

**FINANCIAL CONDITION
FRANKLIN COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
FRANKLIN COUNTY**

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**FINANCIAL CONDITION
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
YEAR ENDED DECEMBER 31, 1999
(CASH BASIS)**

| Federal Grantor Agency/ Pass-Through Agency/ Program Title | Grant or Identifying Number | Federal CFDA Number | Receipts | Expenditures |
|--|--------------------------------|---------------------------|-------------------------|-------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Pass through Ohio Department of Education: | | | | |
| Nutrition Cluster: | | | | |
| National School Breakfast Program | 065979 | 10.553 | \$ 7,118 | \$ 7,118 |
| National School Lunch Program | 065979 | 10.555 | 42,396 | 42,396 |
| National School Lunch Program | 069591 | 10.555 | 132,744 | 100,517 |
| Total for CFDA 10.555 | | | <u>175,140</u> | <u>142,913</u> |
| Total Nutrition Cluster | | | <u>182,258</u> | <u>150,031</u> |
| Child Care Food Program | 065979 | 10.558 | 13,130 | 13,130 |
| Total U.S. Department of Agriculture | | | <u>195,388</u> | <u>163,161</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Direct: | | | | |
| Community Development Block Grant | B-95-UC-39-0002 | 14.218 | 0 | 13,770 |
| Community Development Block Grant | B-96-UC-39-0002 | 14.218 | 0 | 227,795 |
| Community Development Block Grant | B-97-UC-39-0002 | 14.218 | 1,575,555 | 414,252 |
| Community Development Block Grant | B-98-UC-39-0002 | 14.218 | 1,316,468 | 1,676,406 |
| Community Development Block Grant | B-99-UC-39-0002 | 14.218 | 0 | 776,909 |
| Total for CFDA 14.218 | | | <u>2,892,023</u> | <u>3,109,132</u> |
| Emergency Shelter Program | S-98-UC-39-0002 | 14.231 | 45,574 | 45,574 |
| Emergency Shelter Program | S-99-UC-39-0002 | 14.231 | 39,959 | 39,959 |
| Total for CFDA 14.231 | | | <u>85,533</u> | <u>85,533</u> |
| Home Investment in Affordable Housing | M-93-UC-39-0214 | 14.239 | 1,482 | 1,482 |
| Home Investment in Affordable Housing | M-94-UC-39-0214 | 14.239 | 26,384 | 18,347 |
| Home Investment in Affordable Housing | M-95-UC-39-0214 | 14.239 | 89,260 | 89,260 |
| Home Investment in Affordable Housing | M-96-UC-39-0214 | 14.239 | 276,855 | 274,745 |
| Home Investment in Affordable Housing | M-97-UC-39-0214 | 14.239 | 288,845 | 288,845 |
| Home Investment in Affordable Housing | M-98-UC-39-0214 | 14.239 | 302,963 | 302,963 |
| Home Investment in Affordable Housing | M-99-UC-39-0214 | 14.239 | 25,329 | 25,329 |
| Total for CFDA 14.239 | | | <u>1,011,118</u> | <u>1,000,971</u> |
| Lead Based Paint Hazard Control in Priority Housing | OHLHR0120-98 | 14.900 | 101,542 | 88,919 |
| Total U.S. Department of Housing and Urban Development | | | <u>4,090,216</u> | <u>4,284,555</u> |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Direct: | | | | |
| Local Law Enforcement Block Grants Program | 97-LBVX-5109 | 16.592 | 0 | 1,107,102 |
| Pass through Ohio Office of Criminal Justice Services: | | | | |
| Juvenile Accountability Incentive Block Grant | 98-JB-RPU-0889 | 16.523 | 878,618 | 497,964 |
| Juvenile Justice and Delinquency Prevention Program | 95-JJ-RPU-0855 | 16.540 | 0 | 10,804 |
| Juvenile Justice and Delinquency Prevention Program | 96-JJ-RPU-0865 | 16.540 | 0 | 19,074 |
| Juvenile Justice and Delinquency Prevention Program | 97-JJ-RPU-0875 | 16.540 | 40,000 | 84,160 |
| Juvenile Justice and Delinquency Prevention Program | 98-JJ-RPU-0885 | 16.540 | 145,000 | 126,668 |
| Juvenile Justice and Delinquency Prevention Program | 98-JJ-ADM-0191 | 16.540 | 15,000 | 15,000 |
| Total for CFDA 16.540 | | | <u>200,000</u> | <u>255,706</u> |
| Title V-Delinquency Prevention Program | 96-JV-RPU-0866 | 16.548 | 53,268 | 38,268 |
| Title V-Delinquency Prevention Program | 97-JV-RPU-0876 | 16.548 | 65,000 | 43,000 |
| Total for CFDA 16.548 | | | <u>118,268</u> | <u>81,268</u> |
| Drug Control and System Improvements | 95-DG-RPU-0857 | 16.579 | 8,019 | 0 |
| Drug Control and System Improvements | 96-DG-RPU-0867 | 16.579 | 20,000 | 78,339 |
| Drug Control and System Improvements | 97-DG-RPU-0877 | 16.579 | 450,000 | 355,423 |
| Drug Control and System Improvements | 98-DG-RPU-0887 | 16.579 | 950,000 | 1,051,928 |
| Drug Control and System Improvements | 97-DG-ADM-7478 | 16.579 | 35,500 | 40,000 |
| Drug Control and System Improvements | 98-DG-ADM-7478 | 16.579 | 34,500 | 34,500 |
| Total for CFDA 16.579 | | | <u>1,498,019</u> | <u>1,560,190</u> |

The accompanying notes to this schedule are an integral part of this schedule.

**FINANCIAL CONDITION
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
YEAR ENDED DECEMBER 31, 1999
(CASH BASIS)
(Continued)**

| Federal Grantor Agency/ Pass-Through Agency/ Program Title | Grant or Identifying Number | Federal CFDA Number | Receipts | Expenditures |
|--|--------------------------------|---------------------------|----------------------|----------------------|
| Violence Against Women Formula Grant | 96-WF-RPU-0868 | 16.588 | \$ 0 | \$ 94,586 |
| Violence Against Women Formula Grant | 97-WF-RPU-0878 | 16.588 | 310,000 | 244,623 |
| Violence Against Women Formula Grant | 98-WF-RPU-0888 | 16.588 | 235,000 | 206,681 |
| Violence Against Women Formula Grant | 97-WF-VAW-8752 | 16.588 | 4,482 | 3,870 |
| Violence Against Women Formula Grant | 98-WF-VAW-8752 | 16.588 | 15,000 | 15,000 |
| Total for CFDA 16.588 | | | 564,482 | 564,760 |
| Total Ohio Office of Criminal Justice | | | 3,259,387 | 2,959,888 |
| Pass through Ohio Attorney General's Office: | | | | |
| Crime Victim Assistance | 98VAGENE079 | 16.575 | 69,176 | 61,998 |
| Crime Victim Assistance | 98VAGENE079T | 16.575 | 38,321 | 16,992 |
| Total for CFDA 16.575 | | | 107,497 | 78,990 |
| Total U.S. Department of Justice | | | 3,366,884 | 4,145,980 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Pass through the Ohio Department of Transportation: | | | | |
| Highway Planning and Construction | TE21-G900(387) | 20.205 | 0 | 365,512 |
| Pass through the Ohio Department of Public Safety: | | | | |
| State and Community Highway Safety - DUI Enforcement | 926.0 | 20.600 | 0 | 35,137 |
| State and Community Highway Safety - Cops in Shops | 926.1 | 20.600 | 0 | 6,817 |
| Total for CFDA 20.600 | | | 0 | 41,954 |
| Total U. S. Department of Transportation | | | 0 | 407,466 |
| U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY | | | | |
| Pass through Ohio Emergency Management Agency: | | | | |
| Civil Defense-State and Local Emergency Management Assistance | G958 | 83.503 | 96,134 | 96,303 |
| Pass through Ohio Department of Public Safety: | | | | |
| Hazard Mitigation Grant Program | FEMA-DR-1227-OH | 83.548 | 22,150 | 31,372 |
| Total U.S. Federal Emergency Agency | | | 118,284 | 127,675 |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| Pass through Ohio Department of Education: | | | | |
| Special Education Cluster: | | | | |
| Special Education - Grants to States | 6B-SF-1999 P | 84.027 | 229,917 | 229,917 |
| Special Education - Grants to States | 6B-SF-2000 P | 84.027 | 115,272 | 115,272 |
| Total for CFDA 84.027 | | | 345,189 | 345,189 |
| Special Education - Preschool Grants | PG-S1-1999 P | 84.173 | 178,515 | 178,515 |
| Special Education - Preschool Grants | PG-S1-2000 P | 84.173 | 25,529 | 25,529 |
| Total for CFDA 84.173 | | | 204,044 | 204,044 |
| Total Ohio Department of Education - Special Education Cluster | | | 549,233 | 549,233 |
| Pass through Rehabilitation Service Commission: | | | | |
| Rehabilitation Services - Vocational Rehabilitation Grants | F4A0 | 84.126 | 677,923 | 677,923 |
| Total U.S. Department of Education | | | 1,227,156 | 1,227,156 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Pass through Ohio Department of MR/DD: | | | | |
| Social Services Block Grant | MR-25 | 93.667 | 1,545,782 | 1,545,782 |
| Medical Assistance Program | N/A | 93.778 | 12,376,010 | 12,376,010 |
| Total for CFDA 93.778 | | | 12,376,010 | 12,376,010 |
| Total U.S. Department of Health and Human Services | | | 13,921,792 | 13,921,792 |
| TOTAL FEDERAL AWADRS | | | \$ 22,919,720 | \$ 24,277,785 |

**FINANCIAL CONDITION
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
DECEMBER 31, 1999**

1. GENERAL

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) presents the federal grant activity of Franklin County, Ohio (the County). The Schedule only reflects the federal awards of the primary government as defined in Note 1 to the general purpose financial statements. Federal awards of the discretely presented component units, including the Franklin County Alcohol, Drug Addiction, and Mental Health Services Board and the Rickenbacker Port Authority are reflected in separately issued reports.

2. BASIS OF ACCOUNTING

The accompanying Schedule is presented using the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements. Amounts reported may also differ from other federal award reports the County submits directly to federal granting agencies or pass-through entities because the award reports may be presented for a different fiscal period, and/or may include cumulative (from prior years) data rather than data for the current year only.

3. SUBRECIPIENTS

The County passes-through to local governments or not-for-profit agencies (subrecipients) certain federal assistance received by the County directly from the federal awarding agency or from a pass-through entity. As described in Note 1, the County records expenditures of federal awards to subrecipients when paid in cash.

The subrecipients have certain compliance responsibilities related to administering these federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that federal awards are expended for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved. The total amounts of federal assistance provided to subrecipients by the County for each federal program is summarized below:

| Program Title | Federal CFDA Number | Amount Provided to Subrecipients |
|--|--------------------------------|---|
| Community Development Block Grant | 14.218 | \$1,546,290 |
| Emergency Shelter Program | 14.231 | 85,533 |
| Home Investment in Affordable Housing | 14.239 | 246,363 |
| Juvenile Accountability Incentive Block Grant | 16.523 | 497,964 |
| Juvenile Justice and Delinquency Program | 16.540 | 240,706 |
| Title V Delinquency Prevention Program | 16.548 | 81,268 |
| Drug Control and System Improvements | 16.579 | 1,485,690 |
| Violence Against Women Formula Grant | 16.588 | 545,890 |
| Social Services Block Grant (Title XX) (MR/DD) | 93.667 | 603,025 |

**FINANCIAL CONDITION
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
DECEMBER 31, 1999
(Continued)**

4. COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT IN AFFORDABLE HOUSING (HOME) LOAN PROGRAM

The County has established a loan program to provide low-interest loans to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. The initial loan of this money is recorded as an expenditure on the Schedule. Loans repaid, including interest, may be used for allowable CDBG and HOME activities. The County had the following loan balances outstanding at December 31, 1999, including delinquent loans of \$20,065.

| Program Title | Federal CFDA Number | Amount Outstanding |
|---------------------------------------|--------------------------------|---------------------------|
| Community Development Block Grant | 14.218 | \$3,481,155 |
| Home Investment in Affordable Housing | 14.239 | \$3,288,987 |

5. MATCHING REQUIREMENTS

Certain federal programs require the County to contribute non-federal funds (matching funds) to support the federally funded programs. The County has complied with the matching requirements (if applicable) for the major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings. Expenditures of matching funds are not included in the Schedule.

6. STATE DEPARTMENT OF HUMAN SERVICES FUNDING

The Schedule does not include funding from the State Department of Human Services (the State Department) to Franklin County. Federal grants received from the State Department are audited in conjunction with the State of Ohio audit.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Franklin County
373 South High Street, 26th Floor
Columbus, Ohio

To the Board of County Commissioners:

We have audited the general-purpose financial statements of Franklin County, Ohio (the County), as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. We did not audit the financial statements of the discretely-presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our report insofar as it relates to the amounts included for the discretely-presented component units, is based on the reports of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Residential Services, Inc. and Veterans Memorial were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to these discretely presented component units.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 23, 2000.

This report is intended for the information and use of the Financial Report Review Committee, management, County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

June 23, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133, AND SCHEDULE
OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES**

Board of County Commissioners
Franklin County
373 South High Street, 26th Floor
Columbus, Ohio

To the Board of County Commissioners:

Compliance

We have audited the compliance of Franklin County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Receipts and Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. We did not audit the financial statements of the discretely-presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our report insofar as it relates to the amounts included for the discretely-presented component units, is based on the reports of the other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards receipts and expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the Financial Report Review Committee, management, County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



JIM PETRO
Auditor of State

June 23, 2000

**FINANCIAL CONDITION
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505**

DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|---|
| (d)(1)(i) | Type of Financial Statement Opinion | Unqualified |
| (d)(1)(ii) | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material non-compliance at the financial statement level (GAGAS)? | No |
| (d)(1)(iv) | Were there any material internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(iv) | Were there any other reportable internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unqualified |
| (d)(1)(vi) | Are there any reportable findings under § .510? | No |
| (d)(1)(vii) | Major Programs (list): | <ul style="list-style-type: none"> • Home Investment in Affordable Housing (14.239) • Medical Assistance Program (93.778) |
| (d)(1)(viii) | Dollar Threshold: Type A\B Programs | Type A: > \$ 728,333 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee? | Yes |

**2. FINDING RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None

The background of the cover features a large, faint watermark of the Franklin County Auditor's seal. The seal is circular and contains a landscape with mountains, a sun, and trees. The text "COUNTY AUDITOR" is at the top, "FRANKLIN COUNTY" is at the bottom, and "ALL THINGS ARE POSSIBLE" is on a banner at the very bottom.

***Franklin County,
Ohio***

**Comprehensive
Annual
Financial
Report**

*For Fiscal Year Ended
December 31, 1999*

Issued by:
Joseph W. Testa

Franklin County Auditor

Comprehensive Annual Financial Report For Fiscal Year Ended December 31, 1999



Joseph W. Testa
Franklin County Auditor

Prepared by the Fiscal Services Division
of the Franklin County Auditor's Office

Marjorie A. Kruse, CPA – Administrator

Financial Reporting and Systems:

Charles T. Coleman, CPA – Chief Accountant

Ann C. Clymer, CPA

Tonya J. Wade

Bradley P. Tobe

Tracy L. McConkey, CPA

Cynthia K. Becker

Robert C. Seyerle

Accounts Payable:

Beckie L. Knore – Supervisor

Deborah R. Davis

Emily S. Perkins

Carol A. Mollett

Vickie L. Lasley

Gregory P. Martin

Payroll:

Laurie L. Cluck – Supervisor

Mona M. Aswad

Beverly J. Greeno

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
For Fiscal Year Ended December 31, 1999
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Introductory Section



FRANKLIN COUNTY AUDITOR

JOSEPH W. TESTA

June 23, 2000

Citizens of Franklin County, Ohio:

As Auditor of Franklin County, Ohio, (the County), I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999. This CAFR conforms to generally accepted accounting principles (GAAP) as applicable to local government entities and has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR is presented in three sections: introductory, financial and statistical. The Introductory Section includes this transmittal letter, the Certificate of Achievement awarded to the County for 1998, an organizational chart and a list of elected officials. The Financial Section contains the Report of Independent Accountants, the general purpose financial statements (GPFS), which are the combined financial statements and the notes to the financial statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information that may be useful for further analysis and comparison as well as disclosures required under Rule 15c2-12 of the Securities and Exchange Commission. The underlying goal of this rule is to make current information available to traders in the secondary municipal bond market.

Each year we also publish the Franklin County Annual Report that provides significant financial information in a clear, concise format. Unlike this CAFR, the Annual Report does not conform to GAAP and should be used as a supplement to, not in place of, the CAFR. The 1999 Annual Report will be released at the end of the month, at which time it can be accessed through the internet on our web site—<http://www.co.franklin.oh.us/auditor>.

The financial statements contained within this CAFR include all funds and account groups, agencies, boards and commissions for which the County (the reporting entity) is financially accountable. Organizations that are legally separate from the County are included if the County's elected officials appoint a voting majority of the organization's governing body and (1) the County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it. A complete discussion of the reporting entity is provided in note 1 to the financial statements.

The County provides a wide range of services: general government, judiciary, public safety, human services, health, public works, conservation/recreation and community development. The three member Board of Commissioners (the Commissioners) serves as the taxing authority, the contracting body and the chief administrator of public services. The Commissioners adopt and oversee the annual operating budget and approve expenditures of County tax money. The Commissioners do not enact law; they govern by state law through the ORC.

As chief fiscal officer, the Auditor is responsible for maintaining accurate records of all money received by or paid out of the County treasury. As the tax assessor for all political subdivisions within the County, the Auditor is responsible for computing the taxing rates for personal property and real estate as determined by proper taxing authorities and popular vote. The Auditor also serves as secretary of the Budget Commission and chief administrator of the County Data Center.

As the County's banker, the Treasurer serves as custodian and investment officer for County funds and controls the investment portfolio. The Treasurer bills and collects real estate taxes and collects personal property taxes and taxes on manufactured homes. The payments are then applied to the appropriate tax accounts.

ECONOMIC CONDITION AND OUTLOOK

The County is located in central Ohio, within 500 miles of half the nation's population and half of all U.S. manufacturing. More than one million people resided in the County in 1999 according to estimates made by the Mid-Ohio Regional Planning Commission. In the past ten years, the County's population has grown by more than 100,000. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. New construction, low unemployment and a stable economy indicate a continuation of the area's favorable business climate.

Five major construction projects are recently completed or currently underway, a sign of continued economic growth in the community. On May 15, 1999, the Columbus Crew, a Major League Soccer team, played its first game in the new Crew Stadium. Easton Town Center opened in June 1999, with 750,000 square feet of space for retail, restaurant and entertainment operations. An expansion is already underway that will feature two main anchor stores and other shops centered around pedestrian walkways, driving streets and green space. The Center of Science and Industry (COSI) moved into its new home in November 1999. The Nationwide Arena, nearing completion on the downtown riverfront, will be home to the Columbus Blue Jackets, a National Hockey League expansion team. The Miranova highrise complex will offer office and residential space in downtown Columbus, with the first phase opening Summer 2000.

The County's sustained economic growth is also evidenced by the growth in sales tax receipts. A sales tax of 5.75 percent is collected by the State of Ohio on sales made in Franklin County. The County general fund's share is 0.50 percent, amounting to \$79 million in 1999. This represents an increase of \$6.8 million, or 9.4 percent, when compared to 1998. Sales tax is the largest single source of revenue for the County's general fund. The Central Ohio Transit Authority (COTA) received about \$40 million during 1999 from its 0.25 percent sales tax. The County receives no funding through income taxes.

The unemployment rate is an important indicator of economic stability. The County's 1999 average rate was only 2.5 percent, while the state average was 4.3 percent and the national average was 4.2 percent. The County's rate has consistently been at least 1.5 percent below state and national averages for the past ten years.

Central Ohio enjoys a broad-based economy in which no single industry dominates. The County's 25 largest employers represent government, education, retail trade, finance, health care, manufacturing, utilities and transportation organizations. The diversity of business sectors helps to insulate the region from many of the economic fluctuations experienced elsewhere.

MAJOR INITIATIVES

For the Year: The Franklin County Public Defender (FCPD) Office provides legal services to indigent defendants. On January 1, 1999, the FCPD became a county agency. It had previously operated as a not-for-profit corporation and was discretely presented in prior County annual financial reports as a governmental fund-type component unit. Upon becoming a county agency, the FCPD's information technology structure was changed to be compatible with County standards—desktop computers were replaced and a Windows NT based system was adopted. Staff attorneys now have access to the internet, as well as connection to Courtview 2000, allowing staff to view Municipal Court records from their individual computers. FCPD receives about 75 percent of its funding from Franklin County with the remainder coming from the City of Columbus. The office also receives reimbursement for some costs from the Ohio Public Defender.

A new program administered by the Department of Human Services helps make health care accessible for low income families. Healthy Start Plus provides insurance coverage to pregnant women and children under the age of 19. Routine checkups, eye examinations, shots and prenatal care are examples of covered services. Even if a family exceeds income limitations for other public assistance programs, they may still be eligible for Healthy Start Plus, depending on the size of the family. During the initial program period, about 10,000 children were enrolled.

The Veterans Memorial building, erected in 1955, has benefited from an \$11.3 million renovation project. An open house and dedication ceremony on June 14, 2000, marked the completion of the project. A rotunda was added to serve as the new entrance to the main auditorium with elevators to make the building more accessible. Exterior masonry was refurbished, windows replaced and a marquee erected. The Veterans Service Commission will soon move into new offices on the ground floor. Veterans Memorial offers 115,000 square feet of exhibit space and a 3,900 seat auditorium.

In November 1999, the Center of Science and Industry vacated a building known as Memorial Hall, which it leased from the County, and moved to a new facility. The County is now restoring the exterior of Memorial Hall to its former grandeur and renovating the interior to accommodate six County departments. In addition to the Memorial Hall project, the County's comprehensive space plan provides for renovation of the Courthouse Annex, utilization of vacated floors at the Human Services Department and site improvements to various other County facilities. \$31 million has been transferred from the general fund to a capital projects fund to pay for this project.

Departmental Focus: The Franklin County Auditor's Office has taken great strides toward becoming a 24 hour/7 day a week public office. Its internet site, <http://www.co.franklin.oh.us/auditor>, provides residents and property owners with access to a wide array of county data, forms and applications. The site features two real estate databases with appraisal information such as ownership, property tax amounts and building characteristics including square footage and the number of bedrooms and baths. The Geographic Information System Search option provides a site map for all property. The user can print a *customized map at a variety of scales showing lot lines, building outlines, above-ground utilities and drives and parking*. The site is updated every 24 hours so the visitor obtains the most current data regarding each of the County's 378,000 parcels of real estate. Other information available on the Auditor's web site includes the annual financial report, tax rates, applications for homestead exemption and dog licenses, and links to related State of Ohio web sites.

Response to the Auditor's web site has been tremendous. The internet site played a key role in informing property owners of changes to their property's appraised values following the 1999 real estate reappraisal. During a six-week period in the summer of 1999, the home page logged more than 80,000 hits from property owners who wished to review the information on file for their home and business properties. Nearly one-fourth of the user sessions in the Geographic Information System Search occur on weekends. More than 40 percent of the user sessions take place outside of regular office hours. The log shows that user sessions have originated from many places outside the U.S.; among them are Iceland, the United Kingdom, the Netherlands, Austria, Poland, Greece, New Zealand and Taiwan. A Franklin County resident serving in the Peace Corps e-mailed from Africa to arrange for a vendor's license so she can sell native arts and crafts at festivals upon her return.

For the Future: The County Courthouse complex is comprised of three interconnected buildings and houses the County's criminal justice system as well as most County administrative offices. Over 12,000 employees and visitors enter this complex on a daily basis. During 1999, the U. S. Marshal's Office conducted a study to assess the security needs of the Courthouse complex. Based on the study's conclusions, the County expects to spend \$1.5 million to enhance the security system. Under the proposed plan, all public entrances will be equipped with metal detectors and package scanners to be staffed during the day by new County security employees. This perimeter security system will replace the separate checkpoints now operated at the entrances to the Municipal, Common Pleas and Domestic Relations courts.

Many aspects of training for Sheriff's deputies cannot be conducted in a classroom. These specialized training functions are currently held at various locations throughout Central Ohio, none of which are owned or operated by the County. To remedy scheduling problems and improve training logistics, a dedicated facility for the Sheriff's Office will be constructed in southwestern Franklin County. This facility will provide a firing range for rifles and pistols, a pond for divers, a driving pad and asphalt track for practice of pursuit and high-speed maneuverability driving skills and a training area and kennels for the canine unit. The project's cost is estimated at \$5.7 million.

The Community Shelter Board convened a collaborative process to develop strategies to resolve the problems of the community's homeless. One of the recommendations was establishment of an alcohol intervention facility to provide supportive housing and emergency shelter. The Crisis Engagement Center, to be managed by Maryhaven, will begin construction during 2000.

On November 2, 1999, voters approved a ten year property tax levy for Children Services. Children Services works in partnership with a community of agencies to provide a comprehensive range of prevention, protection, placement and permanency services. The new levy will enable Children Services to go forward with changes in the delivery of service that had already begun. They include the privatization of child welfare services, a new labor-management agreement focusing on the achievement of specific outcomes for children and families, expansion of a new relationship with the Alcohol, Drug Addiction and Mental Health Services Board, development of a new Family to Family program and a heightened focus on evaluating the agency's effectiveness and efficiency as measured by the achievement of a comprehensive set of outcomes. The levy will be included in tax bills mailed in December 2000.

FINANCIAL INFORMATION

Internal Controls: In implementing the County's integrated general ledger system, consideration was given to the incorporation of sound internal controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. These controls ensure that the financial information generated is both accurate and reliable.

In County government, internal controls are enhanced through the separation of powers. The Commissioners, the Auditor and the Treasurer share the management and administration of the County's financial resources, providing an inherent system of checks and balances. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their office.

Some County offices and agencies hold money in bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

Budgetary Controls: By statute, the Commissioners adopt the County's annual operating budget in January. Budgetary appropriations may not exceed estimated resources, maintaining a balanced budget in each fund. The budget is controlled at the major object code level within a fund/organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved by a majority of the Commissioners after the Auditor certifies the sufficiency of appropriation and availability of funds. Upon the Commissioners' approval, the purchase order is released to the vendor. Disbursements and transfers of cash between funds require the Commissioners' authorization. Unencumbered appropriations lapse at the end of the year.

Accounting System: The County's accounting system is organized on a fund basis in which each fund is a distinct self-balancing accounting entity. Governmental fund types and fiduciary funds are reported on the modified accrual basis using a current financial resources measurement focus. Revenues are recognized when measurable and available, and expenditures are recorded when goods and services are received. Proprietary fund types are reported on the full accrual basis using the flow of economic resources measurement focus. This method emphasizes the determination of net income.

The County's daily and budgetary records are maintained on a non-GAAP cash basis and are converted to GAAP through journal entries at year-end. The two bases of accounting and the various fund types and account groups are fully described in note 1 to the financial statements. Additional information on the County's budgetary process can also be found in note 1. Note 2 provides a reconciliation between the budgetary and GAAP reporting presentations.

General Government Operations Review: In 1999, revenues for the primary government's general, special revenue, debt service and capital projects funds totaled \$681,193,000, an increase of \$72,953,000 from 1998. The following schedule presents a summary of revenues by source for the year ended December 31, 1999, and the increases (decreases) in relation to prior year amounts.

| (Amounts in 000's) | | | | |
|-------------------------------|-------------------|--------------------|---------------------------|---------------------------------------|
| REVENUES | 1999 ACTUAL | 1999 % OF TOTAL | \$ INCREASE (DECREASE) | % INCREASE (DECREASE) FROM 1998 |
| Sales tax | \$ 79,030 | 11.6 % | \$ 6,768 | 3.4 % |
| Real and other taxes | 218,906 | 32.1 % | 41,546 | 23.4 % |
| Licenses and permits | 1,223 | 0.2 % | (303) | (19.9) % |
| Fees and charges for services | 58,590 | 8.6 % | (635) | (1.1) % |
| Fines and forfeitures | 1,568 | 0.2 % | 243 | 18.3 % |
| Intergovernmental | 285,921 | 42.0 % | 30,161 | 11.8 % |
| Investment income | 20,448 | 3.0 % | (3,506) | (14.6) % |
| Other | 15,507 | 2.3 % | (3,124) | (16.8) % |
| | <u>\$ 681,193</u> | <u>100.0 %</u> | <u>\$ 71,150</u> | <u>11.7 %</u> |

A sales tax of 5.75 percent is collected by the State of Ohio on sales made in Franklin County. The County's share is one-half percent. The increase of \$6,768,000 over 1998 is attributable to the area's strong economy.

\$218,906,000 was collected for real estate, personal property and other taxes, an increase of \$41.5 million over the prior year. The Board of Mental Retardation and Developmental Disabilities received \$39 million more in tax revenue in 1999 than in 1998 because of the collection of a new 2.32 mill property tax levy approved by voters in 1998.

Intergovernmental revenues are comprised of grants, subsidies and reimbursements from other governments, primarily the federal government and the State of Ohio. The Department of Human Services received \$8 million more in federal subsidies in 1999 than it had in the prior year. In particular, the Prevention, Retention and Contingency program, which provides emergency aid to the working poor, experienced tremendous growth. \$6 million of the increase when compared to 1998 relates to a change in the method of recording subsidies for Residential Services, an MR/DD component unit. This year, the subsidies were netted with MR/DD's services and charges instead of being shown separately. In conjunction with MR/DD's new tax levy, the funding from the State of Ohio under the homestead exemption and property tax rollback programs increased by \$4 million.

On January 1, 1999, the Franklin County Public Defender (FCPD) began operating as a County agency instead of a not-for-profit organization. This resulted in an increase of \$6 million in intergovernmental revenue to the County's general fund because the FCPD receives funding from the City of Columbus and from the Ohio Public Defender Commission as well as from the County.

Expenditures for the primary government's general, special revenue, debt service and capital projects funds totaled \$627,690,000, an increase of \$53,142,000 over 1998. The following schedule presents a summary of expenditures by function for the year ended December 31, 1999, and the increases (decreases) in relation to the prior year.

| (Amounts in 000's) | | | | | |
|-----------------------------|-------------------|--------------------|--|---------------------------------------|--|
| EXPENDITURES | 1999 ACTUAL | 1999 % OF TOTAL | \$ INCREASE (DECREASE) FROM 1998 | % INCREASE (DECREASE) FROM 1998 | |
| General government | \$ 73,035 | 11.6 % | \$ (6,251) | (7.9) % | |
| Judicial | 34,903 | 5.6 % | 7,959 | 29.5 % | |
| Public safety | 75,618 | 12.0 % | 5,197 | 7.4 % | |
| Human services | 234,468 | 37.4 % | 26,010 | 12.5 % | |
| Health | 123,821 | 19.7 % | 14,354 | 13.1 % | |
| Public works | 34,395 | 5.5 % | 166 | 0.5 % | |
| Conservation and recreation | 12,898 | 2.1 % | 472 | 3.8 % | |
| Community development | 2,582 | 0.4 % | 993 | 52.5 % | |
| Other | 2,194 | 0.3 % | (18) | (0.8) % | |
| Capital outlays | 12,623 | 2.0 % | 5,729 | 83.1 % | |
| Debt service: | | | | | |
| Principal retirement | 7,989 | 1.3 % | (176) | (2.2) % | |
| Interest charges | 9,878 | 1.6 % | (1,146) | (10.4) % | |
| Intergovernmental grants | 3,286 | 0.5 % | (147) | (4.3) % | |
| | <u>\$ 627,690</u> | <u>100.0 %</u> | <u>\$ 53,142</u> | <u>9.2 %</u> | |

The rise in human services expenditures relates to increased spending at both the Department of Human Services and the Children Services Board. The number of days of care provided to children placed in foster care, group homes and other residential programs increased by almost 5 percent during 1999. This fact, in combination with higher per diem rates and the need to utilize higher cost placement resources as volume increases, resulted in an additional \$7 million for placement costs. Children Services began a new program of managed care in 1999, accounting for expenses totaling \$5 million. Human Services spent \$5 million more for income maintenance programs than in the prior year. \$4 million was awarded for emergency assistance.

The increase in judicial expenditures relates to the inclusion of the Franklin County Public Defender (FCPD) office as a County agency. Prior to January 1, 1999, the FCPD had operated as a not-for-profit organization. It incurred costs of more than \$7 million in 1999.

The Board of MR/DD's activities are reported in the health category. MR/DD spent \$5 million more this year for contracted home health care and other services related to supported living. \$8.5 million of the remaining increase relates to the change in the method of recording Residential Services subsidies as described in the revenue section.

The change in the other expenditures category is driven by an increase of \$5.7 million in capital outlays. The majority of the Veterans Memorial Hall renovation project was completed during 1999, accounting for \$4.5 million. The other \$1.2 million relates to the development of the Court Case Management System being funded with proceeds from the Local Law Enforcement Block Grant.

The fund balance of the general fund decreased by \$9.5 million or 7.5 percent during 1999 when compared to the restated fund balance at the beginning of the year. The primary reason for this decline was the \$31 million transfer from the general fund to the County Space Plan Project capital projects fund. This project is described in the "Major Initiatives" section of this letter. The total unreserved fund balance at December 31, 1999, of \$83,192,000 includes \$12,355,000 designated for claims and \$12,500,000 designated for future years' expenditures, leaving \$58,337,000 undesignated. This unreserved, undesignated fund balance represents 36.2 percent of 1999's general fund expenditures.

Enterprise Operations Review: An enterprise fund provides services to the general public but is run like a business. The accounting for the operations shows a profit or loss on a basis comparable with similar industries in the private sector. The County expects its enterprise fund, Water and Sewer Operations, to be self-supporting through fees paid by users. The County operates a water treatment plant for one area subdivision and wastewater treatment facilities for several others. In addition, the County maintains pumping stations and sewer systems that connect other subdivisions to systems owned by the City of Columbus (the City) and is responsible for the maintenance of water mains and fire hydrants in several areas. The County purchases most of the services it provides from the City, with incurred expenses of \$2,507,000 during 1999. Water and Sewer Operations posted net income of \$491,000 for the current year.

Fiduciary Operations Review: Fiduciary fund types account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. The County maintains 25 agency funds. At December 31, 1999, assets of \$1,167,615,000 were held in those funds of which \$1,047,863,000 related to taxes receivable. See note 5 to the financial statements for further discussion of property taxes.

Debt Administration: The County continues to maintain the highest long-term bond ratings given by Moody's Investors Services (Aaa) and the Standard & Poors Corporation (AAA). Fewer than 30 of the more than 3,000 counties nationwide have earned this distinction. Franklin County is the only county in Ohio to hold this position.

As of December 31, 1999, the County's outstanding debt was \$179,705,000, consisting of bonded debt, notes and loans. All bonds are general obligation debt backed by the County's full faith and credit. The bonded debt is to be serviced as follows: \$137,875,000 by the County, \$19,050,000 by the Solid Waste Authority of Central Ohio, \$10,090,000 by lease revenues and \$5,740,000 by Rickenbacker Port Authority (RPA), a proprietary fund type component unit. In addition to bonds, long-term general obligation debt includes an outstanding balance of \$1,995,000 for voting machine acquisition notes, loan balances of \$405,000 owed to the Ohio Public Works Commission (OPWC) for road construction projects and \$1,117,000 owed to OPWC by RPA. The long-term debt total also includes \$3,433,000 owed to OPWC and the Ohio Water Department Authority for water and sewer improvement loans. The payments to these loans are made from enterprise revenues. In addition, two construction projects are being financed through loans from state-administered programs; the estimated project completion costs total \$939,000. Note 12 to the financial statements describes the long-term debt in more detail.

The County's general obligation bonded debt issuances are subject to limitations set forth in ORC Chapter 133. As of December 31, 1999, net general obligation bonded debt was below the legal debt limit. See statistical table 12 for specific calculation of the County's debt margin.

Cash Management: The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized by the Investment Advisory Committee and in keeping with ORC Section 135.35. Note 4 to the financial statements describes specific requirements and limitations. To maximize the County's return on investment, the Treasurer's Office employs a cash management program that systematically coordinates cash flow forecasting, mobilization of cash flows, bank relations and the investment of surplus cash. Communication with other County agencies is integral in this process. Investment income for the general fund was \$20,279,000 in 1999.

As of December 31, 1999, the County's cash resources (including component units) were distributed as follows: 60.3 percent in federal agency securities, 30.8 percent in U.S. treasury securities, 8.2 percent in demand deposits and 0.7 percent in other types of investments.

Risk Management: The County is self-insured for general, public official and automobile liabilities as well as for court judgments. Separate insurance policies are purchased for buildings and contents, County-owned equipment, and steam boilers and machinery. In addition, a Money and Securities policy is in effect for certain agencies that deal with large amounts of cash and a Faithful Performance Blanket bond is in place for all County employees. The County has elected to retain risk for losses related to torts and general liability, employee health care claims and employee injuries rather than insuring those risks through a third party. Workers' compensation claims are settled through a retrospectively rated plan under the Ohio Bureau of Workers' Compensation. See note 15 to the financial statements for more information on the County's risk management programs.

OTHER INFORMATION

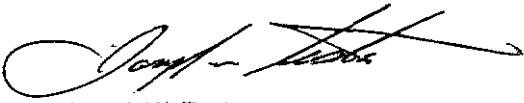
Independent Audit: The ORC requires an independent audit to be conducted annually. The audit, which includes procedures to fulfil federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. Included in this CAFR is the report of Jim Petro, Auditor of State, on the County's general purpose financial statements for the year ended December 31, 1999. The Single Audit is published under separate cover and can be obtained by sending a written request to the Franklin County Auditor, Fiscal Services Division, 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310.

Awards: The GFOA has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 1998. The County has received this prestigious award for sixteen consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and well-organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The GFOA has also presented us an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 1998. This is our fourth consecutive Award. To earn the Award, the Auditor's Office published the Franklin County Annual Report to provide taxpayers and other interested parties with an overview of the County's financial condition and results of its operations. The 1999 Annual Report will be submitted to the GFOA for award consideration.

Acknowledgments: The preparation of this report could not have been accomplished without the dedicated effort of the entire Fiscal Services Division. I especially want to thank the Financial Reporting Department whose commitment to excellence in financial reporting added to the quality of this CAFR. I would also like to express my appreciation to each of the County's elected officials and the various County agencies for their cooperation in the preparation of this report.

Sincerely,



Joseph W. Testa
Franklin County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Franklin County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

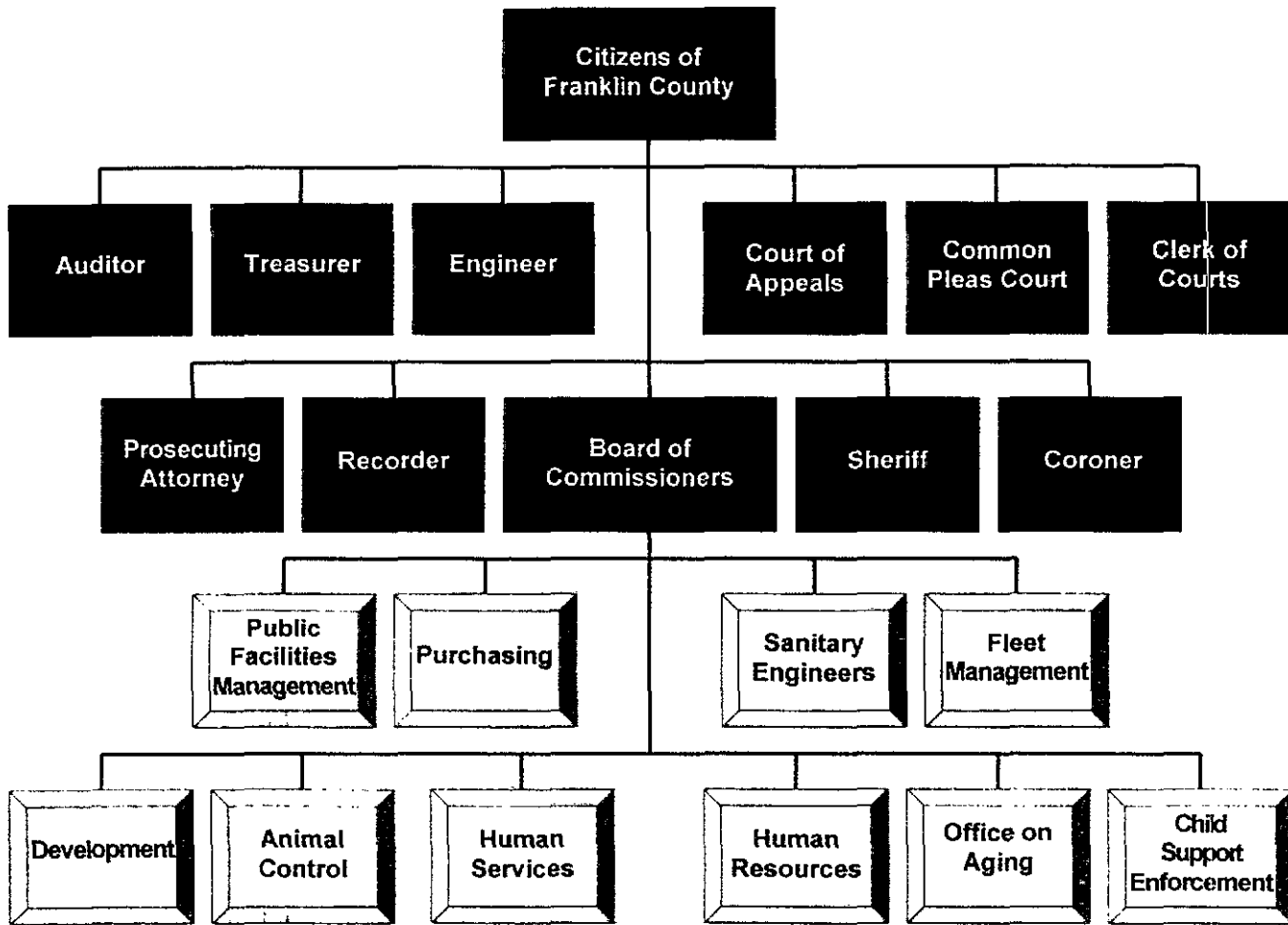
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.




President


Executive Director

FRANKLIN COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS

COMMISSIONERS

- ❖ Alcohol, Drug Addiction and Mental Health Services Board
- ❖ Board of Elections
- ❖ Board of Mental Retardation and Developmental Disabilities
- ❖ Board of Parks & Recreation
- ❖ Children Services Board
- ❖ Public Defender Commission
- ❖ Records Commission
- ❖ Rickenbacker Port Authority
- ❖ Veterans Service Commission

AUDITOR

- ❖ Automatic Data Processing Board
- ❖ Budget Commission
- ❖ Board of Revision

RECORDER

- ❖ Microfilming Board

ELECTED OFFICIALS AS OF DECEMBER 31, 1999

AUDITOR

373 S. High Street, 21st Floor
Columbus, Ohio 43215
614/462-3200

Joseph W. Testa

BOARD OF COMMISSIONERS

373 S. High Street, 26th Floor
Columbus, Ohio 43215
614/462-3322

Dewey R. Stokes
Arlene Shoemaker
Dorothy S. Teater

CLERK OF COURTS

369 S. High Street
Columbus, Ohio 43215
614/462-3600

Virginia L. Barney

COMMON PLEAS COURT DOMESTIC/JUVENILE

373 S. High Street, 3^d Floor
Columbus, Ohio 43215
614/462-4386

Yvette McGee Brown
Kay Lias
James W. Mason
Dana S. Preisse
George W. Twyford

COMMON PLEAS COURT GENERAL

369 S. High Street
Columbus, Ohio 43215
614/462-3452

John P. Bessey
David E. Cain
John A. Connor
Dale A. Crawford
David W. Fais
Daniel T. Hogan
David L. Johnson
Patrick M. McGrath
Nodine Miller
James J. O'Grady
Deborah P. O'Neill
Beverly Y. Pfeiffer
Lisa L. Sadler
Richard S. Sheward
Alan C. Travis
Michael H. Watson

COMMON PLEAS COURT PROBATE

373 S. High Street, 22nd Floor
Columbus, Ohio 43215
614/462-3894

Lawrence A. Belskis

CORONER

520 King Avenue
Columbus, Ohio 43201
614/462-5290

William R. Adrion, M.D.

COURT OF APPEALS TENTH DISTRICT

373 S. High Street, 24th Floor
Columbus, Ohio 43215
614/462-3580

Donna Bowman
Susan Brown
Peggy L. Bryant
Dana A. Deshler
John P. Kennedy
Cynthia C. Lazarus
Charles R. Petree II
G. Gary Tyack

10

ENGINEER

970 Dublin Road
Columbus, Ohio 43215
614/462-3030

John Circle
-- (deceased 6/11/00)

PROSECUTING ATTORNEY

369 S. High Street
Columbus, Ohio 43215
614/462-3555

Ron O'Brien

RECORDER

373 S. High Street, 18th Floor
Columbus, Ohio 43215
614/462-3930

Richard B. Metcalf

SHERIFF

369 S. High Street
Columbus, Ohio 43215
614/462-3360

Jim Kames

TREASURER

373 S. High Street, 17th Floor
Columbus, Ohio 43215
614/462-3438

Bobbie M. Hall



Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Franklin County
373 South High Street, 26th Floor
Columbus, Ohio

We have audited the accompanying general-purpose financial statements of Franklin County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the discretely-presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the discretely-presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Residential Services, Inc., and Veterans Memorial were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Franklin County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type and discretely presented proprietary fund type component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

June 23, 2000

FRANKLIN COUNTY, OHIO

Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 1999
(Amounts in 000's)

| | Governmental Fund Types | | | | Proprietary Fund Type |
|---|-------------------------|-------------------|------------------|------------------|--------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise |
| Assets and other debits | | | | | |
| Assets: | | | | | |
| Equity with County Treasurer (notes 1 & 4) | \$ 77,319 | \$ 156,389 | \$ 743 | \$ 36,073 | \$ 2,915 |
| Cash with fiscal and escrow agents (notes 1 & 4) | 124 | 808 | - | - | - |
| Receivables (net, where applicable, of allowances for uncollectibles): | | | | | |
| Sales taxes | 13,267 | - | - | - | - |
| Real and other taxes (note 5) | 29,830 | 229,773 | - | - | - |
| Accounts | 855 | 1,141 | - | - | 1,074 |
| Interest | 4,671 | 6 | - | - | - |
| Leases (note 8) | 368 | 190 | 9,788 | - | - |
| Loans (note 1) | - | 6,770 | - | - | - |
| Due from other governments | 2,261 | 3,527 | - | - | - |
| Due from other funds (notes 1 & 6) | 1,214 | 2,408 | - | 397 | 2 |
| Due from component unit (note 6) | - | 640 | - | - | - |
| Due from primary government (note 6) | - | - | - | - | - |
| Inventories (note 1) | 1,185 | 2,375 | - | - | 18 |
| Prepaid items | - | - | - | - | - |
| Property, plant and equipment (notes 1 & 7) | - | - | - | - | 7,795 |
| Notes receivable (note 11) | 1,624 | - | 19,050 | - | - |
| Advances to other funds (notes 1 & 6) | 456 | - | - | - | - |
| Advances to component unit (note 6) | 29,496 | - | - | - | - |
| Restricted cash (notes 1 & 4) | 1,892 | 379 | - | - | 1 |
| Other debits: | | | | | |
| Amount available in debt service fund | - | - | - | - | - |
| Amount to be provided for retirement of general long-term obligations | - | - | - | - | - |
| Total assets and other debits | \$ 164,562 | \$ 404,406 | \$ 29,581 | \$ 36,470 | \$ 11,805 |

The notes to the general purpose financial statements are an integral part of this statement.

Continued
on Next Page

| Fiduciary Fund Type | Account Groups | | Totals | Component Units | | Totals |
|------------------------|-------------------------|-----------------------------------|---------------------------------------|--|---------------------------------------|--|
| | General Fixed Assets | General Long- Term Obligations | Primary Govt. (Memorandum Only) | Combined Governmental Fund Types | Combined Proprietary Fund Types | Reporting Entity (Memorandum Only) |
| Agency | | | | | | |
| \$ 99,483 | \$ - | \$ - | \$ 372,922 | \$ 32,599 | \$ 20 | \$ 405,541 |
| 20,214 | - | - | 21,146 | 2,677 | 13,637 | 37,460 |
| - | - | - | 13,267 | - | - | 13,267 |
| 1,047,863 | - | - | 1,307,466 | 38,876 | - | 1,346,342 |
| - | - | - | 3,070 | 1,195 | 3,085 | 7,350 |
| - | - | - | 4,677 | - | 17 | 4,694 |
| - | - | - | 10,346 | - | - | 10,346 |
| - | - | - | 6,770 | - | - | 6,770 |
| - | - | - | 5,788 | 18,438 | 1,261 | 25,487 |
| 55 | - | - | 4,076 | - | - | 4,076 |
| - | - | - | 640 | - | - | 640 |
| - | - | - | - | 1,868 | 1,812 | 3,680 |
| - | - | - | 3,578 | - | 281 | 3,859 |
| - | - | - | - | 296 | 176 | 472 |
| - | 331,678 | - | 339,473 | 17,523 | 42,395 | 399,391 |
| - | - | - | 20,674 | - | - | 20,674 |
| - | - | - | 456 | - | - | 456 |
| - | - | - | 29,496 | - | - | 29,496 |
| - | - | - | 2,272 | - | 197 | 2,469 |
| - | - | 117 | 117 | - | - | 117 |
| - | - | 194,585 | 194,585 | 1,429 | - | 196,014 |
| \$ 1,167,615 | \$ 331,678 | \$ 194,702 | \$ 2,340,819 | \$ 114,901 | \$ 62,881 | \$ 2,518,601 |

FRANKLIN COUNTY, OHIO

Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 1999
(Amounts in 000's)

| | Governmental Fund Types | | | | Proprietary Fund Type |
|--|-------------------------|-------------------|------------------|------------------|--------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise |
| Liabilities, equity and other credits | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 9,457 | \$ 31,591 | \$ - | \$ - | \$ 708 |
| Contracts payable | - | - | - | 1,324 | - |
| Accrued wages | 3,533 | 4,324 | - | - | 17 |
| Matured bonds and interest payable | - | - | 626 | - | - |
| Accrued interest | - | - | - | - | - |
| Due to other funds (notes 1 & 6) | 410 | 1,155 | - | 63 | 7 |
| Due to component units (note 6) | 98 | 2,464 | - | - | - |
| Due to primary government (note 6) | - | - | - | - | - |
| Accrued vacation and sick leave (notes 1 & 13) | - | - | - | - | 68 |
| Deferred revenue | 31,745 | 237,374 | 9,788 | - | - |
| Unapportioned moneys | - | - | - | - | - |
| Amounts held and due to others | 1,892 | 190 | - | - | 1 |
| Payroll withholdings | - | - | - | - | - |
| Advances from other funds (notes 1 & 6) | - | 456 | - | - | - |
| Advances from primary govt. (note 6) | - | - | - | - | - |
| Loans payable (note 12) | - | - | - | - | 3,433 |
| General obligation bonds (note 12) | - | - | - | - | - |
| Notes payable (note 12) | - | - | - | - | - |
| Capital lease obligations (note 9) | - | - | - | - | - |
| Other long-term liabilities (note 15) | - | - | - | - | - |
| Total liabilities | 47,135 | 277,554 | 10,414 | 1,387 | 4,234 |
| Equity and other credits: | | | | | |
| Investment in general fixed assets | - | - | - | - | - |
| Contributed capital (notes 1 & 14) | - | - | - | - | 7,993 |
| Retained earnings (accumulated deficits) | - | - | - | - | (422) |
| Fund balances: (note 1) | | | | | |
| Reserved for encumbrances | 3,098 | 13,990 | - | 2,186 | - |
| Reserved for inventories | 1,185 | 2,375 | - | - | - |
| Reserved for advances to other funds | 456 | - | - | - | - |
| Reserved for advances to component unit | 29,496 | - | - | - | - |
| Reserved for notes receivable (note 11) | - | - | 19,050 | - | - |
| Unreserved: | | | | | |
| Designated for claims (notes 15 & 20) | 12,355 | - | - | - | - |
| Designated for future years' expenditures (note 20) | 12,500 | - | - | - | - |
| Undesignated | 58,337 | 110,487 | 117 | 32,897 | - |
| Total equity and other credits | 117,427 | 126,852 | 19,167 | 35,083 | 7,571 |
| Total liabilities, equity and other credits | \$ 164,562 | \$ 404,406 | \$ 29,581 | \$ 36,470 | \$ 11,805 |

The notes to the general purpose financial statements are an integral part of this statement.

| Fiduciary Fund Type | Account Groups | | Totals Primary Government (Memorandum Only) | Component Units | | Totals Reporting Entity (Memorandum Only) |
|------------------------|-------------------------|-----------------------------------|--|--|---------------------------------------|--|
| | General Fixed Assets | General Long- Term Obligations | | Combined Governmental Fund Types | Combined Proprietary Fund Types | |
| Agency | | | | | | |
| \$ - | \$ - | \$ - | \$ 41,756 | \$ 32,552 | \$ 2,466 | \$ 76,774 |
| - | - | - | 1,324 | - | - | 1,324 |
| - | - | - | 7,874 | 376 | 377 | 8,627 |
| - | - | - | 626 | - | - | 626 |
| - | - | - | - | - | 38 | 38 |
| 2,441 | - | - | 4,076 | - | - | 4,076 |
| 1,118 | - | - | 3,680 | - | - | 3,680 |
| - | - | - | - | - | 640 | 640 |
| - | - | 16,043 | 16,111 | 1,000 | 566 | 17,677 |
| - | - | - | 278,907 | 40,725 | 451 | 320,083 |
| 1,134,385 | - | - | 1,134,385 | - | - | 1,134,385 |
| 22,196 | - | - | 24,279 | 1,476 | 197 | 25,952 |
| 7,475 | - | - | 7,475 | - | - | 7,475 |
| - | - | - | 456 | - | - | 456 |
| - | - | - | - | - | 29,496 | 29,496 |
| - | - | - | 3,433 | - | - | 3,433 |
| - | - | 167,015 | 167,015 | - | 5,740 | 172,755 |
| - | - | 2,400 | 2,400 | - | 1,117 | 3,517 |
| - | - | 1,604 | 1,604 | 429 | - | 2,033 |
| - | - | 7,640 | 7,640 | - | - | 7,640 |
| 1,167,615 | - | 194,702 | 1,703,041 | 76,558 | 41,088 | 1,820,687 |
| - | 331,678 | - | 331,678 | 17,523 | - | 349,201 |
| - | - | - | 7,993 | - | 64,432 | 72,425 |
| - | - | - | (422) | - | (42,639) | (43,061) |
| - | - | - | 19,274 | - | - | 19,274 |
| - | - | - | 3,560 | - | - | 3,560 |
| - | - | - | 456 | - | - | 456 |
| - | - | - | 29,496 | - | - | 29,496 |
| - | - | - | 19,050 | - | - | 19,050 |
| - | - | - | 12,355 | 10,964 | - | 23,319 |
| - | - | - | 12,500 | - | - | 12,500 |
| - | - | - | 201,838 | 9,856 | - | 211,694 |
| - | 331,678 | - | 637,778 | 38,343 | 21,793 | 697,914 |
| \$ 1,167,615 | \$ 331,678 | \$ 194,702 | \$ 2,340,819 | \$ 114,901 | \$ 62,881 | \$ 2,518,601 |

FRANKLIN COUNTY, OHIO

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Discretely Presented Governmental Fund Type Component Units
Year Ended December 31, 1999
(Amounts in 000's)

| | Governmental Fund Types | | | |
|---|-------------------------|-------------------|------------------|------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| Revenues: | | | | |
| Sales tax | \$ 79,030 | \$ - | \$ - | \$ - |
| Real and other taxes (note 5) | 29,084 | 189,822 | - | - |
| Licenses and permits | 449 | 774 | - | - |
| Fees and charges for services | 38,178 | 20,412 | - | - |
| Fines and forfeitures | 781 | 787 | - | - |
| Intergovernmental (note 1) | 37,959 | 247,918 | - | 44 |
| Investment income | 20,279 | 89 | - | 80 |
| Other | 3,840 | 8,781 | 2,871 | 15 |
| Total revenues | 209,600 | 468,583 | 2,871 | 139 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 56,973 | 16,062 | - | - |
| Judicial | 34,075 | 828 | - | - |
| Public safety | 64,389 | 11,229 | - | - |
| Human services | 1,839 | 232,629 | - | - |
| Health | - | 123,821 | - | - |
| Public works | 363 | 34,032 | - | - |
| Conservation and recreation | - | 12,898 | - | - |
| Community development | - | 2,582 | - | - |
| Other | 2,194 | - | - | - |
| Capital outlays | - | - | - | 12,623 |
| Debt service: | | | | |
| Principal retirement | 597 | 417 | 6,975 | - |
| Interest charges | 156 | 80 | 9,642 | - |
| Intergovernmental grants | 592 | 2,694 | - | - |
| Total expenditures | 161,178 | 437,272 | 16,617 | 12,623 |
| Excess (deficiency) of revenues over (under) expenditures | 48,422 | 31,311 | (13,746) | (12,484) |
| Other financing sources (uses): | | | | |
| Proceeds of notes (note 12) | - | 255 | - | - |
| Capital lease transactions (note 9) | 226 | 246 | - | - |
| Proceeds from sale of fixed assets | 171 | 12 | - | - |
| Operating transfers in (notes 1 & 6) | 1,217 | 6,565 | 12,838 | 38,205 |
| Operating transfers out (note 6) | (56,181) | (2,644) | - | - |
| Transfers to primary government (note 6) | - | - | - | - |
| Transfers to component units (note 6) | (3,500) | (6,562) | - | - |
| Transfers from primary government (note 6) | - | - | - | - |
| Transfers from component units (note 6) | - | - | 66 | - |
| Total other financing sources (uses) | (58,067) | (2,128) | 12,904 | 38,205 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (9,645) | 29,183 | (842) | 25,721 |
| Fund balances at beginning of year (restated) (note 22) | 126,935 | 97,350 | 20,009 | 9,362 |
| Change in reserved for inventories | 137 | 319 | - | - |
| Fund balances at end of year | \$ 117,427 | \$ 126,852 | \$ 19,167 | \$ 35,083 |

The notes to the general purpose financial statements are an integral part of this statement.

| Totals Primary Government (Memorandum Only) | Governmental Fund Type Component Units | Totals Reporting Entity (Memorandum Only) |
|--|---|--|
| \$ 79,030 | \$ - | \$ 79,030 |
| 218,906 | 34,532 | 253,438 |
| 1,223 | - | 1,223 |
| 58,590 | 145 | 58,735 |
| 1,568 | - | 1,568 |
| 285,921 | 82,525 | 368,446 |
| 20,448 | 99 | 20,547 |
| 15,507 | 1 | 15,508 |
| 681,193 | 117,302 | 798,495 |
| 73,035 | - | 73,035 |
| 34,903 | - | 34,903 |
| 75,618 | - | 75,618 |
| 234,468 | - | 234,468 |
| 123,821 | 133,070 | 256,891 |
| 34,395 | - | 34,395 |
| 12,898 | - | 12,898 |
| 2,582 | - | 2,582 |
| 2,194 | - | 2,194 |
| 12,623 | - | 12,623 |
| 7,989 | 18 | 8,007 |
| 9,878 | 4 | 9,882 |
| 3,286 | - | 3,286 |
| 627,690 | 133,092 | 760,782 |
| 53,503 | (15,790) | 37,713 |
| 255 | - | 255 |
| 472 | - | 472 |
| 183 | - | 183 |
| 58,825 | - | 58,825 |
| (58,825) | - | (58,825) |
| - | (66) | (66) |
| (10,062) | - | (10,062) |
| - | 5,189 | 5,189 |
| 66 | - | 66 |
| (9,086) | 5,123 | (3,963) |
| 44,417 | (10,667) | 33,750 |
| 253,656 | 31,487 | 285,143 |
| 456 | - | 456 |
| \$ 298,529 | \$ 20,820 | \$ 319,349 |

FRANKLIN COUNTY, OHIO
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 General, Special Revenue, Debt Service and Capital Projects Funds
 Non-GAAP Budgetary Basis (note 2)
 Year Ended December 31, 1999
 (Amounts in 000's)

| | General Fund | | |
|---|-------------------|------------------|------------------|
| | Revised Budget | Actual | Variance |
| Revenues: | | | |
| Sales tax | \$ 78,320 | \$ 78,320 | \$ - |
| Real and other taxes | 29,119 | 29,562 | 443 |
| Licenses and permits | 447 | 447 | - |
| Fees and charges for services | 42,935 | 40,077 | (2,858) |
| Fines and forfeitures | 473 | 766 | 293 |
| Intergovernmental | 35,978 | 37,327 | 1,349 |
| Investment income | 23,353 | 24,164 | 811 |
| Other | 3,746 | 4,011 | 265 |
| Total revenues | 214,371 | 214,674 | 303 |
| Expenditures: | | | |
| General government | 90,163 | 77,511 | 12,652 |
| Judicial | 32,899 | 31,224 | 1,675 |
| Public safety | 62,109 | 58,573 | 3,536 |
| Human services | 2,099 | 1,814 | 285 |
| Health | - | - | - |
| Public works | 331 | 324 | 7 |
| Conservation and recreation | - | - | - |
| Community development | - | - | - |
| Other | 8,882 | 2,194 | 6,688 |
| Capital outlays | - | - | - |
| Debt service | 161 | - | 161 |
| Intergovernmental grants | 1,568 | 591 | 977 |
| Total expenditures | 198,212 | 172,231 | 25,981 |
| Excess (deficiency) of revenues over (under) expenditures | 16,159 | 42,443 | 26,284 |
| Other financing sources (uses): | | | |
| Proceeds of notes | - | - | - |
| Proceeds from sale of fixed assets | 101 | 135 | 34 |
| Operating transfers in | 30 | 30 | - |
| Operating transfers out | (66,549) | (57,572) | 8,977 |
| Transfers to component units | (4,500) | (4,500) | - |
| Transfers from component units | - | - | - |
| Total other financing sources (uses) | (70,918) | (61,907) | 9,011 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (54,759) | (19,464) | 35,295 |
| Fund balances at beginning of year (restated) (note 22) | 89,085 | 89,085 | - |
| Prior year encumbrances appropriated | 4,688 | 4,688 | - |
| Fund balances at end of year | \$ 39,014 | \$ 74,309 | \$ 35,295 |

The notes to the general purpose financial statements are an integral part of this statement.

| Budgeted Special Revenue Funds | | | Debt Service Fund | | |
|--------------------------------|-------------------|------------------|-------------------|-----------------|----------------|
| Revised Budget | Actual | Variance | Revised Budget | Actual | Variance |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 189,352 | 193,366 | 4,014 | - | - | - |
| 830 | 774 | (56) | - | - | - |
| 19,897 | 20,624 | 727 | - | - | - |
| 907 | 785 | (122) | - | - | - |
| 276,764 | 250,161 | (26,603) | - | - | - |
| 59 | 61 | 2 | - | - | - |
| 9,832 | 8,606 | (1,226) | 3,631 | 3,592 | (39) |
| 497,641 | 474,377 | (23,264) | 3,631 | 3,592 | (39) |
| 20,178 | 18,315 | 1,863 | - | - | - |
| 1,462 | 1,040 | 422 | - | - | - |
| 16,230 | 13,236 | 2,994 | - | - | - |
| 257,257 | 242,837 | 14,420 | - | - | - |
| 179,247 | 135,708 | 43,539 | - | - | - |
| 41,014 | 35,453 | 5,561 | - | - | - |
| 12,977 | 12,976 | 1 | - | - | - |
| 4,022 | 3,505 | 517 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 138 | 138 | - | 18,549 | 17,885 | 664 |
| 3,023 | 2,960 | 63 | - | - | - |
| 535,548 | 466,168 | 69,380 | 18,549 | 17,885 | 664 |
| (37,907) | 8,209 | 46,116 | (14,918) | (14,293) | 625 |
| 255 | 255 | - | - | - | - |
| 34 | 13 | (21) | - | - | - |
| 6,994 | 6,612 | (382) | 14,852 | 14,182 | (670) |
| (1,979) | (1,457) | 522 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 66 | 66 | - |
| 5,304 | 5,423 | 119 | 14,918 | 14,248 | (670) |
| (32,603) | 13,632 | 46,235 | - | (45) | (45) |
| 105,245 | 105,245 | - | 788 | 788 | - |
| 15,752 | 15,752 | - | - | - | - |
| \$ 88,394 | \$ 134,629 | \$ 46,235 | \$ 788 | \$ 743 | \$ (45) |

FRANKLIN COUNTY, OHIO
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 General, Special Revenue, Debt Service and Capital Projects Funds
 Non-GAAP Budgetary Basis (note 2)
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Capital Projects Funds | | |
|---|------------------------|------------------|-----------------|
| | Revised Budget | Actual | Variance |
| Revenues: | | | |
| Sales tax | \$ - | \$ - | \$ - |
| Real and other taxes | - | - | - |
| Licenses and permits | - | - | - |
| Fees and charges for services | - | - | - |
| Fines and forfeitures | - | - | - |
| Intergovernmental | 32 | 44 | 12 |
| Investment income | - | 57 | 57 |
| Other | 477 | 5 | (472) |
| Total revenues | 509 | 106 | (403) |
| Expenditures: | | | |
| General government | - | - | - |
| Judicial | - | - | - |
| Public safety | - | - | - |
| Human services | - | - | - |
| Health | - | - | - |
| Public works | - | - | - |
| Conservation and recreation | - | - | - |
| Community development | - | - | - |
| Other | - | - | - |
| Capital outlays | 28,647 | 15,974 | 12,673 |
| Debt service | - | - | - |
| Intergovernmental grants | - | - | - |
| Total expenditures | 28,647 | 15,974 | 12,673 |
| Excess (deficiency) of revenues over (under) expenditures | (28,138) | (15,868) | 12,270 |
| Other financing sources (uses): | | | |
| Proceeds of notes | - | - | - |
| Proceeds from sale of fixed assets | - | - | - |
| Operating transfers in | 44,479 | 38,205 | (6,274) |
| Operating transfers out | - | - | - |
| Transfers to component units | - | - | - |
| Transfers from component units | - | - | - |
| Total other financing sources (uses) | 44,479 | 38,205 | (6,274) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 16,341 | 22,337 | 5,996 |
| Fund balances at beginning of year (restated) (note 22) | 9,598 | 9,598 | - |
| Prior year encumbrances appropriated | 500 | 500 | - |
| Fund balances at end of year | \$ 26,439 | \$ 32,435 | \$ 5,996 |

The notes to the general purpose financial statements are an integral part of this statement.

| Totals (Memorandum Only) | | |
|-----------------------------|-------------------|------------------|
| Revised Budget | Actual | Variance |
| \$ 78,320 | \$ 78,320 | \$ - |
| 218,471 | 222,928 | 4,457 |
| 1,277 | 1,221 | (56) |
| 62,832 | 60,701 | (2,131) |
| 1,380 | 1,551 | 171 |
| 312,774 | 287,532 | (25,242) |
| 23,412 | 24,282 | 870 |
| 17,686 | 16,214 | (1,472) |
| 716,152 | 692,749 | (23,403) |
| 110,341 | 95,826 | 14,515 |
| 34,361 | 32,264 | 2,097 |
| 78,339 | 71,809 | 6,530 |
| 259,356 | 244,651 | 14,705 |
| 179,247 | 135,708 | 43,539 |
| 41,345 | 35,777 | 5,568 |
| 12,977 | 12,976 | 1 |
| 4,022 | 3,505 | 517 |
| 8,882 | 2,194 | 6,688 |
| 28,647 | 15,974 | 12,673 |
| 18,848 | 18,023 | 825 |
| 4,591 | 3,551 | 1,040 |
| 780,956 | 672,258 | 108,698 |
| (64,804) | 20,491 | 85,295 |
| 255 | 255 | - |
| 135 | 148 | 13 |
| 66,355 | 59,029 | (7,326) |
| (68,528) | (59,029) | 9,499 |
| (4,500) | (4,500) | - |
| 66 | 66 | - |
| (6,217) | (4,031) | 2,186 |
| (71,021) | 16,460 | 87,481 |
| 204,716 | 204,716 | - |
| 20,940 | 20,940 | - |
| \$ 154,635 | \$ 242,116 | \$ 87,481 |

FRANKLIN COUNTY, OHIO
 Combined Statement of Revenues, Expenses
 and Changes in Accumulated Deficits
 Proprietary Fund Type and Discretely Presented Proprietary Fund Type Component Units
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Primary Government Enterprise | Proprietary Fund Type Component Units | Totals Reporting Entity (Memorandum Only) |
|---|----------------------------------|--|---|
| Operating revenues: | | | |
| Fees and charges for services | \$ 4,520 | \$ 14,633 | \$ 19,153 |
| Other | 26 | 684 | 710 |
| Total operating revenues | 4,546 | 15,317 | 19,863 |
| Operating expenses: | | | |
| Personal services | 561 | 11,076 | 11,637 |
| Contractual services | 445 | 6,180 | 6,625 |
| Materials and supplies | 71 | 1,502 | 1,573 |
| Purchased utilities | 2,507 | - | 2,507 |
| Depreciation (note 1) | 280 | 3,292 | 3,572 |
| Total operating expenses | 3,864 | 22,050 | 25,914 |
| Operating income (loss) | 682 | (6,733) | (6,051) |
| Nonoperating revenues (expenses): | | | |
| Intergovernmental grants | - | 73 | 73 |
| Gain on disposal of fixed assets | 5 | 295 | 300 |
| Investment income | - | 1,162 | 1,162 |
| Interest charges | (196) | (519) | (715) |
| Total nonoperating revenues (expenses) | (191) | 1,011 | 820 |
| Income before operating transfers | 491 | (5,722) | (5,231) |
| Transfers from primary government | - | 4,873 | 4,873 |
| Net income (loss) | 491 | (849) | (358) |
| Accumulated deficits at beginning of year (restated) (Note 22) | (913) | (41,790) | (42,703) |
| Accumulated deficits at end of year | \$ (422) | \$ (42,639) | \$ (43,061) |

The notes to the general purpose financial statements are an integral part of this statement.

FRANKLIN COUNTY, OHIO

Combined Statement of Cash Flows
 Proprietary Fund Type and Discretely Presented Proprietary Fund Type Component Units
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued
 on Next Page

| | Primary Government Enterprise | Proprietary Fund Type Component Units | Totals Reporting Entity (Memorandum Only) |
|--|----------------------------------|--|---|
| Cash flows from operating activities: | | | |
| Cash collections from customers | \$ 4,537 | \$ 14,327 | \$ 18,864 |
| Cash payments to suppliers | (2,656) | (9,501) | (12,157) |
| Cash payments for salaries | (565) | (10,735) | (11,300) |
| Net cash provided by (used in) operating activities | 1,316 | (5,909) | (4,593) |
| Cash flows from noncapital financial activities: | | | |
| Transfers from primary government | - | 4,873 | 4,873 |
| Operating grants from federal government | - | 73 | 73 |
| Net cash provided by noncapital financing activities | - | 4,946 | 4,946 |
| Cash flows from capital and related financing activities: | | | |
| Proceeds of capital grants | - | 1,630 | 1,630 |
| Proceeds from sale of fixed assets | 5 | 295 | 300 |
| Construction and acquisition of property and equipment | (207) | (4,284) | (4,491) |
| Proceeds from loan for capital purposes | 169 | - | 169 |
| Advances from primary government for capital purposes | - | 2,345 | 2,345 |
| Principal payments on bonds, loans and leases | (110) | (894) | (1,004) |
| Interest payments on bonds, loans and leases | (196) | (520) | (716) |
| Net cash used in capital and related financing activities | (339) | (1,428) | (1,767) |
| Cash flows from investing activities: | | | |
| Purchases of investments | - | (1,480) | (1,480) |
| Proceeds from sale of investments | - | 2,705 | 2,705 |
| Interest received from investments | - | 608 | 608 |
| Net cash provided by investing activities | - | 1,833 | 1,833 |
| Increase (decrease) in cash for the year | 977 | (558) | 419 |
| Cash and cash equivalents at beginning of year | 1,939 | 10,226 | 12,165 |
| Cash and cash equivalents at end of year | \$ 2,916 | \$ 9,668 | \$ 12,584 |

The notes to the general purpose financial statements are an integral part of this statement.

FRANKLIN COUNTY, OHIO

Continued

Combined Statement of Cash Flows
 Proprietary Fund Type and Discretely Presented Proprietary Fund Type Component Units
 Year Ended December 31, 1999
 (Amounts in 000's)

| | <u>Primary Government Enterprise</u> | <u>Proprietary Fund Type Component Units</u> | <u>Totals Reporting Entity (Memorandum Only)</u> |
|--|--|--|--|
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ 682 | \$ (6,733) | \$ (6,051) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Depreciation | 280 | 3,292 | 3,572 |
| Changes in operating assets and liabilities: | | | |
| (Increase) decrease in: | | | |
| Accounts receivable | (28) | 52 | 24 |
| Due from primary government | - | (995) | (995) |
| Due from other funds | (2) | - | (2) |
| Inventories | 5 | (40) | (35) |
| Prepaid items | - | (38) | (38) |
| Increase (decrease) in: | | | |
| Accounts payable and other accrued liabilities | 381 | (814) | (433) |
| Accrued wages payable | 3 | 106 | 109 |
| Due to other funds | 2 | - | 2 |
| Due to primary government | - | (476) | (476) |
| Accrued vacation and sick leave | (7) | 12 | 5 |
| Deferred revenue | - | (47) | (47) |
| Advances from primary government | - | (185) | (185) |
| Amounts held and due to others | - | (43) | (43) |
| Net cash provided by operating activities | \$ 1,316 | \$ (5,909) | \$ (4,593) |

NONCASH CAPITAL TRANSACTIONS

| | | | |
|---|------|----------|----------|
| Capital contribution - land | \$ - | \$ 850 | \$ 850 |
| Property, plant and equipment in accounts payable | \$ - | \$ 650 | \$ 650 |
| Capital grant receivable | \$ - | \$ 1,253 | \$ 1,253 |

RECONCILIATION TO BALANCE SHEET

| | | | |
|---|----------|-----------|-----------|
| Cash and cash equivalents | \$ 2,916 | \$ 9,668 | \$ 12,584 |
| Long-term certificates of deposit and investments | - | 4,186 | 4,186 |
| Equity with County Treasurer, Cash with fiscal and escrow agents and Restricted cash, as reported | \$ 2,916 | \$ 13,854 | \$ 16,770 |

The notes to the general purpose financial statements are an integral part of this statement.

FRANKLIN COUNTY, OHIO

Notes to the General Purpose Financial Statements
December 31, 1999

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Reporting Entity

Franklin County (the County and the primary government) was formed in 1803 and is a political subdivision of the State of Ohio. The County is governed by three Commissioners. The Auditor serves as the chief fiscal officer. The Treasurer serves as the custodian of funds. All are elected positions.

As required by generally accepted accounting principles (GAAP), these financial statements include all organizations, activities, functions and component units for which the Commissioners are financially accountable. Financial accountability exists in situations where the Commissioners appoint a voting majority of the organization's board and (1) the County can impose its will on the organization or (2) the organization could provide financial benefits to, or impose financial burdens on, the County. Discretely presented component units are reported in separate columns in the combined financial statements to emphasize the legal separation from the primary government. All component units have a December 31 fiscal year-end. The following organizations are discretely presented as component units in the County's financial statements. Condensed financial information for each component unit is provided in note 21.

Franklin County Alcohol, Drug Addiction and Mental Health Services Board (ADAMH Board):

The ADAMH Board serves as the planning agency for the delivery of alcohol, drug addiction and mental health services in the County. It receives funding from federal, state and local sources, and distributes these moneys to contract agencies that provide client services.

The Commissioners appoint a majority of the ADAMH Board, levy taxes on its behalf and serve as its appropriating authority, thereby creating a relationship in which they can impose their will. The ADAMH Board is presented as a governmental fund type. Its fixed assets and long-term obligations are reflected within the fund's balance sheet, offset by "Other debits" and "Other credits."

Franklin County Residential Services, Inc. (Residential Services):

This not-for-profit corporation provides, administers and operates group homes, an emergency residential facility, respite facilities, a semi-independent living program and in-home respite care for the mentally retarded and developmentally disabled. Additionally, the organization provides funding for family counseling, training and special equipment to the families of mentally disabled persons. Residential Services enters into annual contracts with the Franklin County Board of Mental Retardation and Developmental Disabilities (MR & DD) for the provision of services. Most Residential Services employees are actually employed by MR & DD.

Residential Services' governing board is appointed by MR & DD. MR & DD is part of the primary government and its operations are accounted for as a special revenue fund. MR & DD intends to finance any operating deficits incurred by Residential Services and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities. Through MR & DD's relationship with Residential Services, the County is able to impose its will. Residential Services is presented as a governmental fund type. Its fixed assets and long-term obligations are reflected within the fund's balance sheet, offset by "Other debits" and "Other credits."

Rickenbacker Port Authority (RPA):

Formed in accordance with Ohio Revised Code (ORC) Chapter 4582, RPA owns approximately 2,000 acres of land and improvements that were part of the former Rickenbacker Air Force Base. RPA operates as a stand-alone entity, controls its own budget and operations and has statutory authority to issue its own debt, subject to voter approval. ORC Section 4582.25 gives the County the power to dissolve the port authority, subject to making due provisions for payment and performance of its obligations. In such event, the port authority's properties would be transferred to the County.

Although not obligated to fund RPA's activities, the County issued general obligation bonds in 1985 to finance runway and other capital improvements to the airport, and has provided significant subsidies to cover operating deficits and capital improvements over the past several years. RPA and the County have a contribution agreement that requires repayment of amounts advanced by the County for debt service and capital improvements. The County has committed to provide up to \$5,000,000 in future subsidies. Because of the financial burden placed on the County, RPA is included as a proprietary fund type component unit. All fixed assets and long-term obligations are shown in the fund.

ARC Industries, Incorporated, of Franklin County, Ohio (ARC):

Organized as a not-for-profit corporation, ARC is a sheltered workshop that enters into contracts with the business community to provide workers for various manufacturing and service industry jobs. ARC employs MR & DD clients to fill these positions. All ARC supervisory personnel are MR & DD employees. MR & DD trains the client-employees and provides the training supplies as well as the production facilities. ARC buys the supplies used in its manufacturing processes. The two entities cooperate under a joint agreement that is automatically renewed annually unless either party gives notice within 30 days of year-end of its intention to cancel the agreement.

ARC's board is appointed by MR & DD. Through ARC's relationship with MR & DD, the County can impose its will on ARC, and ARC imposes a financial burden on the County. ARC is presented as a proprietary fund type. All fixed assets and long-term obligations are displayed in the fund.

Veterans Memorial Hall (the Memorial Hall):

The Memorial Hall was built to commemorate the services of all members and veterans of the United States armed forces and to provide a center for veterans' meetings and programs. A board of trustees are appointed in a non-authoritative manner by the Commissioners. The trustees operate the Memorial Hall. The designation of the Memorial Hall's management and control of its operations are under the direction and control of the trustees.

The County owns the Memorial Hall and leases it to the trustees under an agreement that extends until 2013. Under the agreement, the County receives rent equal to the Memorial Hall's annual net income from operations plus all reserves in excess of \$250,000. In recent years, the rent paid under this formula has been well below the market rate for use of this type of facility, imposing a financial burden on the County.

The County has issued general obligation bonds to finance renovations and improvements to the facility. Activity related to this project is recorded in the Vets Memorial Improvements capital projects fund. Debt service is the County's responsibility. The land, building and related debt are included in the account groups. The operations of the Memorial Hall are presented as a proprietary fund type. Leasehold improvements, net of depreciation, are shown on the component unit balance sheet.

Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. (the Stadium and Team):

These two interrelated nonprofit corporations were organized under ORC Chapter 1702 to provide entertainment and recreation in the stadium for the benefit and general welfare of the County. Upon dissolution of the corporations, their assets become the property of the Commissioners. The Franklin County Board of Parks and Recreation directs both the Stadium and Team. While appointed by the Commissioners, the board operates autonomously and selects its own management.

The County owns the franchise for the team, entitling the County to field a team in the International League but without the authority to determine which team plays in the stadium. The Stadium and Team manages and operates Cooper Stadium, which is owned by the County, through a lease agreement. The lease agreement can be canceled by the County upon one year's notice. The County receives rent equal to those revenues in excess of expenditures that are not required for future operation of the Stadium and Team, with minimum annual rent of \$1. Because the rent is well below the market rate, the Stadium and Team imposes a financial burden on the County.

The land, building and related debt are included in the account groups. The operations of the Stadium and Team are presented as a proprietary fund type. Leasehold improvements and equipment owned by the Stadium and Team are shown as fixed assets on the component unit balance sheet.

Complete financial statements for each of the individual component units may be obtained from the unit's administrative office.

Franklin County ADAMH Board
447 East Broad Street
Columbus, Ohio 43215

Franklin County Residential Services
2879 Johnstown Road
Columbus, Ohio 43219

Rickenbacker Port Authority
7400 Alum Creek Drive
Columbus, Ohio 43217

ARC Industries
2879 Johnstown Road
Columbus, Ohio 43219

Veterans Memorial Hall
300 West Broad Street
Columbus, Ohio 43215

Franklin County Stadium
1155 West Mound Street
Columbus, Ohio 43223

The Commissioners are responsible for a majority of the board appointments for the Columbus Metropolitan Library and the New Albany Community Authority District Board of Trustees. The County has no further accountability for these organizations.

The Commissioners appoint a majority of the board members of the Franklin County Convention Facilities Authority (CFA) but have no further accountability for it. The CFA is a separate legal entity. The City and the County have entered into a lease/sub-lease agreement with CFA for the Greater Columbus Convention Center. See note 19 for a detailed discussion of the agreement.

The City and the County jointly formed the Columbus Metropolitan Housing Authority (CMHA). CMHA is a separate body from the City and the County, with no oversight or accountability by the County for CMHA's management or operations.

The Columbus and Franklin County Metropolitan Park District (Metro Parks) was organized under ORC Chapter 1545. Metro Parks is a separate political subdivision and is governed by a three-member Board of Park Commissioners, appointed in a non-authoritative manner by the Franklin County Probate Judge. The Board of Park Commissioners adopts the annual budget. Metro Parks' operations are autonomous.

B) Basis of Presentation – Fund Accounting

The County's accounts are maintained on the basis of funds or account groups, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and can be used to demonstrate compliance with legal and contractual provisions. The operations of each fund are accounted for with a set of self-balancing accounts composed of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements. Account groups are a reporting device used to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Governmental funds:

Governmental funds account for the County's general government activities.

The general fund is the primary operating fund and accounts for all activities not recorded elsewhere.

Special revenue funds account for specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

The debt service fund accounts for the accumulation of financial resources for, and the payment of, general obligation long-term debt.

Capital projects funds account for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary funds).

Proprietary funds:

Proprietary funds account for County activities that are similar to those found in the private sector. Determination of net income is useful for sound fiscal management of these activities.

The *enterprise fund* is used to account for operations that provide services to the general public and are financed and operated in a manner similar to private business. It is the County's intention that the cost of providing these services on a continuing basis be financed or recovered primarily through user charges.

Fiduciary funds:

Fiduciary funds account for assets held by the County on behalf of others.

Agency funds account for assets held by the County as agent or custodian for private organizations, other governments or other funds.

Account groups:

The *general fixed assets account group (GFAAG)* is used to account for fixed assets not accounted for in proprietary funds or discretely presented component units.

The *general long-term obligations account group (GLTOAG)* is used to account for long-term obligations not accounted for as specific liabilities of proprietary funds or discretely presented component units.

Discretely presented component units :

The *governmental fund type component unit funds* are used to account for separate legal entities operated in a manner similar to the governmental funds of the primary government.

The *proprietary fund type component unit funds* are used to account for separate legal entities financed and operated in a manner similar to private business enterprises. The cost of providing goods and services is financed through user fees.

C) Basis of Accounting

Basis of accounting relates to the timing of the recording and reporting of revenues, expenditures or expenses, and transfers. Under the non-GAAP budgetary basis, revenues, expenditures or expenses, and transfers are recognized when cash is received or disbursed. Under the accrual (GAAP) method of accounting, most transactions are recorded when they occur rather than when cash is received or disbursed. The accrual basis is applied differently to governmental, fiduciary and proprietary funds because of the differences in measurement focus.

Governmental fund types are presented using the flow of current financial resources measurement focus. Generally, only current assets and current liabilities are included on the balance sheets. With this measurement focus, operating statements basically present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Unreserved fund balances are a measure of expendable available financial resources.

The modified accrual basis of accounting is used for governmental fund types (including component units) and fiduciary funds. Revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined, and available means the amount is collectible within the current period or soon enough thereafter to pay current period liabilities. Expenditures are recorded when the related fund liability is incurred except interest on long-term debt which is recorded when due.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 22, "Accounting for Taxpayer Assessed Tax Revenues in Governmental Funds," taxes received by the County within 60 days after year-end are determined to be both measurable and available. Accrued revenues include sales taxes collected by the State before year-end, earnings on investments and charges for current services. Property taxes receivable are determined based on the statutory levy date. That portion which is receivable but not available to pay current period liabilities is offset by "Deferred revenue" and shown net of estimated uncollectible amounts. Expenditure-driven federal and state grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Agency funds are custodial in nature, do not measure results of operations and do not have a measurement focus. They are accounted for using the modified accrual basis of accounting.

Proprietary fund types are presented using the flow of economic resources measurement focus. This measurement focus emphasizes the determination of net income. All assets and liabilities associated with the operation of these funds are included on the balance sheets. Fund equity (i.e., net total assets) is segregated

into contributed capital and retained earnings. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

For its proprietary fund, the County follows applicable GASB guidance and Financial Accounting Standard Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements. The proprietary fund types (including the component units) are reported using the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when the liabilities are incurred. Unbilled service charges are recognized as revenue and recorded as receivable at year-end.

D) Budgetary Data

In accordance with Ohio law, annual budgets are adopted for the general fund, special revenue funds, debt service fund and capital projects funds. The County adopts annual budgets for its proprietary fund as well. The budgetary process accounts for certain transactions on a basis other than GAAP. See note 2 for a reconciliation of the results of operations on the budgetary basis to the GAAP basis.

Revenues for the budgeted funds are estimated by the agencies, reviewed by the Commissioners' Finance Department and reflected on the Official Certificate of Estimated Resources filed with the County Budget Commission. During the year, as actual revenues vary from the estimates, the Certificate is amended, upon request. Such amendments were made during 1999. The Finance Department has provided schedules of projected receipts by fund and subsequent requests for amendments to the Certificate, that have then been grouped into the major revenue categories.

Appropriation requests are submitted to the Finance Department by the agencies. During November, budget hearings are held with the various agency administrators. The Finance Department then finalizes the budget proposal. Early in January, the Commissioners pass an appropriation resolution that authorizes the expenditure of funds. The Commissioners appropriate to the major account level within a fund and organizational unit. The appropriation level is the legal level of control. Revisions to the original budget require a resolution signed by at least two Commissioners. Supplemental appropriations were made during 1999.

Unencumbered appropriations and unnamed vendor encumbrances lapse at year-end. Contracts and single-vendor encumbrances outstanding at year-end carry their appropriations into the new year. The Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual compares budgeted to actual results of operations. The revised budget figures on that statement include amendments to the original appropriation resolution and prior year appropriations carried over for liquidation of prior year encumbrances.

The described budgetary procedures apply to all funds except fiduciary funds and discretely presented component units. Also, budgets were not adopted for two special revenue funds: County Stadium and Children Services Donated Funds.

E) Encumbrances

Encumbrance accounting is employed as an extension of formal budgetary control. An encumbrance reserves a portion of an appropriation for a purchase order, contract or other commitment for the expenditure of money. The County maintains budgetary control within a fund and organizational unit by not permitting encumbrances and expenditures or expenses to exceed appropriations.

Encumbrances outstanding at year-end are reported as expenditures in the budgetary basis of accounting. For GAAP reporting purposes, encumbrances outstanding at year-end are recorded as reservations of fund balances if the underlying expenditures are not accrued as liabilities. These reservations of fund balances do not constitute expenditures or liabilities.

F) Cash, Deposits and Investments

For reporting purposes, "Equity with County Treasurer" is defined as cash on hand, demand deposits and investments held by the Treasurer. "Cash with fiscal and escrow agents" is defined as cash, deposits and investments not held by the Treasurer. "Restricted cash" is defined as cash, deposits and investments held either by the Treasurer or in an outside account, and which is separate from the County's assets (e.g., customer deposits or unclaimed moneys).

For cash flow reporting purposes, the County and its proprietary fund type component units consider cash and cash equivalents to be cash on hand, demand deposits and short-term investments with original maturities of

three months or less from the date of acquisition. "Equity with County Treasurer" is considered to be cash and cash equivalents since these assets are available on demand.

In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," investments held by the Treasurer are stated at fair value using quoted market prices. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the general fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Equity with County Treasurer." With the exception of the moneys invested for three special revenue funds and one capital projects fund, all interest on investments held by the Treasurer is credited to the general fund.

Investments held by the Stadium and Team are considered available for sale and are stated at fair value. The Stadium and Team uses the specific identification cost method when calculating realized gains and losses on sales of investments.

G) Loans Receivable

"Loans receivable" consist of long-term revolving loans for housing and community development projects. The programs are primarily funded by a federal block grant, with a local match from the County. "Loans receivable" are offset by a credit to "Deferred revenue." The expenditure is recorded when the loan is made.

H) Inventories

Inventories are valued at cost using the first-in, first-out method. The cost of inventoried items is recognized as an expenditure in governmental funds when purchased and as an expense in proprietary fund types when consumed. Inventories recorded in the governmental funds do not reflect expendable available financial resources; therefore, related reservations of fund balances are recorded.

I) Property, Plant and Equipment and Depreciation

In all fund types, any gain or loss arising from the disposal of fixed assets is credited or charged to income.

GFAAG:

Property, plant and equipment used in governmental funds are capitalized at cost or estimated historical cost. Contributed fixed assets are recorded at their estimated fair value as of the date of donation. Infrastructure (e.g., immovable assets such as bridges and roads), ornamental artifacts and assets with a cost of less than \$5,000 are not capitalized. Interest on debt issued to finance the construction of general fixed assets is not capitalized. Normal maintenance and repair costs are not capitalized. However, improvements that add value to the asset or materially extend the asset's life are capitalized. Assets in the GFAAG are not depreciated.

Enterprise fund:

Property, plant and equipment are stated at cost or estimated historical cost. Contributed fixed assets are recorded at their estimated fair value as of the date of donation. Sewer and water lines are capitalized. The cost of major renovations that extend the useful life of an asset is capitalized; normal maintenance and repair costs are not capitalized. It is the County's policy to capitalize interest on construction projects financed through debt until substantial completion of the project. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

Depreciation and amortization are provided on a straight-line basis over the following estimated useful lives:

| | |
|--|----------------|
| Trucks | 6 years |
| Machinery, equipment, furniture and fixtures..... | 5 to 20 years |
| Sewage and water treatment plants and buildings | 20 to 50 years |
| Sewer and water lines | 70 years |

Discretely presented component units:

For the governmental fund types, property, plant and equipment are accounted for within each fund employing the method used in the GFAAG. For the proprietary fund types, property, plant and equipment are accounted for within each fund employing the method used in the enterprise fund.

The capitalization threshold for fixed assets was increased from \$1,000 to \$5,000 in 1999. The effect of this change is disclosed in Note 22.

J) Accrued Vacation and Sick Leave

The County permits employees to accumulate earned but unused vacation and sick leave benefits. Vacation benefits are accrued as a liability when the benefits are earned if (1) the employee's right to receive compensation is based on services already rendered and (2) it is probable that the employee will be compensated through time off or some other means in a future period. Sick leave benefits are accrued using the termination payment method. The County estimates the sick leave liability based on past history adjusted for changes in pay rates. The accrual applies historical information to the current work force.

For governmental fund types, the current portion of compensated absences is the amount expected to be paid using current available financial resources. These amounts are recorded as accrued wages in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the GLTOAG. In proprietary fund types, the entire accrued amount is reported as a fund liability. Benefits are expensed when earned by the employee.

The criteria for determining vacation and sick leave liabilities is based on Commissioners' policies for compensated absences. The policies set by negotiated agreements and by other appointing authorities may vary slightly. In general, vacation and sick leave are accumulated based on hours worked. Vacation pay is fully vested after one year of service. By Ohio law, accumulated vacation cannot exceed three times the annual accumulation rate for an employee. There is no limit for the accumulation of sick leave. Employees with eight to eighteen years of service at time of separation or retirement receive payment for one-fourth of their accumulated sick leave. Employees with eighteen or more years of service receive payment for one-half of their accumulated sick leave. All payments are made at the employee's current wage rate.

K) Long-Term Obligations

Most governmental fund payables and accrued liabilities are reported as fund obligations regardless of whether they will be liquidated with current resources. However, compensated absences, claims and judgments are shown in the GLTOAG to the extent that they will not be paid within 90 days of year-end. Capital leases and obligations under general obligation debt are recognized as a liability of the GLTOAG until due. When bond proceeds are placed in a governmental fund, bond issuance costs are shown as capital outlay expenditures. Any premium or discount is included in "Other financing sources - other." The long-term debt in the GLTOAG is reported at the bond's face value.

Those long-term obligations expected to be paid from the enterprise fund or proprietary fund type component units are shown as liabilities of the appropriate fund.

Long-term obligations of the governmental fund type component units are recorded as fund liabilities, offset by "Amounts to be provided for general long-term obligations."

L) Intergovernmental Revenues

Unrestricted intergovernmental revenues received on the basis of entitlement are recorded as receivables and revenues when susceptible to accrual. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred.

M) Interfund Transactions

During the course of normal operations, there are numerous transactions between funds. The most significant types of transactions are described below.

Transfers of resources from one fund to another, through which resources are to be expended, are recorded as "Operating transfers in" and "Operating transfers out" with the exception of agency funds, which do not show transfers of resources as operating transfers.

Payments for services provided by one fund to another are recorded as expenditures or expenses in the paying fund and revenues in the receiving fund.

Reimbursements from one fund to another are treated as expenditures or expenses in the reimbursing fund and reduction in expenditures or expenses in the reimbursed fund.

Short-term loans, accrued reimbursements and accrued operating transfers are recorded as "Due to other funds" and "Due from other funds."

Loans that will not be repaid within the next year are recorded as "Advances to other funds" and "Advances from other funds." Because advances to other funds are shown as assets, the advanced amounts are shown as reservations of fund balance as they are not expendable available financial resources.

Nonrecurring or nonroutine permanent transfers of equity are reported as "Residual equity transfers." There were no such transactions in 1999.

Transactions between the primary government and component units are accounted for using the same methods applied to other interfund activity and are shown separately in the financial statements.

N) Fund Balances and Contributed Capital

Reserved fund balances indicate that a portion of fund equity is not available for current appropriation or use. Designations of fund balances are amounts that have been designated by management for a specific future use but are not legally segregated. Unreserved and undesignated fund balances are available for use within the specific purposes of the funds. Contributed capital in the proprietary fund types represents equity acquired through grants and capital contributions from developers, customers, other governments or other funds.

O) Totals (Memorandum Only) Columns

Totals columns in the combined statements are captioned "Memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in cash flows in conformity with GAAP. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2) BUDGETARY BASIS OF ACCOUNTING

Accounting principles used to develop data on a budgetary basis differ from those used to prepare financial statements in conformity with GAAP. The major differences are as follows:

- Outstanding year-end encumbrances are treated as expenditures (budget) as opposed to reservations of fund balances (GAAP).
- Revenues are recorded when received (budget) as opposed to when susceptible to accrual (GAAP).
- Expenditures are recorded when paid (budget) as opposed to when susceptible to accrual (GAAP).

The following schedule reconciles the amounts on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (non-GAAP budgetary basis) to the amounts on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances (GAAP basis):

| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses (Amounts in 000's) | | | | |
|---|-------------------|--------------------|-----------------|---------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| Non-GAAP budgetary basis | \$ (19,464) | \$ 13,632 | \$ (45) | \$ 22,337 |
| Basis difference: | | | | |
| Adjustment for encumbrances | 6,947 | 21,643 | - | 3,640 |
| Net adjustment for revenue accruals | (3,974) | 93 | (720) | 32 |
| Net adjustment for expenditure accruals | 4,670 | (6,180) | (77) | (288) |
| Net adjustment for interfund loan transactions shown as revenues or expenditures on the budgetary basis | 2,177 | (47) | - | - |
| Entity difference: | | | | |
| Unbudgeted funds | - | 42 | - | - |
| GAAP basis | <u>\$ (9,644)</u> | <u>\$ 29,183</u> | <u>\$ (842)</u> | <u>\$ 25,721</u> |

The Commissioners also approve a formal budget for the enterprise fund. The following schedule reconciles the amount on the Statement of Revenues, Expenses and Changes in Retained Earnings – Budget and Actual (non-GAAP budgetary basis) to the amount on the Combined Statement of Revenues, Expenses and Changes in Accumulated Deficits (GAAP basis):

| Net Income (Amounts in 000's) | |
|-------------------------------------|-------------------|
| | <u>Enterprise</u> |
| Budgetary basis | \$ 330 |
| Basis difference: | |
| Adjustment for encumbrances | 646 |
| Net adjustment for revenue accruals | 10 |
| Net adjustment for expense accruals | (527) |
| Depreciation expense | (280) |
| Acquisition of fixed assets | 207 |
| Change in inventory | (5) |
| Debt principal payments | 110 |
| | <u> </u> |
| GAAP basis | <u>\$ 491</u> |

3) ACCOUNTABILITY AND COMPLIANCE

A) Accountability

At December 31, 1999, the following individual funds have deficit fund balances or accumulated deficits:

| (Amounts in 000's) | | |
|--|-------------------------|---------------------------------|
| | <u>Fund Deficit</u> | <u>Accumulated Deficits</u> |
| Special revenue funds: | | |
| Sheriff's Federal Programs | \$ (25) | N/A |
| County Stadium | \$ (322) | N/A |
| Enterprise fund: | | |
| Water and Sewer Operations | N/A | \$ (422) |
| Proprietary fund type component unit: | | |
| RPA | N/A | \$ (54,592) |

The individual deficit fund balances and accumulated deficits reflected above result from the accrual of liabilities and amounts owed for advances or loans, as well as from adjustments made to record depreciation.

B) Compliance

For the year ended December 31, 1999, the estimated resources plus the beginning fund balance (deficit) plus the prior year encumbrances appropriated were not sufficient to cover the current year appropriations plus the prior year appropriations that carried over into the current year for the following special revenue funds:

| (Amounts in 000's) | | | |
|-----------------------|--------------------------------|-----------------------|-------------------|
| | <u>Estimated Resources</u> | <u>Appropriations</u> | <u>Deficiency</u> |
| Indigent Guardianship | \$ 106 | \$ 250 | \$ (144) |
| Domestic Shelter | \$ 466 | \$ 479 | \$ (13) |

4) CASH, DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool used by all funds. Each fund's portion of this pool is displayed on the combined balance sheet as "Equity with County Treasurer." Note that two component units, ADAMH Board and RPA, have money in the Treasurer's pool. In addition, certain moneys are held by fiscal and escrow agents and are so captioned on the combined balance sheet.

A) Legal Requirements

Moneys held by the County are classified into two categories by Ohio law. Active moneys are public moneys determined necessary to meet the current demand upon the County treasury. Active moneys must be maintained as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Moneys held by the County that are not considered active are classified as inactive. Inactive moneys are permitted to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds or any other obligation or security issued by the U. S. Treasury or any other obligation guaranteed as to principal or interest.
2. Bonds, notes, debentures or any other obligations or securities issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily and that the term of the agreement must not exceed 30 days.
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts.
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAR Ohio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) of this section, or cash, or both securities and cash, equal value for equal value.
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio.
10. Bankers' acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short-selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

The County will purchase its investments only through an approved broker/dealer or institution. It is the County's policy to utilize institutions located in Ohio. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

B) Deposits and Investments

Primary government:

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's demand deposits was \$34,989,000. The bank balances totaled \$33,419,000. Of the bank balances, \$2,006,000 was insured by FDIC. The remaining balance of \$31,413,000 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All County demand deposits were either insured or collateralized.

Investments are categorized into one of three categories of credit risk:

1. Insured or registered, or securities held by the entity or its agent in the government's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name.
3. Uninsured and unregistered, with securities held by the counterparty or its trust department or agent but not in the government's name.

Based on the above criteria, the primary government's investments at fair value, based on quoted market prices, at December 31, 1999, are classified as follows:

| (Amounts in 000's) | | | | | |
|---------------------------|----------------------|-------------|-------------|-----------------------------|-------------------|
| | <u>Risk Category</u> | | | <u>Percent of Portfolio</u> | <u>Cost</u> |
| | <u>1</u> | <u>2</u> | <u>3</u> | | |
| U.S. treasury securities | \$ 137,093 | \$ - | \$ - | 33.8% | \$ 137,768 |
| Federal agency securities | 268,691 | - | - | 66.2% | 271,530 |
| Total | <u>\$ 405,784</u> | <u>\$ -</u> | <u>\$ -</u> | <u>100.0%</u> | <u>\$ 409,298</u> |

The deposits and investments of the primary government include \$32,619,000 of "Equity with County Treasurer" held on behalf of component units.

Component units:

At December 31, 1999, discretely presented component units held demand deposits with a carrying value of \$13,465,000. The bank balances totaled \$13,527,000. Both the book and bank balances include \$1,988,000 in certificates of deposit.

Deposits are categorized into one of three categories of credit risk:

1. Insured or collateralized with securities held by the entity or its agent in the entity's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
3. Uncollateralized or collateralized, with securities held by the pledging financial institution or its trust department or agent but not in the entity's name.

All of the investments of the component units meet the criteria for categorization except mutual funds which, by their nature, are not required to be categorized. The component units have investment policies similar to the County.

Based on the above criteria, the discretely presented component unit deposits and investments at December 31, 1999, are classified as follows:

| (Amounts in 000's) | | | | | |
|-------------------------|-----------------|---------------|------------------|------------------|-----------------|
| | Risk Category | | | Bank Balance | Fair Value |
| | 1 | 2 | 3 | | |
| Deposits: | | | | | |
| Demand deposits | \$ 594 | \$ - | \$ 10,945 | \$ 11,539 | |
| Certificates of deposit | 1,508 | 480 | - | 1,988 | |
| Total deposits | <u>\$ 2,102</u> | <u>\$ 480</u> | <u>\$ 10,945</u> | <u>\$ 13,527</u> | |
| Investments: | | | | | |
| Managed equity account | \$ 1,908 | \$ - | \$ - | | \$ 1,908 |
| Mutual funds | - | - | - | | 1,138 |
| Total investments | <u>\$ 1,908</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ 3,046</u> |

C) Reconciliation to Balance Sheet

The deposits and investments reconcile to the combined balance sheet as follows:

| (Amounts in 000's) | | | |
|--|-----------------------|--------------------|-------------------|
| | Primary Government | Component Units | Totals |
| Deposits and investments: | | | |
| Carrying amount of deposits | \$ 34,989 | \$ 13,465 | \$ 48,454 |
| Fair value of investments | 405,784 | 3,046 | 408,830 |
| Outstanding warrants and other reconciling items | (11,814) | - | (11,814) |
| Total deposits and investments | <u>\$ 428,959</u> | <u>\$ 16,511</u> | <u>\$ 445,470</u> |
| Per combined balance sheet: | | | |
| Equity with County Treasurer | \$ 372,922 | \$ 32,619 | \$ 405,541 |
| Cash with fiscal and escrow agents | 21,146 | 16,314 | 37,460 |
| Restricted cash | 2,272 | 197 | 2,469 |
| Component units' share of Treasurer's pool | 32,619 | (32,619) | - |
| Total per combined balance sheet | <u>\$ 428,959</u> | <u>\$ 16,511</u> | <u>\$ 445,470</u> |

5) REAL AND OTHER TAXES

"Real and other taxes" include amounts levied against all real, public utility and tangible personal property located in the County. Real property taxes collected in 1999 were levied after October 1, 1998, based on the assessed value listed as of January 1, 1998. Assessed values are established by state law at 35 percent of appraised market value. The total assessed value upon which the 1999 tax collection was based was \$15.361 billion. The full tax rate applied to real property for all County units was \$16.99 per \$1,000 of assessed valuation.

Tangible personal property taxes are levied on January 1st of the current year. Tangible personal property is that property used in business. Tax is assessed at 25 percent of true value, as defined. The total value upon which the 1999 tax collection was based was \$2.319 billion.

Public utility taxes are assessed not only on land and improvements, but also on tangible personal property at true value, which is a percentage of cost. Percentages vary according to the type of utility. The total value upon which the 1999 tax collection was based was \$928 million.

The Treasurer bills and collects property taxes on behalf of all taxing districts within the County. The Auditor periodically remits to the taxing districts their portion of the taxes collected. Collection of the taxes and remittance to the taxing districts are accounted for in various County agency funds.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 20th; if paid semi-annually, the first payment is due January 20th with the remainder to be paid by June 20th. Real property owners' tax bills are reduced by homestead and rollback deductions, when applicable. The amount of these reductions is reimbursed to the County by the State. Tangible personal property taxes are due semi-annually with the first payment due April 30th and the remainder to be paid by September 20th. Due dates are normally extended an additional 30 days. By state law, the first \$10,000 of taxable value for each business is exempt from taxation.

"Real and other taxes receivable" represent delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement (net of allowances for estimated uncollectible amounts) and real property and public utility taxes that were measurable at year-end. Since the taxes levied in 1999 are not due for collection until 2000, the receivable is offset by a credit to "Deferred revenue." The delinquent real property and public utility taxes that will become available to the County within the first 60 days of 2000 are shown as 1999 revenue; the remainder is shown as "Deferred revenue." Delinquent tangible personal property taxes collected within the first 60 days of 2000 are not available until the June settlement and are recorded as "Deferred revenue." The County uses the previous year's charge to estimate the amount for tangible personal property taxes and includes this in "Real and other taxes receivable," net of allowances for estimated uncollectible balances. The receivable is offset by a credit to "Deferred revenue."

The eventual collection of substantially all real property and public utility taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied. For tangible personal property taxes (both current and delinquent), a determination of the percentage deemed uncollectible was made based on past experience. This percentage was applied against the gross taxes receivable to yield the estimated net realizable value of these resources. At December 31, 1999, 3.7 percent of the current charge and 37.1 percent of the delinquent personal property taxes were deemed uncollectible.

6) INTERFUND TRANSACTIONS

A) Interfund Receivables and Payables

Advances are as follows:

| (Amounts in 000's) | | Receivable | Payable |
|---|--|------------------|------------------|
| Advances from/to other funds: | | | |
| General fund | | \$ 456 | \$ - |
| Special revenue funds: | | | |
| County Stadium | | - | 322 |
| Dog and Kennel | | - | 100 |
| Other (Timberbrook Special Assessment) | | - | 34 |
| Total special revenue funds | | - | 456 |
| Total advances from/to other funds | | <u>\$ 456</u> | <u>\$ 456</u> |
| Advances from primary government to component unit: | | | |
| General fund | | \$ 29,496 | \$ - |
| Proprietary fund type component unit: | | | |
| RPA | | - | 29,496 |
| Total advances from primary government to component unit | | <u>\$ 29,496</u> | <u>\$ 29,496</u> |

Short-term loans and accrued operating transfers between funds are as follows:

| (Amounts in 000's) | | |
|---|-------------------|-----------------|
| | <u>Receivable</u> | <u>Payable</u> |
| Due from/to other funds: | | |
| General fund | \$ 1,214 | \$ 410 |
| Special revenue funds: | | |
| MR & DD | 779 | 20 |
| Children Services Board | 480 | 141 |
| Public Assistance | 700 | 396 |
| Motor Vehicle and Gasoline Tax | - | 7 |
| Senior Services | 165 | 3 |
| Child Support Enforcement | - | 338 |
| Zoological Park | 78 | - |
| Real Estate Assessment | 99 | 4 |
| Certificate of Title Administration | - | 5 |
| Antenna System | 12 | - |
| Prosecutor's Delinquent R/E Tax Collection Fees | - | 108 |
| C.B.C.F. Operations | - | 14 |
| Domestic Relations Court Grants | - | 22 |
| Prosecuting Attorney Rotary | - | 27 |
| Juvenile Accountability Incentive Block Grant | - | 18 |
| Sheriff's Child Support Enforcement | 6 | - |
| Sheriff's Federal Programs | - | 47 |
| Children Services Donated Funds | 69 | - |
| Dog and Kennel | - | 5 |
| Mid-Ohio Regional Planning Facility Lease | 20 | - |
| Total special revenue funds | <u>2,408</u> | <u>1,155</u> |
| Capital projects funds: | | |
| Permanent Improvement | 374 | 2 |
| County Space Plan Project | - | 61 |
| Court Case Management System | 23 | - |
| Total capital projects funds | <u>397</u> | <u>63</u> |
| Water and Sewer Operations enterprise fund | <u>2</u> | <u>7</u> |
| Agency funds: | | |
| Personal Property Tax | - | 1,732 |
| Payroll and Benefit Revolving | - | 239 |
| Treasurer's Electronic Transfers | - | 470 |
| General County Agency | 55 | - |
| Total agency funds | <u>55</u> | <u>2,441</u> |
| Total due from/to other funds | <u>\$ 4,076</u> | <u>\$ 4,076</u> |

Short-term loans and accrued operating transfers between the primary government and the component units are as follows:

| (Amounts in 000's) | | |
|-------------------------------------|------------|----------|
| | Receivable | Payable |
| Due from/to component units: | | |
| General fund | \$ - | \$ 98 |
| Special revenue funds: | | |
| MR & DD | 640 | 2,459 |
| Children Services Board | - | 5 |
| Total special revenue funds | 640 | 2,464 |
| Agency funds: | | |
| Personal Property Tax | - | 229 |
| Treasurer's Electronic Transfers | - | 889 |
| Total agency funds | - | 1,118 |
| Total due from/to component units | \$ 640 | \$ 3,680 |

| (Amounts in 000's) | | |
|--|------------|---------|
| | Receivable | Payable |
| Due from/to primary government: | | |
| Governmental fund type component units: | | |
| ADAMH Board | \$ 1,186 | \$ - |
| Residential Services | 682 | - |
| Total governmental fund type component units | 1,868 | - |
| Proprietary fund type component units: | | |
| ARC | 1,714 | 640 |
| Stadium and Team | 98 | - |
| Total proprietary fund type component units | 1,812 | 640 |
| Total due from/to primary government | \$ 3,680 | \$ 640 |

B) Operating Transfers

The following is a summary of the County's 1999 operating transfers:

| (Amounts in 000's) | | |
|---|------------------|---|
| Transfers to: | Amount | Transfers from: |
| General fund: | | |
| General | \$ 874 | MR & DD |
| General | 213 | Children Services Board |
| General | 82 | Public Assistance |
| General | 24 | Motor Vehicle and Gasoline Tax |
| General | 20 | Real Estate Assessment |
| General | 4 | C.B.C.F. Operations |
| Total general fund | <u>1,217</u> | |
| Special revenue funds: | | |
| Public Assistance | 5,663 | General |
| Prosecuting Attorney Rotary | 20 | Federal Justice Block Grant |
| Juvenile Accountability Incentive Block Grant | 87 | General |
| Juvenile Accountability Incentive Block Grant | 442 | Federal Justice Block Grant |
| Public Facilities Community Service Grant | 1 | Federal Justice Block Grant |
| Dog and Kennel | 215 | General |
| Housing & Community Development Block Grant | 137 | General |
| Total special revenue funds | <u>6,565</u> | |
| Debt service fund: | | |
| Debt Service | 12,474 | General |
| Debt Service | 250 | Zoological Park |
| Debt Service | 114 | Mid-Ohio Regional Planning Facility Lease |
| Total debt service fund | <u>12,838</u> | |
| Capital projects funds: | | |
| Permanent Improvement | 4,626 | General |
| Vets Memorial Improvements | 1,979 | General |
| County Space Plan Project | 31,000 | General |
| Court Case Management System | 600 | Court Computerization |
| Total capital projects funds | <u>38,205</u> | |
| | <u>\$ 58,825</u> | |

Operating transfers to the general fund represent interfund premiums for workers' compensation in excess of probable and measurable expenditures expected to be liquidated with available financial resources.

C) Primary Government/Component Unit Transfers

The following is a summary of the County's transfers between the primary government and its component units during 1999:

| (Amounts in 000's) | | |
|----------------------------|------------------|----------------------------|
| Transfers to: | Amount | Transfers from: |
| Primary government: | | Component units: |
| Debt Service | \$ 66 | ADAMH Board |
| Total | \$ 66 | |
| Component units: | | Primary government: |
| Residential Services | \$ 5,189 | MR & DD |
| RPA | 3,500 | General |
| ARC | 1,373 | MR & DD |
| Total | \$ 10,062 | |

7) PROPERTY, PLANT AND EQUIPMENT

A summary of changes in the general fixed assets account group for the year ended December 31, 1999, follows:

| (Amounts in 000's) | | | | | |
|------------------------------------|-----------------------------------|-------------|------------------|-------------------|---------------------|
| | Balance 01/01/99 (restated) | Adjustments | Additions | Deletions | Balance 12/31/99 |
| Land | \$ 13,529 | \$ - | \$ 1,624 | \$ - | \$ 15,153 |
| Buildings and improvements | 242,857 | 373 | 2,586 | - | 245,816 |
| Machinery and equipment | 60,691 | (38) | 3,688 | (1,176) | 63,165 |
| Construction in progress | 335 | (335) | 7,544 | - | 7,544 |
| Totals general fixed assets | \$ 317,412 | \$ - | \$ 15,442 | \$ (1,176) | \$ 331,678 |

Beginning balances have been restated to reflect the change in capitalization threshold. See Note 22 for more information.

A summary of changes in the fixed assets of the governmental fund type component units for the year ended December 31, 1999, follows:

| (Amounts in 000's) | | | | |
|--|---------------------|---------------|---------------|---------------------|
| | Balance 01/01/99 | Additions | Deletions | Balance 12/31/99 |
| ADAMH Board: | | | | |
| Land | \$ 113 | \$ - | \$ - | \$ 113 |
| Buildings and improvements | 3,481 | 288 | - | 3,769 |
| Machinery and equipment | 2,370 | 122 | 11 | 2,481 |
| Totals ADAMH Board | 5,964 | 410 | 11 | 6,363 |
| Residential Services: | | | | |
| Land | 1,049 | - | - | 1,049 |
| Buildings and improvements | 8,049 | 180 | - | 8,229 |
| Machinery and equipment | 2,016 | - | 134 | 1,882 |
| Totals Residential Services | 11,114 | 180 | 134 | 11,160 |
| Totals governmental fund type component units | \$ 17,078 | \$ 590 | \$ 145 | \$ 17,523 |

A summary of property, plant and equipment and accumulated depreciation in the proprietary fund types at December 31, 1999, follows:

| (Amounts in 000's) | | | | | | |
|--------------------------------------|-----------------------|------------------|---------------|------------------|---------------------|---|
| | Primary Government | RPA | ARC | Memorial Hall | Stadium and Team | Totals Proprietary Fund Type Component Units |
| Land | \$ 93 | \$ 10,363 | \$ - | \$ - | \$ - | \$ 10,363 |
| Buildings | 2,739 | 2,243 | - | 715 | - | 2,958 |
| Improvements other than bldgs. | 8,981 | 48,323 | - | 104 | 5,972 | 54,399 |
| Machinery and equipment | 382 | 3,557 | 1,456 | 2,137 | 888 | 8,038 |
| Construction in progress | 935 | 1,241 | - | - | - | 1,241 |
| | 13,130 | 65,727 | 1,456 | 2,956 | 6,860 | 76,999 |
| Accumulated depreciation | (5,335) | (27,953) | (1,221) | (2,666) | (2,764) | (34,604) |
| Totals proprietary fund types | \$ 7,795 | \$ 37,774 | \$ 235 | \$ 290 | \$ 4,096 | \$ 42,395 |

8) CAPITAL LEASES – LESSOR DISCLOSURE

The County acts as lessor in five direct financing lease agreements. The facilities under lease, the lessees and debt principal outstanding at December 31, 1999, include the following:

| (Amounts in 000's) | | |
|--------------------------|---|--------------------------|
| | Lessee | Principal Outstanding |
| MORPC Facility | Mid Ohio Regional Planning Commission (MORPC) | \$ 190 |
| Fairgrounds Project | Franklin County Agricultural Society | 368 |
| Hall of Justice Addition | City of Columbus | 5,180 |
| Mental Health Building | ADAMH Board | 385 |
| Maryhaven Facility | Maryhaven, Inc. | 4,223 |
| | | \$ 10,346 |

Under all agreements, the lessees are required to pay the cost of maintaining and operating the leased facility. The rental payments to the County are substantially equal to the debt service to be paid by the County for retirement of the bonds associated with the facilities.

Lease payments from MORPC are paid into the Mid-Ohio Regional Planning Facility Lease special revenue fund for the MORPC facility. The funds are then transferred into the debt service fund to meet obligations associated with the facility.

Lease payments from the Franklin County Agricultural Society are deposited into the general fund. Funds are then transferred into the debt service fund to meet obligations associated with the fairgrounds.

Lease payments from the City are deposited into the Escrow–Municipal Court Building agency fund. Funds are then transferred from the agency fund and recognized as revenue in the debt service fund prior to payment of interest and principal on the Hall of Justice Addition bonds.

Lease payments from the ADAMH Board are transferred directly from the ADAMH Board fund, which is part of the County treasury, into the debt service fund. Payment amounts coincide with the debt service on the Mental Health Building bonds.

Lease payments from Maryhaven, Inc. are deposited directly into the debt service fund to meet obligations associated with construction of the facility.

The County has recognized the future minimum lease payments, less unearned interest income to be received for capitalized leases, as "Leases receivable" in the general, special revenue and debt service funds. That portion not available at year-end is classified as "Deferred revenue." The components of the net investment in direct financing leases at December 31, 1999, are as follows:

| (Amounts in 000's) | | | | |
|---|---------|--------------------|-----------------|-----------|
| | General | Special Revenue | Debt Service | Totals |
| Minimum lease payments to be received | \$ 450 | \$ 208 | \$ 13,841 | \$ 14,499 |
| Less: Unearned interest income | (82) | (18) | (4,053) | (4,153) |
| Net investment in direct financing leases | \$ 368 | \$ 190 | \$ 9,788 | \$ 10,346 |

A summary of the future minimum lease payments to be received by the County for capital leases receivable follows:

| (Amounts in 000's) | | | | | | | |
|--------------------|-------------------|------------------------|-----------------------------|---------------------------|-----------------------|-----------|---------------|
| | MORPC Facility | Fairgrounds Project | Hall of Justice Addition | Mental Health Building | Maryhaven Facility | Totals | |
| 2000 | \$ 108 | \$ 50 | \$ 1,359 | \$ 63 | \$ 352 | \$ | 1,932 |
| 2001 | 100 | 50 | 1,268 | 61 | 351 | | 1,830 |
| 2002 | - | 50 | 1,178 | 58 | 353 | | 1,639 |
| 2003 | - | 50 | 1,088 | 56 | 355 | | 1,549 |
| 2004 | - | 50 | 1,007 | 53 | 357 | | 1,467 |
| 2005 to 2017 | - | 200 | 916 | 264 | 4,702 | | 6,082 |
| | <u>\$ 208</u> | <u>\$ 450</u> | <u>\$ 6,816</u> | <u>\$ 555</u> | <u>\$ 6,470</u> | <u>\$</u> | <u>14,499</u> |

9) CAPITAL LEASE – LESSEE DISCLOSURES

The County leases various equipment through capital lease arrangements. The assets and obligations for agreements of the governmental funds are recorded in the GFAAG and GLTOAG, respectively. Current year payments are reflected within each fund. As of December 31, 1999, the total value of equipment held under capital lease agreements in the governmental funds totaled \$8,309,000.

The ADAMH Board, a governmental fund type component unit, classifies the building it leases from the County as a capital lease. In addition, the ADAMH Board leases equipment under a capital lease agreement. The total value of assets held under capital lease agreements at year-end totaled \$865,000, which is reported as part of "Property, plant and equipment" in the component unit.

The following schedule summarizes capital lease transactions for the year ended December 31, 1999:

| (Amounts in 000's) | | | |
|--------------------|----------------------------------|---|-----------------|
| | General Long Term Obligations | Governmental Fund Type Component Unit | Totals |
| Payable 01/01/99 | \$ 2,047 | \$ 482 | \$ 2,529 |
| Additions | 472 | - | 472 |
| Deletions | (915) | (53) | (968) |
| Payable 12/31/99 | <u>\$ 1,604</u> | <u>\$ 429</u> | <u>\$ 2,033</u> |

The following is a schedule of the future minimum lease payments required under capital leases and the present value of the minimum lease payments as of December 31, 1999.

| (Amounts in 000's) | | | |
|---------------------------------|----------------------------------|---|----------|
| | General Long Term Obligations | Governmental Fund Type Component Unit | Totals |
| 2000 | \$ 868 | \$ 79 | \$ 947 |
| 2001 | 477 | 76 | 553 |
| 2002 | 363 | 74 | 437 |
| 2003 | 99 | 61 | 160 |
| 2004 | 58 | 53 | 111 |
| Thereafter | 16 | 263 | 279 |
| Minimum lease payments | 1,881 | 606 | 2,487 |
| Less: Interest amount | (277) | (177) | (454) |
| Present value of lease payments | \$ 1,604 | \$ 429 | \$ 2,033 |

10) OPERATING LEASES – LESSEE DISCLOSURE

The County has entered into various contracts and leases for equipment, land and office space. The following table represents the noncancelable rental liabilities:

| (Amounts in 000's) | |
|--------------------|-----------|
| | Rental |
| 2000 | \$ 4,630 |
| 2001 | 4,407 |
| 2002 | 4,301 |
| 2003 | 3,352 |
| 2004 | 2,262 |
| 2005 - 2028 | 5,195 |
| | \$ 24,147 |

The County does not have operating leases or contracts after 2028. During 1999, the County incurred expenditures of \$3,440,000 for noncancelable operating leases.

11) NOTES RECEIVABLE

General fund:

In 1999, the County received a promissory note from the Columbus Zoological Park Association (Zoo) as payment for use of County land. The principal amount of the note is \$1,624,000 at December 31, 1999, with interest accruing at a rate of six percent (6%) per annum. The County has recorded the note as an asset and the non-current portion of the principal as "Deferred revenue" in the general fund.

Debt service fund:

In 1991, the Solid Waste Authority of Central Ohio (SWACO) acquired the former Franklin County Sanitary Landfill from the County. As part of that transfer, SWACO agreed to pay the balance of the County's general obligation bond indebtedness on the landfill.

In 1997, the County and SWACO entered into a repayment agreement under which SWACO is obligated to pay the debt service for bonds issued to finance expansion at the solid waste facility. To secure SWACO's obligation, contract documents were executed and delivered to the County whereby SWACO granted the County a lien on the Solid Waste Facilities, a security interest in its fixtures and personal property and assignment of permits and licenses necessary for operation of the Solid Waste Facilities.

At December 31, 1999, the County recorded \$230,000 and \$18,820,000 as notes receivable for the landfill and the expansion bonds, respectively, and as reservations of fund balance in the debt service fund. See note 12 for additional description of the related general obligation bonds.

The following is a summary of the future payments to be received by the County for the notes:

| (Amounts in 000's) | | | | |
|-------------------------------|-----------------|---------------|------------------|------------------|
| | Zoo | Landfill | Expansion | Totals |
| 2000 | \$ 162 | \$ 130 | \$ 1,563 | \$ 1,855 |
| 2001 | 172 | 122 | 1,566 | 1,860 |
| 2002 | 167 | - | 1,567 | 1,734 |
| 2003 | 163 | - | 1,571 | 1,734 |
| 2004 | 158 | - | 1,578 | 1,736 |
| 2005 to 2019 | 1,757 | - | 21,039 | 22,796 |
| Total payments to be received | 2,579 | 252 | 28,884 | 31,715 |
| Less: Interest amount | (955) | (22) | (10,064) | (11,041) |
| Notes receivable | <u>\$ 1,624</u> | <u>\$ 230</u> | <u>\$ 18,820</u> | <u>\$ 20,674</u> |

12) LONG-TERM DEBT

The County's long-term debt at December 31, 1999 is subdivided into debt incurred for governmental purposes, debt supported by lease payments, debt supported by component unit revenues and fund liabilities paid by enterprise revenues.

Debt incurred for governmental purposes:

The County's debt incurred for governmental purposes consists primarily of general obligation bonds. In addition to these bonds, the County is liable for notes and loans that are obligations of the general government and are being repaid from County general revenues. The notes were used to purchase electronic voting machines. The loans, provided by Ohio Public Works Commission (OPWC), financed part of the Kenny Road Project and Sunbury Road Improvements. The authorized loan amount of the Sunbury Road Improvement Project is \$800,000; the County has recorded a liability of \$255,000, which represents the value of construction in progress paid with the loan as of December 31, 1999.

Debt supported by lease payments:

Lease payments support a portion of the County's debt. Construction bonds for the MORPC Administration Building are serviced entirely by payments received from the Mid-Ohio Regional Planning Commission. Bonds issued to finance the Fairgrounds Project are serviced entirely by payments received from the Franklin County Agricultural Society. Construction bonds for the Hall of Justice Addition are serviced entirely by payments received from the City of Columbus. Bonds issued for the Mental Health Building are serviced entirely by payments received from the ADAMH Board. Bonds issued to finance construction of the Maryhaven Facility are serviced entirely by payments received from Maryhaven, Inc. The County's capital lease agreements are discussed in note 8.

Debt supported by component unit:

RPA, a component unit of the County, supports the debt that is recorded as a fund liability of the component unit. This debt includes the Rickenbacker Port Authority Facilities Project bonds, which were used for airport improvements, and a twenty-year, no-interest promissory note, which was financed by OPWC and signed by the Commissioners to finance a road construction project at RPA. Through an agreement with the

Commissioners, RPA has assumed responsibility for the debt service; therefore, the debt is reported in the component unit's fund.

Fund liabilities paid by enterprise revenues:

Enterprise revenues support a minor portion of the County's debt. The Ohio Water Development Authority and OPWC financed certain improvements to the County's water and sewer assets; these loans are being repaid entirely by user fees from Water and Sewer Operations. In 1997, OPWC awarded the County an \$872,000 loan for improvements to the Emmitt/Mix Avenue sewer; the County has recorded a liability of \$478,000, which represents the value of construction in progress paid with the loan as of December 31, 1999. In 1999, the County was awarded a loan for the design of the Cleveland Heights Sewer; accordingly, a liability of \$151,000 has been recorded.

A) Long-Term Debt Summary

The County's long-term debt transactions for the year ended December 31, 1999, are summarized below:

| | (Amounts in 000's) | | | | |
|----------------------|--|---|---|---|-------------------|
| | General Obligation Bonds/Notes Incurred for Governmental Purposes | General Obligation Bonds Supported by Lease Revenues | General Obligation Bonds/Notes Supported by Component Unit | Loans Supported by Enterprise Revenues | Totals |
| Outstanding 01/01/99 | \$ 165,007 | \$ 11,265 | \$ 7,751 | \$ 3,374 | \$ 187,397 |
| Issued in 1999 | 255 | 0 | 0 | 169 | 424 |
| Retired in 1999 | (5,937) | (1,175) | (894) | (110) | (8,116) |
| Outstanding 12/31/99 | <u>\$ 159,325</u> | <u>\$ 10,090</u> | <u>\$ 6,857</u> | <u>\$ 3,433</u> | <u>\$ 179,705</u> |

B) General Long-Term Obligations

The following is a description of the County bonds and notes recorded in the GLTOAG as of December 31, 1999:

| General Obligation Bonds and Notes - Governmental Purpose (Amounts in 000's) | | | | | |
|---|------------|-----------------|-------------------|----------------------------|---------------------|
| | Issue Date | Interest Rate | Original Amount | Current Outstanding Amount | Final Maturity Date |
| Bonds: | | | | | |
| Correctional Facility Annex | 04/01/86 | 6.500% | \$ 13,000 | \$ 1,740 | 09/01/01 |
| Veterans Memorial Addition | 04/01/86 | 6.500% | 7,400 | 990 | 09/01/01 |
| Landfill Facility | 04/01/86 | 6.500% | 1,700 | 230 | 09/01/01 |
| Parking Garage and Administration Building Addition | 11/01/82 | 10.000% | 6,500 | 2,340 | 12/01/08 |
| Exhibition Hall Land ¹ | 11/15/93 | 4.500 to 7.000% | 4,650 | 3,170 | 12/01/08 |
| Jail Renovation ¹ | 08/01/96 | 4.500 to 6.000% | 7,500 | 6,835 | 12/01/16 |
| Veterans Memorial Improvement ¹ | 08/01/96 | 4.500 to 6.000% | 8,500 | 7,745 | 12/01/16 |
| Solid Waste Facility ¹ | 07/15/97 | 4.300 to 5.500% | 20,000 | 18,820 | 12/01/17 |
| Series 1993 Refunding ¹ | 04/15/93 | 2.700 to 5.550% | 124,775 | 115,055 | 12/01/20 |
| | | | <u>194,025</u> | <u>156,925</u> | |
| Notes: | | | | | |
| Voting Machine Acquisition | 05/01/92 | 5.900% | 3,745 | 1,995 | 05/01/07 |
| OPWC Loans: | | | | | |
| Kenny Road Project | 12/04/97 | 0.000% | 250 | 150 | 07/01/02 |
| Sunbury Road Improvements | NA | 0.000% | 255 | 255 | 07/01/05 |
| | | | <u>4,250</u> | <u>2,400</u> | |
| | | | <u>\$ 198,275</u> | <u>\$ 159,325</u> | |

¹ Interest rates vary over the term of the bond according to a set schedule. This is not a demand bond.

| General Obligation Bonds Supported by Lease Revenues (Amounts in 000's) | | | | | |
|--|------------|-----------------|------------------|----------------------------|---------------------|
| | Issue Date | Interest Rate | Original Amount | Current Outstanding Amount | Final Maturity Date |
| MORPC Facility | 04/01/86 | 6.500% | \$ 1,400 | \$ 190 | 09/01/01 |
| Fairgrounds Project | 04/01/86 | 6.500% | 705 | 100 | 09/01/01 |
| Hall of Justice Addition | 06/01/81 | 10.500% | 19,800 | 5,180 | 06/01/05 |
| Mental Health Building | 07/01/86 | 7.375% | 795 | 385 | 12/01/10 |
| Maryhaven Facility ¹ | 07/15/97 | 4.300 to 5.500% | 4,500 | 4,235 | 12/01/17 |
| | | | <u>\$ 27,200</u> | <u>\$ 10,090</u> | |

¹ Interest rates vary over the term of the bond according to a set schedule. This is not a demand bond.

C) Component Unit Debt Obligations

Certain general obligation bonds and notes are to be repaid with component unit revenues and are shown as fund liabilities of the component unit. The following is a description of those bonds and notes as of December 31, 1999:

| (Amounts in 000's) | | | | | |
|---|---------------|------------------|--------------------|----------------------------------|---------------------------|
| | Issue Date | Interest Rate | Original Amount | Current Outstanding Amount | Final Maturity Date |
| Rickenbacker Port Authority Project Bonds | 12/01/85 | 8.000% | \$ 16,400 | \$ 5,740 | 12/01/06 |
| OPWC Loan - Rickenbacker Air Industrial Park | 04/02/95 | 0.000% | 1,489 | 1,117 | 01/01/15 |
| | | | <u>\$ 17,889</u> | <u>\$ 6,857</u> | |

D) Enterprise Debt

The following is a description of loans outstanding as of December 31, 1999, to be repaid by enterprise fund revenues:

| (Amounts in 000's) | | | | | |
|---|---------------|------------------|--------------------|----------------------------------|---------------------------|
| | Issue Date | Interest Rate | Original Amount | Current Outstanding Amount | Final Maturity Date |
| Forest Ridge Sewer | 09/02/88 | 8.280% | \$ 186 | \$ 142 | 07/01/13 |
| Hamilton Meadows Water | 04/28/88 | 8.090% | 194 | 143 | 07/01/13 |
| Ridgewood Estates and Oakhurst Knolls Water | 04/28/88 | 8.090% | 1,478 | 1,121 | 07/01/13 |
| Village Park and Young Estates Sewer | 03/26/92 | 7.210% | 551 | 470 | 07/01/17 |
| Village Park and Young Estates Water | 03/26/92 | 7.210% | 274 | 234 | 07/01/17 |
| Lincoln Village and New Rome Water | 02/12/95 | 3.500% | 835 | 694 | 07/01/15 |
| Emmit/Mix Avenue Sewer | 07/01/97 | 3.000% | 478 | 478 | 01/01/19 |
| Cleveland Heights Sewer Design | 02/25/99 | 3.200% | 151 | 151 | 07/01/04 |
| | | | <u>\$ 4,147</u> | <u>\$ 3,433</u> | |

E) Debt Service Requirements

The following is a summary of the County's future annual debt service requirements for long-term debt, including additional principal of \$545,000 on the Sunbury Road Improvement Project (general obligation notes) and \$394,000 on the Emmit/Mix Avenue Sewer Project (enterprise loan), both estimated upon project completion.

| (Amounts in 000's) | | | | | |
|--|--|--|--|---|-------------------|
| | General Obligation Bonds/Notes Incurred for Governmental Purposes | General Obligation Bonds Supported by Lease Revenues | General Obligation Bonds/Notes Supported by Component Unit | Loans Supported by Enterprise Revenues | Totals |
| 2000 | \$ 14,435 | \$ 1,939 | \$ 1,354 | \$ 224 | \$ 17,952 |
| 2001 | 14,652 | 1,834 | 1,288 | 397 | 18,171 |
| 2002 | 14,195 | 1,589 | 1,223 | 397 | 17,404 |
| 2003 | 14,075 | 1,498 | 1,157 | 397 | 17,127 |
| 2004 | 14,052 | 1,417 | 1,091 | 397 | 16,957 |
| Thereafter | 183,154 | 5,912 | 2,581 | 4,060 | 195,707 |
| | 254,563 | 14,189 | 8,694 | 5,872 | 283,318 |
| Less: Amount representing interest | (94,693) | (4,099) | (1,837) | (2,045) | (102,674) |
| Total principal | <u>\$ 159,870</u> | <u>\$ 10,090</u> | <u>\$ 6,857</u> | <u>\$ 3,827</u> | <u>\$ 180,644</u> |

F) Prior Period Defeasance

In 1993, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 1999, \$107,655,000 remained outstanding on the defeased bonds.

G) Conduit Debt

From time to time, the County has issued Hospital, Housing and Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the financed property and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facility transfers to the private-sector entity served by the bond issuance. The County is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 1999, there were 158 series of bonds outstanding. The aggregate principal amount payable for 142 of these series was \$ 1.61 billion. The aggregate principal amount payable for 16 series issued prior to January 1, 1997, could not be determined; however, the original issue amounts totaled \$70,000,000.

H) Debt Limitations

The ORC provides that the net general obligation debt of the County issued without a vote of the electorate, exclusive of certain exempt debt, shall never exceed one percent of the total assessed valuation of the County. The ORC further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 1999, are an overall debt margin of \$423,780,000 and a limit on unvoted debt of \$102,298,000. See statistical table 12 for specific calculations.

13) ACCRUED VACATION AND SICK LEAVE

At December 31, 1999, the liability for vacation leave for governmental fund employees (primary government) totaled \$10,051,000, a decrease of \$242,000 from the liability at the prior year-end. The liability for sick leave for these employees totaled \$5,992,000, an increase of \$998,000 over the prior year. The total liability of \$16,043,000 is recorded in the GLTOAG. Other accrued liabilities for compensated absences include \$68,000 for the enterprise fund, \$1,000,000 for governmental fund type component units, and \$566,000 for proprietary fund type component units, bringing the total for the reporting entity to \$17,677,000.

14) CONTRIBUTED CAPITAL

The following is a summary of the changes in contributed capital during 1999:

| | (Amounts in 000's) | | Totals |
|--|--------------------|--------------------------------------|-----------|
| | Primary Government | Proprietary Fund Type Component Unit | |
| Balance at 01/01/99 | \$ 7,993 | \$ 60,699 | \$ 68,692 |
| Capital grants received in 1999 | - | 2,883 | 2,883 |
| Fair value of land contributed in 1999 | - | 850 | 850 |
| Balance at 12/31/99 | \$ 7,993 | \$ 64,432 | \$ 72,425 |

15) RISK MANAGEMENT

The County is exposed to various risks of loss related to torts and general liability; theft of, damage to and destruction of assets; natural disasters; errors and omissions; employee health care claims and injuries to employees. Insurance policies are procured for buildings and contents, County-owned equipment, steam boilers and machinery. In addition, a Money and Securities policy is in effect for certain agencies that deal with large amounts of cash, and a Faithful Performance Blanket bond is in place for all County employees. Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County has elected to retain risk for losses related to torts and general liability, employee health care claims and employee injuries rather than insuring those risks through a third-party.

The County's general fund provides unlimited coverage for court judgments resulting from tort and general liability claims of County officials and employees. The County does not use actuaries to determine possible claims liability, nor are any interfund premiums charged. The Commissioners appropriated \$200,000 within the general fund in 1999 to satisfy court-ordered judgments, self-insured claims or other settlements. The actual claims paid during 1999 totaled \$46,000. The County has designated \$6,707,000 of the general fund fund balance for unasserted claims.

The County provides life, medical/surgical, dental and vision insurance, as well as counseling services, to most employees through various companies and contracts. During 1999, the County's employee health care benefits were administered by United Health Care (UHC), which furnished claims review and processing. The County was liable for a maximum of \$100,000 per year per subscriber and purchased stop-loss coverage for amounts above the maximum. Participating County agencies pay their proportionate shares of the stop-loss premium and actual claims processed by UHC.

An estimate of amounts to be paid for claims incurred but unreported as of year-end has been developed by the County based on its historical experience. All health care costs are allocated to the fund that pays the salary of the enrolled employee. These payments are accounted for as expenditures in the paying funds and as additions to a liability account in the receiving agency fund from which bills are paid. At December 31, 1999, accounts payable balances included \$3,110,000 for reported, unpaid claims and \$3,326,000 as an estimate for claims that had been incurred but not reported.

The Comprehensive Omnibus Budget Reconciliation Act of 1986 requires the County to offer terminated or retired employees continued participation in the County's employee health care benefits program, provided that the employees pay the rate established by the plan administrator.

The County reimburses the Bureau of Ohio Workers' Compensation (the Bureau) for injured workers' claims. All County agencies participate in the program and make payments for prior and current year claims. The current payable claims as of December 31, 1999, totaled \$2,458,000. This amount was allocated to the participating agencies and is included within individual fund accounts payable balances. Because the plan is retrospectively rated, payments will be made in future periods for injuries sustained during 1999 and prior years. At December 31, 1999, this long-term liability was estimated to be \$7,640,000, an increase of \$1,555,000 from the estimate as of December 31, 1998, and is reported in the GLTOAG. The County has designated \$5,648,000 of the general fund fund balance for these future payments.

The County analyzes all outstanding and potential claims that have arisen or could arise due to the occurrence of a loss contingency on or before December 31, 1999. Those claims that are judged to have a high probability of requiring a settlement and for which the amount required to settle the claim is reasonably estimable are shown as fund liabilities if it is anticipated that they will be paid from current available financial resources, or as liabilities of the GLTOAG if payment is not expected to be made from current available financial resources. Those claims for which the liability cannot be reasonably estimated or which are judged not to have a high probability of settlement are not displayed as liabilities on the balance sheet, but are discussed in note 20.

Changes in claims liabilities during 1998 and 1999 were as follows:

| | (Amounts in 000's) | | | |
|------------------------------------|--------------------|-----------------|------------|-------------------------------|
| | General | Special Revenue | Enterprise | General Long-Term Obligations |
| Unpaid claims at 01/01/98 | \$ 3,088 | \$ 3,489 | \$ 20 | \$ 4,519 |
| 1998 net change in claims estimate | - | - | - | 1,303 |
| 1998 incurred claims | 12,080 | 17,725 | 75 | 263 |
| 1998 paid claims | (11,349) | (17,123) | (70) | - |
| Unpaid claims at 01/01/99 | 3,819 | 4,091 | 25 | 6,085 |
| 1999 net change in claims estimate | - | - | - | 1,555 |
| 1999 incurred claims | 11,422 | 19,584 | 82 | - |
| 1999 paid claims | (11,058) | (18,926) | (82) | - |
| Unpaid claims at 12/31/99 | \$ 4,183 | \$ 4,749 | \$ 25 | \$ 7,640 |

16) DEFERRED COMPENSATION PLANS

County plans:

The County, including most of the component units, offers the Ohio Public Employees Deferred Compensation Plan and the County Commissioners Association of Ohio Deferred Compensation Plan to its employees and elected officials. The plans were established in accordance with Internal Revenue Code Section 457, as well as ORC Sections 145.73 and 145.74. Participation in either plan is on a voluntary payroll deduction basis. These plans permit the deferral of compensation until future years. The deferred compensation is not available to employees until termination, retirement or death, or for an unforeseeable emergency. Both plans have implemented GASB Statement No. 32 in prior years. In accordance with the pronouncement, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

Stadium and Team plans:

Certain employees of the Stadium and Team participate in non-qualified deferred compensation plans. Under the Stadium and Team plans, employees defer a portion of their incentive pay until a later date, usually after retirement. The benefits under the plans are subject to vesting schedules and the assets remain the property of the Stadium and Team until the employees vest in their benefits. The Stadium and Team have a fiduciary responsibility regarding these assets and their use. As of December 31, 1999, the balance of the plans was \$158,000, recorded as "Restricted cash" of the proprietary fund type component units.

17) EMPLOYEE RETIREMENT PLANS

A) Pension Plans

County employees are covered by the statewide Public Employees Retirement System of Ohio (PERS). ADAMH Board, Residential Services, RPA, and Veterans Memorial employees also participate in PERS. MR & DD teachers who work in ARC's sheltered workshops participate in the State Teachers Retirement System of Ohio (STRS). Certain employees of the Stadium and Team participate in a non-qualified retirement plan.

Public Employees Retirement System of Ohio:

PERS is a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. The authority to establish and amend benefits is provided by state statute per ORC Chapter 145. PERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.50 percent of their annual covered salary to fund pension obligations; the County is required to contribute 13.55 percent of covered payroll. For law enforcement employees, the employee contribution is 9.00 percent and the employer contribution is 16.70 percent. Of the employer contribution, 4.20 percent is used for health care (see part B of this note). Contributions are authorized by state statute. The County's required contributions to PERS for the years ended December 31, 1999, 1998 and 1997 were as follows:

| | (Amounts in 000's) | | |
|----------------------------------|--------------------|-----------|-----------|
| | 1999 | 1998 | 1997 |
| Employer share | \$ 28,050 | \$ 25,398 | \$ 24,519 |
| Employee share, paid by employer | 2,599 | 2,385 | 2,293 |
| Total contributions | \$ 30,649 | \$ 27,783 | \$ 26,812 |

The full amount has been contributed for 1998 and 1997. For 1999, 88.13 percent has been contributed with the remainder reported at December 31, 1999, in the Payroll and Benefit Revolving agency fund. The December contribution was paid to PERS in January 2000.

State Teachers Retirement System of Ohio:

The County also contributes to STRS, a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, cost of living increases and survivor benefits to plan members and beneficiaries. The authority to establish benefits is provided by ORC Chapter 3307. STRS issues a stand-alone financial report. A copy can be obtained by writing to State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.30 percent of their annual covered salary, and the County is required to contribute 14.00 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10.00 percent for members and 14.00 percent for employers. The County's contributions to STRS for the years ended December 31, 1999, 1998 and 1997 were approximately \$1,203,000, \$1,085,000, and \$1,080,000, respectively. The full amount has been contributed for 1998 and 1997. For 1999, 88.43 percent has been contributed with the remainder being reported at December 31, 1999, in the Payroll and Benefit Revolving agency fund. The December contribution was paid to STRS in January 2000.

Stadium and Team:

Certain employees of the Stadium and Team participate in a non-qualified retirement plan. The Stadium and Team have a policy of purchasing single premium life insurance policies for these employees.

B) Other Post-Employment Benefits (OPEB)

Public Employees Retirement System of Ohio:

PERS provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients. The health care coverage provided by the retirement system is considered an OPEB. During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.20 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

The County's actual contributions for 1999, that were used to fund OPEB, were approximately \$9,289,000. The actual contribution and actuarially required contribution amounts were the same. As of December 31, 1999, PERS's *unaudited estimated net assets available for future OPEB payments were approximately \$9.870 billion*. OPEB expenditures were approximately \$523,599,000 during 1999. The number of benefit recipients eligible for OPEB at December 31, 1999, was 118,062.

State Teachers Retirement System of Ohio:

Comprehensive health care benefits are provided to retired teachers and their dependents through STRS. Coverage includes hospitalization, physician fees, prescription drugs and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the ORC, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate; currently 14.00 percent of covered payroll. For the fiscal year ended June 30, 1999, the Board allocated employer contributions equal to 8.00 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount totaled approximately \$688,000 during 1999. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

18) HOUSING OF CITY PRISONERS

Under the terms of an agreement between the County and the City, the County provides housing and medical treatment to persons incarcerated under City ordinances. For this service, the City has agreed to pay its proportionate share of the jail's costs. An independent accounting firm conducts a cost study to determine the City's share. During 1999, the general fund realized revenue of \$8,629,000 under this agreement.

19) FRANKLIN COUNTY CONVENTION FACILITIES AUTHORITY

In 1990, the Franklin County Convention Facilities Authority (CFA) issued \$98,000,000 of lease revenue bonds to finance the construction of the Greater Columbus Convention Center. A second bond issue was completed on January 6, 1998, totaling \$84,000,000 in tax and lease revenue anticipation bonds to advance refund \$8,220,000 of the outstanding 1990 bonds and to fund an expansion of the convention facility. CFA is a legally separate and distinct entity; therefore, its financial statements are not included in this report.

The bond issues and the facility were made possible through a lease/sub-lease agreement whereby the City and the County lease the facility from CFA, and concurrently sub-lease it back to CFA. The lease rent charged by CFA equals the annual debt service amount. The sub-lease rent charged by the City and the County also equals the annual debt service amount and is expected to be paid from hotel/motel tax revenues. The Convention Center Lease special revenue fund records the lease and sub-lease payments made and received by the County.

The County may, at its discretion and without incurring any penalty or further liability, cancel the lease by not appropriating funds for the lease payment. The terms of the agreement provide many alternative plans for the payment of the debt service in the event that the hotel/motel tax revenues prove insufficient. The County considers it highly unlikely that it will ever be faced with meeting CFA's debt service. Neither the City nor the County is responsible for the operation of the facility.

20) COMMITMENTS AND CONTINGENCIES

Grant programs:

The County, the ADAMH Board and RPA have received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. At December 31, 1999, the audits of certain programs have not been completed. These audits could lead to disallowance of a request for reimbursement to the grantor agency for expenditures already incurred by the program or could result in a finding for recovery, which would be a fund liability. Based on prior experience, the County believes such disallowances or findings, if any, will be immaterial. No provisions have been made within the financial statements for the refund or repayment of grant moneys.

Judgments and claims:

At December 31, 1999, there were several lawsuits pending against the County. The Prosecuting Attorney has used his best judgment as legal counsel for the County to estimate the possible liability that the County could incur. No material liability is expected to arise from the current pending lawsuits.

Mental health claims:

In recognition of the risk inherent in its operations, the ADAMH Board has designated a portion of its fund balance to absorb financial shortfalls, whether temporary or permanent (analogous in the insurance industry to a catastrophe fund). The fund balance designation helps meet the ADAMH Board's statutory and contractual responsibilities in the event that the cost for client-related services exceeds available revenues. These shortfalls can occur because of discontinued funding for a specific program, reduction in funding for selected services or overruns in cost.

Using historical financial data, a financial model was constructed and variances in key risk areas were identified and summarized into three categories: cash flow, client related risk and revenue risk. The recommended fund balance requirement was developed as a percentage of total client-related service cost. The percentage, separately identified for each risk component, was then converted to a dollar amount. At December 31, 1999, the Board designated \$10,964,000 for possible future financial shortfalls.

Fund balance designated for future years' expenditures:

By resolution, the Commissioners have designated amounts in the fund balance of the general fund to be used for expenditures in future years. \$10,000,000 has been set aside for rainy day purposes. \$2,500,000 has been earmarked to fund the 27th pay period anomaly that will occur as a result of the County's biweekly payroll cycle.

21) DISCRETELY PRESENTED COMPONENT UNITS

Six discretely presented component units are included within the reporting entity of the County. ADAMH Board and Residential Services are governmental fund types. RPA, ARC, the Memorial Hall and the Stadium and Team are proprietary fund types. Condensed balance sheets and operating statements for both of the fund types follow.

Condensed Balance Sheet
All Governmental Fund Type Component Units
December 31, 1999
(Amounts in 000's)

| | ADAMH Board | Residential Services | Totals |
|--|------------------|-------------------------|-------------------|
| Assets: | | | |
| Current | \$ 89,190 | \$ 4,891 | \$ 94,081 |
| Due from primary government | 1,186 | 682 | 1,868 |
| Property, plant and equipment | 6,363 | 11,160 | 17,523 |
| Other debits: | | | |
| Amount to be provided for retirement of general long-term obligations | 801 | 628 | 1,429 |
| <i>Total assets and other debits</i> | <u>\$ 97,540</u> | <u>\$ 17,361</u> | <u>\$ 114,901</u> |
| Liabilities: | | | |
| Current | \$ 74,504 | \$ 1,625 | \$ 76,129 |
| Long-term | 429 | - | 429 |
| <i>Total liabilities</i> | 74,933 | 1,625 | 76,558 |
| Equity and other credits: | 22,607 | 15,736 | 38,343 |
| <i>Total liabilities, equity and other credits</i> | <u>\$ 97,540</u> | <u>\$ 17,361</u> | <u>\$ 114,901</u> |

**Condensed Statement of Revenues, Expenditures
and Changes in Fund Balances**
All Governmental Fund Type Component Units
Year Ended December 31, 1999
(Amounts in 000's)

| | ADAMH Board | Residential Services | Totals |
|---|------------------|-------------------------|------------------|
| Revenues: | \$ 104,376 | \$ 12,926 | \$ 117,302 |
| Expenditures: | 115,933 | 17,159 | 133,092 |
| Other financing sources (uses): | | | |
| Transfers to primary government | (66) | - | (66) |
| Transfers from primary government | - | 5,189 | 5,189 |
| <i>Total other financing sources (uses)</i> | (66) | 5,189 | 5,123 |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | (11,623) | 956 | (10,667) |
| Fund balances at beginning of year (restated) | 27,867 | 3,620 | 31,487 |
| Fund balances at end of year | <u>\$ 16,244</u> | <u>\$ 4,576</u> | <u>\$ 20,820</u> |

Condensed Balance Sheet
All Proprietary Fund Type Component Units
December 31, 1999
(Amounts in 000's)

| | RPA | ARC | Memorial Hall | Stadium and Team | Totals |
|--|------------------|-----------------|------------------|---------------------|------------------|
| Assets: | | | | | |
| Current | \$ 10,607 | \$ 3,828 | \$ 641 | \$ 3,401 | \$ 18,477 |
| Due from primary government | - | 1,714 | - | 98 | 1,812 |
| Property, plant and equipment | 37,774 | 235 | 290 | 4,096 | 42,395 |
| Restricted cash | 39 | - | - | 158 | 197 |
| <i>Total assets</i> | <u>\$ 48,420</u> | <u>\$ 5,777</u> | <u>\$ 931</u> | <u>\$ 7,753</u> | <u>\$ 62,881</u> |
| Liabilities: | | | | | |
| Current | \$ 2,227 | \$ 710 | \$ 494 | \$ 664 | \$ 4,095 |
| Due to primary government | - | 640 | - | - | 640 |
| Advances from primary government | 29,496 | - | - | - | 29,496 |
| Bonds and other long term | 6,857 | - | - | - | 6,857 |
| <i>Total liabilities</i> | <u>38,580</u> | <u>1,350</u> | <u>494</u> | <u>664</u> | <u>41,088</u> |
| Equity: | | | | | |
| Contributed capital | 64,432 | - | - | - | 64,432 |
| Retained earnings (accumulated deficits) | (54,592) | 4,427 | 437 | 7,089 | (42,639) |
| <i>Total equity</i> | <u>9,840</u> | <u>4,427</u> | <u>437</u> | <u>7,089</u> | <u>21,793</u> |
| <i>Total liabilities and equity</i> | <u>\$ 48,420</u> | <u>\$ 5,777</u> | <u>\$ 931</u> | <u>\$ 7,753</u> | <u>\$ 62,881</u> |

**Condensed Statement of Revenues, Expenses
and Changes in Retained Earnings**
All Proprietary Fund Type Component Units
Year Ended December 31, 1999
(Amounts in 000's)

| | RPA | ARC | Memorial Hall | Stadium and Team | Totals |
|--|--------------------|-----------------|------------------|---------------------|--------------------|
| Operating revenues | \$ 2,525 | \$ 6,460 | \$ 1,889 | \$ 4,643 | \$ 15,317 |
| Depreciation | (2,739) | (115) | (43) | (395) | (3,292) |
| Other operating expenses | (5,464) | (7,367) | (1,681) | (4,246) | (18,758) |
| <i>Operating income (loss)</i> | <u>(5,678)</u> | <u>(1,022)</u> | <u>(35)</u> | <u>2</u> | <u>(6,733)</u> |
| Total nonoperating revenues (expenses) | 208 | 157 | 30 | 616 | 1,011 |
| <i>Income (loss) before operating transfers</i> | <u>(5,470)</u> | <u>(865)</u> | <u>(5)</u> | <u>618</u> | <u>(5,722)</u> |
| Transfers from primary government | 3,500 | 1,373 | - | - | 4,873 |
| <i>Net income (loss)</i> | <u>(1,970)</u> | <u>508</u> | <u>(5)</u> | <u>618</u> | <u>(849)</u> |
| Retained earnings (accumulated deficits) at beginning of year | (52,622) | 3,919 | 442 | 6,471 | (41,790) |
| Retained earnings (accumulated deficits) at end of year | <u>\$ (54,592)</u> | <u>\$ 4,427</u> | <u>\$ 437</u> | <u>\$ 7,089</u> | <u>\$ (42,639)</u> |

22) ACCOUNTING CHANGES, FUND RECLASSIFICATIONS AND CORRECTIONS OF ERRORS

A) Accounting Changes

Effective January 1, 1999, the County changed the capitalization threshold for reporting fixed assets from \$1,000 to \$5,000. As such, fixed assets that no longer qualify under the new threshold are not reported. The net effect in the enterprise funds was a reduction of retained earnings in the enterprise funds of \$57,000. Likewise, the reduction in the general fixed asset account group (GFAAG) was \$28,064,000.

For the year ended December 31, 1999, the County changed the method of reporting cash flows from the indirect method to the direct method. The change in method had no effect on current or prior period fund balance.

B) Fund Reclassifications

In previous years, the Local Law Enforcement Block Grant fund, which had a fund balance of \$1,003,000 at December 31, 1998, was classified as a special revenue fund. Due to the nature of the expenditures, the fund has been reclassified as a capital projects fund and renamed the "Court Case Management" fund.

For the year ended December 31, 1998, the Franklin County Public Defender was reported as a governmental fund type component unit, with a fund balance of \$118,000. Effective January 1, 1999, the Public Defender operated as an agency of the County, reported in the general fund.

C) Corrections of Errors

Adjustments to fund balance:

In prior years, operating transfers from the general fund to the Permanent Improvement capital projects fund were overstated by \$1,280,000. Accordingly, the beginning fund balances were adjusted.

General fixed assets:

Several buildings have been purchased from the County through direct financing agreements. These buildings have incorrectly remained on the County's financial statements as fixed assets. The effect of removing the buildings from the GFAAG was \$10,154,000.

D) Summary of Changes

The following table summarizes the effects of the accounting changes, fund reclassifications and corrections of errors on fund balance and retained earnings in the GAAP basis financial statements:

| (Amounts in 000's) | | | | | |
|--|-------------------|--------------------|---------------------|-----------------|---|
| | General | Special Revenue | Capital Projects | Enterprise | Governmental Fund Type Component Units |
| Fund balance/(accumulated deficits) at 12/31/98, as previously reported | \$ 125,537 | \$ 98,353 | \$ 9,639 | \$ (856) | \$ 31,605 |
| Effect of change in fixed asset threshold | - | - | - | (57) | - |
| Impact of reclassifications | 118 | (1,003) | 1,003 | - | (118) |
| Effect of correction of errors | 1,280 | - | (1,280) | - | - |
| Fund balance/(accumulated deficits) at 12/31/98, as restated | <u>\$ 126,935</u> | <u>\$ 97,350</u> | <u>\$ 9,362</u> | <u>\$ (913)</u> | <u>\$ 31,487</u> |

The following table summarizes the effect of the change in capitalization threshold and the correction of errors on the investment in general fixed assets as reported in the GFAAG:

| (Amounts in 000's) | |
|--|-------------------|
| Investment in general fixed assets, as previously reported | \$ 355,630 |
| Effect of change in fixed asset threshold | (28,064) |
| Effect of correction of errors | (10,154) |
| Investment in general fixed assets, as adjusted | <u>\$ 317,412</u> |

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GENERAL FUND

The general fund is used to account for all activities of the County not included in other specified funds.

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------------|----------------|-----------------|
| Revenues: | | | |
| Sales tax | \$ 78,320 | \$ 78,320 | \$ - |
| Real and other taxes | 29,119 | 29,562 | 443 |
| Licenses and permits | 447 | 447 | - |
| Fees and charges for services | 42,935 | 40,077 | (2,858) |
| Fines and forfeitures | 473 | 766 | 293 |
| Intergovernmental | 35,978 | 37,327 | 1,349 |
| Investment income | 23,353 | 24,164 | 811 |
| Other | 3,746 | 4,011 | 265 |
| Total revenues | 214,371 | 214,674 | 303 |
| Expenditures: | | | |
| General government | | | |
| Commissioners - administration | | | |
| Personal services | 1,396 | 1,302 | 94 |
| PERS - County share | 189 | 176 | 13 |
| Medicare - County share | 20 | 14 | 6 |
| Services and charges | 227 | 141 | 86 |
| Materials and supplies | 29 | 17 | 12 |
| Capital outlays and equipment | 60 | 53 | 7 |
| Total commissioners - administration | 1,921 | 1,703 | 218 |
| Commissioners - centralized services | | | |
| Personal services | 905 | - | 905 |
| PERS - County share | 10,433 | 10,300 | 133 |
| Medicare - County share | 15 | - | 15 |
| Fringe benefits | 11,729 | 10,455 | 1,274 |
| Workers' compensation | 1,165 | 1,023 | 142 |
| Unemployment compensation | 152 | 49 | 103 |
| Services and charges | 3,036 | 1,734 | 1,302 |
| Materials and supplies | 9 | - | 9 |
| Capital outlays and equipment | 2,019 | 1 | 2,018 |
| Total commissioners - centralized services | 29,463 | 23,562 | 5,901 |
| Commissioners - special programs | | | |
| Personal services | 359 | - | 359 |
| PERS - County share | 73 | - | 73 |
| Medicare - County share | 17 | - | 17 |
| Services and charges | 886 | 852 | 34 |
| Materials and supplies | 13 | 13 | - |
| Capital outlays and equipment | 4,100 | 2,325 | 1,775 |
| Total commissioners - special programs | 5,448 | 3,190 | 2,258 |
| Commissioners - risk management reserve | | | |
| Services and charges | 200 | 46 | 154 |
| Total commissioners - risk management reserve | 200 | 46 | 154 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 General Fund
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

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| | Revised Budget | Actual | Variance |
|-------------------------------------|-------------------|--------|----------|
| Purchasing | | | |
| Personal services | \$ 498 | \$ 484 | \$ 14 |
| PERS - County share | 67 | 65 | 2 |
| Medicare - County share | 7 | 6 | 1 |
| Services and charges | 1,238 | 1,172 | 66 |
| Materials and supplies | 109 | 105 | 4 |
| Capital outlays and equipment | 130 | 115 | 15 |
| Total purchasing | 2,049 | 1,947 | 102 |
| Public facilities management | | | |
| Personal services | 4,806 | 4,165 | 641 |
| PERS - County share | 651 | 564 | 87 |
| Medicare - County share | 70 | 49 | 21 |
| Services and charges | 8,842 | 8,817 | 25 |
| Materials and supplies | 747 | 740 | 7 |
| Capital outlays and equipment | 190 | 175 | 15 |
| Total public facilities management | 15,306 | 14,510 | 796 |
| Fleet management | | | |
| Personal services | 300 | 266 | 34 |
| PERS - County share | 41 | 36 | 5 |
| Medicare - County share | 4 | 3 | 1 |
| Services and charges | 106 | 96 | 10 |
| Materials and supplies | 537 | 501 | 36 |
| Capital outlays and equipment | 1,224 | 1,195 | 29 |
| Total fleet management | 2,212 | 2,097 | 115 |
| Development | | | |
| Personal services | 368 | 340 | 28 |
| PERS - County share | 51 | 46 | 5 |
| Medicare - County share | 5 | 4 | 1 |
| Services and charges | 241 | 240 | 1 |
| Materials and supplies | 6 | 5 | 1 |
| Capital outlays and equipment | 1 | 1 | - |
| Total development | 672 | 636 | 36 |
| Human resources | | | |
| Personal services | 708 | 661 | 47 |
| PERS - County share | 96 | 90 | 6 |
| Medicare - County share | 10 | 8 | 2 |
| Services and charges | 143 | 27 | 116 |
| Materials and supplies | 34 | 12 | 22 |
| Capital outlays and equipment | 7 | 6 | 1 |
| Total human resources | 998 | 804 | 194 |

FRANKLIN COUNTY, OHIO

Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|--|-------------------|--------------|------------|
| <i>Auditor - general</i> | | | |
| Personal services | \$ 2,261 | \$ 2,233 | \$ 28 |
| PERS - County share | 312 | 300 | 12 |
| Medicare - County share | 33 | 23 | 10 |
| Services and charges | 929 | 923 | 6 |
| Materials and supplies | 22 | 22 | - |
| Capital outlays and equipment | 8 | 6 | 2 |
| Total auditor - general | <u>3,565</u> | <u>3,507</u> | <u>58</u> |
| <i>Auditor - real estate system purchase</i> | | | |
| Services and charges | 377 | - | 377 |
| Capital outlays and equipment | 193 | - | 193 |
| Total auditor - real estate system purchase | <u>570</u> | <u>-</u> | <u>570</u> |
| <i>Information technology center</i> | | | |
| Personal services | 3,063 | 2,775 | 288 |
| PERS - County share | 415 | 375 | 40 |
| Medicare - County share | 45 | 33 | 12 |
| Services and charges | 3,502 | 3,327 | 175 |
| Materials and supplies | 356 | 256 | 100 |
| Capital outlays and equipment | 1,744 | 1,740 | 4 |
| Total information technology center | <u>9,125</u> | <u>8,506</u> | <u>619</u> |
| <i>Information technology center - Year 2000 project</i> | | | |
| Services and charges | 92 | 92 | - |
| Total information technology center - Year 2000 project | <u>92</u> | <u>92</u> | <u>-</u> |
| <i>Information technology center - capital equipment</i> | | | |
| Services and charges | 403 | 118 | 285 |
| Capital outlays | 461 | 461 | - |
| Total information technology center - capital equipment | <u>864</u> | <u>579</u> | <u>285</u> |
| <i>Recorder</i> | | | |
| Personal services | 1,154 | 1,151 | 3 |
| PERS - County share | 156 | 156 | - |
| Medicare - County share | 17 | 15 | 2 |
| Services and charges | 109 | 98 | 11 |
| Materials and supplies | 52 | 27 | 25 |
| Capital outlays and equipment | 6 | 6 | - |
| Total recorder | <u>1,494</u> | <u>1,453</u> | <u>41</u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

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| | Revised Budget | Actual | Variance |
|--|-------------------|--------|----------|
| Microfilming board | | | |
| Personal services | \$ 505 | \$ 495 | \$ 10 |
| PERS - County share | 68 | 67 | 1 |
| Medicare - County share | 7 | 6 | 1 |
| Services and charges | 104 | 86 | 18 |
| Materials and supplies | 76 | 65 | 11 |
| Capital outlays and equipment | 245 | 234 | 11 |
| Total microfilming board | 1,005 | 953 | 52 |
| Treasurer | | | |
| Personal services | 974 | 968 | 6 |
| PERS - County share | 122 | 120 | 2 |
| Medicare - County share | 13 | 7 | 6 |
| Services and charges | 168 | 138 | 30 |
| Materials and supplies | 24 | 23 | 1 |
| Capital outlays and equipment | 13 | 3 | 10 |
| Contingencies | 122 | - | 122 |
| Total treasurer | 1,436 | 1,259 | 177 |
| Prosecuting attorney | | | |
| Personal services | 6,827 | 6,502 | 325 |
| PERS - County share | 926 | 875 | 51 |
| Medicare - County share | 99 | 72 | 27 |
| Services and charges | 422 | 402 | 20 |
| Materials and supplies | 54 | 54 | - |
| Capital outlays and equipment | 21 | 15 | 6 |
| Total prosecuting attorney | 8,349 | 7,920 | 429 |
| Board of elections - administration | | | |
| Personal services | 1,785 | 1,697 | 88 |
| PERS - County share | 242 | 227 | 15 |
| Medicare - County share | 26 | 16 | 10 |
| Services and charges | 365 | 361 | 4 |
| Materials and supplies | 200 | 192 | 8 |
| Capital outlays and equipment | 334 | 334 | - |
| Total board of elections - administration | 2,952 | 2,827 | 125 |
| Board of elections - booth workers | | | |
| Personal services | 632 | 565 | 67 |
| Services and charges | 110 | 106 | 4 |
| Materials and supplies | 20 | 20 | - |
| Total board of elections - booth workers | 762 | 691 | 71 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 General Fund
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued

| | Revised Budget | Actual | Variance |
|--|-------------------|---------------|---------------|
| Parking facilities | | | |
| Personal services | \$ 166 | \$ 157 | \$ 9 |
| PERS - County share | 23 | 21 | 2 |
| Medicare - County share | 2 | 2 | - |
| Fringe benefits | 40 | 17 | 23 |
| Workers' compensation | 1 | 1 | - |
| Services and charges | 1,364 | 956 | 408 |
| Materials and supplies | 45 | 42 | 3 |
| Capital outlays and equipment | 39 | 33 | 6 |
| Total parking facilities | <u>1,680</u> | <u>1,229</u> | <u>451</u> |
| Total general government | <u>90,163</u> | <u>77,511</u> | <u>12,652</u> |
| Judicial | | | |
| Court of appeals | | | |
| Personal services | 634 | 560 | 74 |
| PERS - County share | 86 | 76 | 10 |
| Medicare - County share | 9 | 7 | 2 |
| Services and charges | 114 | 108 | 6 |
| Materials and supplies | 10 | 9 | 1 |
| Capital outlays and equipment | 27 | 13 | 14 |
| Total court of appeals | <u>880</u> | <u>773</u> | <u>107</u> |
| Common pleas court - administration | | | |
| Personal services | 3,878 | 3,824 | 54 |
| PERS - County share | 527 | 514 | 13 |
| Medicare - County share | 56 | 39 | 17 |
| Services and charges | 499 | 447 | 52 |
| Materials and supplies | 63 | 56 | 7 |
| Capital outlays and equipment | 318 | 311 | 7 |
| Total common pleas court - administration | <u>5,341</u> | <u>5,191</u> | <u>150</u> |
| Common pleas court - jury commission | | | |
| Personal services | 86 | 76 | 10 |
| PERS - County share | 12 | 10 | 2 |
| Medicare - County share | 1 | 1 | - |
| Services and charges | 549 | 519 | 30 |
| Materials and supplies | 9 | 9 | - |
| Capital outlays and equipment | 3 | 3 | - |
| Total common pleas court - jury commission | <u>660</u> | <u>618</u> | <u>42</u> |
| Common pleas court - assigned counsel | | | |
| Services and charges | 1,812 | 1,792 | 20 |
| Total common pleas court - assigned counsel | <u>1,812</u> | <u>1,792</u> | <u>20</u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

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| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------------|---------------|-----------------|
| Common pleas court - law library | | | |
| Personal services | \$ 47 | \$ 46 | \$ 1 |
| PERS - County share | 6 | 6 | - |
| Medicare - County share | 1 | - | 1 |
| Total common pleas court - law library | <u>54</u> | <u>52</u> | <u>2</u> |
| Domestic relations court - courtside | | | |
| Personal services | 4,582 | 4,470 | 112 |
| PERS - County share | 659 | 604 | 55 |
| Medicare - County share | 70 | 47 | 23 |
| Services and charges | 334 | 328 | 6 |
| Materials and supplies | 54 | 54 | - |
| Grants | 16 | 15 | 1 |
| Capital outlays and equipment | 340 | 339 | 1 |
| Total domestic relations court - courtside | <u>6,055</u> | <u>5,857</u> | <u>198</u> |
| Domestic relations court - assigned counsel | | | |
| Services and charges | 1,853 | 1,802 | 51 |
| Total domestic relations court - assigned counsel | <u>1,853</u> | <u>1,802</u> | <u>51</u> |
| Probate court | | | |
| Personal services | 1,445 | 1,368 | 77 |
| PERS - County share | 196 | 185 | 11 |
| Medicare - County share | 21 | 14 | 7 |
| Services and charges | 259 | 233 | 26 |
| Materials and supplies | 49 | 32 | 17 |
| Capital outlays and equipment | 20 | 20 | - |
| Total probate court | <u>1,990</u> | <u>1,852</u> | <u>138</u> |
| Clerk of courts - administration | | | |
| Personal services | 417 | 349 | 68 |
| PERS - County share | 56 | 47 | 9 |
| Medicare - County share | 6 | 5 | 1 |
| Services and charges | 106 | 94 | 12 |
| Materials and supplies | 15 | 15 | - |
| Capital outlays and equipment | 15 | 13 | 2 |
| Total clerk of courts - administration | <u>615</u> | <u>523</u> | <u>92</u> |
| Clerk of courts - legal division | | | |
| Personal services | 3,515 | 3,467 | 48 |
| PERS - County share | 476 | 464 | 12 |
| Medicare - County share | 51 | 42 | 9 |
| Services and charges | 300 | 290 | 10 |
| Materials and supplies | 35 | 35 | - |
| Capital outlays and equipment | 62 | 62 | - |
| Total clerk of courts - legal division | <u>4,439</u> | <u>4,360</u> | <u>79</u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued

| | Revised Budget | Actual | Variance |
|---|-------------------|---------------|--------------|
| Clerk of courts - | | | |
| management information systems | | | |
| Personal services | \$ 245 | \$ 150 | \$ 95 |
| PERS - County share | 33 | 20 | 13 |
| Medicare - County share | 4 | 2 | 2 |
| Services and charges | 18 | 12 | 6 |
| Materials and supplies | 5 | 5 | - |
| Total clerk of courts - management information systems | 305 | 189 | 116 |
| Municipal court - administration | | | |
| Personal services | 559 | 543 | 16 |
| PERS - County share | 76 | 74 | 2 |
| Medicare - County share | 8 | 6 | 2 |
| Services and charges | 111 | 65 | 46 |
| Contingencies | 17 | - | 17 |
| Total municipal court - administration | 771 | 688 | 83 |
| Municipal court - assigned counsel | | | |
| Services and charges | 329 | 253 | 76 |
| Total municipal court - assigned counsel | 329 | 253 | 76 |
| Public defender - County | | | |
| Personal services | 3,260 | 3,147 | 113 |
| PERS - County share | 442 | 425 | 17 |
| Medicare - County share | 47 | 46 | 1 |
| Fringe benefits | 279 | 257 | 22 |
| Workers' compensation | 30 | 27 | 3 |
| Unemployment compensation | 5 | - | 5 |
| Services and charges | 607 | 594 | 13 |
| Materials and supplies | 24 | 17 | 7 |
| Capital outlays and equipment | 148 | 107 | 41 |
| Total public defender - county | 4,842 | 4,620 | 222 |
| Public defender - City | | | |
| Personal services | 2,038 | 1,836 | 202 |
| PERS - County share | 276 | 246 | 30 |
| Medicare - County share | 30 | 27 | 3 |
| Fringe benefits | 190 | 172 | 18 |
| Workers' compensation | 19 | 16 | 3 |
| Unemployment compensation | 3 | - | 3 |
| Services and charges | 364 | 331 | 33 |
| Materials and supplies | 32 | 26 | 6 |
| Capital outlays and equipment | 1 | - | 1 |
| Total public defender - city | 2,953 | 2,654 | 299 |
| Total judicial | 32,899 | 31,224 | 1,675 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Revised Budget | Actual | Variance |
|--|-------------------|--------|----------|
| Public safety | | | |
| Prosecuting attorney - furtherance of justice | | | |
| Services and charges | \$ 47 | \$ 46 | \$ 1 |
| Total prosecuting attorney - furtherance of justice | 47 | 46 | 1 |
| Common pleas - home incarceration | | | |
| Personal services | 884 | 867 | 17 |
| PERS - County share | 120 | 116 | 4 |
| Medicare - County share | 13 | 12 | 1 |
| Services and charges | 19 | 19 | - |
| Materials and supplies | 39 | 39 | - |
| Capital outlays and equipment | 18 | 18 | - |
| Total common pleas - home incarceration | 1,093 | 1,071 | 22 |
| Common pleas - adult probation | | | |
| Personal services | 2,026 | 2,023 | 3 |
| PERS - County share | 275 | 268 | 7 |
| Medicare - County share | 29 | 23 | 6 |
| Services and charges | 52 | 52 | - |
| Materials and supplies | 22 | 22 | - |
| Capital outlays and equipment | 35 | 34 | 1 |
| Total common pleas - adult probation | 2,439 | 2,422 | 17 |
| Domestic & juvenile court - protective services & intake | | | |
| Personal services | 2,071 | 1,949 | 122 |
| PERS - County share | 281 | 255 | 26 |
| Medicare - County share | 30 | 17 | 13 |
| Services and charges | 76 | 61 | 15 |
| Materials and supplies | 3 | 3 | - |
| Capital outlays and equipment | 2 | 2 | - |
| Total domestic & juvenile court - protective services & intake | 2,463 | 2,287 | 176 |
| Domestic & juvenile court - juvenile detention center | | | |
| Personal services | 4,379 | 3,873 | 506 |
| PERS - County share | 602 | 519 | 83 |
| Medicare - County share | 64 | 49 | 15 |
| Services and charges | 388 | 375 | 13 |
| Materials and supplies | 194 | 189 | 5 |
| Capital outlays and equipment | 117 | 117 | - |
| Total domestic & juvenile court - juvenile detention center | 5,744 | 5,122 | 622 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 General Fund
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued

| | Revised Budget | Actual | Variance |
|---|-------------------|----------|----------|
| Coroner | | | |
| Personal services | \$ 1,415 | \$ 1,414 | \$ 1 |
| PERS - County share | 191 | 191 | - |
| Medicare - County share | 11 | 9 | 2 |
| Services and charges | 240 | 239 | 1 |
| Materials and supplies | 189 | 188 | 1 |
| Capital outlays and equipment | 55 | 54 | 1 |
| Total coroner | 2,101 | 2,095 | 6 |
| Sheriff - administration | | | |
| Personal services | 1,524 | 1,481 | 43 |
| PERS - County share | 230 | 211 | 19 |
| Medicare - County share | 22 | 13 | 9 |
| Services and charges | 94 | 92 | 2 |
| Materials and supplies | 140 | 136 | 4 |
| Capital outlays and equipment | 53 | 51 | 2 |
| Total sheriff - administration | 2,063 | 1,984 | 79 |
| Sheriff - investigation | | | |
| Personal services | 4,561 | 4,547 | 14 |
| PERS - County share | 716 | 713 | 3 |
| Medicare - County share | 64 | 19 | 45 |
| Services and charges | 228 | 211 | 17 |
| Materials and supplies | 133 | 129 | 4 |
| Capital outlays and equipment | 213 | 203 | 10 |
| Total sheriff - investigation | 5,915 | 5,822 | 93 |
| Sheriff - patrol | | | |
| Personal services | 5,730 | 5,726 | 4 |
| PERS - County share | 931 | 930 | 1 |
| Medicare - County share | 81 | 37 | 44 |
| Services and charges | 937 | 547 | 390 |
| Materials and supplies | 82 | 79 | 3 |
| Capital outlays and equipment | 1,754 | 222 | 1,532 |
| Total sheriff - patrol | 9,515 | 7,541 | 1,974 |
| Sheriff - corrections | | | |
| Personal services | 19,154 | 19,066 | 88 |
| PERS - County share | 2,942 | 2,915 | 27 |
| Medicare - County share | 272 | 212 | 60 |
| Services and charges | 3,022 | 2,988 | 34 |
| Materials and supplies | 2,371 | 2,370 | 1 |
| Capital outlays and equipment | 436 | 424 | 12 |
| Total sheriff - corrections | 28,197 | 27,975 | 222 |
| Sheriff - furtherance of justice | | | |
| Services and charges | 35 | 35 | - |
| Total sheriff - furtherance of justice | 35 | 35 | - |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
General Fund
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued
 on Next Page

| | Revised Budget | Actual | Variance |
|---|-------------------|---------------|--------------|
| <i>Sheriff - return of prisoners</i> | | | |
| Services and charges | \$ 118 | \$ 118 | \$ - |
| Contingency | 21 | - | 21 |
| Total sheriff - return of prisoners | 139 | 118 | 21 |
| <i>Sheriff - weight enforcement</i> | | | |
| Personal services | 184 | 184 | - |
| PERS - County share | 31 | 30 | 1 |
| Medicare - County share | 3 | - | 3 |
| Services and charges | 8 | 3 | 5 |
| Materials and supplies | 11 | 4 | 7 |
| Total sheriff - weight enforcement | 237 | 221 | 16 |
| <i>Sheriff - rotary</i> | | | |
| Personal services | 1,443 | 1,441 | 2 |
| PERS - County share | 238 | 237 | 1 |
| Medicare - County share | 21 | 9 | 12 |
| Fringe benefits | 223 | 110 | 113 |
| Workers' compensation | 16 | 11 | 5 |
| Services and charges | 10 | 3 | 7 |
| Materials and supplies | 20 | 12 | 8 |
| Capital outlays and equipment | 150 | 11 | 139 |
| Total sheriff - rotary | 2,121 | 1,834 | 287 |
| Total public safety | 62,109 | 58,573 | 3,536 |
| <i>Human services</i> | | | |
| <i>Veterans service commission - administration</i> | | | |
| Personal services | 443 | 402 | 41 |
| PERS - County share | 59 | 53 | 6 |
| Medicare - County share | 6 | 5 | 1 |
| Services and charges | 107 | 87 | 20 |
| Materials and supplies | 6 | 5 | 1 |
| Grants | 1,262 | 1,083 | 179 |
| Capital outlays and equipment | 88 | 83 | 5 |
| Total veterans service commission - administration | 1,971 | 1,718 | 253 |
| <i>Veterans services - general</i> | | | |
| Services and charges | 99 | 85 | 14 |
| Materials and supplies | 29 | 11 | 18 |
| Total veterans services - general | 128 | 96 | 32 |
| Total human services | 2,099 | 1,814 | 285 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 General Fund
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued

| | Revised Budget | Actual | Variance |
|---|-------------------|------------------|------------------|
| Public works | | | |
| Engineer-map room | | | |
| Personal services | \$ 288 | \$ 286 | \$ 2 |
| PERS - County share | 38 | 35 | 3 |
| Medicare - County share | 2 | 2 | - |
| Services and charges | 1 | - | .1 |
| Materials and supplies | 2 | 1 | 1 |
| Total public works | 331 | 324 | 7 |
| Other | | | |
| Commissioner - general | | | |
| Grants | 2,792 | 2,194 | 598 |
| Contingency | 6,090 | - | 6,090 |
| Total other | 8,882 | 2,194 | 6,688 |
| Debt service | | | |
| Commissioner debt service | | | |
| Debt service | 161 | - | 161 |
| Total debt service | 161 | - | 161 |
| Intergovernmental grants | | | |
| Commissioners - special | | | |
| Intergovernmental grants | 1,568 | 591 | 977 |
| Total intergovernmental grants | 1,568 | 591 | 977 |
| Total expenditures | 198,212 | 172,231 | 25,981 |
| Excess of revenues over expenditures | 16,159 | 42,443 | 26,284 |
| Other financing sources (uses): | | | |
| Proceeds from sale of fixed assets | 101 | 135 | 34 |
| Operating transfers in | 30 | 30 | - |
| Operating transfers out | (66,549) | (57,572) | 8,977 |
| Transfers to component units | (4,500) | (4,500) | - |
| Total other financing sources (uses) | (70,918) | (61,907) | 9,011 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (54,759) | (19,464) | 35,295 |
| Fund balance at beginning of year | 89,085 | 89,085 | - |
| Prior year encumbrances appropriated | 4,688 | 4,688 | - |
| Fund balance at end of year | \$ 39,014 | \$ 74,309 | \$ 35,295 |

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SPECIAL REVENUE FUNDS

The special revenue funds are used to account for proceeds of specific revenue sources (other than enterprise or major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of the largest special revenue funds:

MR & DD – This fund accounts for property taxes and federal and state grants restricted for expenditures to those services that benefit the mentally retarded and the developmentally disabled. County expenditures have been made for social service contracts, medical providers, and the maintenance and operation of buildings and buses.

Children Services Board – This fund accounts for property taxes and federal funds restricted for the expenditure programs designed to help homeless children or those from troubled families.

Public Assistance - This fund accounts for public assistance funding from the State of Ohio. Expenditures are restricted to provide public assistance to general relief recipients, to pay their medical assistance providers and for certain public social services.

Motor Vehicle and Gasoline Tax - This fund accounts for revenue derived from taxes on motor vehicle licenses and gasoline. Expenditures are restricted by state law to road and bridge maintenance and minor construction. Expenditures for townships' road and bridge work is reimbursed by the townships.

Senior Services – This fund accounts for the property tax and grants spent on behalf of Senior Citizens.

Child Support Enforcement - This fund accounts for the administration of the collection and distribution of voluntary and court-ordered child support payments from absent parents. This administrative fund derives its revenues from state and county reimbursements for allowable expenditures, from a two percent poundage fee on all support moneys collected and from incentive money from the state based upon total collections. Please note that the actual child support payments collected and distributed are accounted for in the General County agency fund and not this special revenue fund.

Zoological Park – This fund accounts for the property tax revenue collected and granted to the Columbus Zoo.

OTHER SPECIAL REVENUE FUNDS:

Convention Center Lease
Real Estate Assessment
Certificate of Title Administration
Recorder Equipment
Emergency Management Agency
Treasurer's Delinquent Real Estate Tax Collection Fees
Antenna System
Treasurer's Escrow Interest
County Stadium (GAAP Only)
Prosecutor's Delinquent Real Estate Tax Collection Fees
Indigent Guardianship
Court Computerization
Computerized Legal Research
Probate Court Rotary
Mediation Fees
Community Based Correctional Facility (C.B.C.F.) Operations
Domestic Relations Court Grants
Federal Justice Block Grant
Community Corrections
Prosecuting Attorney Rotary
Juvenile Accountability Incentive Block Grant
Juvenile Detention - Special Food
Sheriff's Child Support Enforcement
Probation Services
Sheriff's Federal Programs
Enforcement and Education
Sheriff's Law Enforcement
Sheriff's Special Projects
Public Facilities Community Service Grant
Champions for Children
Children Services Donated Funds (GAAP Only)
Dog and Kennel
Domestic Shelter
Housing & Community Development Block Grant
Mid-Ohio Regional Planning Facility Lease
Other Special Revenue Funds

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Amounts in 000's)

| | MR & DD | Children Services Board | Public Assistance | Motor Vehicle and Gasoline Tax |
|---|-------------------|----------------------------|----------------------|-----------------------------------|
| Assets: | | | | |
| Equity with County Treasurer | \$ 57,128 | \$ 39,121 | \$ 11,668 | \$ 5,138 |
| Cash with fiscal and escrow agents | - | - | - | - |
| Receivables (net, where applicable, of allowances for uncollectibles): | | | | |
| Real and other taxes | 122,413 | 78,199 | - | - |
| Accounts | 19 | - | 51 | 5 |
| Interest | - | - | - | - |
| Leases | - | - | - | - |
| Loans | - | - | - | - |
| Due from other governments | 1,147 | 364 | 31 | 1,509 |
| Due from other funds | 779 | 480 | 700 | - |
| Due from component units | 640 | - | - | - |
| Inventories | 1,199 | 20 | 24 | 1,050 |
| Restricted cash | - | - | - | - |
| Total assets | \$ 183,325 | \$ 118,184 | \$ 12,474 | \$ 7,702 |
| Liabilities: | | | | |
| Accounts payable | \$ 6,436 | \$ 8,521 | \$ 9,419 | \$ 3,003 |
| Accrued wages | 1,667 | 937 | 681 | 286 |
| Due to other funds | 20 | 141 | 396 | 7 |
| Due to component units | 2,459 | 5 | - | - |
| Deferred revenue | 123,053 | 78,200 | - | - |
| Amounts held and due to others | - | - | - | - |
| Advances from other funds | - | - | - | - |
| Total liabilities | 133,635 | 87,804 | 10,496 | 3,296 |
| Equity: | | | | |
| <i>Fund balances:</i> | | | | |
| Reserved for encumbrances | - | 1,803 | 7,812 | 747 |
| Reserved for inventories | 1,199 | 20 | 24 | 1,050 |
| Unreserved, undesignated | 48,491 | 28,557 | (5,858) | 2,609 |
| Total equity | 49,690 | 30,380 | 1,978 | 4,406 |
| Total liabilities and equity | \$ 183,325 | \$ 118,184 | \$ 12,474 | \$ 7,702 |

Continued
on Next Page

| Senior Services | Child Support Enforcement | Zoological Park | Convention Center Lease | Real Estate Assessment | Certificate of Title Administration |
|-----------------|---------------------------|-----------------|-------------------------|------------------------|-------------------------------------|
| \$ 6,632 | \$ 2,957 | \$ - | \$ - | \$ 10,259 | \$ 5,715 |
| - | - | - | - | - | 4 |
| 15,875 | - | 13,286 | - | - | - |
| 65 | 297 | - | - | - | 601 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 165 | - | 78 | - | 99 | - |
| - | - | - | - | - | - |
| - | 5 | - | - | 3 | 34 |
| - | - | - | - | - | - |
| 22,737 | 3,259 | 13,364 | - | 10,361 | 6,354 |
| 1,133 | \$ 526 | \$ 78 | \$ - | \$ 258 | \$ 191 |
| 77 | 242 | - | - | 76 | 77 |
| 3 | 338 | - | - | 4 | 5 |
| - | - | - | - | - | - |
| 15,875 | - | 13,286 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 17,088 | 1,106 | 13,364 | - | 338 | 273 |
| 27 | 737 | - | - | 673 | 44 |
| - | 5 | - | - | 3 | 34 |
| 5,622 | 1,411 | - | - | 9,347 | 6,003 |
| 5,649 | 2,153 | - | - | 10,023 | 6,081 |
| 22,737 | 3,259 | 13,364 | - | 10,361 | 6,354 |

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Amounts in 000's)

| | Recorder Equipment | Emergency Management Agency | Treasurer's Delinquent R/E Tax Collection Fees | Antenna System |
|---|-----------------------|-----------------------------------|--|-------------------|
| Assets: | | | | |
| Equity with County Treasurer | \$ 1,965 | \$ 459 | \$ 2,533 | \$ 289 |
| Cash with fiscal and escrow agents | - | - | - | - |
| Receivables (net, where applicable, of allowances for uncollectibles): | | | | |
| Real and other taxes | - | - | - | - |
| Accounts | 2 | 4 | 1 | 8 |
| Interest | - | - | - | - |
| Leases | - | - | - | - |
| Loans | - | - | - | - |
| Due from other governments | - | 8 | - | - |
| Due from other funds | - | - | - | 12 |
| Due from component units | - | - | - | - |
| Inventories | - | - | - | - |
| Restricted cash | - | - | - | - |
| Total assets | \$ 1,967 | \$ 471 | \$ 2,534 | \$ 289 |
| Liabilities: | | | | |
| Accounts payable | \$ 344 | \$ 24 | \$ 62 | \$ 6 |
| Accrued wages | - | 11 | 10 | 1 |
| Due to other funds | - | - | - | - |
| Due to component units | - | - | - | - |
| Deferred revenue | - | - | - | - |
| Amounts held and due to others | - | - | - | - |
| Advances from other funds | - | - | - | - |
| Total liabilities | 344 | 35 | 72 | 7 |
| Equity: | | | | |
| Fund balances: | | | | |
| Reserved for encumbrances | 293 | - | 1 | 1 |
| Reserved for inventories | - | - | - | - |
| Unreserved, undesignated | 1,330 | 436 | 2,461 | 281 |
| Total equity | 1,623 | 436 | 2,462 | 282 |
| Total liabilities and equity | \$ 1,967 | \$ 471 | \$ 2,534 | \$ 289 |

Continued
on Next Page

| Treasurer's Escrow Interest | County Stadium | Prosecutor's Delinquent R/E Tax Collection Fees | Indigent Guardianship | Court Computerization | Computerized Legal Research |
|-----------------------------------|-------------------|---|--------------------------|--------------------------|-----------------------------------|
| \$ 115 | \$ - | \$ 1,608 | \$ 18 | \$ 977 | \$ 532 |
| - | - | - | - | - | - |
| - | - | - | 9 | 34 | 9 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>115</u> | <u>\$ -</u> | <u>\$ 1,608</u> | <u>\$ 27</u> | <u>\$ 1,011</u> | <u>\$ 541</u> |
| 2 | \$ - | \$ 16 | \$ 20 | \$ 2 | \$ 5 |
| 2 | - | 15 | - | - | - |
| - | - | 108 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 322 | - | - | - | - |
| <u>4</u> | <u>322</u> | <u>139</u> | <u>20</u> | <u>2</u> | <u>5</u> |
| 1 | - | 14 | - | 10 | 3 |
| - | - | - | - | - | - |
| <u>110</u> | <u>(322)</u> | <u>1,455</u> | <u>7</u> | <u>999</u> | <u>533</u> |
| <u>111</u> | <u>(322)</u> | <u>1,469</u> | <u>7</u> | <u>1,009</u> | <u>536</u> |
| <u>115</u> | <u>\$ -</u> | <u>\$ 1,608</u> | <u>\$ 27</u> | <u>\$ 1,011</u> | <u>\$ 541</u> |

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Amounts in 000's)

| | Probate Court Rotary | Mediation Fees | C.B.C.F. Operations | Domestic Relations Court Grants |
|---|-------------------------|-------------------|------------------------|---------------------------------------|
| Assets: | | | | |
| Equity with County Treasurer | \$ 44 | \$ 267 | \$ 1,591 | \$ 4,020 |
| Cash with fiscal and escrow agents | - | - | - | - |
| Receivables (net, where applicable, of allowances for uncollectibles): | | | | |
| Real and other taxes | - | - | - | - |
| Accounts interest | 2 | 10 | - | - |
| Leases | - | - | - | - |
| Loans | - | - | - | - |
| Due from other governments | - | - | - | 48 |
| Due from other funds | - | - | - | - |
| Due from component units | - | - | - | - |
| Inventories | - | - | 27 | - |
| Restricted cash | - | - | - | - |
| Total assets | \$ 46 | \$ 277 | \$ 1,618 | \$ 4,068 |
| Liabilities: | | | | |
| Accounts payable | - | - | 186 | 214 |
| Accrued wages | - | - | 97 | 53 |
| Due to other funds | - | - | 14 | 22 |
| Due to component units | - | - | - | - |
| Deferred revenue | - | - | - | - |
| Amounts held and due to others | - | - | - | - |
| Advances from other funds | - | - | - | - |
| Total liabilities | - | - | 297 | 289 |
| Equity: | | | | |
| Fund balances: | | | | |
| Reserved for encumbrances | - | - | 76 | 257 |
| Reserved for inventories | - | - | 27 | - |
| Unreserved, undesignated | 46 | 277 | 1,218 | 3,522 |
| Total equity | 46 | 277 | 1,321 | 3,779 |
| Total liabilities and equity | \$ 46 | \$ 277 | \$ 1,618 | \$ 4,068 |

| <u>Federal Justice Block Grant</u> | <u>Community Corrections</u> | <u>Prosecuting Attorney Rotary</u> | <u>Juvenile Accountability Incentive Block Grant</u> | <u>Juvenile Detention - Special Food</u> | <u>Sheriff's Child Support Enforcement</u> |
|--|----------------------------------|--|--|--|--|
| \$ 553 | \$ 527 | \$ 305 | \$ 385 | \$ 32 | \$ 27 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 175 | - | 26 | - | 20 | - |
| - | - | - | - | - | 6 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 728 | 527 | 331 | 385 | 52 | 33 |
| 500 | \$ 62 | \$ 13 | \$ 7 | \$ 16 | \$ 4 |
| - | 36 | 6 | 5 | - | 3 |
| - | - | 27 | 18 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 500 | 98 | 46 | 30 | 16 | 7 |
| 584 | 9 | - | 47 | - | 2 |
| - | - | - | - | - | - |
| (356) | 420 | 285 | 308 | 36 | 24 |
| 228 | 429 | 285 | 355 | 36 | 26 |
| 728 | 527 | 331 | 385 | 52 | 33 |

FRANKLIN COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

(Amounts in 000's)

| | Probation Services | Sheriff's Federal Programs | Enforcement and Education | Sheriff's Law Enforcement |
|---|-----------------------|-------------------------------|------------------------------|------------------------------|
| Assets: | | | | |
| Equity with County Treasurer | \$ 76 | \$ 22 | \$ 26 | \$ 9 |
| Cash with fiscal and escrow agents | - | - | - | - |
| Receivables (net, where applicable, of allowances for uncollectibles): | | | | |
| Real and other taxes | - | - | - | - |
| Accounts | 6 | - | 1 | - |
| Interest | - | - | - | - |
| Leases | - | - | - | - |
| Loans | - | - | - | - |
| Due from other governments | - | 10 | - | - |
| Due from other funds | - | - | - | - |
| Due from component units | - | - | - | - |
| Inventories | - | - | - | - |
| Restricted cash | - | - | - | - |
| Total assets | \$ 82 | \$ 32 | \$ 27 | \$ 9 |
| Liabilities: | | | | |
| Accounts payable | \$ 5 | \$ 10 | \$ - | \$ - |
| Accrued wages | - | - | - | - |
| Due to other funds | - | 47 | - | - |
| Due to component units | - | - | - | - |
| Deferred revenue | - | - | - | - |
| Amounts held and due to others | - | - | - | - |
| Advances from other funds | - | - | - | - |
| Total liabilities | 5 | 57 | - | - |
| Equity: | | | | |
| <i>Fund balances:</i> | | | | |
| Reserved for encumbrances | 2 | - | 3 | - |
| Reserved for inventories | - | - | - | - |
| Unreserved, undesignated | 75 | (25) | 24 | 9 |
| Total equity | 77 | (25) | 27 | 9 |
| Total liabilities and equity | \$ 82 | \$ 32 | \$ 27 | \$ 9 |

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on Next Page

| Sheriff's Special Projects | Public Facilities Community Service Grant | Champions for Children | Children Services Donated Funds | Dog and Kennel | Domestic Shelter |
|-------------------------------|---|---------------------------|---------------------------------------|-------------------|---------------------|
| \$ 12 | \$ 20 | \$ 20 | \$ 804 | \$ 407 | \$ 170 |
| - | - | - | - | - | - |
| - | - | - | - | 2 | 15 |
| - | - | - | 6 | - | - |
| - | - | - | - | - | - |
| - | - | - | 69 | - | - |
| - | - | - | - | 13 | - |
| - | - | - | - | - | - |
| \$ 12 | \$ 20 | \$ 20 | \$ 879 | \$ 422 | \$ 185 |
| - | - | - | - | 111 | 185 |
| - | - | - | - | 42 | - |
| - | - | - | - | 5 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 100 | - |
| - | - | - | - | 258 | 185 |
| - | - | - | - | 50 | - |
| - | - | - | - | 13 | - |
| 12 | 20 | 20 | 879 | 101 | - |
| 12 | 20 | 20 | 879 | 164 | - |
| \$ 12 | \$ 20 | \$ 20 | \$ 879 | \$ 422 | \$ 185 |

FRANKLIN COUNTY, OHIO

Continued

Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Amounts in 000's)

| | Housing & Community Development Block Grant | Mid-Ohio Regional Planning Facility Lease | Other Special Revenue Funds | Totals |
|---|---|---|-----------------------------------|-------------------|
| Assets: | | | | |
| Equity with County Treasurer | \$ 253 | \$ - | \$ 529 | \$ 156,389 |
| Cash with fiscal and escrow agents | - | - | - | 808 |
| Receivables (net, where applicable, of allowances for uncollectibles): | | | | |
| Real and other taxes | - | - | - | 229,773 |
| Accounts | - | - | - | 1,141 |
| Interest | - | - | - | 6 |
| Leases | - | 190 | - | 190 |
| Loans | 6,770 | - | - | 6,770 |
| Due from other governments | 189 | - | - | 3,527 |
| Due from other funds | - | 20 | - | 2,408 |
| Due from component units | - | - | - | 640 |
| Inventories | - | - | - | 2,375 |
| Restricted cash | - | 379 | - | 379 |
| Total assets | \$ 7,212 | \$ 589 | \$ 529 | \$ 404,406 |
| Liabilities: | | | | |
| Accounts payable | \$ 231 | \$ 1 | \$ - | \$ 31,591 |
| Accrued wages | - | - | - | 4,324 |
| Due to other funds | - | - | - | 1,155 |
| Due to component units | - | - | - | 2,464 |
| Deferred revenue | 6,770 | 190 | - | 237,374 |
| Amounts held and due to others | - | 190 | - | 190 |
| Advances from other funds | - | - | 34 | 456 |
| Total liabilities | 7,001 | 381 | 34 | 277,554 |
| Equity: | | | | |
| Fund balances: | | | | |
| Reserved for encumbrances | 794 | - | - | 13,990 |
| Reserved for inventories | - | - | - | 2,375 |
| Unreserved, undesignated | (583) | 208 | 495 | 110,487 |
| Total equity | 211 | 208 | 495 | 126,852 |
| Total liabilities and equity | \$ 7,212 | \$ 589 | \$ 529 | \$ 404,406 |

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FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 1999
(Amounts in 000's)

| | MR & DD | Children Services Board | Public Assistance | Motor Vehicle and Gasoline Tax |
|---|------------------|----------------------------|----------------------|-----------------------------------|
| Revenues: | | | | |
| Real and other taxes | \$ 105,065 | \$ 59,214 | \$ - | \$ - |
| Licenses and permits | - | - | - | 11 |
| Fees and charges for services | 226 | 550 | - | 77 |
| Fines and forfeitures | - | - | - | 571 |
| Intergovernmental | 46,115 | 51,559 | 82,307 | 33,500 |
| Investment income | - | - | - | - |
| Other | 535 | 50 | 1,421 | 47 |
| Total revenues | 151,941 | 111,373 | 83,728 | 34,206 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | - | - | - | - |
| Human services | - | 112,710 | 90,573 | - |
| Health | 121,791 | - | - | - |
| Public works | - | - | - | 34,032 |
| Conservation and recreation | - | - | - | - |
| Community development | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | 99 | 71 | 93 | 138 |
| Interest charges | 27 | 4 | 46 | - |
| Intergovernmental grants | - | - | - | - |
| Total expenditures | 121,917 | 112,785 | 90,712 | 34,170 |
| Excess (deficiency) of revenues over (under) expenditures | 30,024 | (1,412) | (6,984) | 36 |
| Other financing sources (uses): | | | | |
| Proceeds of notes | - | - | - | 255 |
| Capital lease transactions | 218 | - | - | - |
| Proceeds from sale of fixed assets | - | 4 | - | 3 |
| Operating transfers in | - | - | 5,663 | - |
| Operating transfers out | (874) | (213) | (82) | (24) |
| Transfers to component units | (6,562) | - | - | - |
| Total other financing sources (uses) | (7,218) | (209) | 5,581 | 234 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 22,806 | (1,621) | (1,403) | 270 |
| Fund balances (deficits) at beginning of year (restated) | 26,660 | 32,013 | 3,395 | 4,033 |
| Change in reserved for inventories | 224 | (12) | (14) | 103 |
| Fund balances (deficits) at end of year | \$ 49,690 | \$ 30,380 | \$ 1,978 | \$ 4,406 |

| Senior Services | Child Support Enforcement | Zoological Park | Convention Center Lease | Real Estate Assessment | Certificate of Title Administration |
|-----------------|---------------------------|-----------------|-------------------------|------------------------|-------------------------------------|
| \$ 13,925 | \$ - | \$ 11,618 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 493 | 2,150 | - | - | 8,625 | 3,944 |
| - | - | - | - | - | - |
| 2,301 | 12,021 | 1,307 | - | - | - |
| - | - | - | - | - | - |
| 7 | 44 | - | 6,094 | - | 3 |
| 16,726 | 14,215 | 12,925 | 6,094 | 8,625 | 3,947 |
| - | - | - | 6,094 | 4,860 | 3,343 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 15,250 | 13,868 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 12,898 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 91 | - | - | - | - | - |
| 15,341 | 13,868 | 12,898 | 6,094 | 4,860 | 3,343 |
| 1,385 | 347 | 27 | - | 3,765 | 604 |
| - | - | - | - | - | - |
| - | - | - | - | - | 15 |
| - | - | - | - | - | - |
| - | - | (250) | - | (20) | - |
| - | - | - | - | - | - |
| - | - | (250) | - | (20) | 15 |
| 1,385 | 347 | (223) | - | 3,745 | 619 |
| 4,264 | 1,807 | 223 | - | 6,286 | 5,440 |
| - | (1) | - | - | (8) | 22 |
| \$ 5,649 | \$ 2,153 | \$ - | \$ - | \$ 10,023 | \$ 6,081 |

FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 1999
(Amounts in 000's)

| | Recorder Equipment | Emergency Management Agency | Treasurer's Delinquent R/E Tax Collection Fees | Antenna System |
|---|-----------------------|-----------------------------------|--|-------------------|
| Revenues: | | | | |
| Real and other taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Fees and charges for services | 586 | 31 | 1,023 | 224 |
| Fines and forfeitures | - | - | - | - |
| Intergovernmental | - | 615 | - | - |
| Investment income | - | - | - | - |
| Other | - | 1 | - | - |
| Total revenues | 586 | 647 | 1,023 | 224 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 587 | 532 | 511 | 86 |
| Judicial | - | - | - | - |
| Public safety | - | 148 | - | - |
| Human services | - | - | - | - |
| Health | - | - | - | - |
| Public works | - | - | - | - |
| Conservation and recreation | - | - | - | - |
| Community development | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest charges | - | - | - | - |
| Intergovernmental grants | - | - | - | - |
| Total expenditures | 587 | 680 | 511 | 86 |
| Excess (deficiency) of revenues over (under) expenditures | (1) | (33) | 512 | 138 |
| Other financing sources (uses): | | | | |
| Proceeds of notes | - | - | - | - |
| Capital lease transactions | - | - | - | - |
| Proceeds from sale of fixed assets | - | - | - | - |
| Operating transfers in | - | - | - | - |
| Operating transfers out | - | - | - | - |
| Transfers to component units | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (1) | (33) | 512 | 138 |
| Fund balances (deficits) at beginning of year (restated) | 1,624 | 469 | 1,950 | 144 |
| Change in reserved for inventories | - | - | - | - |
| Fund balances (deficits) at end of year | \$ 1,623 | \$ 436 | \$ 2,462 | \$ 282 |

| Treasurer's Escrow Interest | County Stadium | Prosecutor's Delinquent R/E Tax Collection Fees | Indigent Guardianship | Court Computerizatoin | Computerized Legal Research |
|-----------------------------------|-------------------|---|--------------------------|--------------------------|-----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 1,016 | 107 | 454 | 111 |
| - | - | - | - | - | - |
| 47 | - | - | - | - | - |
| - | - | 34 | - | - | - |
| 47 | - | 1,050 | 107 | 454 | 111 |
| 49 | - | - | - | - | - |
| - | - | 618 | 103 | 54 | 38 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 49 | - | 618 | 103 | 54 | 38 |
| (2) | - | 432 | 4 | 400 | 73 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | (600) | - |
| - | - | - | - | - | - |
| - | - | - | - | (600) | - |
| (2) | - | 432 | 4 | (200) | 73 |
| 113 | (322) | 1,037 | 3 | 1,209 | 463 |
| - | - | - | - | - | - |
| \$ 111 | \$ (322) | \$ 1,469 | \$ 7 | \$ 1,009 | \$ 536 |

FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 1999
(Amounts in 000's)

| | Probate Court Rotary | Mediation Fees | C.B.C.F. Operations | Domestic Relations Court Grants |
|---|-------------------------|-------------------|------------------------|---------------------------------------|
| Revenues: | | | | |
| Real and other taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Fees and charges for services | 23 | 125 | - | - |
| Fines and forfeitures | - | - | - | 8 |
| Intergovernmental | - | - | 4,705 | 3,676 |
| Investment income | - | - | - | - |
| Other | - | - | - | 1 |
| Total revenues | 23 | 125 | 4,705 | 3,685 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial | 15 | - | - | - |
| Public safety | - | - | 4,142 | 2,720 |
| Human services | - | - | - | 64 |
| Health | - | - | - | - |
| Public works | - | - | - | - |
| Conservation and recreation | - | - | - | - |
| Community development | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | 16 | - |
| Interest charges | - | - | 3 | - |
| Intergovernmental grants | - | - | - | - |
| Total expenditures | 15 | - | 4,161 | 2,784 |
| Excess (deficiency) of revenues over (under) expenditures | 8 | 125 | 544 | 901 |
| Other financing sources (uses): | | | | |
| Proceeds of notes | - | - | - | - |
| Capital lease transactions | - | - | 13 | - |
| Proceeds from sale of fixed assets | - | - | - | - |
| Operating transfers in | - | - | - | - |
| Operating transfers out | - | - | (4) | - |
| Transfers to component units | - | - | - | - |
| Total other financing sources (uses) | - | - | 9 | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 8 | 125 | 553 | 901 |
| Fund balances (deficits) at beginning of year (restated) | 38 | 152 | 760 | 2,878 |
| Change in reserved for inventories | - | - | 8 | - |
| Fund balances (deficits) at end of year | \$ 46 | \$ 277 | \$ 1,321 | \$ 3,779 |

| Federal Justice Block Grant | Community Corrections | Prosecuting Attorney Rotary | Juvenile Accountability Incentive Block Grant | Juvenile Detention - Special Food | Sheriff's Child Support Enforcement |
|-----------------------------------|--------------------------|--------------------------------|--|---|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 28 | - | - | - | 109 |
| 3,420 | 1,510 | 357 | - | 133 | - |
| 13 | - | 78 | 17 | - | - |
| 3,433 | 1,538 | 435 | 17 | 133 | 109 |
| - | - | - | - | - | - |
| 1,995 | 1,388 | 310 | 191 | 117 | 90 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 597 | 138 | - | - | - | - |
| 2,592 | 1,526 | 310 | 191 | 117 | 90 |
| 841 | 12 | 125 | (174) | 16 | 19 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 20 | 529 | - | - |
| (463) | - | - | - | - | - |
| (463) | - | 20 | 529 | - | - |
| 378 | 12 | 145 | 355 | 16 | 19 |
| (150) | 417 | 140 | - | 20 | 7 |
| - | - | - | - | - | - |
| \$ 228 | \$ 429 | \$ 285 | \$ 355 | \$ 36 | \$ 26 |

FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 1999
(Amounts in 000's)

| | Probation Services | Sheriff's Federal Programs | Enforcement and Education | Sheriff's Law Enforcement |
|---|-----------------------|-------------------------------|------------------------------|------------------------------|
| Revenues: | | | | |
| Real and other taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Fees and charges for services | 66 | - | - | - |
| Fines and forfeitures | - | - | 4 | 8 |
| Intergovernmental | - | 10 | - | - |
| Investment income | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | 66 | 10 | 4 | 8 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | 63 | 55 | 10 | - |
| Human services | - | - | - | - |
| Health | - | - | - | - |
| Public works | - | - | - | - |
| Conservation and recreation | - | - | - | - |
| Community development | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest charges | - | - | - | - |
| Intergovernmental grants | - | - | - | - |
| Total expenditures | 63 | 55 | 10 | - |
| Excess (deficiency) of revenues over (under) expenditures | 3 | (45) | (6) | 8 |
| Other financing sources (uses): | | | | |
| Proceeds of notes | - | - | - | - |
| Capital lease transactions | - | - | - | - |
| Proceeds from sale of fixed assets | - | - | - | 1 |
| Operating transfers in | - | - | - | - |
| Operating transfers out | - | - | - | - |
| Transfers to component units | - | - | - | - |
| Total other financing sources (uses) | - | - | - | 1 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 3 | (45) | (6) | 9 |
| Fund balances (deficits) at beginning of year (restated) | 74 | 20 | 33 | - |
| Change in reserved for inventories | - | - | - | - |
| Fund balances (deficits) at end of year | \$ 77 | \$ (25) | \$ 27 | \$ 9 |

| Sheriff's Special Projects | Public Facilities Community Service Grant | Champions for Children | Children Services Donated Funds | Dog and Kennel | Domestic Shelter |
|-------------------------------|---|---------------------------|---------------------------------------|-------------------|---------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | 763 | - |
| - | - | - | - | 113 | 324 |
| - | - | - | - | 196 | - |
| - | - | - | 21 | - | - |
| - | - | 20 | 185 | 61 | - |
| - | - | 20 | 206 | 1,133 | 324 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 164 | - | - |
| - | - | - | - | 1,706 | 324 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 164 | 1,706 | 324 |
| - | - | 20 | 42 | (573) | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1 | - | - | 4 | - |
| - | - | - | - | 215 | - |
| - | - | - | - | - | - |
| - | 1 | - | - | 219 | - |
| - | 1 | 20 | 42 | (354) | - |
| 12 | 19 | - | 837 | 521 | - |
| - | - | - | - | (3) | - |
| \$ 12 | \$ 20 | \$ 20 | \$ 879 | \$ 164 | \$ - |

FRANKLIN COUNTY, OHIO
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 All Special Revenue Funds
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued

| | Housing & Community Development Block Grant | Mid-Ohio Regional Planning Facility Lease | Other Special Revenue Funds | Totals |
|---|---|---|-----------------------------------|-------------------|
| Revenues: | | | | |
| Real and other taxes | \$ - | \$ - | \$ - | \$ 189,822 |
| Licenses and permits | - | - | - | 774 |
| Fees and charges for services | 7 | - | - | 20,412 |
| Fines and forfeitures | - | - | - | 787 |
| Intergovernmental | 4,381 | - | 1 | 247,918 |
| Investment income | - | 21 | - | 89 |
| Other | - | 170 | - | 8,781 |
| Total revenues | 4,388 | 191 | 1 | 468,583 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | 16,062 |
| Judicial | - | - | - | 828 |
| Public safety | - | - | - | 11,229 |
| Human services | - | - | - | 232,629 |
| Health | - | - | - | 123,821 |
| Public works | - | - | - | 34,032 |
| Conservation and recreation | - | - | - | 12,898 |
| Community development | 2,581 | 1 | - | 2,582 |
| Debt service: | | | | |
| Principal retirement | - | - | - | 417 |
| Interest charges | - | - | - | 80 |
| Intergovernmental grants | 1,868 | - | - | 2,694 |
| Total expenditures | 4,449 | 1 | - | 437,272 |
| Excess (deficiency) of revenues over (under) expenditures | (61) | 190 | 1 | 31,311 |
| Other financing sources (uses): | | | | |
| Proceeds of notes | - | - | - | 255 |
| Capital lease transactions | - | - | - | 246 |
| Proceeds from sale of fixed assets | - | - | - | 12 |
| Operating transfers in | 137 | - | - | 6,565 |
| Operating transfers out | - | (114) | - | (2,644) |
| Transfers to component units | - | - | - | (6,562) |
| Total other financing sources (uses) | 137 | (114) | - | (2,128) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 76 | 76 | 1 | 29,183 |
| Fund balances (deficits) at beginning of year (restated) | 135 | 132 | 494 | 97,350 |
| Change in reserved for inventories | - | - | - | 319 |
| Fund balances (deficits) at end of year | \$ 211 | \$ 208 | \$ 495 | \$ 126,552 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
MR & DD
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|------------------|------------------|
| Revenues: | | | |
| Real and other taxes | \$ 104,697 | \$ 107,020 | \$ 2,323 |
| Fees and charges for services | | 227 | 227 |
| Intergovernmental | 55,154 | 50,510 | (4,644) |
| Other | 1,700 | 536 | (1,164) |
| Total revenues | 161,551 | 158,293 | (3,258) |
| Expenditures: | | | |
| Health | | | |
| Program for MR & DD | | | |
| Personal services | 54,000 | 51,269 | 2,731 |
| PERS - County share | 7,069 | 5,749 | 1,320 |
| STRS - County share | 1,491 | 1,205 | 286 |
| Medicare - County share | 696 | 508 | 188 |
| Fringe benefits | 10,776 | 8,987 | 1,789 |
| Workers' compensation | 2,392 | 1,823 | 569 |
| Unemployment compensation | 120 | 14 | 106 |
| Services and charges | 56,509 | 56,157 | 352 |
| Materials and supplies | 3,160 | 2,141 | 1,019 |
| Capital outlays and equipment | 2,476 | 2,132 | 344 |
| Total program for MR & DD | 138,689 | 129,985 | 8,704 |
| Capital improvements and reserve | | | |
| Capital outlays and equipment | 8,103 | - | 8,103 |
| Contingencies | 26,408 | - | 26,408 |
| Total capital improvements and reserve | 34,511 | - | 34,511 |
| Supported living | | | |
| Services and charges | 3,500 | 3,494 | 6 |
| Total supported living | 3,500 | 3,494 | 6 |
| Total expenditures | 176,700 | 133,479 | 43,221 |
| Excess (deficiency) of revenues over (under) expenditures | (15,149) | 24,814 | 39,963 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (15,149) | 24,814 | 39,963 |
| Fund balance at beginning of year | 32,315 | 32,315 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 17,166 | \$ 57,129 | \$ 39,963 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Children Services Board
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|------------------|-----------------|
| Revenues: | | | |
| Real and other taxes | \$ 58,990 | \$ 60,308 | \$ 1,318 |
| Fees and charges for services | 615 | 730 | 115 |
| Intergovernmental | 46,550 | 51,548 | 4,998 |
| Other | - | 55 | 55 |
| Total revenues | 106,155 | 112,641 | 6,486 |
| Expenditures: | | | |
| Human services | | | |
| Children services | | | |
| Personal services | 26,011 | 25,204 | 807 |
| PERS - County share | 5,735 | 5,372 | 363 |
| Medicare - County share | 233 | 227 | 6 |
| Fringe benefits | 4,129 | 3,411 | 718 |
| Workers' compensation | 617 | 588 | 29 |
| Unemployment compensation | 50 | 23 | 27 |
| Services and charges | 77,438 | 77,314 | 124 |
| Materials and supplies | 1,794 | 1,793 | 1 |
| Grants | 814 | 779 | 35 |
| Capital outlays and equipment | 991 | 933 | 58 |
| Total expenditures | 117,812 | 115,644 | 2,168 |
| Excess (deficiency) of revenues over (under) expenditures | (11,657) | (3,003) | 8,654 |
| Other financing sources (uses): | | | |
| Proceeds from sale of fixed assets | - | 4 | 4 |
| Total other financing sources (uses) | - | 4 | 4 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (11,657) | (2,999) | 8,658 |
| Fund balance at beginning of year | 38,715 | 38,715 | - |
| Prior year encumbrances appropriated | 147 | 147 | - |
| Fund balance at end of year | \$ 27,205 | \$ 35,863 | \$ 8,658 |

FRANKLIN COUNTY, OHIO

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Revised Budget | Actual | Variance |
|--|-------------------|---------------|-----------------|
| Revenues: | | | |
| Intergovernmental | \$ 97,421 | \$ 81,877 | \$ (15,544) |
| Other | 744 | 1,440 | 696 |
| Total revenues | 98,165 | 83,317 | (14,848) |
| Expenditures: | | | |
| Human services - income maintenance | | | |
| Personal services | 16,193 | 16,111 | 82 |
| PERS - County share | 6,300 | 6,030 | 270 |
| Medicare - County share | 164 | 136 | 28 |
| Fringe benefits | 3,091 | 2,195 | 896 |
| Workers' compensation | 419 | 224 | 195 |
| Unemployment compensation | 15 | 12 | 3 |
| Services and charges | 13,116 | 11,731 | 1,385 |
| Materials and supplies | 1,232 | 678 | 554 |
| Capital outlays and equipment | 2,964 | 2,093 | 871 |
| Total human services - income maintenance | 43,494 | 39,210 | 4,284 |
| Human services - social services | | | |
| Personal services | 2,610 | 2,244 | 366 |
| PERS - County share | 1,251 | 1,108 | 143 |
| Medicare - County share | 25 | 24 | 1 |
| Fringe benefits | 530 | 334 | 196 |
| Workers' compensation | 154 | 7 | 147 |
| Unemployment compensation | 2 | 2 | - |
| Services and charges | 49,263 | 46,652 | 2,611 |
| Total human services - social services | 53,835 | 50,371 | 3,464 |
| Human services - emergency assistance | | | |
| Workers' compensation | 50 | 15 | 35 |
| Services and charges | 4,100 | 3,915 | 185 |
| Total human services - emergency assistance | 4,150 | 3,930 | 220 |
| Human services - family stability program | | | |
| Services and charges | 1,049 | 1,049 | - |
| Total human services - family stability program | 1,049 | 1,049 | - |
| Human services - early start program | | | |
| Services and charges | 368 | 359 | 9 |
| Total human services - early start program | 368 | 359 | 9 |
| Human services - wellness grant | | | |
| Services and charges | 1,155 | 1,040 | 115 |
| Total human services - wellness grant | 1,155 | 1,040 | 115 |

FRANKLIN COUNTY, OHIO

Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-------------------|
| Human services - Welcome Home grant | | | |
| Services and charges | \$ 782 | \$ 655 | \$ 127 |
| Total human services - Welcome Home grant | 782 | 655 | 127 |
| Total expenditures | 104,833 | 96,614 | 8,219 |
| Excess (deficiency) of revenues over (under) expenditures | (6,668) | (13,297) | (6,629) |
| Operating transfers in | 5,826 | 5,663 | (163) |
| Total other financing sources (uses) | 5,826 | 5,663 | (163) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (842) | (7,634) | (6,792) |
| Fund balance at beginning of year | 2,584 | 2,584 | - |
| Prior year encumbrances appropriated | 6,926 | 6,926 | - |
| Fund balance at end of year | \$ 8,668 | \$ 1,876 | \$ (6,792) |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Motor Vehicle and Gasoline Tax
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Revised Budget | Actual | Variance |
|---------------------------------------|-------------------|---------------|----------------|
| Revenues: | | | |
| Licenses and permits | \$ - | \$ 9 | \$ 9 |
| Fees and charges for services | 84 | 76 | (8) |
| Fines and forfeitures | 700 | 571 | (129) |
| Intergovernmental | 40,085 | 32,067 | (8,018) |
| Other | 500 | 48 | (452) |
| Total revenues | 41,369 | 32,771 | (8,598) |
| Expenditures: | | | |
| Public works | | | |
| Engineer - administration | | | |
| Personal services | 1,015 | 999 | 16 |
| PERS - County share | 138 | 135 | 3 |
| Medicare - County share | 9 | 8 | 1 |
| Fringe benefits | 1,123 | 896 | 227 |
| Workers' compensation | 393 | 392 | 1 |
| Unemployment compensation | 15 | 9 | 6 |
| Services and charges | 440 | 426 | 14 |
| Materials and supplies | 95 | 67 | 28 |
| Capital outlays and equipment | 287 | 180 | 107 |
| Total engineer - administration | 3,515 | 3,112 | 403 |
| Engineer - bridges and culverts | | | |
| Personal services | 628 | 619 | 9 |
| PERS - County share | 87 | 84 | 3 |
| Medicare - County share | 7 | 6 | 1 |
| Services and charges | 23 | 20 | 3 |
| Materials and supplies | 87 | 33 | 54 |
| Capital outlays and equipment | 7,766 | 5,205 | 2,561 |
| Total engineer - bridges and culverts | 8,598 | 5,967 | 2,631 |
| Engineer - roads | | | |
| Personal services | 5,516 | 5,352 | 164 |
| PERS - County share | 717 | 704 | 13 |
| Medicare - County share | 49 | 46 | 3 |
| Services and charges | 1,213 | 1,201 | 12 |
| Materials and supplies | 2,270 | 2,140 | 130 |
| Capital outlays and equipment | 19,136 | 16,931 | 2,205 |
| Total engineer - roads | 28,901 | 26,374 | 2,527 |
| Total public works | 41,014 | 35,453 | 5,561 |
| Debt service | | | |
| Engineer - roads | | | |
| Debt service | 70 | 70 | - |
| Engineer - bridges and culverts | | | |
| Debt service | 68 | 68 | - |
| Total debt service | 138 | 138 | - |

FRANKLIN COUNTY, OHIO

Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Motor Vehicle and Gasoline Tax
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
Amounts in (000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-------------------|
| <i>Total expenditures</i> | \$ 41,152 | \$ 35,591 | \$ 5,561 |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | 217 | (2,820) | (3,037) |
| Other financing sources (uses): | | | |
| Proceeds of notes | 255 | 255 | - |
| Proceeds from sale of fixed assets | 34 | 4 | (30) |
| <i>Total other financing sources (uses)</i> | 289 | 259 | (30) |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | 506 | (2,561) | (3,067) |
| Fund balance at beginning of year | 3,517 | 3,517 | - |
| Prior year encumbrances appropriated | 1,796 | 1,796 | - |
| Fund balance at end of year | \$ 5,819 | \$ 2,752 | \$ (3,067) |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Senior Services
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Revised Budget | Actual | Variance |
|--|-------------------|---------------|--------------|
| Revenues: | | | |
| Real and other taxes | \$ 13,904 | \$ 14,197 | \$ 293 |
| Fees and charges for services | 473 | 501 | 28 |
| Intergovernmental | 2,598 | 2,135 | (463) |
| Other | 7 | 7 | - |
| Total revenues | 16,982 | 16,840 | (142) |
| Expenditures: | | | |
| Human services | | | |
| Senior services levy | | | |
| Personal services | 1,822 | 1,462 | 360 |
| PERS - County share | 247 | 198 | 49 |
| Medicare - County share | 26 | 19 | 7 |
| Fringe benefits | 230 | 218 | 12 |
| Workers' compensation | 13 | 12 | 1 |
| Unemployment compensation | 10 | - | 10 |
| Services and charges | 13,388 | 11,536 | 1,852 |
| Materials and supplies | 55 | 26 | 29 |
| Grants | 1,311 | 1,311 | - |
| Capital outlays and equipment | 69 | 66 | 3 |
| Total senior services levy | 17,171 | 14,848 | 2,323 |
| Adult protective services | | | |
| Personal services | 441 | 338 | 103 |
| PERS - County share | 60 | 46 | 14 |
| Medicare - County share | 6 | 5 | 1 |
| Fringe benefits | 105 | 33 | 72 |
| Workers' compensation | 4 | - | 4 |
| Services and charges | 178 | 131 | 47 |
| Materials and supplies | 9 | 6 | 3 |
| Capital outlays and equipment | 73 | 46 | 27 |
| Total adult protective services | 876 | 605 | 271 |
| Total human services | 18,047 | 15,453 | 2,594 |
| Intergovernmental grants | | | |
| Senior services levy | | | |
| Intergovernmental grants | 91 | 91 | - |
| Total intergovernmental grants | 91 | 91 | - |
| Total expenditures | 18,138 | 15,544 | 2,594 |
| Excess (deficiency) of revenues over (under) expenditures | (1,156) | 1,296 | 2,452 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Senior Services
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-----------------|
| Other financing sources (uses): | \$ - | \$ - | \$ - |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | (1,156) | 1,296 | 2,452 |
| Fund balance at beginning of year | 4,899 | 4,899 | - |
| Prior year encumbrances appropriated | 172 | 172 | - |
| Fund balance at end of year | \$ 3,915 | \$ 6,367 | \$ 2,452 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Child Support Enforcement
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 2,186 | \$ 2,301 | \$ 115 |
| Intergovernmental | 11,716 | 12,022 | 306 |
| Other | 48 | 40 | (8) |
| Total revenues | 13,950 | 14,363 | 413 |
| Expenditures: | | | |
| Human services | | | |
| Child support enforcement | | | |
| Personal services | 6,829 | 6,262 | 567 |
| PERS - County share | 1,301 | 1,183 | 118 |
| Medicare - County share | 99 | 83 | 16 |
| Fringe benefits | 1,231 | 1,158 | 73 |
| Workers' compensation | 72 | 58 | 14 |
| Unemployment compensation | 30 | 9 | 21 |
| Services and charges | 6,579 | 6,174 | 405 |
| Materials and supplies | 144 | 87 | 57 |
| Capital outlays and equipment | 138 | 44 | 94 |
| Total expenditures | 16,423 | 15,058 | 1,365 |
| Excess (deficiency) of revenues over (under) expenditures | (2,473) | (695) | 1,778 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (2,473) | (695) | 1,778 |
| Fund balance at beginning of year | 1,350 | 1,350 | - |
| Prior year encumbrances appropriated | 1,133 | 1,133 | - |
| Fund balance at end of year | \$ 10 | \$ 1,788 | \$ 1,778 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Zoological Park
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|----------------|----------------|
| Revenues: | | | |
| Real and other taxes | \$ 11,761 | \$ 11,841 | \$ 80 |
| Intergovernmental | 1,386 | 1,227 | (159) |
| Total revenues | 13,147 | 13,068 | (79) |
| Expenditures: | | | |
| Conservation and recreation | | | |
| Commissioners - zoological park | | | |
| Services and charges | 163 | 162 | 1 |
| Grants | 12,814 | 12,814 | - |
| Total expenditures | 12,977 | 12,976 | 1 |
| Excess (deficiency) of revenues over (under) expenditures | 170 | 92 | (78) |
| Other financing sources (uses): | | | |
| Operating transfers out | (250) | (250) | - |
| Total other financing sources (uses) | (250) | (250) | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (80) | (158) | (78) |
| Fund balance at beginning of year | 76 | 76 | - |
| Prior year encumbrances appropriated | 4 | 4 | - |
| Fund balance at end of year | \$ - | \$ (78) | \$ (78) |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Convention Center Lease
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|-------------|
| Revenues: | | | |
| Other | \$ 6,094 | \$ 6,094 | \$ - |
| <i>Total revenues</i> | <u>6,094</u> | <u>6,094</u> | <u>-</u> |
| Expenditures: | | | |
| General government | | | |
| Commissioners - convention facility | | | |
| Services and charges | 6,094 | 6,094 | - |
| <i>Total expenditures</i> | <u>6,094</u> | <u>6,094</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at beginning of year | - | - | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 8,249 | \$ 8,526 | \$ 277 |
| Total revenues | 8,249 | 8,526 | 277 |
| Expenditures: | | | |
| General government | | | |
| Auditor - real estate assessment | | | |
| Personal services | 2,238 | 1,989 | 249 |
| PERS - County share | 303 | 269 | 34 |
| Medicare - County share | 31 | 21 | 10 |
| Fringe benefits | 322 | 271 | 51 |
| Workers' compensation | 57 | 57 | - |
| Services and charges | 3,947 | 3,552 | 395 |
| Materials and supplies | 152 | 113 | 39 |
| Capital outlays and equipment | 532 | 452 | 80 |
| Total expenditures | 7,582 | 6,724 | 858 |
| Excess (deficiency) of revenues over (under) expenditures | 667 | 1,802 | 1,135 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 667 | 1,802 | 1,135 |
| Fund balance at beginning of year | 6,494 | 6,494 | - |
| Prior year encumbrances appropriated | 1,262 | 1,262 | - |
| Fund balance at end of year | \$ 8,423 | \$ 9,558 | \$ 1,135 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Certificate of Title Administration
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 4,230 | \$ 3,930 | \$ (300) |
| Other | - | 3 | 3 |
| Total revenues | 4,230 | 3,933 | (297) |
| Expenditures: | | | |
| General government | | | |
| Clerk of courts - auto title | | | |
| Personal services | 2,085 | 2,043 | 42 |
| PERS - County share | 283 | 273 | 10 |
| Medicare - County share | 30 | 20 | 10 |
| Fringe benefits | 426 | 410 | 16 |
| Workers' compensation | 22 | 17 | 5 |
| Unemployment compensation | 16 | - | 16 |
| Services and charges | 558 | 478 | 80 |
| Materials and supplies | 64 | 55 | 9 |
| Capital outlays and equipment | 137 | 100 | 37 |
| Total expenditures | 3,621 | 3,396 | 225 |
| Excess (deficiency) of revenues over (under) expenditures | 609 | 537 | (72) |
| Other financing sources (uses): | | | |
| | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 609 | 537 | (72) |
| Fund balance at beginning of year | 5,012 | 5,012 | - |
| Prior year encumbrances appropriated | 75 | 75 | - |
| Fund balance at end of year | \$ 5,696 | \$ 5,624 | \$ (72) |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Recorder Equipment
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 614 | \$ 587 | \$ (27) |
| Total revenues | 614 | 587 | (27) |
| Expenditures: | | | |
| General government | | | |
| Recorder - administration | | | |
| Services and charges | 844 | 844 | - |
| Materials and supplies | 1 | - | 1 |
| Capital outlays and equipment | 134 | 121 | 13 |
| Total expenditures | 979 | 965 | 14 |
| Excess (deficiency) of revenues over (under) expenditures | (365) | (378) | (13) |
| Other financing sources (uses): | | | |
| | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (365) | (378) | (13) |
| Fund balance at beginning of year | 1,577 | 1,577 | - |
| Prior year encumbrances appropriated | 128 | 128 | - |
| Fund balance at end of year | \$ 1,340 | \$ 1,327 | \$ (13) |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Emergency Management Agency
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|---------------|---------------|
| Revenues: | | | |
| Fees and charges for services | \$ 1 | \$ 28 | \$ 27 |
| Intergovernmental | 918 | 752 | (166) |
| Other | 127 | - | (127) |
| Total revenues | 1,046 | 780 | (266) |
| Expenditures: | | | |
| General government | | | |
| EMA - disaster services | | | |
| Personal services | 282 | 267 | 15 |
| PERS - County share | 38 | 35 | 3 |
| Medicare - County share | 3 | 2 | 1 |
| Fringe benefits | 43 | 34 | 9 |
| Workers' compensation | 3 | 2 | 1 |
| Services and charges | 314 | 135 | 179 |
| Materials and supplies | 21 | 14 | 7 |
| Capital outlays and equipment | 78 | 46 | 32 |
| Contingencies | 210 | - | 210 |
| Total general government | 992 | 535 | 457 |
| Public safety | | | |
| EMA - warning | | | |
| Services and charges | 94 | 83 | 11 |
| Materials and supplies | 2 | 1 | 1 |
| Capital outlays and equipment | 304 | 200 | 104 |
| Total public safety | 400 | 284 | 116 |
| Total expenditures | 1,392 | 819 | 573 |
| Excess (deficiency) of revenues over (under) expenditures | (346) | (39) | 307 |
| Other financing sources (uses): | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (346) | (39) | 307 |
| Fund balance at beginning of year | 315 | 315 | - |
| Prior year encumbrances appropriated | 184 | 184 | - |
| Fund balance at end of year | \$ 153 | \$ 460 | \$ 307 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Treasurer's Delinquent Real Estate Tax Collection Fees
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|-----------------|-----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 812 | \$ 1,023 | \$ 211 |
| Total revenues | 812 | 1,023 | 211 |
| Expenditures: | | | |
| General government | | | |
| <i>Treasurer - delinquent real estate tax assessment collections</i> | | | |
| Personal services | 460 | 348 | 112 |
| PERS - County share | 62 | 47 | 15 |
| Medicare - County share | 7 | 3 | 4 |
| Fringe benefits | 60 | 40 | 20 |
| Workers' compensation | 4 | 3 | 1 |
| Services and charges | 121 | 13 | 108 |
| Materials and supplies | 8 | 8 | - |
| Capital outlays and equipment | 16 | 6 | 10 |
| Total expenditures | 738 | 468 | 270 |
| Excess (deficiency) of revenues over (under) expenditures | 74 | 555 | 481 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 74 | 555 | 481 |
| Fund balance at beginning of year | 1,927 | 1,927 | - |
| Prior year encumbrances appropriated | 49 | 49 | - |
| Fund balance at end of year | \$ 2,050 | \$ 2,531 | \$ 481 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Antenna System
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|---------------|--------------|
| Revenues: | | | |
| Fees and charges for services | \$ 185 | \$ 224 | \$ 39 |
| Total revenues | 185 | 224 | 39 |
| Expenditures: | | | |
| General government | | | |
| PFM - antenna systems | | | |
| Personal services | 41 | 39 | 2 |
| PERS - County share | 6 | 5 | 1 |
| Medicare - County share | 1 | 1 | - |
| Fringe benefits | 7 | 6 | 1 |
| Services and charges | 22 | 20 | 2 |
| Materials and supplies | 3 | 3 | - |
| Capital outlays and equipment | 31 | 13 | 18 |
| Total expenditures | 111 | 87 | 24 |
| Excess (deficiency) of revenues over (under) expenditures | 74 | 137 | 63 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 74 | 137 | 63 |
| Fund balance at beginning of year | 120 | 120 | - |
| Prior year encumbrances appropriated | 8 | 8 | - |
| Fund balance at end of year | \$ 202 | \$ 265 | \$ 63 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Treasurer's Escrow Interest
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|---------------|--------------|
| Revenues: | | | |
| Investment income | \$ 44 | \$ 47 | \$ 3 |
| Total revenues | 44 | 47 | 3 |
| Expenditures: | | | |
| General government | | | |
| Treasurer - escrow interest | | | |
| Personal services | 37 | 34 | 3 |
| PERS - County share | 5 | 5 | - |
| Medicare - County share | 1 | - | 1 |
| Fringe benefits | 7 | - | 7 |
| Services and charges | 4 | - | 4 |
| Materials and supplies | 7 | 7 | - |
| Total expenditures | 61 | 46 | 15 |
| Excess (deficiency) of revenues over (under) expenditures | (17) | 1 | 18 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (17) | 1 | 18 |
| Fund balance at beginning of year | 112 | 112 | - |
| Prior year encumbrances appropriated | 1 | 1 | - |
| Fund balance at end of year | \$ 96 | \$ 114 | \$ 18 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Prosecutor's Delinquent Real Estate Tax Collection Fees
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|---------------|
| Revenues: | | | |
| Fees and charges for services | \$ 983 | \$ 1,016 | \$ 33 |
| Other | - | 35 | 35 |
| Total revenues | 983 | 1,051 | 68 |
| Expenditures: | | | |
| Judicial | | | |
| Prosecuting attorney - delinquent real estate tax assessment collections | | | |
| Personal services | 446 | 410 | 36 |
| PERS - County share | 60 | 54 | 6 |
| Medicare - County share | 7 | 5 | 2 |
| Fringe benefits | 57 | 18 | 39 |
| Workers' compensation | 4 | 3 | 1 |
| Services and charges | 292 | 235 | 57 |
| Materials and supplies | 21 | 10 | 11 |
| Total expenditures | 887 | 735 | 152 |
| Excess (deficiency) of revenues over (under) expenditures | 96 | 316 | 220 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 96 | 316 | 220 |
| Fund balance at beginning of year | 1,034 | 1,034 | - |
| Prior year encumbrances appropriated | 134 | 134 | - |
| Fund balance at end of year | \$ 1,264 | \$ 1,484 | \$ 220 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Indigent Guardianship
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|---------------|
| Revenues: | | | |
| Fees and charges for services | \$ 101 | \$ 105 | \$ 4 |
| Total revenues | 101 | 105 | 4 |
| Expenditures: | | | |
| Judicial | | | |
| Probate court - indigent guardianship | | | |
| Services and charges | 250 | 92 | 158 |
| Total expenditures | 250 | 92 | 158 |
| Excess (deficiency) of revenues over (under) expenditures | (149) | 13 | 162 |
| Other financing sources (uses): | | | |
| | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (149) | 13 | 162 |
| Fund balance at beginning of year | 5 | 5 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ (144) | \$ 18 | \$ 162 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Computerization
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|---------------|-----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 459 | \$ 452 | \$ (7) |
| Total revenues | 459 | 452 | (7) |
| Expenditures: | | | |
| <i>Judicial</i> | | | |
| Probate court - computerization | | | |
| Services and charges | 50 | 27 | 23 |
| Materials and supplies | 15 | 2 | 13 |
| Capital outlays and equipment | 141 | 129 | 12 |
| Total expenditures | 206 | 158 | 48 |
| Excess (deficiency) of revenues over (under) expenditures | 253 | 294 | 41 |
| Other financing sources (uses): | | | |
| Operating transfers out | (1,114) | (600) | 514 |
| Total other financing sources (uses): | (1,114) | (600) | 514 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (861) | (306) | 555 |
| Fund balance at beginning of year | 1,053 | 1,053 | - |
| Prior year encumbrances appropriated | 217 | 217 | - |
| Fund balance at end of year | \$ 409 | \$ 964 | \$ 555 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Computerized Legal Research
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|---------------|--------------|
| Revenues: | | | |
| Fees and charges for services | \$ 75 | \$ 110 | \$ 35 |
| Total revenues | 75 | 110 | 35 |
| Expenditures: | | | |
| Judicial | | | |
| Common pleas court - legal research | | | |
| Services and charges | 45 | 20 | 25 |
| Total common pleas court | 45 | 20 | 25 |
| Probate court - legal research | | | |
| Services and charges | 24 | - | 24 |
| Total probate court | 24 | - | 24 |
| Domestic relations court - legal research | | | |
| Services and charges | 20 | 20 | - |
| Capital outlays and equipment | 5 | - | 5 |
| Total domestic relations court | 25 | 20 | 5 |
| Total expenditures | 94 | 40 | 54 |
| Excess (deficiency) of revenues over (under) expenditures | (19) | 70 | 89 |
| Other financing sources (uses): | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (19) | 70 | 89 |
| Fund balance at beginning of year | 446 | 446 | - |
| Prior year encumbrances appropriated | 9 | 9 | - |
| Fund balance at end of year | \$ 436 | \$ 525 | \$ 89 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Probate Court Rotary
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|-------------|
| Revenues: | | | |
| Fees and charges for services | \$ 22 | \$ 22 | \$ - |
| Total revenues | 22 | 22 | - |
| Expenditures: | | | |
| Judicial | | | |
| Probate court - rotary | | | |
| Services and charges | 15 | 15 | - |
| Total expenditures | 15 | 15 | - |
| Excess (deficiency) of revenues over (under) expenditures | 7 | 7 | - |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 7 | 7 | - |
| Fund balance at beginning of year | 37 | 37 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 44 | \$ 44 | \$ - |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mediation Fees
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|----------------------|----------------------|---------------------|
| Revenues: | | | |
| Fees and charges for services | \$ 114 | \$ 124 | \$ 10 |
| <i>Total revenues</i> | <u>114</u> | <u>124</u> | <u>10</u> |
| Expenditures: | | | |
| Judicial | | | |
| Probate court - alternative dispute resolution | | | |
| Services and charges | 10 | - | 10 |
| <i>Total expenditures</i> | <u>10</u> | <u>-</u> | <u>10</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>104</u> | <u>124</u> | <u>20</u> |
| Other financing sources (uses): | | | |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | <u>104</u> | <u>124</u> | <u>20</u> |
| Fund balance at beginning of year | 143 | 143 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | <u><u>\$ 247</u></u> | <u><u>\$ 267</u></u> | <u><u>\$ 20</u></u> |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 C.B.C.F. Operations
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|-----------------|-----------------|
| Revenues: | | | |
| Intergovernmental | \$ 4,666 | \$ 4,705 | \$ 39 |
| Total revenues | 4,666 | 4,705 | 39 |
| Expenditures: | | | |
| Public safety | | | |
| Common pleas court - | | | |
| community based corrections facility operations | | | |
| Personal services | 2,459 | 2,301 | 158 |
| PERS - County share | 333 | 309 | 24 |
| Medicare - County share | 36 | 33 | 3 |
| Fringe benefits | 488 | 393 | 95 |
| Workers' compensation | 37 | 28 | 9 |
| Unemployment compensation | 37 | 4 | 33 |
| Services and charges | 1,054 | 593 | 461 |
| Materials and supplies | 507 | 433 | 74 |
| Capital outlays and equipment | 226 | 180 | 46 |
| Total expenditures | 5,177 | 4,274 | 903 |
| Excess (deficiency) of revenues over (under) expenditures | (511) | 431 | 942 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (511) | 431 | 942 |
| Fund balance at beginning of year | 950 | 950 | - |
| Prior year encumbrances appropriated | 86 | 86 | - |
| Fund balance at end of year | \$ 525 | \$ 1,467 | \$ 942 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Relations Court Grants
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|--|-------------------|--------------|--------------|
| Revenues: | | | |
| Fines and forfeitures | \$ - | \$ 8 | \$ 8 |
| Intergovernmental | 4,102 | 3,775 | (327) |
| Other | 2 | 2 | - |
| Total revenues | 4,104 | 3,785 | (319) |
| Expenditures: | | | |
| Public safety | | | |
| Felony delinquent care and custody - base | | | |
| Personal services | 1,039 | 793 | 246 |
| PERS - County share | 141 | 107 | 34 |
| Medicare - County share | 8 | 6 | 2 |
| Fringe benefits | 159 | 107 | 52 |
| Workers' compensation | 11 | 8 | 3 |
| Unemployment compensation | 10 | - | 10 |
| Services and charges | 485 | 403 | 82 |
| Materials and supplies | 15 | 6 | 9 |
| Capital outlays and equipment | 31 | 30 | 1 |
| Total felony delinquent care and custody - base | 1,899 | 1,460 | 439 |
| Felony delinquent care and custody - variable | | | |
| Personal services | 411 | 339 | 72 |
| PERS - County share | 56 | 46 | 10 |
| Medicare - County share | 6 | 4 | 2 |
| Fringe benefits | 73 | 50 | 23 |
| Workers' compensation | 6 | 3 | 3 |
| Unemployment compensation | 10 | - | 10 |
| Services and charges | 979 | 966 | 13 |
| Materials and supplies | 15 | 1 | 14 |
| Capital outlays and equipment | 11 | 10 | 1 |
| Total felony delinquent care and custody - variable | 1,567 | 1,419 | 148 |
| Truancy - curfew intervention center | | | |
| Personal services | 240 | 141 | 99 |
| PERS - County share | 33 | 19 | 14 |
| Medicare - County share | 3 | 2 | 1 |
| Fringe benefits | 54 | 21 | 33 |
| Workers' compensation | 3 | 3 | - |
| Unemployment compensation | 7 | - | 7 |
| Services and charges | 21 | 16 | 5 |
| Materials and supplies | 4 | 3 | 1 |
| Capital outlays and equipment | 18 | 17 | 1 |
| Total truancy - curfew intervention center | 383 | 222 | 161 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Relations Court Grants
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|-------------|
| Challenge grant | | | |
| Services and charges | \$ 2 | \$ 2 | \$ - |
| Total challenge grant | 2 | 2 | - |
| Total public safety | 3,851 | 3,103 | 748 |
| Human services | | | |
| <i>Kids in different systems / Family Stability II</i> | | | |
| Personal services | 33 | 24 | 9 |
| PERS - County share | 5 | 3 | 2 |
| Medicare - County share | 1 | - | 1 |
| Fringe benefits | 7 | 5 | 2 |
| Services and charges | 3 | 1 | 2 |
| Total kids in different systems / Family Stability II | 49 | 33 | 16 |
| MAND project | | | |
| Personal services | 37 | 9 | 28 |
| PERS - County share | 5 | 1 | 4 |
| Medicare - County share | 1 | - | 1 |
| Fringe benefits | 7 | 3 | 4 |
| Services and charges | 34 | 17 | 17 |
| Total MAND project | 84 | 30 | 54 |
| Independent living | | | |
| Services and charges | 3 | 3 | - |
| Total independent living | 3 | 3 | - |
| SMART project | | | |
| Personal services | 4 | 2 | 2 |
| PERS - County share | 1 | - | 1 |
| Fringe benefits | 1 | - | 1 |
| Total SMART project | 6 | 2 | 4 |
| Total human services | 142 | 68 | 74 |
| Total expenditures | 3,993 | 3,171 | 822 |
| Excess (deficiency) of revenues over (under) expenditures | 111 | 614 | 503 |
| Other financing sources (uses): | | | |
| Operating transfers in | 17 | - | (17) |
| Operating transfers out | (17) | (17) | - |
| Total other financing sources (uses) | - | (17) | (17) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 111 | 597 | 486 |

FRANKLIN COUNTY, OHIO

Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Relations Court Grants
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--------------------------------------|---------------------------|-----------------|-----------------|
| Fund balance at beginning of year | \$ 2,655 | \$ 2,655 | \$ - |
| Prior year encumbrances appropriated | 377 | 377 | - |
| Fund balance at end of year | \$ 3,143 | \$ 3,629 | \$ 486 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Federal Justice Block Grant
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued
 on Next Page

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|---------------|-----------------|
| Revenues: | | | |
| Intergovernmental | \$ 4,536 | \$ 3,258 | \$ (1,278) |
| Total revenues | 4,536 | 3,258 | (1,278) |
| Expenditures: | | | |
| Public safety | | | |
| Alliance for cooperative justice | | | |
| Grants to non-profits - administration | 205 | 205 | - |
| Grants to non-profits - juvenile justice and delinquency prevention program | 356 | 329 | 27 |
| Grants to non-profits - Title V delinquency prevention program | 134 | 133 | 1 |
| Grants to non-profits - drug control and system improvement program | 2,009 | 1,945 | 64 |
| Grants to non-profits - violence against women formula grant | 547 | 528 | 19 |
| Total public safety | 3,251 | 3,140 | 111 |
| Intergovernmental grants | | | |
| Alliance for cooperative justice | | | |
| Grants to other governments - juvenile justice and delinquency prevention program | 18 | 18 | - |
| Grants to other governments - drug control and system improvement program | 309 | 309 | - |
| Grants to other governments - violence against women formula grant | 277 | 277 | - |
| Grants to other governments - juvenile accountability incentive block grant program | 57 | 57 | - |
| Total intergovernmental grants | 661 | 661 | - |
| Total expenditures | 3,912 | 3,801 | 111 |
| Excess (deficiency) of revenues over (under) expenditures | 624 | (543) | (1,167) |
| Other financing sources (uses): | | | |
| Operating transfers out | | | |
| Grants to county agencies - drug control and system improvement program | (1) | (1) | - |
| Grants to county agencies - violence against women formula grant | (20) | (20) | - |
| Grants to county agencies - juvenile accountability incentive block grant program | (442) | (442) | - |
| Total operating transfers out | (463) | (463) | - |
| Total other financing sources (uses) | (463) | (463) | - |

FRANKLIN COUNTY, OHIO

Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Federal Justice Block Grant
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | | | | | | |
|---|-----------|------------|-----------|--------------|-----------|----------------|
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | \$ | 161 | \$ | (1,006) | \$ | (1,167) |
| Fund balance (deficit) at beginning of year | | (651) | | (651) | | - |
| Prior year encumbrances appropriated | | 974 | | 974 | | - |
| Fund balance (deficit) at end of year | \$ | 484 | \$ | (683) | \$ | (1,167) |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Community Corrections
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued
 on Next Page

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------------|---------------|-----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 39 | \$ 29 | \$ (10) |
| Intergovernmental | 1,577 | 1,511 | (66) |
| Total revenues | 1,616 | 1,540 | (76) |
| Expenditures: | | | |
| Public safety | | | |
| Common Pleas community corrections | | | |
| Misdemeanor | | | |
| Personal services | 75 | 72 | 3 |
| PERS - County share | 10 | 10 | - |
| Medicare - County share | 1 | 1 | - |
| Fringe benefits | 21 | 16 | 5 |
| Workers' compensation | 2 | 1 | 1 |
| Unemployment compensation | 1 | - | 1 |
| Total community corrections - misdemeanor | 110 | 100 | 10 |
| Common Pleas community corrections | | | |
| General | | | |
| Personal services | 853 | 832 | 21 |
| PERS - County share | 116 | 112 | 4 |
| Medicare - County share | 12 | 10 | 2 |
| Fringe benefits | 143 | 90 | 53 |
| Workers' compensation | 13 | 6 | 7 |
| Unemployment compensation | 13 | - | 13 |
| Services and charges | 288 | 48 | 240 |
| Materials and supplies | 137 | 112 | 25 |
| Capital outlays and equipment | 62 | 57 | 5 |
| Grants | 88 | 84 | 4 |
| Total community corrections - general | 1,725 | 1,351 | 374 |
| Total public safety | 1,835 | 1,451 | 384 |
| Intergovernmental grants | | | |
| Common Pleas community corrections | | | |
| Misdemeanor | | | |
| Intergovernmental grants | 152 | 89 | 63 |
| Total intergovernmental grants | 152 | 89 | 63 |
| Total expenditures | 1,987 | 1,540 | 447 |
| Excess (deficiency) of revenues over (under) expenditures | (371) | - | 371 |
| Other financing sources (uses): | - | - | - |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Community Corrections
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|----------------------|----------------------|
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | (371) | - | 371 |
| Fund balance at beginning of year | \$ 478 | \$ 478 | \$ - |
| Prior year encumbrances appropriated | 36 | 36 | - |
| Fund balance at end of year | <u>\$ 143</u> | <u>\$ 514</u> | <u>\$ 371</u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Prosecuting Attorney Rotary
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Revised Budget | Actual | Variance |
|--|-------------------|------------|------------|
| Revenues: | | | |
| Intergovernmental | \$ 345 | \$ 336 | \$ (9) |
| Other | 79 | 79 | - |
| Total revenues | 424 | 415 | (9) |
| Expenditures: | | | |
| Public safety | | | |
| Violence against women prosecution | | | |
| Personal services | 58 | 57 | 1 |
| PERS - County share | 8 | 8 | - |
| Medicare - County share | 1 | 1 | - |
| Fringe benefits | 15 | 14 | 1 |
| Services and charges | 197 | 90 | 107 |
| Total violence against women prosecution | 279 | 170 | 109 |
| Juvenile victim assistance | | | |
| Personal services | 65 | 64 | 1 |
| PERS - County share | 9 | 9 | - |
| Medicare - County share | 1 | 1 | - |
| Fringe benefits | 9 | 4 | 5 |
| Workers' compensation | 1 | 1 | - |
| Total juvenile victim assistance | 85 | 79 | 6 |
| Career criminal | | | |
| Services and charges | 20 | 20 | - |
| Total career criminal | 20 | 20 | - |
| Anti-dumping enforcement | | | |
| Personal services | 122 | 98 | 24 |
| PERS - County share | 17 | 13 | 4 |
| Medicare - County share | 2 | 2 | - |
| Fringe benefits | 18 | 8 | 10 |
| Workers' compensation | 1 | 1 | - |
| Services and charges | 28 | 27 | 1 |
| Total anti-dumping enforcement | 188 | 149 | 39 |
| Total expenditures | 572 | 418 | 154 |
| Excess (deficiency) of revenues over (under) expenditures | (148) | (3) | 145 |
| Other financing sources (uses): | | | |
| Operating transfers in | 20 | 20 | - |
| Total other financing sources (uses) | 20 | 20 | - |

FRANKLIN COUNTY, OHIO

Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Prosecuting Attorney Rotary
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|---------------|-----------------|
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | \$ (128) | \$ 17 | \$ 145 |
| Fund balance at beginning of year | 151 | 151 | - |
| Prior year encumbrances appropriated | 110 | 110 | - |
| Fund balance at end of year | \$ 133 | \$ 278 | \$ 145 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Accountability Incentive Block Grant
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|------------|
| Revenues: | | | |
| Other | \$ - | \$ 16 | \$ 16 |
| Total revenues | - | 16 | 16 |
| Expenditures: | | | |
| Public safety | | | |
| PFM - detention center renovation | | | |
| Services and charges | 13 | - | 13 |
| Capital outlays | 262 | 91 | 171 |
| Total PFM - detention center renovation | 275 | 91 | 184 |
| Prosecuting attorney - youth gang prosecution unit | | | |
| Personal services | 94 | 93 | 1 |
| PERS - County share | 14 | 13 | 1 |
| Medicare - County share | 1 | 1 | - |
| Fringe benefits | 20 | 14 | 6 |
| Workers' compensation | 1 | - | 1 |
| Services and charges | 12 | 2 | 10 |
| Contingencies | 22 | - | 22 |
| Total prosecuting attorney - youth gang prosecution unit | 164 | 123 | 41 |
| Domestic relations court - work alternative program | | | |
| Personal services | 13 | 5 | 8 |
| PERS - County share | 2 | 1 | 1 |
| Fringe benefits | 4 | - | 4 |
| Services and charges | 5 | 2 | 3 |
| Materials and supplies | 2 | 1 | 1 |
| Capital outlays and equipment | 3 | 2 | 1 |
| Contingencies | 22 | - | 22 |
| Total domestic relations court - work alternative program | 51 | 11 | 40 |
| Total expenditures | 490 | 225 | 265 |
| Excess (deficiency) of revenues over (under) expenditures | (490) | (209) | 281 |
| Other financing sources (uses): | | | |
| Operating transfers in | 490 | 529 | 39 |
| Total other financing sources (uses): | 490 | 529 | 39 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | 320 | 320 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Juvenile Accountability Incentive Block Grant
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

Continued

| | Revised Budget | Actual | Variance |
|--------------------------------------|-------------------|---------------|---------------|
| Fund balance at beginning of year | \$ - | \$ - | \$ - |
| Prior year encumbrances appropriated | - | - | - |
| | - | - | - |
| Fund balance at end of year | \$ - | \$ 320 | \$ 320 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Juvenile Detention - Special Food
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|-------------|
| Revenues: | | | |
| Intergovernmental | \$ 125 | \$ 133 | \$ 8 |
| Total revenues | 125 | 133 | 8 |
| Expenditures: | | | |
| Public safety | | | |
| Juvenile detention - special food | | | |
| Services and charges | 117 | 117 | - |
| Total expenditures | 117 | 117 | - |
| Excess (deficiency) of revenues over (under) expenditures | 8 | 16 | 8 |
| Other financing sources (uses): | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 8 | 16 | 8 |
| Fund balance at beginning of year | - | - | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 8 | \$ 16 | \$ 8 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sheriff's Child Support Enforcement
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|---------------------|---------------------|--------------------|
| Revenues: | | | |
| Fees and charges for services | \$ 161 | \$ 107 | \$ (54) |
| <i>Total revenues</i> | <u>161</u> | <u>107</u> | <u>(54)</u> |
| Expenditures: | | | |
| Public safety | | | |
| Sheriff - child support enforcement | | | |
| Personal services | 93 | 62 | 31 |
| PERS - County share | 16 | 10 | 6 |
| Medicare-County share | .1 | - | 1 |
| Fringe benefits | 14 | 11 | 3 |
| Workers' compensation | 1 | 1 | - |
| Services and charges | 19 | 4 | 15 |
| Materials and supplies | 7 | 4 | 3 |
| <i>Total expenditures</i> | <u>151</u> | <u>92</u> | <u>59</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>10</u> | <u>15</u> | <u>5</u> |
| Other financing sources (uses): | | | |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | <u>10</u> | <u>15</u> | <u>5</u> |
| Fund balance at beginning of year | 7 | 7 | - |
| Prior year encumbrances appropriated | 3 | 3 | - |
| Fund balance at end of year | <u><u>\$ 20</u></u> | <u><u>\$ 25</u></u> | <u><u>\$ 5</u></u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probation Services
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|---------------|-----------------|
| Revenues: | | | |
| Fees and charges for services | \$ 60 | \$ 63 | \$ 3 |
| Total revenues | 60 | 63 | 3 |
| Expenditures: | | | |
| Public safety | | | |
| Common pleas - probation supervision fees | | | |
| Services and charges | 28 | 22 | 6 |
| Material and supplies | 7 | 6 | 1 |
| Capital outlays and equipment | 36 | 36 | - |
| Total expenditures | 71 | 64 | 7 |
| Excess (deficiency) of revenues over (under) expenditures | (11) | (1) | 10 |
| Other financing sources (uses): | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (11) | (1) | 10 |
| Fund balance at beginning of year | 71 | 71 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 60 | \$ 70 | \$ 10 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sheriff's Federal Programs
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|---------------|
| Revenues: | | | |
| Intergovernmental | \$ 22 | \$ - | \$ (22) |
| Total revenues | 22 | - | (22) |
| Expenditures: | | | |
| Public safety | | | |
| Sheriff - cops in shops | | | |
| Personal services | 10 | 6 | 4 |
| PERS - County share | 2 | 1 | 1 |
| Total sheriff - cops in shops | 12 | 7 | 5 |
| Sheriff - violence against women | | | |
| Materials and supplies | 2 | 2 | - |
| Capital outlays | 8 | 8 | - |
| Total sheriff - violence against women | 10 | 10 | 5 |
| Sheriff - local integration project | | | |
| Services and charges | 3 | 3 | - |
| Total sheriff - local integration project | 3 | 3 | - |
| Sheriff - DUI enforcement program | | | |
| Personal services | 32 | 28 | 4 |
| PERS - County share | 5 | 5 | - |
| Services and charges | 3 | 2 | 1 |
| Materials and supplies | 1 | - | 1 |
| Total sheriff - DUI enforcement program | 41 | 35 | 6 |
| Total expenditures | 66 | 55 | 11 |
| Excess (deficiency) of revenues over (under) expenditures | (44) | (55) | (11) |
| Other financing sources (uses): | | | |
| Operating transfers in | 47 | 47 | - |
| Operating transfers out | (21) | (14) | 7 |
| Total other financing sources (uses) | 26 | 33 | 7 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (18) | (22) | (4) |
| Fund balance at beginning of year | 31 | 31 | - |
| Prior year encumbrances appropriated | 3 | 3 | - |
| Fund balance at end of year | \$ 16 | \$ 12 | \$ (4) |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Enforcement and Education
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|--------------|
| Revenues: | | | |
| Fines and forfeitures | \$ 4 | \$ 3 | \$ (1) |
| Total revenues | 4 | 3 | (1) |
| Expenditures: | | | |
| Public safety | | | |
| Sheriff - enforcement and education | | | |
| Services and charges | 7 | - | 7 |
| Materials and supplies | 8 | 3 | 5 |
| Capital outlays and equipment | 11 | 10 | 1 |
| Total expenditures | 26 | 13 | 13 |
| Excess (deficiency) of revenues over (under) expenditures | (22) | (10) | 12 |
| Other financing sources (uses): | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (22) | (10) | 12 |
| Fund balance at beginning of year | 33 | 33 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 11 | \$ 23 | \$ 12 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Sheriff's Law Enforcement
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-------------|--------------|
| Revenues: | | | |
| Fines and forfeitures | \$ - | \$ 8 | \$ 8 |
| Other | 200 | - | (200) |
| <i>Total revenues</i> | <u>200</u> | <u>8</u> | <u>(192)</u> |
| Expenditures: | | | |
| Public safety | | | |
| Sheriff - law enforcement | | | |
| Services and charges | 200 | - | 200 |
| <i>Total expenditures</i> | <u>200</u> | <u>-</u> | <u>200</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>8</u> | <u>8</u> |
| Other financing sources (uses): | | | |
| Proceeds from sale of fixed assets | - | 1 | 1 |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>1</u> | <u>1</u> |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | <u>-</u> | <u>9</u> | <u>9</u> |
| Fund balance at beginning of year | - | - | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ 9</u> | <u>\$ 9</u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sheriff's Special Projects
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|-------------|
| Revenues: | | | |
| Other | \$ 20 | \$ - | \$ (20) |
| Total revenues | 20 | - | (20) |
| Expenditures: | | | |
| Public safety | | | |
| Sheriff - special projects | | | |
| Services and charges | 15 | - | 15 |
| Materials and supplies | 8 | - | 8 |
| Total expenditures | 23 | - | 23 |
| Excess (deficiency) of revenues over (under) expenditures | (3) | - | 3 |
| Other financing sources (uses): | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (3) | - | 3 |
| Fund balance at beginning of year | 12 | 12 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 9 | \$ 12 | \$ 3 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Facilities Community Service Grant
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|-------------|
| Revenues: | \$ - | \$ - | \$ - |
| Expenditures: | - | - | - |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | - | - | - |
| Other financing sources (uses): | | | |
| Operating transfers in | - | 1 | 1 |
| Total other financing sources (uses) | - | 1 | 1 |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | - | 1 | 1 |
| Fund balance at beginning of year | 18 | 18 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 18 | \$ 19 | \$ 1 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Champions for Children
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|----------------------|---------------------|------------------------|
| Revenues: | | | |
| Other | \$ 200 | \$ 20 | \$ (180) |
| <i>Total revenues</i> | <u>200</u> | <u>20</u> | <u>(180)</u> |
| Expenditures: | - | - | - |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>200</u> | <u>20</u> | <u>(180)</u> |
| Other financing sources (uses): | - | - | - |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | <u>200</u> | <u>20</u> | <u>(180)</u> |
| Fund balance at beginning of year | - | - | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | <u><u>\$ 200</u></u> | <u><u>\$ 20</u></u> | <u><u>\$ (180)</u></u> |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Dog and Kennel
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|---------------|--------------|
| Revenues: | | | |
| Licenses and permits | \$ 830 | \$ 765 | \$ (65) |
| Fees and charges for services | 114 | 114 | - |
| Fines and forfeitures | 203 | 195 | (8) |
| Other | 10 | 61 | 51 |
| Total revenues | 1,157 | 1,135 | (22) |
| Expenditures: | | | |
| Health | | | |
| Animal control | | | |
| Personal services | 1,086 | 1,035 | 51 |
| PERS - County share | 147 | 140 | 7 |
| Medicare - County share | 12 | 11 | 1 |
| Fringe benefits | 236 | 184 | 52 |
| Workers' compensation | 158 | 17 | 141 |
| Unemployment compensation | 3 | - | 3 |
| Services and charges | 205 | 194 | 11 |
| Materials and supplies | 108 | 97 | 11 |
| Capital outlays and equipment | 53 | 52 | 1 |
| Total animal control | 2,008 | 1,730 | 278 |
| Auditor - dog & kennel | | | |
| Services and charges | 45 | 9 | 36 |
| Materials and supplies | 15 | 11 | 4 |
| Total auditor - dog & kennel | 60 | 20 | 40 |
| Total expenditures | 2,068 | 1,750 | 318 |
| Excess (deficiency) of revenues over (under) expenditures | (911) | (615) | 296 |
| Other financing sources (uses): | | | |
| Proceeds from sale of fixed assets | - | 4 | 4 |
| Operating transfers in | 440 | 215 | (225) |
| Total other financing sources (uses) | 440 | 219 | (221) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (471) | (396) | 75 |
| Fund balance at beginning of year | 706 | 706 | - |
| Prior year encumbrances appropriated | 44 | 44 | - |
| Fund balance at end of year | \$ 279 | \$ 354 | \$ 75 |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Shelter
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|----------------|-------------|
| Revenues: | | | |
| Fees and charges for services | \$ 320 | \$ 322 | \$ 2 |
| <i>Total revenues</i> | <u>320</u> | <u>322</u> | <u>2</u> |
| Expenditures: | | | |
| Health | | | |
| Commissioners - domestic shelter | | | |
| Grants | 479 | 479 | - |
| <i>Total expenditures</i> | <u>479</u> | <u>479</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>(159)</u> | <u>(157)</u> | <u>2</u> |
| Other financing sources (uses): | | | |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | <u>(159)</u> | <u>(157)</u> | <u>2</u> |
| Fund balance (deficit) at beginning of year | (22) | (22) | - |
| Prior year encumbrances appropriated | 168 | 168 | - |
| Fund balance (deficit) at end of year | <u>\$ (13)</u> | <u>\$ (11)</u> | <u>\$ 2</u> |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Housing and Community Development Block Grant
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-----------------|
| Revenues: | | | |
| Fees and charges for services | \$ - | \$ 7 | \$ 7 |
| Intergovernmental | 5,563 | 4,305 | (1,258) |
| Other | 1 | - | (1) |
| Total revenues | 5,564 | 4,312 | (1,252) |
| Expenditures: | | | |
| Community development | | | |
| Community development program | | | |
| Services and charges | 4,002 | 3,505 | 497 |
| Total community development | 4,002 | 3,505 | 497 |
| Intergovernmental grants | | | |
| Community development program | | | |
| Intergovernmental grants | 2,119 | 2,119 | - |
| Total intergovernmental grants | 2,119 | 2,119 | - |
| Total expenditures | 6,121 | 5,624 | 497 |
| Excess (deficiency) of revenues over (under) expenditures | (557) | (1,312) | (755) |
| Other financing sources (uses): | | | |
| Operating transfers in | 154 | 137 | (17) |
| Total other financing sources (uses) | 154 | 137 | (17) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (403) | (1,175) | (772) |
| Fund balance (deficit) at beginning of year | (1,262) | (1,262) | - |
| Prior year encumbrances appropriated | 1,706 | 1,706 | - |
| Fund balance (deficit) at end of year | \$ 41 | \$ (731) | \$ (772) |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Mid-Ohio Regional Planning Facility Lease
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------------------|---------------|-----------------|
| Revenues: | | | |
| Investment income | \$ 15 | \$ 14 | \$ (1) |
| Other | 100 | 170 | 70 |
| Total revenues | 115 | 184 | 69 |
| Expenditures: | | | |
| Community development | | | |
| MORPC - permanent improvement | | | |
| Capital outlays and equipment | 20 | - | 20 |
| Total expenditures | 20 | - | 20 |
| Excess (deficiency) of revenues over (under) expenditures | 95 | 184 | 89 |
| Other financing sources (uses): | | | |
| Operating transfers out | (114) | (113) | 1 |
| Total other financing sources (uses) | (114) | (113) | 1 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (19) | 71 | 90 |
| Fund balance at beginning of year | 307 | 307 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 288 | \$ 378 | \$ 90 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Other Special Revenue Funds
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|--------------|-------------|
| Revenues: | \$ - | \$ - | \$ - |
| Expenditures: | - | - | - |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | - | - | - |
| Other financing sources (uses): | - | - | - |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | - | - | - |
| Fund balance at beginning of year | 30 | 30 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 30 | \$ 30 | \$ - |

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of governmental resources and payment of general obligation debt principal and interest.

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Debt Service Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|----------------|
| Revenues: | | | |
| Other | \$ 3,631 | \$ 3,592 | \$ (39) |
| Total revenues | 3,631 | 3,592 | (39) |
| Expenditures: | | | |
| Debt service | | | |
| Commissioners - bond retirement | | | |
| Principal retirement | 8,034 | 7,746 | 288 |
| Interest charges | 10,515 | 10,139 | 376 |
| Total expenditures | 18,549 | 17,885 | 664 |
| Excess (deficiency) of revenues over (under) expenditures | (14,918) | (14,293) | 625 |
| Other financing sources (uses): | | | |
| Operating transfers in | 14,852 | 14,182 | (670) |
| Transfers from component units | 66 | 66 | - |
| Total other financing sources (uses) | 14,918 | 14,248 | (670) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | (45) | (45) |
| Fund balance at beginning of year | 788 | 788 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 788 | \$ 743 | \$ (45) |

CAPITAL PROJECTS FUNDS

The capital projects funds are used to account for financial resources used for the acquisition, construction or renovation of facilities (other than those financed by the proprietary funds). Following is a description of all capital projects funds:

Permanent Improvement - This fund accounts for the costs of various major remodeling and rehabilitation projects, and for certain major purchases of capital equipment. A portion of the County's sales tax revenues is transferred from the general fund to finance the activities of this fund.

Vets Memorial Improvements - This fund accounts for the financing and renovation of the Memorial Hall.

County Space Plan Project - This fund accumulates resources for renovations and capital improvements to various County facilities.

Court Case Management - This fund accounts for the new court case management system being purchased, in part, through the 1996 and 1997 Local Law Enforcement Block Grants.

Veterans Memorial Parking Garage - This fund accounts for moneys received from the Army Corps of Engineers for land taken in conjunction with the relocation of an existing flood wall. These moneys will be combined with a future bond issue to replace the parking spaces lost by this land take with a parking garage.

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Capital Projects Funds
December 31, 1999
(Amounts in 000's)

| | Permanent Improvement | Vets Memorial Improvements | County Space Plan Project | Court Case Management System |
|-------------------------------------|--------------------------|-------------------------------|------------------------------|------------------------------------|
| Assets: | | | | |
| Equity with County Treasurer | \$ 2,452 | \$ 2,329 | \$ 28,918 | \$ 478 |
| Due from other funds | 374 | - | - | 23 |
| Total assets | \$ 2,826 | \$ 2,329 | \$ 28,918 | \$ 501 |
| Liabilities: | | | | |
| Contracts payable | \$ 1,058 | \$ 142 | \$ 94 | \$ 30 |
| Due to other funds | 2 | - | 61 | - |
| Total liabilities | 1,060 | 142 | 155 | 30 |
| Equity: | | | | |
| Fund balances: | | | | |
| Reserved for encumbrances | 538 | 696 | 944 | 8 |
| Unreserved, undesignated | 1,228 | 1,491 | 27,819 | 463 |
| Total equity | 1,766 | 2,187 | 28,763 | 471 |
| Total liabilities and equity | \$ 2,826 | \$ 2,329 | \$ 28,918 | \$ 501 |

| Vets Memorial Parking Garage | | Totals |
|------------------------------------|------------------|--------|
| \$ 1,896 | \$ 36,073 | |
| - | 397 | |
| <u>\$ 1,896</u> | <u>\$ 36,470</u> | |
| | | |
| \$ - | \$ 1,324 | |
| - | 63 | |
| - | <u>1,387</u> | |
| | | |
| - | 2,186 | |
| <u>1,896</u> | <u>32,897</u> | |
| | | |
| <u>1,896</u> | <u>35,083</u> | |
| | | |
| <u>\$ 1,896</u> | <u>\$ 36,470</u> | |

FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Capital Projects Funds
Year Ended December 31, 1999
(Amounts in 000's)

| | Permanent Improvement | Vets Memorial Improvements | County Space Plan Project | Court Case Management System |
|---|--------------------------|-------------------------------|------------------------------|------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$ 44 | \$ - | \$ - | \$ - |
| Investment income | - | - | - | 80 |
| Other | 15 | - | - | - |
| Total revenues | 59 | - | - | 80 |
| Expenditures: | | | | |
| Capital outlays | 3,890 | 5,284 | 2,237 | 1,212 |
| Total expenditures | 3,890 | 5,284 | 2,237 | 1,212 |
| Excess (deficiency) of revenues over (under) expenditures | (3,831) | (5,284) | (2,237) | (1,132) |
| Other financing sources (uses): | | | | |
| Operating transfers in | 4,626 | 1,979 | 31,000 | 600 |
| Total other financing sources (uses) | 4,626 | 1,979 | 31,000 | 600 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 795 | (3,305) | 28,763 | (532) |
| Fund balances at beginning of year (restated) | 971 | 5,492 | - | 1,003 |
| Fund balances at end of year | \$ 1,766 | \$ 2,187 | \$ 28,763 | \$ 471 |

| Vets Memorial Parking Garage | Totals |
|------------------------------------|------------------|
| \$ - | \$ 44 |
| - | 80 |
| - | 15 |
| - | <u>139</u> |
| - | 12,623 |
| - | <u>12,623</u> |
| - | <u>(12,484)</u> |
| - | <u>38,205</u> |
| - | <u>38,205</u> |
| - | 25,721 |
| 1,896 | <u>9,362</u> |
| <u>\$ 1,896</u> | <u>\$ 35,083</u> |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 Permanent Improvement
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|----------------|-----------------|
| Revenues: | | | |
| Intergovernmental | \$ 32 | \$ 44 | \$ 12 |
| Other | 477 | 5 | (472) |
| Total revenues | 509 | 49 | (460) |
| Expenditures: | | | |
| Capital outlays | | | |
| Public facilities management | | | |
| Capital outlays and equipment | 11,180 | 5,103 | 6,077 |
| Total expenditures | 11,180 | 5,103 | 6,077 |
| Excess (deficiency) of revenues over (under) expenditures | (10,671) | (5,054) | 5,617 |
| Other financing sources (uses): | | | |
| Operating transfers in | 10,914 | 4,626 | (6,288) |
| Total other financing sources (uses) | 10,914 | 4,626 | (6,288) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 243 | (428) | (671) |
| Fund balance at beginning of year | 848 | 848 | - |
| Prior year encumbrances appropriated | 450 | 450 | - |
| Fund balance at end of year | \$ 1,541 | \$ 870 | \$ (671) |

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Vets Memorial Improvements
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-----------------|
| Revenues: | \$ - | \$ - | \$ - |
| Expenditures: | | | |
| Capital outlays | | | |
| Commissioners - Vets Memorial renovations | - | - | |
| Capital outlays and equipment | 7,832 | 6,499 | 1,333 |
| Total expenditures | 7,832 | 6,499 | 1,333 |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <i>(7,832)</i> | <i>(6,499)</i> | <i>1,333</i> |
| Other financing sources (uses): | | | |
| Operating transfers in | 1,965 | 1,979 | 14 |
| Total other financing sources (uses) | 1,965 | 1,979 | 14 |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | <i>(5,867)</i> | <i>(4,520)</i> | <i>1,347</i> |
| Fund balance at beginning of year | 5,861 | 5,861 | - |
| Prior year encumbrances appropriated | 7 | 7 | - |
| Fund balance at end of year | \$ 1 | \$ 1,348 | \$ 1,347 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 County Space Plan Project
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|------------------|-----------------|
| Revenues: | \$ - | \$ - | \$ - |
| Expenditures: | | | |
| Capital outlays | | | |
| Public facilities management - space plan | | | |
| Services and charges | 105 | 42 | 63 |
| Materials and supplies | 45 | 40 | 5 |
| Capital outlays and equipment | 7,850 | 3,039 | 4,811 |
| Total expenditures | 8,000 | 3,121 | 4,879 |
| Excess (deficiency) of revenues over (under) expenditures | (8,000) | (3,121) | 4,879 |
| Other financing sources (uses): | | | |
| Operating transfers in | 31,000 | 31,000 | - |
| Total other financing sources (uses) | 31,000 | 31,000 | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 23,000 | 27,879 | 4,879 |
| Fund balance at beginning of year | - | - | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 23,000 | \$ 27,879 | \$ 4,879 |

FRANKLIN COUNTY, OHIO

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Case Management System
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|---------|----------|
| Revenues: | | | |
| Investment income | \$ - | \$ 57 | \$ 57 |
| Total revenues | - | 57 | 57 |
| Expenditures: | | | |
| Capital outlays | | | |
| Clerk of courts - local law enforcement block grant | | | |
| Services and charges | 273 | 266 | 7 |
| Capital outlays and equipment | 828 | 825 | 3 |
| Total clerk of courts - local law enforcement block grant | 1,101 | 1,091 | 10 |
| Clerk of courts - court computer subsidy | | | |
| Services and charges | 334 | 61 | 273 |
| Capital outlays and equipment | 200 | 99 | 101 |
| Total clerk of courts - court computer subsidy | 534 | 160 | 374 |
| Total expenditures | 1,635 | 1,251 | 384 |
| Excess (deficiency) of revenues over (under) expenditures | (1,635) | (1,194) | 441 |
| Other financing sources (uses): | | | |
| Operating transfers in | 600 | 600 | - |
| Total other financing sources (uses) | 600 | 600 | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (1,035) | (594) | 441 |
| Fund balance at beginning of year | 993 | 993 | - |
| Prior year encumbrances appropriated | 43 | 43 | - |
| Fund balance at end of year | \$ 1 | \$ 442 | \$ 441 |

FRANKLIN COUNTY, OHIO
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 Vets Memorial Parking Garage
 Non-GAAP Budgetary Basis
 Year Ended December 31, 1999
 (Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|-------------|
| Revenues: | \$ - | \$ - | \$ - |
| Expenditures: | - | - | - |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | - | - | - |
| Other financing sources (uses): | - | - | - |
| <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i> | - | - | - |
| Fund balance at beginning of year | 1,896 | 1,896 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund balance at end of year | \$ 1,896 | \$ 1,896 | \$ - |

PROPRIETARY FUND

The proprietary fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise. The County intends that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The following is a description of the County's proprietary fund, which is of the enterprise type:

Water and Sewer Operations - This fund accounts for the provision of water and sewer services to a relatively small area of the County not serviced by other local water and sewer operations. All activities necessary to provide such services are accounted for in this fund.

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Retained Earnings - Budget and Actual
Water and Sewer Operations
Non-GAAP Budgetary Basis
Year Ended December 31, 1999
(Amounts in 000's)

| | Revised Budget | Actual | Variance |
|---|-------------------|-----------------|---------------|
| Operating revenues: | | | |
| Fees and charges for services | \$ 4,536 | \$ 4,514 | \$ (22) |
| Other | | 24 | 24 |
| Total operating revenues | 4,536 | 4,538 | 2 |
| Operating expenses: | | | |
| Personal services | 467 | 419 | 48 |
| PERS - County share | 63 | 56 | 7 |
| Medicare - County share | 5 | 4 | 1 |
| Fringe benefits | 98 | 83 | 15 |
| Workers' compensation | 4 | 3 | 1 |
| Services and charges | 3,579 | 3,240 | 339 |
| Materials and supplies | 133 | 63 | 70 |
| Capital outlays | 365 | 207 | 158 |
| Total operating expenses | 4,714 | 4,075 | 639 |
| Operating income (loss) | (178) | 463 | 641 |
| Nonoperating revenues (expenses): | | | |
| Proceeds of notes | 169 | 169 | - |
| Proceeds from sale of fixed assets | | 4 | 4 |
| Debt service | | | |
| Principal retirement | (124) | (110) | 14 |
| Interest charges | (222) | (196) | 26 |
| Total nonoperating revenues (expenses) | (177) | (133) | 44 |
| Net income (loss) | (355) | 330 | 685 |
| Retained earnings at beginning of year | 1,820 | 1,820 | - |
| Prior year encumbrances appropriated | 119 | 119 | - |
| Retained earnings at end of year | \$ 1,584 | \$ 2,269 | \$ 685 |

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, or other funds. A description of the major agency funds follows:

Real Estate Tax - This fund accounts for the collection of real estate taxes paid by commercial and residential property owners and public utilities. These taxes are periodically apportioned to the local governments, including Franklin County itself.

Personal Property Tax - This fund accounts for the collection and distribution of tangible personal property taxes.

Local Government Distribution - This fund accounts for the collection and distribution of local governments' share of income, sales and use, public utility excise, corporate franchise, and dealers in intangibles taxes levied and collected by the State of Ohio.

Payroll and Benefit Revolving - This fund accounts for the collection and distribution of the employer and employee share of all payroll taxes and other withholdings.

Treasurer's Electronic Transfers - This fund accounts for the collection and distribution by the Treasurer of various taxes and intergovernmental moneys received through electronic transfers rather than checks or warrants.

General County Agency - This fund accounts for the collection and disbursement of moneys held in outside bank accounts by County agencies (other than the courts). The majority of these moneys are child support payments collected and distributed by the County's Child Support Enforcement Agency.

Franklin County Court System - This fund accounts for the collection, distribution and disbursement of moneys held outside of the County treasury by the courts. The majority of these funds are auto title fees collected and distributed by the Clerk of Courts.

Other County Agency - This fund accounts for the activity in those funds which are not part of the County's reporting entity, but whose moneys are held by the Treasurer.

Other agency funds are listed below:

| | |
|--|-------------------------------|
| Estate Tax | Auditor Land Sales Escrow |
| Permissive Auto Registration | Cigarette Tax |
| Municipal Fines | Motor Vehicle License Tax |
| Escrow Accounts | Escheat Estates |
| Escrow - Municipal Court Building | Ohio Election Commission Fees |
| Trailer Tax | Parking Garage Escrow |
| Motor Vehicle Gas Tax | Forfeited Land Surplus |
| Ohio Y2K Loans | Inheritance Tax |
| Collections for Political Subdivisions | |

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 1999
(Amounts in 000's)

| | Beginning Balance 01/01/99 | Additions | Deductions | Ending Balance 12/31/99 |
|---|----------------------------------|--------------|--------------|-------------------------------|
| REAL ESTATE TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 44,264 | \$ 1,030,369 | \$ 1,021,268 | \$ 53,365 |
| Real and other taxes receivable | 730,744 | 884,610 | 730,744 | 884,610 |
| Liabilities: | | | | |
| Unapportioned moneys | \$ 775,008 | \$ 1,914,979 | \$ 1,752,012 | \$ 937,975 |
| PERSONAL PROPERTY TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 7,322 | \$ 218,963 | \$ 211,161 | \$ 15,124 |
| Real and other taxes receivable | 160,953 | 163,253 | 160,953 | 163,253 |
| Liabilities: | | | | |
| Due to other funds | \$ - | \$ 1,732 | \$ - | \$ 1,732 |
| Due to component units | - | 229 | - | 229 |
| Unapportioned moneys | 168,275 | 380,255 | 372,114 | 176,416 |
| LOCAL GOVERNMENT DISTRIBUTION | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 128,066 | \$ 128,066 | \$ - |
| Liabilities: | | | | |
| Unapportioned moneys | \$ - | \$ 128,066 | \$ 128,066 | \$ - |
| PAYROLL AND BENEFIT REVOLVING | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 4,247 | \$ 170,200 | \$ 166,733 | \$ 7,714 |
| Liabilities: | | | | |
| Due to other funds | \$ 246 | \$ 239 | \$ 246 | \$ 239 |
| Payroll withholdings | 4,001 | 169,961 | 166,487 | 7,475 |
| TREASURER'S ELECTRONIC TRANSFERS | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 135 | \$ 430,787 | \$ 429,563 | \$ 1,359 |
| Liabilities: | | | | |
| Due to other funds | \$ 134 | \$ 429,898 | \$ 429,562 | \$ 470 |
| Due to component units | - | 889 | - | 889 |
| Amounts held and due to others | 1 | - | 1 | - |
| GENERAL COUNTY AGENCY | | | | |
| Assets: | | | | |
| Cash with fiscal and escrow agents | \$ 9,324 | \$ 220,712 | \$ 220,036 | \$ 10,000 |
| Due from other funds | 8 | 55 | 8 | 55 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ 9,332 | \$ 220,767 | \$ 220,044 | \$ 10,055 |

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 1999
(Amounts in 000's)

Continued
on Next Page

| | Beginning Balance 01/01/99 | Additions | Deductions | Ending Balance 12/31/99 |
|-------------------------------------|----------------------------------|------------|------------|-------------------------------|
| FRANKLIN COUNTY COURT SYSTEM | | | | |
| Assets: | | | | |
| Cash with fiscal and escrow agents | \$ 9,720 | \$ 116,667 | \$ 116,173 | \$ 10,214 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ 9,720 | \$ 116,667 | \$ 116,173 | \$ 10,214 |
| OTHER COUNTY AGENCY | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 1,273 | \$ 17,849 | \$ 17,413 | \$ 1,709 |
| Due from other funds | 27 | - | 27 | - |
| Liabilities: | | | | |
| Amounts held and due to others | \$ 1,300 | \$ 17,849 | \$ 17,440 | \$ 1,709 |
| ESTATE TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 9,883 | \$ 34,209 | \$ 32,005 | \$ 12,087 |
| Liabilities: | | | | |
| Unapportioned moneys | \$ 9,883 | \$ 34,209 | \$ 32,005 | \$ 12,087 |
| PERMISSIVE AUTO REGISTRATION | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 8,313 | \$ 5,104 | \$ 5,574 | \$ 7,843 |
| Liabilities: | | | | |
| Unapportioned moneys | \$ 8,313 | \$ 5,104 | \$ 5,574 | \$ 7,843 |
| MUNICIPAL FINES | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 12 | \$ 1,796 | \$ 1,796 | \$ 12 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ 12 | \$ 1,796 | \$ 1,796 | \$ 12 |
| ESCROW ACCOUNTS | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 23 | \$ 1,520 | \$ 1,413 | \$ 130 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ 23 | \$ 1,520 | \$ 1,413 | \$ 130 |

FRANKLIN COUNTY, OHIO

Continued

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 1999
(Amounts in 000's)

| | Beginning Balance 01/01/99 | Additions | Deductions | Ending Balance 12/31/99 |
|---|----------------------------------|-----------|------------|-------------------------------|
| ESCROW - MUNICIPAL COURT BUILDING | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 1,438 | \$ 1,438 | \$ - |
| Liabilities: | | | | |
| Amounts held and due to others | \$ - | \$ 1,438 | \$ 1,438 | \$ - |
| TRAILER TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 23 | \$ 1,263 | \$ 1,261 | \$ 25 |
| Liabilities: | | | | |
| Unapportioned moneys | \$ 23 | \$ 1,263 | \$ 1,261 | \$ 25 |
| MOTOR VEHICLE GAS TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 25 | \$ 855 | \$ 854 | \$ 26 |
| Liabilities: | | | | |
| Unapportioned moneys | \$ 25 | \$ 855 | \$ 854 | \$ 26 |
| OHIO Y2K LOANS | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 601 | \$ 601 | \$ - |
| Liabilities: | | | | |
| Amounts held and due to others | \$ - | \$ 601 | \$ 601 | \$ - |
| COLLECTIONS FOR POLITICAL SUBDIVISIONS | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 187 | \$ 166 | \$ 21 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ - | \$ 187 | \$ 166 | \$ 21 |
| AUDITOR LAND SALES ESCROW | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 175 | \$ 174 | \$ 1 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ - | \$ 175 | \$ 174 | \$ 1 |
| CIGARETTE TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 10 | \$ 129 | \$ 130 | \$ 9 |
| Liabilities: | | | | |
| Unapportioned moneys | \$ 10 | \$ 129 | \$ 130 | \$ 9 |

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities

Agency Funds

Year Ended December 31, 1999

(Amounts in 000's)

Continued
on Next Page

| | Beginning Balance 01/01/99 | Additions | Deductions | Ending Balance 12/31/99 |
|--------------------------------------|----------------------------------|-----------|------------|-------------------------------|
| MOTOR VEHICLE LICENSE TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 35 | \$ 35 | \$ - |
| Liabilities: | | | | |
| Unapportioned moneys | \$ - | \$ 35 | \$ 35 | \$ - |
| ESCHEAT ESTATES | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 11 | \$ - | \$ 11 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ - | \$ 11 | \$ - | \$ 11 |
| OHIO ELECTION COMMISSION FEES | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ - | \$ 8 | \$ 8 | \$ - |
| Liabilities: | | | | |
| Amounts held and due to others | \$ - | \$ 8 | \$ 8 | \$ - |
| PARKING GARAGE ESCROW | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 18 | \$ 5 | \$ 3 | \$ 20 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ 18 | \$ 5 | \$ 3 | \$ 20 |
| FORFEITED LAND SURPLUS | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 23 | \$ - | \$ - | \$ 23 |
| Liabilities: | | | | |
| Amounts held and due to others | \$ 23 | \$ - | \$ - | \$ 23 |
| INHERITANCE TAX | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 4 | \$ - | \$ - | \$ 4 |
| Liabilities: | | | | |
| Unapportioned moneys | \$ 4 | \$ - | \$ - | \$ 4 |

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 1999
(Amounts in 000's)

Cont.

| | Beginning Balance 01/01/99 | Additions | Deductions | Ending Balance 12/31/99 |
|------------------------------------|----------------------------------|---------------------|---------------------|-------------------------------|
| TOTAL ALL AGENCY FUNDS | | | | |
| Assets: | | | | |
| Equity with County Treasurer | \$ 75,575 | \$ 2,043,570 | \$ 2,019,662 | \$ 99,483 |
| Cash with fiscal and escrow agents | 19,044 | 337,379 | 336,209 | 20,214 |
| Real and other taxes receivable | 891,697 | 1,047,863 | 891,697 | 1,047,863 |
| Due from other funds | 35 | 55 | 35 | 55 |
| Total assets | \$ 986,351 | \$ 3,428,867 | \$ 3,247,603 | \$ 1,167,615 |
| Liabilities: | | | | |
| Due to other funds | \$ 380 | \$ 431,869 | \$ 429,808 | \$ 2,441 |
| Due to component units | - | 1,118 | - | 1,118 |
| Unapportioned moneys | 961,541 | 2,464,895 | 2,292,051 | 1,134,385 |
| Amounts held and due to others | 20,429 | 361,024 | 359,257 | 22,196 |
| Payroll withholdings † | 4,001 | 169,961 | 166,487 | 7,475 |
| Total liabilities | \$ 986,351 | \$ 3,428,867 | \$ 3,247,603 | \$ 1,167,615 |

GOVERNMENTAL FUND TYPE COMPONENT UNITS

The governmental fund type component units are used to account for legally separate entities for which the County is financially accountable whose operations are financed and operated in a manner similar to a special revenue fund. The costs of providing services to the general public on a continuing basis is financed or recovered primarily through taxes and intergovernmental grants. The County's governmental fund type component units are described below:

ADAMH Board - This fund accounts for the provision of alcohol, drug addiction and mental health services to the public at large, generally through contracts with local mental health agencies. The largest revenue sources are property taxes and state funding.

Residential Services - This fund accounts for the activities of a not-for-profit corporation which operates group homes for the mentally retarded and developmentally disabled. The main sources of revenue are Medicaid, state funding and operating transfers from the Board of MR & DD.

PROPRIETARY FUND TYPE COMPONENT UNITS

The proprietary fund type component units are used to account for legally separate entities for which the County is financially accountable and whose activities are financed and operated in a manner similar to a private business enterprise. The entities' intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The following is a description of the County's proprietary fund type component units:

Rickenbacker Port Authority (RPA) - This fund accounts for the development and operations of a port authority consisting of an air and industrial park that includes part of the former Rickenbacker Air Force Base. Revenue and support is derived from rental and user fees, along with grants from the Federal Aviation Administration and operating transfers from the County's general fund.

ARC - This fund accounts for the operation of a sheltered workshop for the mentally retarded. Revenues are derived primarily from the sale of goods and services. The workshop employs clients of the Board of MR & DD.

Memorial Hall - This fund accounts for the operation of a public auditorium and exhibition hall. Revenues are derived primarily from auditorium and exhibition hall bookings, concessions and the operation of a parking lot. All expenses necessary to operate the hall are accounted for through this component unit. The hall provides free meeting room facilities for monthly meetings held by veterans' organizations.

Stadium and Team - This fund accounts for the operation of Cooper Stadium and the baseball team franchise. Revenues are derived primarily from admission fees to events held in the stadium, concessions and parking lot fees. All expenses necessary to manage, operate and maintain the stadium and team are accounted for in this component unit.

FRANKLIN COUNTY, OHIO
Combining Balance Sheet
All Governmental Fund Type Component Units
December 31, 1999
(Amounts in 000's)

| | <u>ADAMH Board</u> | <u>Residential Services</u> | <u>Totals</u> |
|---|------------------------|---------------------------------|-------------------|
| Assets: | | | |
| Equity with County Treasurer | \$ 32,599 | \$ - | \$ 32,599 |
| Cash with fiscal and escrow agents | - | 2,677 | 2,677 |
| Receivables (net, where applicable, of allowances for uncollectibles): | | | |
| Real and other taxes | 38,876 | - | 38,876 |
| Accounts | 829 | 366 | 1,195 |
| Due from other governments | 16,886 | 1,552 | 18,438 |
| Due from primary government | 1,186 | 682 | 1,868 |
| Prepaid items | - | 296 | 296 |
| Property, plant and equipment | 6,363 | 11,160 | 17,523 |
| Other debits: | | | |
| Amount to be provided for retirement of general long-term obligations | 801 | 628 | 1,429 |
| Total assets and other debits | \$ 97,540 | \$ 17,361 | \$ 114,901 |
| Liabilities: | | | |
| Accounts payable | \$ 32,131 | \$ 421 | \$ 32,552 |
| Accrued wages | 102 | 274 | 376 |
| Accrued vacation and sick leave | 372 | 628 | 1,000 |
| Deferred revenue | 40,423 | 302 | 40,725 |
| Amounts held and due to others | 1,476 | - | 1,476 |
| Capital lease obligations | 429 | - | 429 |
| Total liabilities | 74,933 | 1,625 | 76,558 |
| Equity and other credits: | | | |
| Investment in general fixed assets | 6,363 | 11,160 | 17,523 |
| Fund balances: | | | |
| Designated for claims | 10,964 | - | 10,964 |
| Unreserved, undesignated | 5,280 | 4,576 | 9,856 |
| Total fund balances | 16,244 | 4,576 | 20,820 |
| Total equity and other credits | 22,607 | 15,736 | 38,343 |
| Total liabilities, equity and other credits | \$ 97,540 | \$ 17,361 | \$ 114,901 |

FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Type Component Units
Year Ended December 31, 1999
(Amounts in 000's)

| | <u>ADAMH Board</u> | <u>Residential Services</u> | <u>Totals</u> |
|---|------------------------|---------------------------------|------------------|
| Revenues: | | | |
| Real and other taxes | \$ 34,532 | \$ - | \$ 34,532 |
| Fees and charges for services | 7 | 138 | 145 |
| Intergovernmental | 69,837 | 12,688 | 82,525 |
| Investment income | - | 99 | 99 |
| Other | - | 1 | 1 |
| Total revenues | 104,376 | 12,926 | 117,302 |
| Expenditures: | | | |
| <i>Current:</i> | | | |
| Health | 115,911 | 17,159 | 133,070 |
| <i>Debt service:</i> | | | |
| Principal retirement | 18 | - | 18 |
| Interest charges | 4 | - | 4 |
| Total expenditures | 115,933 | 17,159 | 133,092 |
| Excess (deficiency) of revenues over (under) expenditures | (11,557) | (4,233) | (15,790) |
| Other financing sources (uses): | | | |
| Transfers to primary government | (66) | - | (66) |
| Transfers from primary government | - | 5,189 | 5,189 |
| Total other financing sources (uses) | (66) | 5,189 | 5,123 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (11,623) | 956 | (10,667) |
| Fund balances at beginning of year | 27,867 | 3,620 | 31,487 |
| Fund balances at end of year | \$ 16,244 | \$ 4,576 | \$ 20,820 |

FRANKLIN COUNTY, OHIO
Combining Balance Sheet
All Proprietary Fund Type Component Units
December 31, 1999
(Amounts in 000's)

| | RPA | ARC | Memorial Hall | Stadium and Team | Totals |
|--|------------------|-----------------|---------------|---------------------|------------------|
| Assets: | | | | | |
| Equity with County Treasurer | \$ 20 | \$ - | \$ - | \$ - | \$ 20 |
| Cash with fiscal and escrow agents | 7,061 | 2,758 | 585 | 3,233 | 13,637 |
| Accounts receivable | 2,089 | 953 | 32 | 11 | 3,085 |
| Interest receivable | - | 17 | - | - | 17 |
| Due from other governments | 1,261 | - | - | - | 1,261 |
| Due from primary government | - | 1,714 | - | 98 | 1,812 |
| Inventories | 121 | 50 | - | 110 | 281 |
| Prepaid items | 55 | 50 | 24 | 47 | 176 |
| Property, plant and equipment (net of accumulated depreciation) | 37,774 | 235 | 290 | 4,096 | 42,395 |
| Restricted cash | 39 | - | - | 158 | 197 |
| Total assets | \$ 48,420 | \$ 5,777 | \$ 931 | \$ 7,753 | \$ 62,881 |
| Liabilities: | | | | | |
| Accounts payable | \$ 1,808 | \$ 421 | \$ 83 | \$ 154 | \$ 2,466 |
| Accrued wages | 119 | 201 | 27 | 30 | 377 |
| Accrued interest | 38 | - | - | - | 38 |
| Due to primary government | - | 640 | - | - | 640 |
| Accrued vacation and sick leave | 177 | 88 | 301 | - | 566 |
| Deferred revenue | 46 | - | 83 | 322 | 451 |
| Amounts held and due to others | 39 | - | - | 158 | 197 |
| Advances from primary government | 29,496 | - | - | - | 29,496 |
| General obligation bonds | 5,740 | - | - | - | 5,740 |
| Notes payable | 1,117 | - | - | - | 1,117 |
| Total liabilities | 38,580 | 1,350 | 494 | 664 | 41,088 |
| Equity: | | | | | |
| Contributed capital | 64,432 | - | - | - | 64,432 |
| Retained earnings (accumulated deficits) | (54,592) | 4,427 | 437 | 7,089 | (42,639) |
| Total equity | 9,840 | 4,427 | 437 | 7,089 | 21,793 |
| Total liabilities and equity | \$ 48,420 | \$ 5,777 | \$ 931 | \$ 7,753 | \$ 62,881 |

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
All Proprietary Fund Type Component Units
Year Ended December 31, 1999
(Amounts in 000's)

| | RPA | ARC | Memorial Hall | Stadium and Team | Totals |
|--|--------------------|-----------------|---------------|---------------------|--------------------|
| Operating revenues: | | | | | |
| Fees and charges for services | \$ 2,131 | \$ 6,365 | \$ 1,667 | \$ 4,470 | \$ 14,633 |
| Other | 394 | 95 | 22 | 173 | 684 |
| Total operating revenues | 2,525 | 6,460 | 1,689 | 4,643 | 15,317 |
| Operating expenses: | | | | | |
| Personal services | 3,207 | 5,316 | 1,119 | 1,434 | 11,076 |
| Contractual services | 1,967 | 1,734 | 491 | 1,988 | 6,180 |
| Materials and supplies | 290 | 317 | 71 | 824 | 1,502 |
| Depreciation | 2,739 | 115 | 43 | 395 | 3,292 |
| Total operating expenses | 8,203 | 7,482 | 1,724 | 4,641 | 22,050 |
| Operating income (loss) | (5,678) | (1,022) | (35) | 2 | (\$,733) |
| Nonoperating revenues (expenses): | | | | | |
| Intergovernmental grants | 73 | - | - | - | 73 |
| Gain on disposal of fixed assets | 295 | - | - | - | 295 |
| Investment income | 359 | 157 | 30 | 616 | 1,162 |
| Interest charges | (519) | - | - | - | (519) |
| Total nonoperating revenues (net) | 208 | 157 | 30 | 616 | 1,011 |
| Income before operating transfers | (5,470) | (865) | (5) | 618 | (5,722) |
| Transfers from primary government | 3,500 | 1,373 | - | - | 4,873 |
| Net income (loss) | (1,970) | 508 | (5) | 618 | (849) |
| Retained earnings (accumulated deficits) at beginning of year | (52,622) | 3,919 | 442 | 6,471 | (41,790) |
| Retained earnings (accumulated deficits) at end of year | \$ (54,592) | \$ 4,427 | \$ 437 | \$ 7,089 | \$ (42,639) |

FRANKLIN COUNTY, OHIO
 Combined Statement of Cash Flows
 All Proprietary Fund Type Component Units
 Year Ended December 31, 1999
 (Amounts in 000's)

| | <u>RPA</u> | <u>ARC</u> | <u>Memorial Hall</u> | <u>Stadium & Team</u> | <u>Totals</u> |
|--|-----------------|-----------------|----------------------|---------------------------|-----------------|
| Cash flows from operating activities: | | | | | |
| Cash collections from customers | \$ 2,289 | \$ 5,793 | \$ 1,693 | \$ 4,552 | \$ 14,327 |
| Cash payments to suppliers | (2,696) | (2,308) | (943) | (3,554) | (9,501) |
| Cash payments for salaries | (3,132) | (5,300) | (854) | (1,449) | (10,735) |
| Net cash provided by (used in) operating activities | (3,539) | (1,815) | (104) | (451) | (5,909) |
| Cash flows from noncapital financial activities: | | | | | |
| Transfers from primary government | 3,500 | 1,373 | - | - | 4,873 |
| Operating grants from federal government | 73 | - | - | - | 73 |
| Net cash provided by noncapital financing activities | 3,573 | 1,373 | - | - | 4,946 |
| Cash flows from capital and related financing activities: | | | | | |
| Proceeds of capital grants | 1,630 | - | - | - | 1,630 |
| Proceeds from sale of fixed assets | 295 | - | - | - | 295 |
| Construction and acquisition of property and equipment | (3,542) | (106) | (65) | (571) | (4,284) |
| Advances from primary government for capital purposes | 2,345 | - | - | - | 2,345 |
| Principal payments on bonds, loans and leases | (894) | - | - | - | (894) |
| Interest payments on bonds, loans and leases | (520) | - | - | - | (520) |
| Net cash used in capital and related financing activities | (686) | (106) | (65) | (571) | (1,428) |
| Cash flows from investing activities: | | | | | |
| Purchases of investments | - | (184) | - | (1,296) | (1,480) |
| Proceeds from sale of investments | - | - | - | 2,705 | 2,705 |
| Interest received from investments | 359 | 155 | 30 | 64 | 608 |
| Net cash provided by investing activities | 359 | (29) | 30 | 1,473 | 1,833 |
| Increase (decrease) in cash for the year | (293) | (577) | (139) | 451 | (558) |
| Cash and cash equivalents at beginning of year | 7,413 | 1,826 | 724 | 263 | 10,226 |
| Cash and cash equivalents at end of year | \$ 7,120 | \$ 1,249 | \$ 585 | \$ 714 | \$ 9,668 |

FRANKLIN COUNTY, OHIO

Combined Statement of Cash Flows
All Proprietary Fund Type Component Units
Year Ended December 31, 1999
(Amounts in 000's)

| | RPA | ARC | Memorial Hall | Stadium & Team | Totals |
|--|-------------------|-------------------|-----------------|-----------------|-------------------|
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | | |
| Operating income (loss) | \$ (5,678) | \$ (1,022) | \$ (35) | \$ 2 | \$ (6,733) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | | |
| Depreciation | 2,739 | 115 | 43 | 395 | 3,292 |
| Changes in operating assets and liabilities: | | | | | |
| (Increase) decrease in: | | | | | |
| Accounts receivable | (187) | 231 | 4 | 4 | 52 |
| Due from primary government | - | (897) | - | (98) | (995) |
| Inventories | (21) | 1 | - | (20) | (40) |
| Prepaid items | 3 | (1) | (19) | (21) | (38) |
| Increase (decrease) in: | | | | | |
| Accounts payable and other accrued liabilities | (357) | 198 | (121) | (534) | (814) |
| Accrued wages payable | 61 | 56 | 4 | (15) | 106 |
| Due to primary government | - | (476) | - | - | (476) |
| Accrued vacation and sick leave | 13 | (20) | 19 | - | 12 |
| Deferred revenue | (51) | - | 1 | 3 | (47) |
| Advances from primary government | - | - | - | (185) | (185) |
| Amounts held and due to others | (61) | - | - | 18 | (43) |
| Net cash provided by operating activities | \$ (3,539) | \$ (1,815) | \$ (104) | \$ (451) | \$ (5,909) |

NONCASH CAPITAL TRANSACTIONS

| | | | | | |
|---|----------|------|------|------|----------|
| Capital contribution - land | \$ 850 | \$ - | \$ - | \$ - | \$ 850 |
| Property, plant and equipment in accounts payable | \$ 650 | \$ - | \$ - | \$ - | \$ 650 |
| Capital grant receivable | \$ 1,253 | \$ - | \$ - | \$ - | \$ 1,253 |

RECONCILIATION TO BALANCE SHEET

| | | | | | |
|---|----------|----------|--------|----------|-----------|
| Cash and cash equivalents | \$ 7,120 | \$ 1,249 | \$ 585 | \$ 714 | \$ 9,668 |
| Long-term certificates of deposit and investments | - | 1,509 | - | 2,677 | 4,186 |
| Equity with County Treasurer, Cash with fiscal and escrow agents and Restricted cash, as reported | \$ 7,120 | \$ 2,758 | \$ 585 | \$ 3,391 | \$ 13,854 |

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GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for all general fixed assets of the County, other than those assets accounted for in the proprietary fund and component units.

FRANKLIN COUNTY, OHIO

Schedule of General Fixed Assets

By Source

December 31, 1999

(Amounts in 000's)

General Fixed Assets

| | | |
|----------------------------|----|----------------|
| Land | \$ | 15,153 |
| Buildings and improvements | | 245,816 |
| Machinery and equipment | | 63,165 |
| Construction in progress | | 7,544 |
| | | <hr/> |
| Total | \$ | <u>331,678</u> |

Investment in General Fixed Assets by Source

| | | |
|--------------------------|----|----------------|
| General fund | \$ | 278,495 |
| Special revenue funds | | 46,187 |
| General obligation bonds | | 6,890 |
| Other revenues | | 106 |
| | | <hr/> |
| Total | \$ | <u>331,678</u> |

FRANKLIN COUNTY, OHIO

Schedule of General Fixed Assets

By Function and Type

December 31, 1999

(Amounts in 000's)

| Function | Land | Buildings and improvements | Machinery and Equipment | Construction in Progress | Totals |
|-----------------------------|------------------|-------------------------------|----------------------------|-----------------------------|-------------------|
| General government | \$ 11,517 | \$ 113,455 | \$ 21,691 | \$ 6,989 | \$ 153,652 |
| Judicial | 16 | 16,711 | 2,135 | 46 | 18,908 |
| Public safety | 70 | 58,470 | 2,872 | - | 61,412 |
| Human services | 219 | 9,489 | 6,839 | 381 | 16,928 |
| Health | 1,526 | 33,405 | 20,750 | 128 | 55,809 |
| Public works | - | 3,673 | 8,685 | - | 12,358 |
| Conservation and recreation | 1,433 | 10,613 | - | - | 12,046 |
| Other | 372 | - | 193 | - | 565 |
| Total | <u>\$ 15,153</u> | <u>\$ 245,816</u> | <u>\$ 63,165</u> | <u>\$ 7,544</u> | <u>\$ 331,678</u> |

FRANKLIN COUNTY, OHIO
Schedule of Changes in General Fixed Assets
By Function
Year Ended December 31, 1999
(Amounts in 000's)

| Function | General Fixed Assets 01/01/99 (restated) | Additions | Deletions | Adjustments and Reclassifications | General Fixed Assets 12/31/99 |
|-----------------------------|---|------------------|-------------------|--------------------------------------|-------------------------------------|
| General government | \$ 144,138 | \$ 10,249 | \$ (776) | \$ 41 | \$ 153,652 |
| Judicial | 18,211 | 757 | (60) | - | 18,908 |
| Public safety | 60,764 | 707 | (59) | - | 61,412 |
| Human services | 16,412 | 698 | (176) | (6) | 16,928 |
| Health | 54,134 | 1,769 | (94) | - | 55,809 |
| Public works | 11,916 | 453 | (11) | - | 12,358 |
| Conservation and recreation | 11,281 | 800 | - | (35) | 12,046 |
| Other | 556 | 9 | - | - | 565 |
| Total | \$ 317,412 | \$ 15,442 | \$ (1,176) | \$ - | \$ 331,678 |



Statistical Section

STATISTICAL TABLES

The following statistical tables provide selected financial, economic, demographic and socioeconomic information that may be useful for further analysis and comparison. The tables include information on ratios, trends, assessments, taxes and long-term debt. Disclosure information pursuant to Securities and Exchange Commission Rule 15c2-12 is also provided.

FRANKLIN COUNTY, OHIO
 General Governmental Expenditures by Function¹
 Last Ten Fiscal Years
 (Amounts in 000's)

| Fiscal Year | General Government | Judicial | Public Safety | Human Services | Health | Public Works |
|--------------------|---------------------------|-----------------|----------------------|-----------------------|---------------|---------------------|
| 1990 | \$ 36,090 | \$ 21,932 | \$ 37,074 | \$ 107,792 | \$ 89,782 | \$ 18,660 |
| 1991 | 45,634 | 24,808 | 42,737 | 119,182 | 99,260 | 18,412 |
| 1992 | 43,106 | 24,734 | 45,507 | 130,217 | 120,381 | 21,969 |
| 1993 | 44,924 | 26,726 | 49,914 | 136,198 | 68,541 | 21,328 |
| 1994 | 45,506 | 27,835 | 54,837 | 149,428 | 81,838 | 27,053 |
| 1995 | 58,346 | 29,792 | 59,319 | 166,415 | 82,826 | 20,513 |
| 1996 | 60,686 | 24,103 | 59,795 | 171,605 | 92,599 | 29,956 |
| 1997 | 59,894 | 25,687 | 65,162 | 185,476 | 99,701 | 35,205 |
| 1998 | 79,286 | 26,944 | 70,421 | 208,458 | 109,467 | 34,229 |
| 1999 | 73,035 | 34,903 | 75,618 | 234,468 | 123,821 | 34,395 |

Notes: ¹ Includes general, special revenue, debt service and capital projects funds of the primary government. Excludes component units which were included within health expenditures prior to 1993.

² New functional category in 1996.

Table 1

| <u>Conservation and Recreation</u> | <u>Community Development</u> | <u>Other</u> | <u>Capital Outlays</u> | <u>Debt Service</u> | <u>Intergovernmental Grants²</u> | <u>Totals</u> |
|--|----------------------------------|--------------|----------------------------|-------------------------|---|---------------|
| \$ 2,585 | \$ 2,703 | \$ 8,515 | \$ 66,097 | \$ 16,198 | \$ - | \$ 407,428 |
| 5,596 | 2,884 | 4,342 | 20,152 | 17,119 | - | 400,126 |
| 6,001 | 3,312 | 1,942 | 9,428 | 19,500 | - | 426,097 |
| 5,231 | 2,858 | 1,941 | 1,156 | 15,745 | - | 374,562 |
| 7,276 | 2,919 | 2,266 | 2,043 | 15,565 | - | 416,566 |
| 6,582 | 4,337 | 2,515 | 1,308 | 15,647 | - | 447,600 |
| 12,711 | 2,800 | 2,561 | 8,871 | 16,942 | 1,039 | 483,668 |
| 13,498 | 2,428 | 2,834 | 8,339 | 17,341 | 1,161 | 516,726 |
| 12,426 | 1,589 | 2,212 | 6,894 | 19,189 | 3,433 | 574,548 |
| 12,898 | 2,582 | 2,194 | 12,623 | 17,867 | 3,286 | 627,690 |

FRANKLIN COUNTY, OHIO
 General Governmental Revenues by Source¹
 Last Ten Fiscal Years
 (Amounts in 000's)

| Fiscal Year | Sales Tax | Real and Other Taxes | Licenses and Permits | Fees and Charges for Services |
|----------------|-----------|-------------------------|-------------------------|----------------------------------|
| 1990 | \$ 42,180 | \$ 96,880 | \$ 1,064 | \$ 31,821 |
| 1991 | 43,602 | 100,643 | 971 | 31,917 |
| 1992 | 46,794 | 128,254 | 1,186 | 35,685 |
| 1993 | 50,230 | 138,547 | 1,354 | 39,215 |
| 1994 | 55,182 | 146,506 | 1,436 | 38,294 |
| 1995 | 60,690 | 147,932 | 1,325 | 38,044 |
| 1996 | 63,684 | 155,827 | 1,422 | 39,852 |
| 1997 | 68,560 | 166,688 | 1,255 | 38,767 |
| 1998 | 72,262 | 177,360 | 1,526 | 59,225 |
| 1999 | 79,030 | 218,906 | 1,223 | 58,590 |

Notes: ¹ Includes general, special revenue, debt service and capital projects funds of the primary government.
 Excludes component units which were included as part of the entity prior to 1993.

² Includes revenues from special assessments.

Table 2

| <u>Fines and Forfeitures</u> | <u>Intergovernmental</u> | <u>Investment Income</u> | <u>Other²</u> | <u>Totals</u> |
|----------------------------------|--------------------------|------------------------------|--------------------------|---------------|
| \$ 1,134 | \$ 149,795 | \$ 19,035 | \$ 7,286 | \$ 349,195 |
| 1,306 | 174,817 | 15,766 | 10,762 | 379,784 |
| 1,577 | 192,153 | 12,753 | 15,495 | 433,897 |
| 1,545 | 157,358 | 12,827 | 13,741 | 414,817 |
| 1,210 | 174,028 | 13,231 | 17,653 | 447,540 |
| 1,376 | 200,112 | 18,061 | 18,283 | 485,823 |
| 1,196 | 193,487 | 20,376 | 18,307 | 494,151 |
| 1,540 | 225,791 | 21,626 | 19,309 | 543,536 |
| 1,325 | 255,760 | 23,954 | 18,631 | 610,043 |
| 1,568 | 285,921 | 20,448 | 15,507 | 681,193 |

FRANKLIN COUNTY, OHIO

Property Tax Levies and Collections

Last Ten Fiscal Years

(Amounts in 000's)

| <u>Fiscal Year</u> | <u>Equalized Tax Levy¹</u> | <u>Current Tax Collections²</u> | <u>Percent of Levy Collected</u> |
|--------------------|---------------------------------------|--|----------------------------------|
| 1990 | \$ 106,741 | \$ 103,800 | 97.2% |
| 1991 | 109,941 | 107,145 | 97.5% |
| 1992 | 140,550 | 136,687 | 97.3% |
| 1993 | 183,005 | 177,465 | 97.0% |
| 1994 | 190,489 | 186,274 | 97.8% |
| 1995 | 194,933 | 190,994 | 98.0% |
| 1996 | 205,273 | 200,177 | 97.5% |
| 1997 | 219,316 | 213,914 | 97.5% |
| 1998 | 228,439 | 223,748 | 97.9% |
| 1999 | 279,715 | 273,824 | 97.9% |

Source: Franklin County Auditor's Office.

Notes: ¹ Levy before adjustment for exempt valuation.

² Current tax collections include state reimbursement for homestead/roll-back.

³ Total tax collections include state reimbursement for homestead/roll-back.

Table 3

| <u>Delinquent Tax Collections</u> | <u>Total Tax Collections³</u> | <u>Percent of Total Collections To Levy</u> | <u>Outstanding Delinquent Taxes</u> | <u>Percent of Outstanding Delinquent Taxes to Levy</u> |
|---------------------------------------|--|---|---|--|
| \$ 3,770 | \$ 107,570 | 100.8% | \$ 7,459 | 7.0% |
| 4,181 | 111,326 | 101.3% | 8,405 | 7.6% |
| 4,843 | 141,530 | 100.7% | 10,168 | 7.2% |
| 6,414 | 183,879 | 100.5% | 13,621 | 7.4% |
| 8,980 | 195,254 | 102.5% | 12,121 | 6.4% |
| 6,978 | 197,972 | 101.6% | 12,183 | 6.2% |
| 6,016 | 206,193 | 100.4% | 13,917 | 6.8% |
| 6,738 | 220,652 | 100.6% | 13,351 | 6.1% |
| 8,153 | 231,901 | 101.5% | 13,881 | 6.1% |
| 8,757 | 282,581 | 101.0% | 17,723 | 6.3% |

FRANKLIN COUNTY, OHIO
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (Amounts in 000's)

| Tax Year | Real Property | | Personal Property | |
|----------|-----------------------------|------------------------|-----------------------------|------------------------|
| | Assessed Value ¹ | Estimated Actual Value | Assessed Value ² | Estimated Actual Value |
| 1990 | \$ 10,742,550 | \$ 30,693,000 | \$ 1,801,192 | \$ 6,432,829 |
| 1991 | 11,040,781 | 31,545,089 | 1,857,355 | 6,879,093 |
| 1992 | 11,277,957 | 32,222,734 | 1,909,058 | 7,342,531 |
| 1993 | 12,555,130 | 35,871,800 | 1,907,265 | 7,629,060 |
| 1994 | 12,768,300 | 36,480,857 | 1,920,460 | 7,681,840 |
| 1995 | 13,159,207 | 37,597,734 | 1,997,805 | 7,991,220 |
| 1996 | 14,304,242 | 40,869,263 | 2,142,943 | 8,571,772 |
| 1997 | 14,737,666 | 42,107,617 | 2,256,250 | 9,025,000 |
| 1998 | 15,360,595 | 43,887,414 | 2,319,124 | 9,276,496 |
| 1999 | 17,689,287 | 50,540,820 | 2,383,642 | 9,534,568 |

Source: Franklin County Auditor's Office.

Notes: ¹ Assessed Value = 35% of Estimated Actual Value.

² Assessed Value = 25% of Estimated Actual Value.

³ Assessment percentage varies depending on type of utility (electric, telecommunication and gas).

Table 4

| Public Utilities | | Totals | | Ratio |
|-----------------------------|------------------------|----------------|------------------------|-------|
| Assessed Value ³ | Estimated Actual Value | Assessed Value | Estimated Actual Value | |
| \$ 774,970 | \$ 2,214,200 | \$ 13,318,712 | \$ 39,340,029 | 33.9% |
| 825,478 | 2,358,509 | 13,723,614 | 40,782,691 | 33.7% |
| 873,561 | 2,495,889 | 14,060,576 | 42,061,154 | 33.4% |
| 912,223 | 2,606,351 | 15,374,618 | 46,107,211 | 33.3% |
| 983,726 | 2,810,646 | 15,672,486 | 46,973,343 | 33.4% |
| 898,236 | 2,566,389 | 16,055,248 | 48,155,343 | 33.3% |
| 909,247 | 2,597,849 | 17,356,432 | 52,038,884 | 33.4% |
| 922,373 | 2,635,351 | 17,916,289 | 53,767,968 | 33.3% |
| 927,986 | 2,651,389 | 18,607,705 | 55,815,299 | 33.3% |
| 959,182 | 2,740,520 | 21,032,111 | 62,815,908 | 33.5% |

FRANKLIN COUNTY, OHIO

Table 5

Real Property Value and Construction
Last Ten Fiscal Years
(Amounts in 000's)

| Tax Year | New Construction | | | Real Property Value | | |
|-------------|------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|------------------------|
| | Agricultural/ Residential | Commercial/ Industrial | Total New Construction | Agricultural/ Residential | Commercial/ Industrial | Tax-Exempt |
| 1990 | \$ 418,442 | \$ 427,309 | \$ 845,751 | \$ 18,822,508 | \$ 12,224,000 | \$ 6,379,649 |
| 1991 | 448,557 | 469,256 | 917,813 | 19,107,337 ¹ | 12,420,972 ¹ | 6,573,035 ² |
| 1992 | 448,736 | 375,146 | 823,882 | 19,605,309 ¹ | 12,596,297 ¹ | 6,799,071 ² |
| 1993 | 507,724 | 320,152 | 827,876 | 22,845,318 ¹ | 13,026,474 ¹ | 7,456,906 ² |
| 1994 | 482,083 | 256,007 | 738,090 | 23,603,903 ¹ | 13,184,068 ¹ | 7,785,655 ² |
| 1995 | 650,845 | 335,683 | 986,528 | 24,421,986 ¹ | 13,458,356 ¹ | 7,843,091 ² |
| 1996 | 582,124 | 384,485 | 966,609 | 27,065,364 ¹ | 13,781,001 ¹ | 8,458,747 ² |
| 1997 | 666,894 | 380,648 | 1,047,542 | 28,044,905 ¹ | 14,350,657 ¹ | 8,823,683 ² |
| 1998 | 720,208 | 496,006 | 1,216,214 | 28,689,247 ¹ | 15,198,168 ¹ | 8,848,304 ² |
| 1999 | 778,365 | 593,507 | 1,371,872 | 33,483,819 ¹ | 17,028,093 ¹ | 9,898,872 ² |

Source: Franklin County Auditor's Office.

Notes: All are appraised values.

¹ Prior to any value or class adjustment (e.g., homestead, current agricultural use valuation).

² Includes abated values.

FRANKLIN COUNTY, OHIO
 Ad Valorem Property Tax Collections and Delinquencies¹
 Last Ten Fiscal Years
 (Amounts in 000's)

Table 6

| Collection Year | Current Amount Billed ² | Amount Collected Including Previous Delinquencies and Subsequent Additions | Current Unpaid Delinquencies for the Year | Prior Unpaid Delinquencies for the Year |
|--|---------------------------------------|--|---|---|
| Real estate and public utilities: | | | | |
| 1990 | \$ 523,166 | \$ 522,765 | \$ 17,460 | \$ 11,597 |
| 1991 | 554,851 | 556,710 | 17,515 | 16,470 |
| 1992 | 669,444 | 669,397 | 18,313 | 20,170 |
| 1993 | 730,954 | 733,133 | 19,566 | 19,107 |
| 1994 | 766,032 | 773,650 | 18,562 | 17,076 |
| 1995 | 812,872 | 816,991 | 20,747 | 14,787 |
| 1996 | 852,333 | 853,385 | 19,536 | 18,056 |
| 1997 | 912,632 | 914,620 | 20,818 | 16,579 |
| 1998 | 968,733 | 956,406 | 25,597 | 21,670 |
| 1999 | 1,062,342 | 1,067,659 | 31,661 | 20,247 |
| Personal property: | | | | |
| 1990 | \$ 118,126 | \$ 124,272 | \$ 3,714 | \$ 10,727 |
| 1991 | 120,418 | 127,765 | 2,910 | 13,574 |
| 1992 | 138,396 | 144,837 | 4,757 | 15,003 |
| 1993 | 144,981 | 147,336 | 10,304 | 17,323 |
| 1994 | 146,057 | 165,651 | 3,089 | 19,689 |
| 1995 | 156,641 | 169,600 | 3,946 | 21,238 |
| 1996 | 171,929 | 177,060 | 6,769 | 25,565 |
| 1997 | 186,549 | 192,230 | 10,688 | 21,191 |
| 1998 | 193,241 | 209,273 | 7,182 | 20,251 |
| 1999 | 208,355 | 219,497 | 7,686 | 21,438 |

Source: Franklin County Auditor's Office.

Notes: ¹ Includes all political subdivisions within Franklin County.

² Amount originally certified to the State of Ohio Board of Tax Appeals at the beginning of the tax year. Does not include delinquencies from previous years or subsequent additions to the tax duplicate which may be assessed during the year.

FRANKLIN COUNTY, OHIO

Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Fiscal Years

| County: | 1990 | 1991 | 1992 | 1993 |
|---|----------------|-----------------|-----------------|-----------------|
| General Fund | \$ 0.59 | \$ 1.47 | \$ 1.47 | \$ 1.47 |
| Children Services | 4.25 | 4.25 | 4.25 | 3.95 |
| ADAMH Board | 1.20 | 2.20 | 2.20 | 2.20 |
| MR & DD | 3.45 | 3.45 | 5.15 | 5.15 |
| Zoological Park | 0.50 | 0.50 | 0.50 | 0.50 |
| Office on Aging ** | 0.00 | 0.00 | 0.75 | 0.75 |
| Total County rates | \$ 9.99 | \$ 11.87 | \$ 14.32 | \$ 14.02 |
| School districts: | | | | |
| Bexley | \$ 73.67 | \$ 86.89 | \$ 86.57 | \$ 86.45 |
| Canal Winchester | 42.40 | 48.42 | 48.15 | 46.99 |
| Columbus | 43.85 | 52.80 | 53.28 | 53.10 |
| Dublin | 49.90 | 49.24 | 51.42 | 50.51 |
| Gahanna-Jefferson | 45.35 | 48.89 | 49.01 | 48.23 |
| Grandview Heights | 63.67 | 72.11 | 72.12 | 72.01 |
| Groveport-Madison | 43.77 | 54.51 | 48.58 | 48.38 |
| Hamilton | 39.13 | 39.39 | 39.19 | 47.37 |
| Hilliard | 45.46 | 47.08 | 51.58 | 50.37 |
| Plain | 38.08 | 39.86 | 39.59 | 39.34 |
| Reynoldsburg | 46.29 | 50.36 | 52.18 | 51.57 |
| South-Western | 42.25 | 42.56 | 42.23 | 43.80 |
| Upper Arlington | 68.15 | 68.15 | 68.15 | 74.66 |
| Westerville | 53.09 | 61.69 | 61.20 | 61.15 |
| Whitehall | 54.12 | 53.15 | 52.87 | 52.72 |
| Worthington | 57.53 | 67.70 | 67.68 | 67.27 |
| School districts (out-of-County): | | | | |
| Jonathan Alder | \$ 39.80 | \$ 39.10 | \$ 38.60 | \$ 37.90 |
| Licking Heights | 41.30 | 41.20 | 41.10 | 41.00 |
| Madison-Plains | 31.90 | 32.70 | 29.40 | 31.90 |
| Olentangy | 32.00 | 34.38 | 33.88 | 40.80 |
| Pickerington | 57.40 | 66.21 | 66.21 | 67.66 |
| Teays Valley | 29.00 | 22.80 | 28.50 | 28.50 |
| Joint vocational school districts: | | | | |
| Central Ohio | \$ 1.60 | \$ 1.60 | \$ 1.60 | \$ 1.60 |
| Delaware County | 2.65 | 2.62 | 2.55 | 2.57 |
| Eastland | 2.64 | 1.24 | 1.24 | 1.23 |
| Licking County | 2.80 | 2.80 | 2.00 | 2.00 |

Source: Franklin County Auditor's Office.

** Effective 1992

Table 7
Continued
on Next Page

| 1994 | | 1995 | | 1996 | | 1997 | | 1998 | | 1999 | |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|
| \$ | 1.47 | \$ | 1.47 | \$ | 1.47 | \$ | 1.47 | \$ | 1.47 | \$ | 1.47 |
| | 3.95 | | 3.95 | | 4.25 | | 4.25 | | 4.25 | | 4.25 |
| | 2.20 | | 2.20 | | 2.20 | | 2.20 | | 2.20 | | 2.20 |
| | 5.15 | | 5.15 | | 5.15 | | 5.15 | | 7.47 | | 7.47 |
| | 0.50 | | 0.75 | | 0.75 | | 0.75 | | 0.75 | | 0.75 |
| | 0.75 | | 0.75 | | 0.75 | | 0.85 | | 0.85 | | 0.85 |
| \$ | 14.02 | \$ | 14.27 | \$ | 14.57 | \$ | 14.67 | \$ | 16.99 | \$ | 16.99 |
| \$ | 89.28 | \$ | 92.82 | \$ | 91.92 | \$ | 91.92 | \$ | 98.10 | \$ | 97.73 |
| | 45.86 | | 44.99 | | 51.10 | | 56.46 | | 55.86 | | 55.91 |
| | 53.01 | | 52.98 | | 58.11 | | 58.04 | | 57.95 | | 57.57 |
| | 58.41 | | 58.41 | | 57.90 | | 57.90 | | 65.50 | | 65.22 |
| | 49.44 | | 55.43 | | 54.85 | | 54.69 | | 62.09 | | 61.35 |
| | 77.12 | | 75.62 | | 75.55 | | 75.53 | | 82.32 | | 81.82 |
| | 48.26 | | 48.14 | | 48.05 | | 56.85 | | 56.33 | | 55.40 |
| | 47.40 | | 47.32 | | 47.26 | | 47.20 | | 47.13 | | 47.09 |
| | 52.15 | | 60.65 | | 60.28 | | 59.96 | | 59.71 | | 59.71 |
| | 42.08 | | 39.54 | | 39.08 | | 50.45 | | 49.34 | | 47.46 |
| | 51.34 | | 51.13 | | 50.45 | | 55.30 | | 55.12 | | 55.49 |
| | 52.65 | | 52.48 | | 52.36 | | 52.30 | | 57.18 | | 56.97 |
| | 74.65 | | 78.12 | | 77.82 | | 77.86 | | 84.03 | | 83.95 |
| | 60.82 | | 61.03 | | 61.31 | | 61.32 | | 61.15 | | 59.66 |
| | 52.72 | | 65.72 | | 65.62 | | 65.61 | | 65.61 | | 65.49 |
| | 73.43 | | 73.40 | | 72.88 | | 73.66 | | 73.66 | | 72.65 |
| \$ | 37.60 | \$ | 40.10 | \$ | 40.10 | \$ | 40.10 | \$ | 40.10 | \$ | 40.10 |
| | 41.00 | | 40.70 | | 40.70 | | 40.70 | | 40.10 | | 39.60 |
| | 31.10 | | 37.25 | | 37.25 | | 36.40 | | 35.45 | | 35.45 |
| | 43.85 | | 43.25 | | 41.01 | | 42.84 | | 41.57 | | 49.77 |
| | 66.76 | | 65.00 | | 65.00 | | 68.96 | | 66.36 | | 66.36 |
| | 28.50 | | 28.50 | | 28.00 | | 25.00 | | 25.00 | | 31.60 |
| \$ | 1.60 | \$ | 1.60 | \$ | 1.60 | \$ | 1.60 | \$ | 1.60 | \$ | 1.60 |
| | 2.50 | | 2.50 | | 4.40 | | 3.40 | | 3.40 | | 3.40 |
| | 1.20 | | 1.20 | | 1.20 | | 1.20 | | 2.00 | | 2.00 |
| | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 |

FRANKLIN COUNTY, OHIO

Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Fiscal Years

| | 1990 | 1991 | 1992 | 1993 |
|----------------------------------|----------|----------|----------|----------|
| Corporations: | | | | |
| Bexley | \$ 8.35 | \$ 8.35 | \$ 8.35 | \$ 8.35 |
| Brice | 3.20 | 3.20 | 3.20 | 3.20 |
| Canal Winchester | 3.30 | 2.00 | 2.00 | 2.00 |
| Columbus | 3.14 | 3.14 | 3.14 | 3.14 |
| Dublin | 3.00 | 2.99 | 2.99 | 2.98 |
| Gahanna | 2.40 | 2.40 | 2.40 | 2.40 |
| Grandview Heights | 9.70 | 9.70 | 7.30 | 9.30 |
| Grove City | 5.84 | 5.54 | 5.54 | 5.10 |
| Groveport | 2.90 | 2.90 | 2.90 | 2.90 |
| Harrisburg | 5.00 | 5.00 | 5.00 | 5.00 |
| Hilliard | 1.60 | 1.60 | 1.60 | 1.60 |
| Lockbourne | 2.50 | 2.50 | 2.50 | 2.50 |
| Marble Cliff | 0.35 | 0.35 | 0.35 | 0.35 |
| Minerva Park | 10.10 | 10.10 | 10.10 | 10.10 |
| New Albany | 1.20 | 1.20 | 1.20 | 1.20 |
| New Rome | 1.20 | 1.20 | 1.20 | 1.20 |
| Obetz | 1.70 | 1.70 | 1.70 | 2.65 |
| Pickerington | 7.80 | 7.80 | 7.80 | 7.80 |
| Reynoldsburg | 2.96 | 2.94 | 2.94 | 2.93 |
| Riverlea | 13.90 | 10.68 | 10.65 | 9.09 |
| Upper Arlington | 6.38 | 6.36 | 6.35 | 6.29 |
| Urbancrest | 5.60 | 5.60 | 5.60 | 5.60 |
| Valleyview | 28.34 | 35.34 | 27.34 | 27.34 |
| Westerville | 12.74 | 12.68 | 12.58 | 12.45 |
| Whitehall | 1.50 | 1.50 | 1.50 | 1.50 |
| Worthington | 4.50 | 3.50 | 3.50 | 3.50 |
| Townships: | | | | |
| Blendon | \$ 16.50 | \$ 16.50 | \$ 16.50 | \$ 16.50 |
| Brown | 7.60 | 7.60 | 7.60 | 1.60 |
| Clinton | 22.64 | 22.64 | 22.64 | 22.64 |
| Franklin | 13.05 | 13.05 | 13.05 | 13.05 |
| Hamilton | 9.80 | 11.80 | 11.80 | 11.80 |
| Jackson | 15.20 | 20.20 | 20.20 | 20.20 |
| Jefferson | 9.20 | 9.20 | 9.20 | 9.20 |
| Madison | 18.80 | 18.80 | 21.80 | 21.80 |
| Mifflin | 18.80 | 18.80 | 20.80 | 20.80 |
| Norwich | 12.80 | 12.80 | 12.80 | 12.80 |
| Perry | 20.80 | 23.63 | 23.80 | 23.80 |
| Plain | 5.20 | 8.20 | 8.20 | 8.20 |
| Pleasant | 13.30 | 16.20 | 16.20 | 16.20 |
| Prairie | 11.80 | 11.80 | 11.80 | 14.00 |
| Sharon | 6.60 | 6.60 | 11.10 | 8.10 |
| Truro | 10.40 | 10.40 | 10.40 | 10.40 |
| Washington | 15.19 | 17.09 | 17.07 | 15.80 |
| Other units: | | | | |
| Columbus-Metropolitan Library | \$ 2.20 | \$ 2.20 | \$ 2.20 | \$ 2.20 |
| Grandview Heights Public Library | 2.20 | 2.20 | 4.70 | 4.70 |
| Delaware County District Library | 0.46 | 0.47 | 0.46 | 0.40 |
| Metropolitan Park District | 0.55 | 0.55 | 0.55 | 0.55 |
| Upper Arlington Public Library** | 0.00 | 0.00 | 1.00 | 1.00 |
| Worthington Public Library** | 0.00 | 0.00 | 2.20 | 2.20 |

** Effective 1992

Table 7
Continued

| 1994 | 1995 | 1996 | 1997 | 1998 | 1999 |
|----------|----------|----------|----------|----------|----------|
| \$ 8.35 | \$ 8.35 | \$ 5.35 | \$ 5.35 | \$ 5.35 | \$ 5.35 |
| 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 3.14 | 3.14 | 3.14 | 3.14 | 3.14 | 3.14 |
| 2.98 | 2.98 | 2.98 | 2.97 | 2.97 | 2.97 |
| 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| 9.30 | 9.30 | 9.30 | 9.30 | 10.70 | 10.70 |
| 5.00 | 4.90 | 4.90 | 4.80 | 4.70 | 4.60 |
| 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| 5.00 | 5.00 | 5.00 | 5.00 | 1.00 | 1.00 |
| 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| 10.10 | 10.10 | 10.10 | 15.10 | 16.31 | 12.32 |
| 1.95 | 1.95 | 1.95 | 1.71 | 1.70 | 1.57 |
| 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| 2.05 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 |
| 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 |
| 2.91 | 2.90 | 0.79 | 0.78 | 0.77 | 0.76 |
| 8.00 | 8.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 6.28 | 6.27 | 6.23 | 6.84 | 6.42 | 6.39 |
| 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 0.60 |
| 27.34 | 24.53 | 24.53 | 24.53 | 24.53 | 24.53 |
| 12.38 | 14.44 | 14.72 | 14.69 | 14.65 | 14.57 |
| 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| 3.50 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| \$ 19.00 | \$ 19.00 | \$ 21.45 | \$ 22.60 | \$ 22.43 | \$ 22.41 |
| 9.60 | 9.60 | 9.60 | 9.60 | 9.60 | 9.60 |
| 25.64 | 25.64 | 25.64 | 25.64 | 25.64 | 25.64 |
| 13.05 | 13.05 | 13.05 | 13.05 | 13.05 | 13.05 |
| 11.80 | 12.30 | 14.55 | 14.55 | 14.55 | 15.05 |
| 20.20 | 20.20 | 20.20 | 20.20 | 20.20 | 20.20 |
| 9.20 | 9.20 | 9.20 | 9.85 | 10.82 | 10.59 |
| 21.80 | 21.80 | 21.80 | 21.80 | 21.80 | 21.80 |
| 20.80 | 20.80 | 22.80 | 20.80 | 20.80 | 20.80 |
| 12.80 | 12.80 | 12.80 | 12.80 | 18.80 | 18.80 |
| 23.80 | 23.80 | 23.80 | 23.80 | 23.80 | 23.80 |
| 8.20 | 9.16 | 9.21 | 9.42 | 9.34 | 10.72 |
| 16.20 | 16.20 | 16.20 | 16.20 | 16.20 | 16.20 |
| 14.00 | 14.00 | 14.00 | 14.20 | 14.20 | 14.20 |
| 8.10 | 13.10 | 13.10 | 13.10 | 13.10 | 19.10 |
| 10.40 | 12.65 | 12.65 | 12.65 | 12.65 | 12.65 |
| 17.80 | 18.54 | 18.53 | 18.52 | 18.51 | 20.01 |
| \$ 2.20 | \$ 2.20 | \$ 2.20 | \$ 2.20 | \$ 2.20 | \$ 2.20 |
| 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| 0.40 | 0.37 | 0.29 | 0.31 | 0.29 | 0.24 |
| 0.55 | 0.55 | 0.55 | 0.55 | 0.55 | 0.65 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |

FRANKLIN COUNTY, OHIO
 County-Wide Property Tax Levies - Voted and Unvoted
 (Per \$1,000 of Assessed Value)
 December 31, 1999

Table 8

| | <u>Full Tax Rate</u> | <u>Effective Rate Res/Agr</u> | <u>Effective Rate Com/Ind</u> | <u>Year of Election</u> | <u>Beginning Year of Collection</u> | <u>Final Year of Collection</u> |
|----------------------------|--------------------------|---------------------------------------|---------------------------------------|-----------------------------|---|---|
| General Fund | \$ 1.47 | \$1.470000 | \$1.470000 | Unvoted | | |
| Children Services | 1.10 | 0.869298 | 0.992469 | 1996 | 1997 | 2004 |
| Children Services | 3.15 | 2.746399 | 2.954596 | 1999 | 2000 | 2009 |
| ADAMH Board | 2.20 | 1.738596 | 1.984939 | 1996 | 1997 | 2006 |
| MR & DD | 1.00 | 0.335101 | 0.455544 | 1977 | 1978 | Indefinite |
| MR & DD | 0.65 | 0.316009 | 0.409672 | 1982 | 1983 | Indefinite |
| MR & DD | 3.50 | 2.409659 | 3.134922 | 1992 | 1993 | 2002 |
| MR & DD | 2.32 | 2.012460 | 2.162098 | 1998 | 1999 | 2008 |
| Metropolitan Park District | 0.65 | 0.566717 | 0.609678 | 1999 | 2000 | 2009 |
| Zoological Park | 0.75 | 0.589023 | 0.676683 0.789256 | 1995 | 1996 | 2005 |
| Office on Aging | 0.85 | 0.733708 | | 1997 | 1998 | 2002 |
| Total | <u>\$ 17.64</u> | <u>\$13.786970</u> | <u>\$15.639857</u> | | | |

Source: Franklin County Auditor's Office.

FRANKLIN COUNTY, OHIO

Table 9

Top Principal Property Taxpayers
 December 31, 1999
 (Amounts in 000's)

| | Assessed Valuation | Percent of Total |
|---|-----------------------|---------------------|
| Public utilities: | | |
| 1. Columbus Southern Power Company | \$ 404,523 | 1.92 % |
| 2. Ohio Bell Telephone Company | 210,711 | 1.00 |
| 3. Columbia Gas of Ohio Inc. | 161,353 | 0.77 |
| 4. New Par ¹ | 22,961 | 0.11 |
| Real estate: | | |
| 1. Nationwide Mutual Insurance Company | 102,206 | 0.49 |
| 2. Capitol South Community Urban Redevelopment Corp. | 65,535 | 0.31 |
| 3. Huntington Center Associates | 48,685 | 0.23 |
| 4. Distribution Land Corp. | 42,893 | 0.20 |
| 5. Duke Realty LP | 36,533 | 0.17 |
| 6. New Albany Company | 33,690 | 0.16 |
| 7. American Electric Power Service Corp. | 31,695 | 0.15 |
| 8. State Teachers Retirement Board of Ohio | 27,258 | 0.13 |
| 9. Eastrich No. 167 Corporation | 19,959 | 0.09 |
| 10. Ashland Oil Incorporated | 19,615 | 0.09 |
| Tangible personal property: | | |
| 1. Lucent Technologies Inc. | 60,168 | 0.29 |
| 2. Anheuser Busch Inc. | 54,700 | 0.26 |
| 3. I B M Credit Corporation | 50,862 | 0.24 |
| 4. Abbott Laboratories | 42,500 | 0.20 |
| 5. Technegas Incorporated | 41,040 | 0.20 |
| 6. Worldcom Advanced Networks Incorporated | 37,147 | 0.18 |
| 7. Time Warner Entertainment Company LP | 32,865 | 0.16 |
| 8. Kroger Company | 30,446 | 0.14 |
| 9. J.C. Penney Company Inc. | 26,958 | 0.13 |
| 10. Roxane Laboratories Inc. | 26,625 | 0.13 |
| All others: | <u>19,401,183</u> | <u>92.25</u> |
| Total | <u>\$ 21,032,111</u> | <u>100.00 %</u> |

Source: Franklin County Auditor's Office.

Note: ¹ Formerly Cellular One.

FRANKLIN COUNTY, OHIO
 Other Major General Fund Revenue Sources
 Last Ten Fiscal Years
 (Amounts in 000's)

Table 11

County sales tax:

The County imposed a one-half percent sales tax effective September 1, 1985. The sales tax may be repealed if a majority of voters approve the repeal at a general election. The question of repeal must be placed on the ballot by a petition signed by qualified voters equal in number to 10% of those voting for governor in the last gubernatorial election. No such petition has been filed with the County Board of Elections.

| Fiscal Year | Amount |
|----------------|-----------|
| 1990 | \$ 40,715 |
| 1991 | 43,602 |
| 1992 | 46,794 |
| 1993 | 50,230 |
| 1994 | 55,182 |
| 1995 | 60,690 |
| 1996 | 63,684 |
| 1997 | 68,560 |
| 1998 | 72,262 |
| 1999 | 79,030 |

Local government fund:

The Ohio local government fund was created by statute and is comprised of designated state revenues, which are distributed to each county and then allocated among the county and cities, villages and townships in the county on the basis of statutory formulas. The following table shows local government fund receipts for the County's general fund.

| Fiscal Year | Amount |
|----------------|-----------|
| 1990 | \$ 15,088 |
| 1991 | 15,789 |
| 1992 | 16,463 |
| 1993 | 17,371 |
| 1994 | 18,715 |
| 1995 | 20,928 |
| 1996 | 21,701 |
| 1997 | 23,237 |
| 1998 | 25,210 |
| 1999 | 26,096 |

Source: Franklin County Auditor's Office

FRANKLIN COUNTY, OHIO

Table 11

Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt
to Total General Governmental Expenditures
Last Ten Fiscal Years
(Amounts in 000's)

| <u>Fiscal Year</u> | <u>Principal ¹</u> | <u>Interest ¹</u> | <u>Total Debt Service ¹</u> | <u>Total General Governmental Expenditures ²</u> | <u>Ratio of Debt Service to General Governmental Expenditures</u> |
|--------------------|-------------------------------|------------------------------|--|---|---|
| 1990 | \$ 4,075 | \$ 4,290 | \$ 8,365 | \$ 338,364 | 2.47% |
| 1991 | 3,815 | 6,086 | 9,901 | 375,418 | 2.64% |
| 1992 | 3,185 | 10,146 | 13,331 | 416,516 | 3.20% |
| 1993 | 3,060 | 10,337 | 13,397 | 373,273 | 3.59% |
| 1994 | 4,490 | 9,445 | 13,935 | 414,338 | 3.36% |
| 1995 | 4,575 | 8,624 | 13,199 | 446,292 | 2.96% |
| 1996 | 5,110 | 8,808 | 13,918 | 474,797 | 2.93% |
| 1997 | 4,165 | 8,155 | 12,320 | 508,387 | 2.42% |
| 1998 | 5,914 | 9,570 | 15,484 | 567,654 | 2.73% |
| 1999 | 5,937 | 8,779 | 14,716 | 615,067 | 2.39% |

Notes: ¹ Includes all general obligation bond debt service other than debt supported by lease revenues or component units.
Includes payment made in 1993 to refunding escrow agent from resources outside of the proceeds of the refunding bonds.

² Includes general, special revenue and debt service funds.

FRANKLIN COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 1999

(Amounts in 000's)

Table 12

| | <u>Total Debt Limit ¹</u> | <u>Total Unvoted Limit ²</u> |
|---|--------------------------------------|---|
| Total assessed property value 1999 | \$ 21,032,111 | \$ 21,032,111 |
| Debt limit of assessed value | \$ 531,803 ¹ | \$ 210,321 ² |
| Outstanding debt as of 12/31/99: | | |
| Bonds | 172,755 | 172,755 |
| Notes | 3,517 | 3,517 |
| Total outstanding debt as of 12/31/99 | <u>176,272</u> | <u>176,272</u> |
| Exemptions: | | |
| Undesignated debt service fund balance 12/31/99 | 117 | 117 |
| Used for jail construction or renovation | 26,390 | 26,390 |
| Debt service paid by a political subdivision | 5,565 | 5,565 |
| Used for road or bridge construction | 1,522 | 1,522 |
| Used for construction of solid waste facilities | 19,050 | 19,050 |
| Self-supported debt | 13,610 | 13,610 |
| Used for acquisition of voting machines | 1,995 | 1,995 |
| Total exemptions | 68,249 | 68,249 |
| Net debt | <u>108,023</u> | <u>108,023</u> |
| Total legal debt margin | \$ <u>423,780</u> | \$ <u>102,298</u> |

Notes: ¹ Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

² Debt limit is one percent of total assessed valuation.

FRANKLIN COUNTY, OHIO
 Computation of Direct and Overlapping Debt
 December 31, 1999
 (Amounts in 000's)

Table 13

| Political Subdivision | General Obligation Debt | Percentage Applicable to County ¹ | Amount Applicable to Franklin County |
|---|-------------------------------|--|--|
| Franklin County | \$ 175,904 | 100.00% | \$ 175,904 |
| Cities: | | | |
| Wholly within County | 55,446 | 100.00% | 55,446 |
| With overlapping: | | | |
| Columbus | 1,269,876 | 98.16% | 1,246,510 |
| Dublin | 59,855 | 86.13% | 51,553 |
| Pickerington | 9,035 | 0.68% | 62 |
| Reynoldsburg | 19,085 | 78.99% | 15,075 |
| Westerville | 41,100 | 81.22% | 33,382 |
| Villages: | | | |
| Wholly within County | 11,829 | 100.00% | 11,829 |
| With overlapping: | | | |
| Canal Winchester | 5,691 | 94.50% | 5,378 |
| Townships: | | | |
| Wholly within County | 8,880 | 100.00% | 8,880 |
| With overlapping: | | | |
| Washington Township | 2,810 | 86.52% | 2,431 |
| School districts: | | | |
| Wholly within County | 80,323 | 100.00% | 80,323 |
| With overlapping: | | | |
| Canal Winchester Local School District | 19,341 | 76.19% | 14,736 |
| Dublin City School District | 128,355 | 86.56% | 111,104 |
| Hilliard City School District | 92,257 | 99.99% | 92,248 |
| Licking Heights Local School District | 135 | 28.37% | 38 |
| Madison Plains Local School District | 100 | 3.18% | 3 |
| Olentangy Local School District | 60,107 | 0.13% | 78 |
| Pickerington Local School District | 27,520 | 1.87% | 514 |
| Plain Local School District | 19,425 | 99.99% | 19,423 |
| Reynoldsburg City School District | 20,207 | 80.43% | 16,252 |
| South-Western City School District | 162,224 | 99.77% | 161,851 |
| Teays Valley Local School District | 680 | 0.10% | 1 |
| Westerville City School District | 43,050 | 76.43% | 32,903 |
| Delaware County Joint Vocational School | 530 | 0.07% | 1 |
| Eastland Joint Vocational School | 660 | 66.30% | 438 |
| Licking County Joint Vocational School District | 1,110 | 2.08% | 23 |
| Library: | | | |
| With overlapping: | | | |
| Delaware County District Library | 2,895 | 0.08% | 2 |
| Total | | | <u>\$ 2,136,388</u> |

Source: Debt schedules submitted by political subdivisions to the Franklin County Budget Commission and Settlement Division.

Note: ¹ Percentage determined by dividing the assessed valuation of the Franklin County political subdivision by the total assessed valuation which includes all overlapping. 1999 tax year valuations were used.

FRANKLIN COUNTY, OHIO

Ratio of Net General Obligation Bonded Debt to Assessed Value and
Net Bonded Debt per Capita
Last Ten Fiscal Years
(Dollar Amounts in 000's)

| Tax Year | Population ³ | Assessed Value | Gross Bonded Debt | Less Unreserved Debt Service Funds |
|----------|-------------------------|-------------------|----------------------|--|
| 1990 | 961,473 ² | \$ 13,318,712 | \$ 80,760 | \$ 1,084 |
| 1991 | 976,872 ¹ | 13,723,614 | 162,795 | 941 |
| 1992 | 988,783 ¹ | 14,060,576 | 158,295 | 555 |
| 1993 | 1,001,072 ¹ | 15,374,618 | 170,745 | 540 |
| 1994 | 1,014,465 ¹ | 15,672,486 | 165,190 | 450 |
| 1995 | 1,016,094 ¹ | 16,055,248 | 159,300 | 528 |
| 1996 | 1,027,599 ¹ | 17,356,432 | 169,370 | 523 |
| 1997 | 1,042,011 ¹ | 17,916,289 | 187,730 | 721 |
| 1998 | 1,056,863 ¹ | 18,607,705 | 180,300 | 239 |
| 1999 | 1,079,204 ¹ | 21,032,111 | 172,755 | 117 |

Sources: ¹ Mid-Ohio Regional Planning Commission.

² U.S. Census Bureau, 1990 count.

³ Population and Net Bonded Debt per Capita amounts are not in thousands.

Table 14

| <u>Less Debt Supported by Enterprise Funds and Lease Revenues</u> | <u>Net Bonded Debt</u> | <u>Ratio of Net Bonded Debt to Assessed Value</u> | <u>Net Bonded Debt per Capita³</u> |
|---|----------------------------|---|---|
| \$ 21,185 | \$ 58,491 | 0.439% | \$ 60.83 |
| 18,440 | 143,414 | 1.045% | 146.81 |
| 28,425 | 129,315 | 0.920% | 130.78 |
| 26,705 | 143,500 | 0.933% | 143.35 |
| 24,355 | 140,385 | 0.896% | 138.38 |
| 22,005 | 136,767 | 0.852% | 134.60 |
| 17,175 | 151,672 | 0.874% | 147.60 |
| 19,815 | 167,194 | 0.933% | 160.45 |
| 17,825 | 162,236 | 0.872% | 153.51 |
| 15,830 | 156,808 | 0.746% | 145.30 |

FRANKLIN COUNTY, OHIO

Demographic Statistics
Last Ten Fiscal Years

Table 15

Demographics

| Fiscal Year | Population ¹ | Per Capita Income ² | Median Age ² | K-12 School Enrollment ³ |
|-------------|-------------------------|--------------------------------|-------------------------|-------------------------------------|
| 1990 | 961,437 | \$ 19,678 | 30.9 | 164,908 |
| 1991 | 976,872 | 20,518 | 31.1 | 168,047 |
| 1992 | 988,783 | 21,601 | 31.4 | 168,568 |
| 1993 | 1,001,072 | 22,597 | 31.7 | 169,072 |
| 1994 | 1,014,465 | 23,651 | 31.9 | 177,355 |
| 1995 | 1,016,094 | 24,943 | 32.2 | 177,296 |
| 1996 | 1,027,599 | 25,959 | 32.4 | 183,341 |
| 1997 | 1,042,011 | 27,294 | 32.6 | 185,206 |
| 1998 | 1,056,863 | 28,166 | 32.8 | 190,949 |
| 1999 | 1,079,204 | 29,321 | 32.8 | 193,003 |

Average Unemployment Rates⁴

| Fiscal Year | Franklin County | State of Ohio | United States |
|-------------|-----------------|---------------|---------------|
| 1990 | 3.9% | 5.7% | 5.5% |
| 1991 | 4.2% | 6.4% | 6.7% |
| 1992 | 5.0% | 7.1% | 7.0% |
| 1993 | 4.6% | 6.5% | 6.8% |
| 1994 | 3.9% | 5.5% | 6.1% |
| 1995 | 2.9% | 4.8% | 5.6% |
| 1996 | 2.9% | 4.9% | 5.6% |
| 1997 | 2.7% | 4.6% | 4.9% |
| 1998 | 2.5% | 4.3% | 4.5% |
| 1999 | 2.5% | 4.3% | 4.2% |

Sources:

¹ Mid-Ohio Regional Planning Commission.

² Woods & Poole Economics Inc.

³ Ohio Department of Education, Division of Information Management Services.

⁴ Ohio Bureau of Employment Services, Division of Research and Statistics.

FRANKLIN COUNTY, OHIO

Twenty-Five Largest Employers
December 31, 1999

Table 16

| Employer | Principal Business | Number of Employees |
|---|--------------------|---------------------|
| 1. State of Ohio | Government | 28,015 |
| 2. Federal Government | Government | 16,500 |
| 3. The Ohio State University | Education | 15,707 |
| 4. Banc One Corp. | Finance | 10,000 |
| 5. The Limited, Inc. | Trade | 10,000 |
| 6. Columbus Public Schools | Education | 9,124 |
| 7. City of Columbus | Government | 9,112 |
| 8. Nationwide Insurance Enterprise | Finance | 9,100 |
| 9. Kroger Co. | Trade | 7,500 |
| 10. Mount Carmel Health System | Health Care | 7,000 |
| 11. Grant/Riverside Methodist Hospitals | Health Care | 6,328 |
| 12. Franklin County | Government | 6,300 |
| 13. Lucent Technologies, Inc. | Manufacturing | 5,800 |
| 14. National City Bank of Columbus | Finance | 4,200 |
| 15. Ohio State University Hospitals | Health Care | 4,189 |
| 16. Consolidated Stores Corp. | Trade | 4,040 |
| 17. Schottenstein Stores Corp. | Trade | 3,900 |
| 18. Abercrombie & Fitch | Trade | 3,800 |
| 19. Wendy's International, Inc. | Restaurant | 3,634 |
| 20. Huntington Bancshares Inc. | Finance | 3,586 |
| 21. Big Bear Stores Company | Trade | 3,500 |
| 22. American Electric Power Service Corp. | Utility | 3,300 |
| 23. Ameritech | Utility | 3,300 |
| 24. United Parcel Service | Transportation | 3,000 |
| 25. Lazarus Department Stores | Trade | 3,000 |

Source: Greater Columbus Chamber of Commerce, Largest Employers Directory.

FRANKLIN COUNTY, OHIO

Miscellaneous Statistics
December 31, 1999

Table 17

| | | | | |
|---------------------------------------|----------------------------------|-------------------------------------|---------------|------------------------|
| Form of government: | Board of County Commissioners | Commerce: ⁴ | | Establishments: |
| County seat: | Columbus, Ohio | Agriculture | | 403 |
| Area: | 543 square miles | Mining | | 40 |
| Population: | 1,079,204 ¹ | Construction | | 2,086 |
| | | Manufacturing | | 1,148 |
| Higher education: ² | | Transportation and utilities | | 1,035 |
| Four-year campuses: | Capital University | Trade | | 8,634 |
| | Columbus College of Art & Design | Finance, insurance and real estate | | 3,183 |
| | Franklin University | Services | | 10,832 |
| | Ohio Dominican College | Other | | 113 |
| | The Ohio State University | | | <u>27,474</u> |
| | Otterbein College | | | |
| | Josephinum Pontifical College | Communications: ⁵ | | |
| Two-year campuses: | Columbus State Community College | Radio stations | | 23 |
| | DeVry Institute of Technology | Television stations | | 7 |
| | | Cable television stations | | 1 |
| | | Daily newspaper | | 1 |
| Railroads: ³ | Caprail I, Inc. | Business newspapers | | 2 |
| | Consolidated | Weekly newspapers | | 45 |
| | CSX | Monthly periodicals | | 20 |
| | NNW | | | |
| | Camp Chase Industrial Corp. | Medical facilities: | | |
| | | Hospitals ⁶ | | 16 |
| Airports: | Port Columbus International | Beds ⁶ | | 5,504 |
| | Rickenbacker Port Authority | Physicians ⁷ | | 4,942 |
| | Bolton Field | | | |
| | Don Scott Airport (University) | Transportation: ² | | |
| | South Cols. Airport (Private) | <u>Highways</u> | <u>Number</u> | <u>Miles</u> |
| | Cols. S.W. Airport (Private) | Interstates | 4 | 118 |
| | Montoney Airport (Private) | U.S. routes | 8 | 117 |
| | | State routes | 15 | 122 |

Sources: ¹ Mid Ohio Regional Planning Commission.
² Ohio Department of Development.
³ Franklin County Auditor's Office - Special Valuation Division.
⁴ U.S. Department of Commerce, County Business Patterns - Ohio.
⁵ Ohio News Media Directory.
⁶ Ohio Department of Health, Directory of Registered Hospitals.
⁷ Ohio State Medical Board.

FRANKLIN COUNTY, OHIO
Securities and Exchange Commission Rule 15c2-12
Compliance Information
December 31, 1999

Table 18

On July 15, 1997, the County issued \$24,500,000 in various purpose limited tax general obligation bonds. No other obligations have been sold from that date through the date of this letter, June 23, 2000. The following description of significant events is provided in compliance with the Rule for existing obligations outstanding at December 31, 1999.

1. There were no delinquencies of principal and/or interest payments.
2. There were no non-payment related defaults.
3. There have been no modifications to rights of the holders of the County's obligations.
4. There were no calls of the County's obligations outstanding during 1999.
5. The County did not defease any bonds during 1999.
6. There were no rating changes during 1999. The County maintains the highest long-term bond rating given by both Moody's Investors Services (Aaa) and the Standard & Poors Corporation (AAA).
7. There have been no adverse tax opinions or events affecting the tax-exempt status of any of the County's outstanding obligations.
8. There were no unscheduled draws on debt service reserves reflecting financial difficulties.
9. There were no unscheduled draws on credit enhancements reflecting financial difficulties.
10. There was no substitution of credit or liquidity providers, nor was there a failure to perform.
11. The County did not release, substitute or sell any property securing repayment of its obligations. The County has not secured any of its outstanding obligations with property.
12. The County will continue to provide all necessary annual information. The Comprehensive Annual Financial Report of Franklin County, Ohio, will be filed with the Municipal Securities Rulemaking Board and all nationally recognized municipal securities information repositories (NRMSIRs).

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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FRANKLIN COUNTY FINANCIAL CONDITION

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 25, 2000