple-A" credit rating, the highest rating possible. The County is one of only a few in the nation to have this rating. The County is within all its legal debt limitations. All the County's debt is unvoted. As of December 31, 2004, the County's non-exempt debt was \$84.9 million. The County's limit for total voted and unvoted non-exempt debt was \$629.3 million, leaving a borrowing capacity of \$544.4 million. Unvoted, non-exempt debt is limited to 1% of total assessed property value. For 2004, that limit was \$252.3 million, leaving a borrowing capacity of \$167.4 million. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. At year-end, the County's total net bonded debt amounted to 0.5% of the total assessed value of all property within the County.

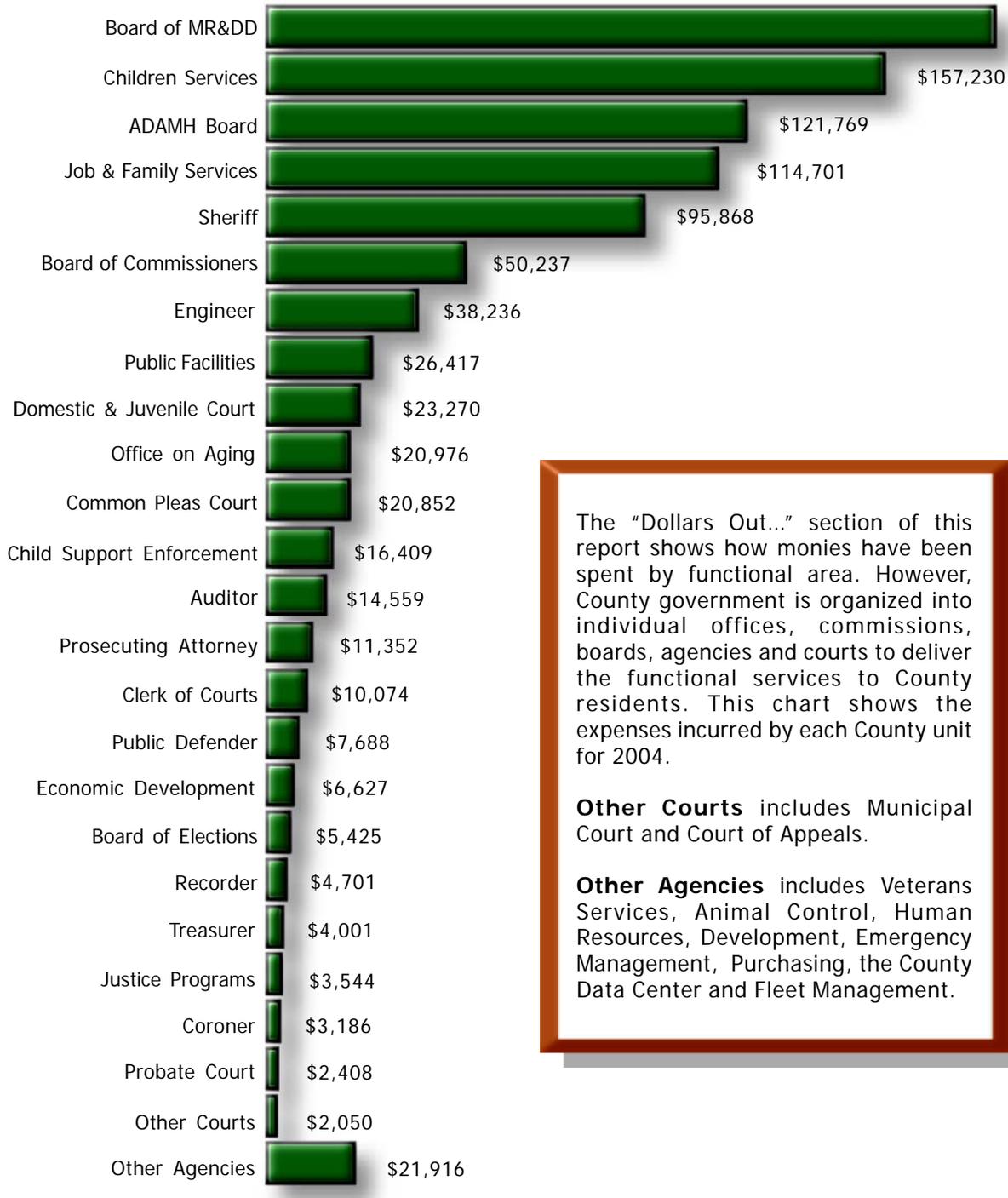
The County's triple-A rating and debt capacity position it well for future financings to fund building construction and capital improvements. The table below shows the changes in long-term debt serviced by governmental activities.

(Amounts in 000's)				
	<u>Outstanding 12/31/03</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/04</u>
General obligation bonds and notes:				
Mental Health Building	\$ 245	\$ -	\$ (35)	\$ 210
Jail Renovation	5,755	-	(310)	5,445
Veterans Memorial Improvement	6,525	-	(350)	6,175
Series 1993 Refunding	41,880	-	-	41,880
Series 2003 Refunding	56,561	-	(4,592)	51,969
OPWC loans	<u>3,809</u>	-	<u>(897)</u>	<u>2,912</u>
	<u>114,775</u>	-	<u>(6,184)</u>	<u>108,591</u>
Bonds supported by lease revenues:				
Hall of Justice Addition	1,740	-	(870)	870
Maryhaven Facility	<u>3,610</u>	-	<u>(180)</u>	<u>3,430</u>
	<u>5,350</u>	-	<u>(1,050)</u>	<u>4,300</u>
Bonds serviced by others:				
Solid Waste Facility	16,045	-	(790)	15,255
Rickenbacker Port Authority	<u>2,460</u>	-	<u>(820)</u>	<u>1,640</u>
	<u>18,505</u>	-	<u>(1,610)</u>	<u>16,895</u>
	<u>\$138,630</u>	<u>\$ -</u>	<u>\$ (8,844)</u>	<u>\$129,786</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 2004 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 2004.

Other Courts includes Municipal Court and Court of Appeals.

Other Agencies includes Veterans Services, Animal Control, Human Resources, Development, Emergency Management, Purchasing, the County Data Center and Fleet Management.

County Government Working For You

COUNTY AGENCIES, BOARDS, OFFICES

ADAMH Board	614/224-1057
Office on Aging	614/462-5230
Animal 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
Community Development	614/462-5631
Coroner	614/462-5290
Data Center	614/462-3208
Development Department	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
Board of MR&DD	614/475-6440
Prosecuting Attorney	614/462-3555
Public Defender	614/719-8877
Public Facilities	614/462-3800
Purchasing	614/462-3750
Recorder	614/462-3930
Sanitary Engineer	614/462-3940
Sheriff	614/462-3360
Treasurer	614/462-3053
Veterans Service Commission	614/462-2500

ELECTED OFFICIALS

(as of December 31, 2004)

Auditor	Joseph W. Testa
Board of Commissioners	Arlene Shoemaker Mary Jo Kilroy Dewey R. Stokes
Clerk of Courts	John O'Grady
Coroner	Bradley J. Lewis, M.D.
Engineer	Dean C. Ringle, P.E., P.S.
Prosecuting Attorney	Ron O'Brien
Recorder	Robert G. Montgomery
Sheriff	Jim Karnes
Treasurer	Richard Cordray
Court of Appeals Tenth District 614/462-3580	Donna Bowman Susan Brown Peggy Bryant Judith L. French William A. Klatt Cynthia C. Lazarus Charles R. Petree Lisa L. Sadler
Common Pleas Court General Division 614/462-3621	John F. Bender John P. Bessey Jennifer L. Brunner David E. Cain John A. Connor Dale A. Crawford David W. Fais Daniel T. Hogan Patrick M. McGrath Nodine Miller Beverly Y. Pfeiffer Guy L. Reece II Charles A. Schneider Richard S. Sheward Alan C. Travis
Common Pleas Court Domestic Relations/ Juvenile Division 614/462-4386	Kim A. Browne Kay Lias Jim Mason Dana S. Preisse Carole Squire
Common Pleas Court Probate Division 614/462-3830	Lawrence A. Belskis



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