

**FINANCIAL CONDITION
FRANKLIN COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
FRANKLIN COUNTY**

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FRANKLIN COUNTY
Schedule of Receipts and Expenditures of Federal Awards
Year Ended December 31, 2000
(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	\$ 13,616	\$ 13,616
National School Lunch Program	065979	10.555	33,287	33,287
National School Lunch Program	069591	10.555	116,971	140,615
Total for CFDA 10.555			<u>150,258</u>	<u>173,902</u>
Total Nutrition Cluster			<u>163,874</u>	<u>187,518</u>
Child Care Food Program	065979	10.558	14,024	14,024
Total U.S. Department of Agriculture - Nutrition Cluster			<u>177,898</u>	<u>201,542</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct:				
Community Development Block Grant	B-95-UC-39-0002	14.218	0	61,018
Community Development Block Grant	B-96-UC-39-0002	14.218	0	6,824
Community Development Block Grant	B-97-UC-39-0002	14.218	0	23,538
Community Development Block Grant	B-98-UC-39-0002	14.218	866,532	102,182
Community Development Block Grant	B-99-UC-39-0002	14.218	1,884,340	1,665,471
Community Development Block Grant	B-00-UC-39-0002	14.218	0	1,040,698
Total for CFDA 14.218			<u>2,750,872</u>	<u>2,899,731</u>
Emergency Shelter Program	S-99-UC-39-0002	14.231	32,426	32,426
Emergency Shelter Program	S-00-UC-39-0002	14.231	47,230	47,230
Total for CFDA 14.231			<u>79,656</u>	<u>79,656</u>
Home Investment in Affordable Housing	M-95-UC-39-0214	14.239	0	4,554
Home Investment in Affordable Housing	M-96-UC-39-0214	14.239	0	4,330
Home Investment in Affordable Housing	M-98-UC-39-0214	14.239	386,272	173,196
Home Investment in Affordable Housing	M-99-UC-39-0214	14.239	0	105,155
Home Investment in Affordable Housing	M-00-UC-39-0214	14.239	0	87,484
Total for CFDA 14.239			<u>386,272</u>	<u>374,719</u>
Lead Based Paint Hazard Control in Priority Housing	OHLHR0120-98	14.900	245,917	256,389
Total U.S. Department of Housing and Urban Development			<u>3,462,717</u>	<u>3,610,495</u>
U.S. DEPARTMENT OF JUSTICE				
Direct:				
Comprehensive Approaches to Sex Offender Management Program	1999-WPVX-0027	16.591	84,603	89,119
Local Law Enforcement Block Grants Program	1998-LBVX-5109	16.592	925,876	822,475
Local Law Enforcement Block Grants Program	1999-LBVX-8193	16.592	901,057	0
Local Law Enforcement Block Grants Program	2000-LBVX-2463	16.592	844,602	0
Total for CFDA 16.592			<u>2,671,535</u>	<u>822,475</u>
Pass through Ohio Office of Criminal Justice Services:				
Juvenile Accountability Incentive Block Grant	98-JB-RPU-0889	16.523	(14,305)	371,673
Juvenile Accountability Incentive Block Grant	99-JB-RPU-0889	16.523	816,552	674,313
Total for CFDA 16.523			<u>802,247</u>	<u>1,045,986</u>
Juvenile Justice and Delinquency Prevention Program	96-JJ-RPU-0865	16.540	0	917
Juvenile Justice and Delinquency Prevention Program	97-JJ-RPU-0875	16.540	0	14,907
Juvenile Justice and Delinquency Prevention Program	98-JJ-RPU-0885	16.540	105,000	161,410
Juvenile Justice and Delinquency Prevention Program	99-JJ-RPU-0895	16.540	260,000	130,868
Juvenile Justice and Delinquency Prevention Program	99-JJ-ADM-0191	16.540	15,000	0
Total for CFDA 16.540			<u>380,000</u>	<u>308,102</u>
Title V-Delinquency Prevention Program	97-JV-RPU-0876	16.548	35,000	27,709
Title V-Delinquency Prevention Program	98-JV-RPU-0886	16.548	60,000	56,554
Title V-Delinquency Prevention Program	99-JV-RPU-0896	16.548	0	99,311
Total for CFDA 16.548			<u>95,000</u>	<u>183,574</u>
Drug Control and System Improvements	96-DG-RPU-0867	16.579	32,020	64,532
Drug Control and System Improvements	97-DG-RPU-0877	16.579	125,000	259,273
Drug Control and System Improvements	98-DG-RPU-0887	16.579	725,000	589,875
Drug Control and System Improvements	99-DG-RPU-0897	16.579	1,250,000	981,034
Drug Control and System Improvements	00-DG-RPU-0807	16.579	0	20,288
Drug Control and System Improvements	98-DG-ADM-7478	16.579	14,000	0
Drug Control and System Improvements	99-DG-ADM-7478	16.579	35,000	0
Total for CFDA 16.579			<u>2,181,020</u>	<u>1,915,002</u>

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

Continued

FRANKLIN COUNTY
Schedule of Receipts and Expenditures of Federal Awards
Year Ended December 31, 2000
(Cash Basis)

Federal Grantor Agency/ Pass-Through Agency/ Program Title	Grant or Identifying Number	Federal CFDA Number	Receipts	Expenditures
Violence Against Women Formula Grant	97-WF-RPU-0878	16.588	\$ 90,479	\$ 8,999
Violence Against Women Formula Grant	98-WF-RPU-0888	16.588	245,000	298,954
Violence Against Women Formula Grant	99-WF-RPU-0898	16.588	450,000	208,398
Violence Against Women Formula Grant	98-WF-VAW-8752	16.588	2,000	0
Violence Against Women Formula Grant	99-WF-VAW-8752	16.588	17,000	0
Total for CFDA 16.588			<u>804,479</u>	<u>516,351</u>
Total Ohio Office of Criminal Justice			<u>4,262,746</u>	<u>3,969,015</u>
Pass through Ohio Attorney General's Office:				
Crime Victim Assistance	99VAGENE079T	16.575	44,214	49,011
Crime Victim Assistance	2001VAGENE079	16.575	17,394	15,800
Crime Victim Assistance	2001VADSCN079X	16.575	8,614	5,803
Total for CFDA 16.575			<u>70,222</u>	<u>70,614</u>
Total U.S. Department of Justice			<u>7,089,106</u>	<u>4,951,223</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Pass through the Ohio Department of Transportation:				
Highway Planning and Construction	TE21-G900(387)	20.205	1,828,447	2,057,330
Pass through the Ohio Department of Highway Safety:				
State and Community Highway Safety - DUI Enforcement	926.0	20.600	55,009	18,912
State and Community Highway Safety - Cops in Shops	926.1	20.600	25,964	13,575
State and Community Highway Safety - Selected Traffic Enforcement	1106.0	20.600	12,727	16,481
Total for CFDA 20.600			<u>93,700</u>	<u>48,968</u>
Total U. S. Department of Transportation			<u>1,922,147</u>	<u>2,106,298</u>
U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY				
Pass through Ohio Emergency Management Agency:				
Emergency Management Performance Grant	H-418	83.552	95,159	95,159
Emergency Management Performance Grant	H-536	83.552	2,000	0
Total for CFDA 83.552			<u>97,159</u>	<u>95,159</u>
Total U.S. Federal Emergency Agency			<u>97,159</u>	<u>95,159</u>
U.S. DEPARTMENT OF EDUCATION				
Pass through Ohio Department of Education:				
Special Education Cluster:				
Special Education - Grants to States	6B-SF-2000 P	84.027	268,971	268,971
Special Education - Grants to States	6B-SF-2001 P	84.027	132,651	132,651
Total for CFDA 84.027			<u>401,622</u>	<u>401,622</u>
Special Education - Preschool Grants	PG-S1-2000 P	84.173	229,764	229,764
Special Education - Preschool Grants	PG-SX-2000 P	84.173	39,931	39,931
Special Education - Preschool Grants	PG-S1-2001 P	84.173	25,533	25,533
Special Education - Preschool Grants	PG-SC-2001 P	84.173	4,022	4,022
Total for CFDA 84.173			<u>299,250</u>	<u>299,250</u>
Total Ohio Department of Education - Special Education Cluster			<u>700,872</u>	<u>700,872</u>
Pass through Rehabilitation Service Commission:				
Rehabilitation Services - Vocational Rehabilitation Grants	F4A0	84.126	573,352	573,352
Total U.S. Department of Education			<u>1,274,224</u>	<u>1,274,224</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass through Ohio Department of MR/DD:				
Social Services Block Grant	MR-25	93.667	1,267,277	1,267,277
Medical Assistance Program	N/A	93.778	8,835,729	8,835,729
Total U.S. Department of Health and Human Services			<u>10,103,006</u>	<u>10,103,006</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 24,126,257</u>	<u>\$ 22,341,947</u>

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

FRANKLIN COUNTY

**NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF
FEDERAL AWARDS
FISCAL YEAR ENDED DECEMBER 31, 2000**

1. GENERAL

The accompanying Schedule of Receipts and Expenditures of Federal Awards (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:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amounts Provided to Subrecipients</u>
Community Development Block Grant	14.218	\$ 1,591,048
Emergency Shelter Program	14.231	79,656
Home Investment in Affordable Housing	14.239	213,838
Lead Based Paint Hazard Control in Priority Housing	14.900	77,825
Juvenile Accountability Incentive Block Grant	16.523	126,843
Juvenile Justice and Delinquency Program	16.540	308,102
Title V Delinquency Prevention Program	16.548	183,574
Drug Control and Systems Improvement	16.579	1,915,002
Violence Against Women Formula Grant	16.588	516,351
Social Services Block Grant (Title XX) (MR/DD)	93.667	513,181

FRANKLIN COUNTY

NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF
FEDERAL AWARDS
FISCAL YEAR ENDED DECEMBER 31, 2000
(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, 2000, including delinquent loans of \$20,065.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amounts Outstanding</u>
Community Development Block Grant	14.218	\$ 3,349,889
Home Investment in Affordable Housing	14.239	3,615,472

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 JOB AND FAMILY SERVICES FUNDING**

The Schedule does not include funding from the State Department of Job and Family 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
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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

We have audited the financial statements of Franklin County, Ohio, the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 22, 2001. 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 auditing standards generally accepted in the United States of America 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 22, 2001.

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 22, 2001.

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 22, 2001



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

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, 2000. 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 auditing standards generally accepted in the United States of America; 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.

As described in item 2000-60625-001 through 2000-60625-004 in the accompanying schedule of findings, the County did not comply with requirements regarding Reporting, Suspension and Debarment, Davis Bacon Act, and Subrecipient Monitoring that are applicable to its Juvenile Accountability Incentive Block Grant or requirements regarding Reporting, and Subrecipient Monitoring that applicable to its Byrne Formula Grant Program (Drug Control & System Improvement). Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2000.

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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings as items 2000-60625-003 and 2000-60625-004.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 22, 2001. We did not audit the financial statements of the County's 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 receipts and expenditures of federal awards 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 22, 2001

FRANKLIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505

DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS
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(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?	Yes
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • Juvenile Accountability Incentive Block Grant (16.523) • Drug Control and System Improvement (16.579) • Local Law Enforcement Block Grant.. (16.592) • Highway Planning and Construction (20.205) • Social Services Block Grant (93.667)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 670,258 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

FRANKLIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505

DECEMBER 31, 2000
(Continued)

2. FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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None

3. FINDINGS FOR FEDERAL AWARDS

FINDING NUMBER 2000-60625-001

CFDA Title and Number	Juvenile Accountability Incentive Block Grant- #16.523, Byrne Formula Grant Program (Drug Control & System Improvement) - #16.579	
Federal Award Number / Year	<u>CFDA 16.523</u> 1998-JB-RPU-0889 1999-JB-RPU-0889	<u>CFDA 16.579</u> 1996-DG-RPU-0867 1997-DG-RPU-0877 1998-DG-RPU-0887 1999-DG-RPU-0897
Federal Agency	U. S. Department of Justice	
Pass-Through Agency	Ohio Office of Criminal Justice Services	

Reporting

Quarterly Financial Report Forms are required by Ohio Office of Criminal Justice Services (OCJS) *Fiscal Procedures for Subgrantee and Implementing Agencies*.

28 CFR 66.41 allows awarding agencies to prescribe either an accrual or cash basis of accounting for these reports.

Regional Planning Units are required to submit Quarterly reconciliation reports (Fund Status Reports and Consolidation Cash Positions Reports with attached subgrantee reporting form for each project as back-up) to the Office of Criminal Justice Services (OCJS) of all projects they fund.

Chapter 11 of OCJS' *Standard Grant Conditions* notes that quarterly performance reporting is generally required, on forms provided by the OCJS.

The subgrantee, (Franklin County Justice Programs Unit), did not submit Quarterly reconciliation reports (Fund Status Reports and Consolidation Cash Positions Reports with attached subrecipient reporting form for each project as back-up) to the Office of Criminal Justice Services (OCJS) of all projects they Fund for the First Three Quarters of Fiscal Year 2000. The County submitted the reconciliation reports for the Fourth Quarter of 2000.

FRANKLIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505

DECEMBER 31, 2000
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

FINDING NUMBER 2000-60625-001

We tested 40 quarterly reports for the Byrne Formula Grant Program for Implementing Agencies and noted the following:

- 5 quarterly reports were filed in accordance with grant guidelines.
- 15 quarterly reports were filed late.
- 17 quarterly reports were not filed.
- 3 quarterly reports were not time stamped to indicate when received.

FINDING NUMBER 2000-60625-002

CFDA Title and Number	Juvenile Accountability Incentive Block Grant - #16.523, Byrne Formula Grant Program (Drug Control & System Improvement) - #16.579	
Federal Award Number / Year	CFDA 16.523 1998-JB-RPU-0889 1999-JB-RPU-0889	CFDA 16.579 1996-DG-RPU-0867 1997-DG-RPU-0877 1998-DG-RPU-0887 1999-DG-RPU-0897
Federal Agency	U. S. Department of Justice	
Pass-Through Agency	Ohio Office of Criminal Justice Services	

Subrecipient Monitoring

Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations requires that a pass-through entity is responsible for:

- Identifying to the subrecipient the Federal award information (e.g., CFDA title and number, award name, name of Federal agency) and applicable compliance requirements.
- Monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers Federal awards in compliance with Federal requirements.
- Ensuring required audits are performed and requiring the subrecipient to take prompt corrective action on any audit findings.

FRANKLIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505

DECEMBER 31, 2000
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

FINDING NUMBER 2000-60625-002 (Continued)

Subrecipient Monitoring (Continued)

- Evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable Federal regulations.

Factors such as the size of awards, percentage of the total program's funds awarded to subrecipients, and the complexity of the compliance requirements may influence the extent of monitoring procedures.

Monitoring activities may take various forms, such as reviewing reports submitted by the subrecipient, performing site visits to the subrecipient to review financial and programmatic records and observe operations, arranging for agreed upon procedures engagements for certain aspects of subrecipient activities, such as eligibility determinations, reviewing the subrecipient's single audit or program-specific audit results and evaluating audit findings and the subrecipient's corrective action plan.

The subgrantee, (Franklin County Justice Programs Unit), did not monitor implementing agency activities to provide reasonable assurance that implementing agency were administering federal awards in compliance with federal requirements, prior to September 2000. Effective in September 2000, the County has implemented subrecipient monitoring procedures, including site visits.

FINDING NUMBER 2000-60625-003

CFDA Title and Number	Juvenile Accountability Incentive Block Grant - #16.523
Federal Award Number / Year	1998-JB-RPU-0889 1999-JB-RPU-0889
Federal Agency	U. S. Department of Justice
Pass-Through Agency	Ohio Office of Criminal Justice Services

Suspension and Debarment

28 CFR 66.35, and Chapter 1, OCJS' *Standard Grant Conditions*) requires that:

Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include procurement contracts for goods or services equal to or in excess of \$100,000.

Contractors receiving individual awards for \$100,000 or more must certify that the organization and its principals are not suspended or debarred. The non-Federal entities may rely upon the certification unless it knows that the certification is erroneous. Non-Federal entities may, but are not required to check for suspended and debarred parties which are listed in the *List of Parties Excluded From Federal Procurement or Nonprocurement Programs*, issued by the General Services Administration (GSA).

FRANKLIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505

DECEMBER 31, 2000
(Continued)

3 . FINDINGS FOR FEDERAL AWARDS (Continued)
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FINDING NUMBER 2000-60625-003 (Continued)

Suspension and Debarment (Continued)

Grantees and subgrantees must not make any award or permit any award (subgrant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension." (28 CFR 66.35 and 28 CFR 67.510)

The County awarded contracts for the Franklin County Detention Center Renovation Project to Dorsey Construction Company for \$420,465.00 and Farber Corporation for \$137,600.00. The contractors did not make the required certifications that the organization and its principals are not suspended or debarred. The County made expenditures to Dorsey Construction Company for \$393,269.20 and Farber Corporation for \$125,718.00 through December 31, 2000.

It is recommended the County prepare an Official written policy for suspension and debarments that:

- Contains or references the Federal requirements;
- Prohibits the award of a subaward, contract, or any other agreement for program administration, goods, services, or any other program purpose with any suspended or debarred party; and
- Requires staff to obtain certifications from entities receiving subawards (contract and subcontract) over \$100,000, certifying that the organization and its principals are not suspended or debarred.
- Supervisors review procurement and contracting decisions for compliance with State procurement policies.

Management should periodically conduct independent reviews of procurement and contracting activities to determine whether policies and procedures are being followed as intended.

FINDING NUMBER 2000-60625-004

CFDA Title and Number	Juvenile Accountability Incentive Block Grant - #16.523
Federal Award Number / Year	1998-JB-RPU-0889 1999-JB-RPU-0889
Federal Agency	U. S. Department of Justice
Pass-Through Agency	Ohio Office of Criminal Justice Services

FRANKLIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505

DECEMBER 31, 2000
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

FINDING NUMBER 2000-60625-004 (Continued)

Davis Bacon Act - Prevailing Wage Rates

As required by the federal program (Davis-Bacon Act, 40 U.S.C. 276a et seq.) and stipulated in the grant agreement, all laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by Federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the DOL (40 USC 276a-276a-7).

The Franklin County Public Facilities Management Department has the responsibility for monitoring prevailing wage rates. Prevailing wage rates, as established by the US Department of Labor, on file with Franklin County Public Facilities Management Department were not always current.

The county entered into construction contracts for the Franklin County Detention Center Renovation Project in excess of \$2,000 that were financed by Federal assistance funds. There were two instances out of sixteen employees we reviewed that were not paid the prevailing wage rates by the contractors.

The County should implement controls procedures that will assure compliance with this requirement.

Comprehensive Annual Financial Report

For Fiscal Year Ended December 31, 2000



Joseph W. Testa Franklin County Auditor

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
For Fiscal Year Ended December 31, 2000
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Introductory Section



FRANKLIN COUNTY AUDITOR

JOSEPH W. TESTA

FISCAL SERVICES DIVISION

June 25, 2001

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, 2000. 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 1999, an organizational chart and a list of elected and appointed 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 reader-friendly 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 2000 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, judicial, 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. The 2000 federal census reported the County's population as 1,068,978, an increase of 11.2 percent in the last ten years. 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.

Downtown Columbus is being revitalized as a place to work, live and play. Nationwide Arena, home to the Columbus Blue Jackets, a National Hockey League expansion team, opened in September 2000. The Arena District has served as a magnet for other development. Several restaurants, office buildings and a cinema complex are planned for the area. Miranova, a highrise complex offering office and residential space, and the nearby Brewers Yard are changing the face of the southwestern edge of the central city. Across the river, West Edge Business Center will transform a former public housing site into a 50-acre office/light industrial park.

There is growth near the major transportation hubs, as well. During 2000, Port Columbus International Airport's new parking garage opened, and a terminal expansion project was completed. Proximity to Rickenbacker International Airport continues to entice companies to locate warehouses and distribution centers in the Foreign Trade Zone.

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 tax is split as follows: 5.00 percent for the State of Ohio; 0.50 percent for the County's general fund; and 0.25 percent for the Central Ohio Transit Authority (COTA). In 2000, the County general fund's share amounted to \$82,901,000. This represents an increase of \$3.9 million, or 4.9 percent, when compared to 1999. Sales tax is the largest single source of revenue for the County's general fund. The County receives no direct funding through income taxes.

The unemployment rate is an important indicator of economic stability. The County's 2000 average rate was 2.4 percent, while the state average was 4.1 percent and the national average was 4.0 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, trade, finance, health care, manufacturing, restaurants, utilities and service organizations. The diversity of business sectors helps to insulate the region from many of the economic fluctuations experienced elsewhere.

MAJOR INITIATIVES

For the Year: In October, 2000, two new features were added to www.co.franklin.oh.us/auditor, the Franklin County Auditor's website. Homeowners are now able to find out how a proposed levy, if passed, would affect their property taxes. By clicking on "Property Search" on the home page, the user can access assessment information for a particular property, searching by owner name, parcel number or address. Once the assessment information comes up on the screen, the user can then access "Levy Info" which shows any levies approved in the last election and any levies proposed on the next ballot. Information displayed includes the millage, the current monthly tax and the estimated monthly tax if the levy passes. By clicking on the levy description, the user can read the actual language that will appear on the ballot. The second feature allows the property owner to request automatic e-mail updates on property taxes affecting their property. Because many homeowners pay property taxes through their mortgage payments, they may not be aware of increases. The e-mail updates allow them to be better informed.

On July 1, 2000, the County's Human Services Department became the Department of Job and Family Services (J&FS), reflecting the new focus on workforce development and training. J&FS administers two programs designed to offer support to low income working families. The Prevention, Retention and Contingency (PRC) program offers emergency assistance of up to \$1,800 per family per year to qualified clients. This money can be used for late rent or mortgage payments, car repairs, utility payments, clothing and furniture. J&FS also subsidizes approved day care facilities for providing care to children of qualified clients. The payment amount varies, depending on the age of the child, the number of children in the family, the number of hours the children are in day care, and the family's income. During 2000, \$9.5 million was spent on PRC claims and \$41.5 million was spent on day care.

An open house and dedication ceremony on June 14, 2000, marked the completion of the \$11.3 million renovation of the Veterans Memorial building. The hall was erected in 1955 and offers 115,000 square feet of exhibit space and a 3,900 seat auditorium. 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. New offices have been added to the ground floor for the Veterans Service Commission.

Departmental Focus: "The purpose of the Public Facilities Management (PFM) Department is to provide quality facility management services to Franklin County employees and the general public so they can conduct business in a safe and comfortable environment." More than 200 PFM employees have memorized that mission statement and work hard to carry it out. The department is responsible for managing 32 County-owned or leased facilities, including office space, the animal shelter, two public parking garages and several correctional facilities. PFM's responsibilities span the functions of planning, remodeling and new construction to meet space requirements; maintenance to preserve the integrity of existing structures; security to protect building occupants; and telecommunications to support the County's needs.

In 1998, the County was faced with diminishing physical space to accommodate growing agencies' needs. A solution presented itself when, 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 restoring the exterior of Memorial Hall to its former grandeur. The interior is being renovated to house five County departments beginning in the summer of 2001. Two murals painted in 1906 have been uncovered and are being restored. In addition to the Memorial Hall project, vacated floors at the Human Services Building have been remodeled for use by Child Support Enforcement, renovations of the Courthouse Annex have been designed, and new office space has been built in the County Courthouse for the Prosecutor. Site improvements to various other County facilities are also planned. \$31 million was transferred in 1999 from the general fund to a capital projects fund to pay for the comprehensive space plan project.

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. At the direction of and in cooperation with the elected officials and judges, a security plan was developed with the advice of the U. S. Marshal's Office and following Ohio Supreme Court guidelines. During 2000, \$1.5 million was spent to implement the plan. All entrances were equipped with state-of-the-art metal detectors and package scanners staffed by new PFM security employees. The external perimeter security system was also improved with fencing and gates.

Rather than continuing to contract out voice mail services, PFM purchased a system in 2000. A new internal service fund has been established to facilitate charging telecommunications services back to the user departments; the voice mail system has been recorded as an asset in that fund. With the assistance of a consultant, PFM has conducted an audit of County telecommunications, and is in the process of writing specifications for long-distance service, with the intention of accepting bids for the first time. PFM has also invested in a computer-assisted facility management system. All county buildings will be resurveyed, with that data and the architectural and engineering plans entered into the automated system. The new database will be used for asset tracking, responding to maintenance calls, supporting telecommunications, and providing information with which to make decisions about remodeling and construction.

For the Future: The County is focusing on development of e-government solutions to better serve its citizens. Many records and forms can be accessed on-line. Collection of fees via the Internet is the next initiative. The Auditor began selling new dog licenses on-line in April 2001, and plans to expand this to license renewals later in the year. The Sanitary Engineer would also like to offer its customers the option of paying water and sewer bills on-line in 2002. The Purchasing Department is testing the viability of conducting the bid process on its website. As part of the 2001 budget process, County agencies submitted three-year information technology plans linking funding requests with strategic goals and objectives. Several of the proposed projects received funding. The Probate Court's imaging system and the Auditor's Geographic Information and Real Estate Assessment systems will be upgraded. The County's financial system will be enhanced to utilize more automated and integrated features. The Engineer's cost accounting system will be replaced. An automated performance-based budgeting system will be purchased, streamlining the budget process and incorporating performance measures.

New building projects include a firing range for training county law enforcement employees, and the Crisis Engagement Center, an alcohol intervention facility for the community's homeless. Children Services has announced its plan to construct a building in the West Edge Business Center, where it will consolidate its administrative offices. Children Services currently uses 17 cottages that formerly served as residential facilities on the Franklin Village campus. A study is being conducted of the Hall of Justice, which was built in 1974. Code deficiencies, such as the lack of a sprinkler system, are being noted, and a plan will be developed to rectify them. The State of Ohio has approved the use of a \$350,000 grant to study renovation of Cooper Stadium, home of the Columbus Clippers, the top farm team for the New York Yankees. The stadium and the team franchise are owned by the County.

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, with a balanced budget maintained 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. 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.

Reclassifications: The current to prior year comparisons of revenues and expenditures are based on restated 1999 balances to reflect the effects of several reclassifications. Fees and charges for services in the revenue section reflect the \$1.8 million effect of reclassifying Parking Facilities from the general fund to an enterprise fund, and the \$224,000 effect of reclassifying the Antenna System from a special revenue fund to an internal service fund. Similarly, the general government function expenditures reflect the \$1.1 million effect of reclassifying Parking Facilities and the \$86,000 effect of reclassifying the Antenna System. Within the general fund, the 1999 expenditures of \$8.8 million for the Prosecuting Attorney have been reclassified from general government to judicial, and \$680,000 for the Development Department has been reclassified from general government to community development. Lastly, all the operations of the Emergency Management Agency, a special revenue fund, are now shown as public safety instead of categorizing \$532,000 of 1999 disaster services expenditures as general government.

General Government Operations Review: In 2000, revenues for the primary government's general, special revenue, debt service and capital projects funds totaled \$762,316,000, an increase of \$83,146,000 from 1999. The following schedule presents a summary of revenues by source for the year ended December 31, 2000, and the increases (decreases) in relation to prior year amounts.

(Amounts in 000's)				
Revenues	2000 Actual	2000 % of Total	\$ Increase (Decrease) from 1999	% Increase (Decrease) from 1999
Sales tax	\$ 82,901	10.9 %	\$ 3,871	4.9 %
Real and other taxes	241,971	31.7 %	23,065	10.5 %
Licenses and permits	1,426	0.2 %	203	16.6 %
Fees and charges for services	58,775	7.7 %	2,208	3.9 %
Fines and forfeitures	1,401	0.2 %	(167)	(10.7) %
Intergovernmental	313,516	41.1 %	27,595	9.7 %
Investment income	42,340	5.6 %	21,892	107.1 %
Other	19,986	2.6 %	4,479	28.9 %
	\$ 762,316	100.0 %	\$ 83,146	12.2 %

The sales tax increase of \$3,871,000 over 1999 is attributable to the area's strong economy. \$241,971,000 was collected for real estate, personal property and other taxes, with an increase of \$23,065,000 from the prior year. \$13 million of the increase went to Children Services and \$5 million to the Board of Mental Retardation and Developmental Disabilities (Board of MR & DD). Intergovernmental revenues are comprised of grants, subsidies and reimbursements from other governments, primarily the federal government and the State of Ohio. Higher funding levels from the State for the County Department of Job and Family Services (J&FS) accounted for \$23.5 million of the increase. These moneys were used for job training programs and emergency assistance to qualified clients. Investment income grew by \$21.9 million because of market conditions favorable to investments in government securities, and because of higher levels of cash available for investment.

Expenditures for the primary government's general, special revenue, debt service and capital projects funds totaled \$676,156,000, an increase of \$49,711,000 over 1999. The following schedule presents a summary of expenditures by function for the year ended December 31, 2000, and the increases (decreases) in relation to the prior year.

(Amounts in 000's)				
Expenditures	2000 Actual	2000 % of Total	\$ Increase (Decrease) from 1999	% Increase (Decrease) from 1999
General government	\$ 58,438	8.6 %	\$ (3,313)	(5.4) %
Judicial	46,607	6.9 %	2,877	6.6 %
Public safety	84,364	12.5 %	8,214	10.8 %
Human services	258,351	38.2 %	23,883	10.2 %
Health	135,887	20.1 %	12,066	9.7 %
Public works	34,110	5.0 %	(285)	(0.8) %
Conservation and recreation	13,191	2.0 %	293	2.3 %
Community development	2,992	0.5 %	(270)	(8.3) %
Other	2,183	0.3 %	(11)	(0.5) %
Capital outlays	19,795	2.9 %	7,172	56.8 %
Debt service:				
Principal retirement	7,636	1.1 %	(353)	(4.4) %
Interest charges	9,700	1.4 %	(178)	(1.8) %
Intergovernmental grants	2,902	0.5 %	(384)	(11.7) %
	<u>\$ 676,156</u>	<u>100.0 %</u>	<u>\$ 49,711</u>	<u>7.9 %</u>

The rise in human services expenditures primarily relates to increased spending by J&FS. \$16 million more was spent for adult training programs and child care in connection with the State of Ohio's "Welfare to Work" initiative. Children Services' expenditures for human services increased by \$9.3 million for the board and care of children in foster care, group homes and other residential programs. The Board of MR & DD's activities are reported in the health category. Expenditures for the Board of MR & DD increased by \$11.5 million, primarily due to the supported living program and the remodeling of the Early Childhood Learning Center. The increase of \$7.2 million in capital outlays is related to the County Space Plan Project, specifically to the renovations of Memorial Hall and the Human Services Building.

The fund balance of the general fund increased by \$48 million or 41.2 percent when compared to the restated fund balance at the beginning of the year. The total unreserved fund balance at December 31, 2000, of \$127,282,000 includes \$13,166,000 designated for claims and \$16,500,000 designated for future years' expenditures, leaving \$97,616,000 undesignated. This unreserved, undesignated fund balance represents 59.0 percent of 2000'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 two enterprise funds, Water and Sewer Operations and Parking Facilities, to be self-supporting through fees paid by users. See note 21 to the financial statements for segment information on the enterprise funds.

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 \$2,975,000 during 2000. Water and Sewer Operations posted net income of \$244,000 for the current year.

The County also owns and operates two public parking garages near the County Courthouse Complex. Through 1999, the

operations of these facilities had been presented within the general fund. For the 2000 report, the Parking Facilities fund is shown as an enterprise fund, with net income of \$287,000. The County had issued general obligation bonds to finance the construction of the garages. Beginning in 2000, both the outstanding debt and the fixed assets are shown within the Parking Facilities fund instead of within the account groups.

Internal Service Operations Review: The internal service funds account for operations that provide services to County agencies or other government units on a cost reimbursement basis. The presentation of internal service funds is new to the 2000 report.

The County Commissioners and the City of Columbus have formed a consolidated countywide 800 MHz radio system, unifying public safety entities that previously operated on separate radio frequencies. The City is responsible for the radio infrastructure (antenna, transmitters, etc.) for police and fire departments and other safety forces. The County does the same for public service agencies like the County Engineer and the Emergency Management Agency. The Antenna System fund was previously reported as a special revenue fund and has been reclassified to more accurately depict the underlying operations. Operating revenues in 2000 were \$231,000, resulting in net income of \$107,000.

In 2000, Public Facilities Management purchased a voice mail system and began charging back customer agencies for their use of that system. These operations are recorded in the new Telecommunications internal service fund. Revenues exceeded expenses for 2000, resulting in a net loss of \$35,000.

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 24 agency funds. At December 31, 2000, assets of \$1,126,066,000 were held in those funds of which \$1,010,972,000 related to unapportioned taxes. 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, 2000, outstanding debt for the primary government and its component units was \$177,923,000, consisting of bonded debt and notes. All bonds are general obligation debt backed by the County's full faith and credit. The bonded debt is to be serviced as follows: \$123,910,000 by the County, \$18,295,000 by the Solid Waste Authority of Central Ohio, \$8,905,000 by lease revenues, \$9,040,000 by the Parking Facilities enterprise fund and \$4,920,000 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 \$1,745,000 for voting machine acquisition notes, loan balances of \$2,529,000 owed to the Ohio Public Works Commission (OPWC) for road construction projects, \$1,042,000 owed to OPWC by RPA and \$4,368,000 owed by RPA on other notes. The long-term debt total also includes \$3,169,000 owed to OPWC and the Ohio Water Department Authority for water and sewer improvement loans. The payments to these loans are made from Water and Sewer Operations enterprise fund revenues. 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, 2000, 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 \$42,209,000 in 2000.

As of December 31, 2000, the County's cash resources (including component units) were distributed as follows: 64.1 percent in federal agency securities, 20.2 percent in U.S. treasury securities, 15.2 percent in demand deposits and 0.5 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

management programs.

OTHER INFORMATION

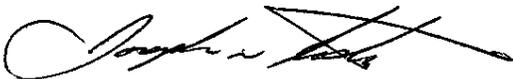
Independent Audit: The ORC requires an independent audit to be conducted annually. The audit, which includes procedures to fulfil federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. Included in this CAFR is the report of Jim Petro, Auditor of State, on the County's general purpose financial statements for the year ended December 31, 2000. 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, 1999. The County has received this prestigious award for seventeen 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, 1999. This is our fifth 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 2000 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, 1999

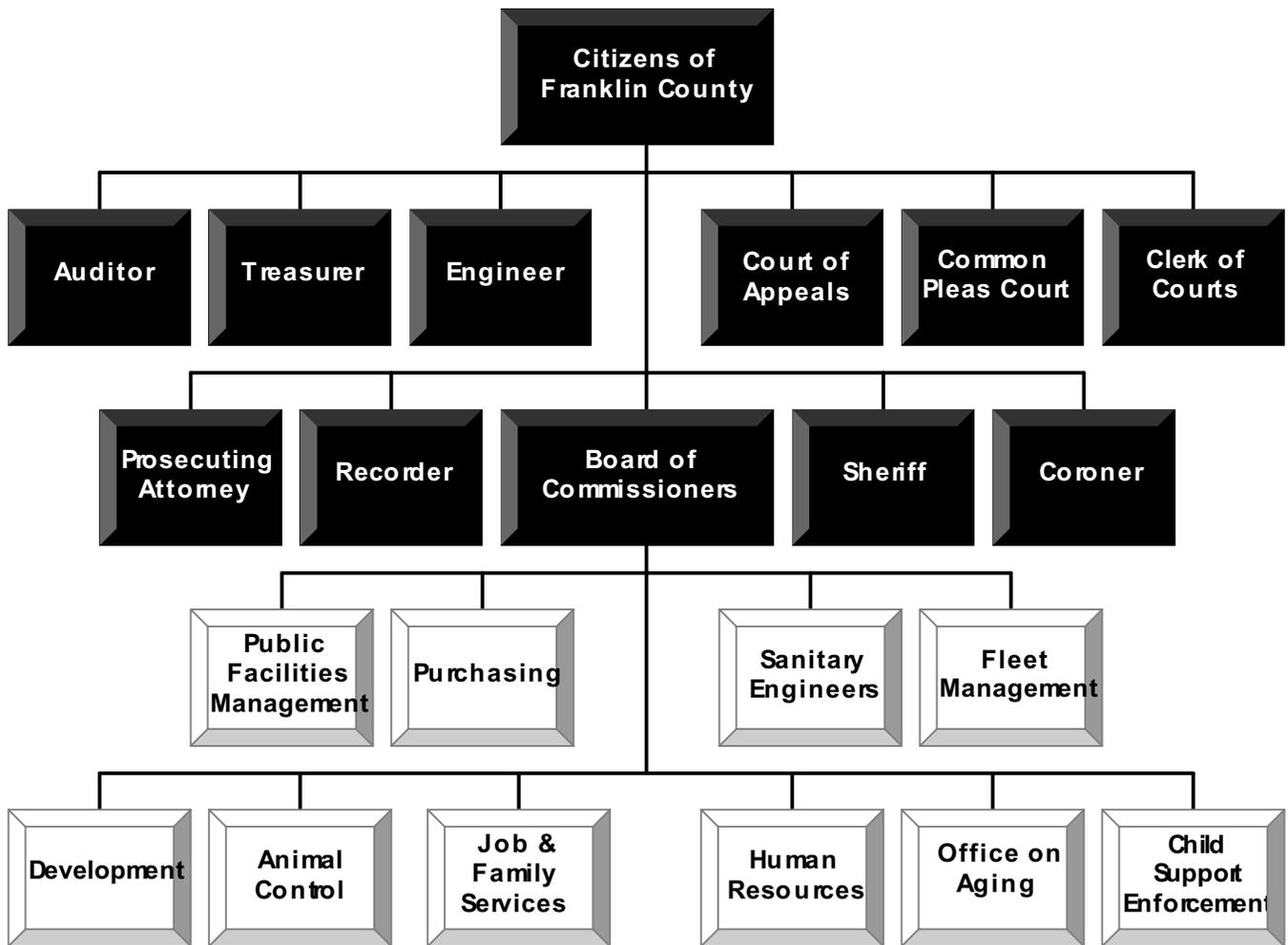
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Anne Spray Kinney
President

Jeffrey L. Esser
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
- ❖ Emergency Management Agency
- ❖ 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, 2000

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

Arlene Shoemaker
Dewey R. Stkes
Dorothy S. Teater

CLERK OF COURTS

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

Thomas K. Lindsey *

**COMMON PLEAS COURT
DOMESTIC/JUVENILE**

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

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

**COMMON PLEAS COURT
GENERAL**

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

John P. Bessey
Jennifer L. Brunner
David E. Cain
John A. Connor
Dale A. Crawford
David W. Fais
Daniel T. Hogan
David L. Johnson
Patrick M. McGrath
Nodine Miller
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

Bradley J. Lewis, 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

ENGINEER

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

Dean C. Ringle *

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

Robert G. Montgomery *

SHERIFF

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

Jim Karnes

TREASURER

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

Bobbie M. Hall

* appointed to complete term of
an elected official because of
resignation or death



Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

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, 2000, 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 report 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 report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 provides 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, 2000, and the results of its operations and the cash flows of its proprietary fund types and discretely-presented proprietary fund type component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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 22, 2001

FRANKLIN COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2000

(Amounts in 000's)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Agency
Assets and other debits							
Assets:							
Equity with County Treasurer (notes 1 & 4)	\$ 119,429	\$ 203,773	\$ 789	\$ 31,268	\$ 4,632	\$ 418	\$ 98,401
Cash with fiscal and escrow agents (notes 1 & 4)	6	792	-	-	2	-	16,631
Receivables (net, where applicable, of allowances for uncollectibles):							
Sales taxes	13,992	-	-	-	-	-	-
Real and other taxes (note 5)	28,735	202,900	-	-	-	-	1,010,972
Accounts	1,825	616	-	-	1,490	15	-
Interest	6,474	9	-	-	-	-	-
Leases (note 8)	368	95	8,748	-	-	-	-
Loans (note 1)	-	6,965	-	-	-	-	-
Due from other governments	79	4,265	-	-	3	-	-
Due from other funds (notes 1 & 6)	1,801	1,708	-	-	172	30	62
Due from primary government (note 6)	-	-	-	-	-	-	-
Inventories (note 1)	1,204	2,038	-	-	58	-	-
Prepaid items	-	-	-	-	-	-	-
Property, plant and equipment (notes 1 & 7)	-	-	-	-	18,981	1,827	-
Notes receivable (note 11)	1,519	-	18,295	-	-	-	-
Advances to other funds (notes 1 & 6)	887	-	-	-	-	-	-
Advances to component unit (note 6)	34,007	-	-	-	-	-	-
Restricted cash (notes 1 & 4)	1,971	448	-	-	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	\$ 212,297	\$ 423,609	\$ 27,832	\$ 31,268	\$ 25,339	\$ 2,290	\$ 1,126,066

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2000

(Amounts in 000's)

	Account Groups		Totals Primary Govt. (Memorandum Only)	Component Units		Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations		Combined Governmental Fund Types	Combined Proprietary Fund Types	
	Assets and other debits					
Assets:						
Equity with County Treasurer (notes 1 & 4)	\$ -	\$ -	\$ 458,710	\$ 29,352	\$ 27	\$ 488,089
Cash with fiscal and escrow agents (notes 1 & 4)	-	-	17,431	3,471	16,985	37,887
Receivables (net, where applicable, of allowances for uncollectibles):						
Sales taxes	-	-	13,992	-	-	13,992
Real and other taxes (note 5)	-	-	1,242,607	36,835	-	1,279,442
Accounts	-	-	3,946	2,243	1,447	7,636
Interest	-	-	6,483	-	19	6,502
Leases (note 8)	-	-	9,211	-	-	9,211
Loans (note 1)	-	-	6,965	-	-	6,965
Due from other governments	-	-	4,347	11,628	3,186	19,161
Due from other funds (notes 1 & 6)	-	-	3,773	-	-	3,773
Due from primary government (note 6)	-	-	-	2,124	2,509	4,633
Inventories (note 1)	-	-	3,300	-	343	3,643
Prepaid items	-	-	-	2,672	179	2,851
Property, plant and equipment (notes 1 & 7)	323,728	-	344,536	17,809	67,034	429,379
Notes receivable (note 11)	-	-	19,814	-	-	19,814
Advances to other funds (notes 1 & 6)	-	-	887	-	-	887
Advances to component unit (note 6)	-	-	34,007	-	-	34,007
Restricted cash (notes 1 & 4)	-	-	2,420	-	205	2,625
Other debits:						
Amount available in debt service fund	-	88	88	-	-	88
Amount to be provided for retirement of general long-term obligations	-	181,565	181,565	1,458	-	183,023
Total assets and other debits	\$ 323,728	\$ 181,653	\$ 2,354,082	\$ 107,592	\$ 91,934	\$ 2,553,608

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2000

(Amounts in 000's)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Agency
Liabilities, equity and other credits							
Liabilities:							
Accounts payable	\$ 10,619	\$ 36,561	\$ -	\$ -	\$ 1,811	\$ 36	\$ -
Contracts payable	-	-	-	2,957	-	-	-
Accrued wages	4,173	5,208	-	-	28	-	-
Matured bonds and interest payable	-	-	701	-	-	-	-
Accrued interest	-	-	-	-	48	-	-
Due to other funds (notes 1 & 6)	40	2,014	-	-	26	-	1,693
Due to component units (note 6)	-	4,399	-	-	-	-	234
Accrued vacation and sick leave (notes 1 & 13)	-	-	-	-	97	-	-
Deferred revenue	30,549	209,961	8,748	-	-	-	-
Unapportioned moneys	-	-	-	-	-	-	1,100,017
General obligation bonds - current (note 12)	-	-	-	-	340	-	-
Notes payable - current (note 12)	-	-	-	-	71	-	-
Amounts held and due to others	1,971	190	-	-	1	-	24,122
Advances from other funds (notes 1 & 6)	-	601	-	-	-	286	-
Advances from primary govt. (note 6)	-	-	-	-	-	-	-
General obligation bonds (note 12)	-	-	-	-	8,700	-	-
Notes payable (note 12)	-	-	-	-	3,098	-	-
Capital lease obligations (note 9)	-	-	-	-	-	-	-
Other long-term liabilities (note 15)	-	-	-	-	-	-	-
Total liabilities	47,352	258,934	9,449	2,957	14,220	322	1,126,066
Equity and other credits:							
Investment in general fixed assets	-	-	-	-	-	-	-
Contributed capital (notes 1 & 14)	-	-	-	-	9,487	1,614	-
Retained earnings (accumulated deficits)	-	-	-	-	1,632	354	-
Fund balances: (note 1)							
Reserved for prepaid items	-	-	-	-	-	-	-
Reserved for encumbrances	1,565	13,890	-	7,905	-	-	-
Reserved for inventories	1,204	2,038	-	-	-	-	-
Reserved for advances to other funds	887	-	-	-	-	-	-
Reserved for advances to component unit	34,007	-	-	-	-	-	-
Reserved for notes receivable (note 11)	-	-	18,295	-	-	-	-
Unreserved:							
Designated for claims (notes 15 & 20)	13,166	-	-	-	-	-	-
Designated for future years' expenditures (note 20)	16,500	-	-	-	-	-	-
Undesignated	97,616	148,747	88	20,406	-	-	-
Total equity and other credits	164,945	164,675	18,383	28,311	11,119	1,968	-
Total liabilities, equity and other credits	\$ 212,297	\$ 423,609	\$ 27,832	\$ 31,268	\$ 25,339	\$ 2,290	\$ 1,126,066

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2000

(Amounts in 000's)

	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	
Liabilities, equity and other credits						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 49,027	\$ 20,783	\$ 3,202	\$ 73,012
Contracts payable	-	-	2,957	-	-	2,957
Accrued wages	-	-	9,409	418	437	10,264
Matured bonds and interest payable	-	-	701	-	-	701
Accrued interest	-	-	48	-	33	81
Due to other funds (notes 1 & 6)	-	-	3,773	-	-	3,773
Due to component units (note 6)	-	-	4,633	-	-	4,633
Accrued vacation and sick leave (notes 1 & 13)	-	16,376	16,473	1,076	618	18,167
Deferred revenue	-	-	249,258	39,490	454	289,202
Unapportioned moneys	-	-	1,100,017	-	-	1,100,017
General obligation bonds - current (note 12)	-	-	340	-	820	1,160
Notes payable - current (note 12)	-	-	71	-	164	235
Amounts held and due to others	-	-	26,284	2,191	205	28,680
Advances from other funds (notes 1 & 6)	-	-	887	-	-	887
Advances from primary govt. (note 6)	-	-	-	-	34,007	34,007
General obligation bonds (note 12)	-	151,110	159,810	-	4,100	163,910
Notes payable (note 12)	-	4,274	7,372	-	5,246	12,618
Capital lease obligations (note 9)	-	1,486	1,486	383	-	1,869
Other long-term liabilities (note 15)	-	8,407	8,407	-	-	8,407
Total liabilities	-	181,653	1,640,953	64,341	49,286	1,754,580
Equity and other credits:						
Investment in general fixed assets	323,728	-	323,728	17,809	-	341,537
Contributed capital (notes 1 & 14)	-	-	11,101	-	90,205	101,306
Retained earnings (accumulated deficits)	-	-	1,986	-	(47,557)	(45,571)
Fund balances: (note 1)						
Reserved for prepaid items	-	-	-	2,672	-	2,672
Reserved for encumbrances	-	-	23,360	-	-	23,360
Reserved for inventories	-	-	3,242	-	-	3,242
Reserved for advances to other funds	-	-	887	-	-	887
Reserved for advances to component unit	-	-	34,007	-	-	34,007
Reserved for notes receivable (note 11)	-	-	18,295	-	-	18,295
Unreserved:						
Designated for claims (notes 15 & 20)	-	-	13,166	10,964	-	24,130
Designated for future years' expenditures (note 20)	-	-	16,500	-	-	16,500
Undesignated	-	-	266,857	11,806	-	278,663
Total equity and other credits	323,728	-	713,129	43,251	42,648	799,028
Total liabilities, equity and other credits	\$ 323,728	\$ 181,653	\$ 2,354,082	\$ 107,592	\$ 91,934	\$ 2,553,608

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

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, 2000
(Amounts in 000's)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Sales tax	\$ 82,901	\$ -	\$ -	\$ -
Real and other taxes (note 5)	32,517	209,454	-	-
Licenses and permits	423	1,003	-	-
Fees and charges for services	37,688	21,087	-	-
Fines and forfeitures	518	883	-	-
Intergovernmental (note 1)	36,356	275,439	-	1,721
Investment income	42,209	131	-	-
Other	5,835	10,574	3,577	-
Total revenues	238,447	518,571	3,577	1,721
Expenditures:				
Current:				
General government	42,948	15,490	-	-
Judicial	45,511	1,096	-	-
Public safety	70,440	13,924	-	-
Human services	1,939	256,412	-	-
Health	-	135,887	-	-
Public works	376	33,734	-	-
Conservation and recreation	-	13,191	-	-
Community development	749	2,243	-	-
Other	2,183	-	-	-
Capital outlays	-	-	-	19,795
Debt service:				
Principal retirement	495	361	6,780	-
Interest charges	103	75	9,522	-
Intergovernmental grants	637	2,265	-	-
Total expenditures	165,381	474,678	16,302	19,795
Excess (deficiency) of revenues over (under) expenditures	73,066	43,893	(12,725)	(18,074)
Other financing sources (uses):				
Proceeds of notes (note 12)	-	1,942	-	-
Capital lease transactions (note 9)	130	581	-	-
Proceeds from sale of fixed assets	137	295	-	-
Operating transfers in (notes 1 & 6)	7,699	7,964	11,878	11,302
Operating transfers out (note 6)	(29,433)	(9,410)	-	-
Transfers to primary government (note 6)	-	-	-	-
Transfers to component units (note 6)	(3,450)	(6,522)	-	-
Transfers from primary government (note 6)	-	-	-	-
Transfers from component units (note 6)	-	-	63	-
Total other financing sources (uses)	(24,917)	(5,150)	11,941	11,302
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	48,149	38,743	(784)	(6,772)
Fund balances at beginning of year (restated) (note 23)	116,854	126,570	19,167	35,083
Residual equity transfers (notes 1 & 6)	(76)	(300)	-	-
Change in reserved for inventories	18	(338)	-	-
Fund balances at end of year	\$ 164,945	\$ 164,675	\$ 18,383	\$ 28,311

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

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
December 31, 2000
(Amounts in 000's)

	Totals Primary Government (Memorandum Only)	Governmental Fund Type Component Units	Totals Reporting Entity (Memorandum Only)
Revenues:			
Sales tax	\$ 82,901	\$ -	\$ 82,901
Real and other taxes (note 5)	241,971	35,856	277,827
Licenses and permits	1,426	-	1,426
Fees and charges for services	58,775	124	58,899
Fines and forfeitures	1,401	-	1,401
Intergovernmental (note 1)	313,516	76,284	389,800
Investment income	42,340	168	42,508
Other	19,986	1	19,987
Total revenues	762,316	112,433	874,749
Expenditures:			
Current:			
General government	58,438	-	58,438
Judicial	46,607	-	46,607
Public safety	84,364	-	84,364
Human services	258,351	-	258,351
Health	135,887	113,849	249,736
Public works	34,110	-	34,110
Conservation and recreation	13,191	-	13,191
Community development	2,992	-	2,992
Other	2,183	-	2,183
Capital outlays	19,795	-	19,795
Debt service:			
Principal retirement	7,636	12	7,648
Interest charges	9,700	4	9,704
Intergovernmental grants	2,902	-	2,902
Total expenditures	676,156	113,865	790,021
Excess (deficiency) of revenues over (under) expenditures	86,160	(1,432)	84,728
Other financing sources (uses):			
Proceeds of notes (note 12)	1,942	-	1,942
Capital lease transactions (note 9)	711	-	711
Proceeds from sale of fixed assets	432	-	432
Operating transfers in (notes 1 & 6)	38,843	-	38,843
Operating transfers out (note 6)	(38,843)	-	(38,843)
Transfers to primary government (note 6)	-	(63)	(63)
Transfers to component units (note 6)	(9,972)	-	(9,972)
Transfers from primary government (note 6)	-	4,346	4,346
Transfers from component units (note 6)	63	-	63
Total other financing sources (uses)	(6,824)	4,283	(2,541)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	79,336	2,851	82,187
Fund balances at beginning of year (restated) (note 23)	297,674	22,591	320,265
Residual equity transfers (notes 1 & 6)	(376)	-	(376)
Change in reserved for inventories	(320)	-	(320)
Fund balances at end of year	\$ 376,314	\$ 25,442	\$ 401,756

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

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, 2000
(Amounts in 000's)

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Sales tax	\$ 82,229	\$ 82,229	\$ 82,176	\$ (53)
Real and other taxes	30,010	32,199	32,540	341
Licenses and permits	461	461	422	(39)
Fees and charges for services	34,528	37,118	37,723	605
Fines and forfeitures	828	504	538	34
Intergovernmental	36,636	35,696	37,584	1,888
Investment income	24,719	29,632	31,620	1,988
Other	3,561	3,959	5,721	1,762
Total revenues	212,972	221,798	228,324	6,526
Expenditures:				
General government	59,520	63,426	48,756	14,670
Judicial	46,797	47,575	44,556	3,019
Public safety	71,031	71,348	68,364	2,984
Human services	2,193	2,281	1,994	287
Health	-	-	-	-
Public works	394	394	358	36
Conservation and recreation	-	-	-	-
Community development	809	836	748	88
Other	10,130	6,160	2,183	3,977
Capital outlays	-	-	-	-
Debt service	12,790	-	-	-
Intergovernmental grants	691	691	691	-
Total expenditures	204,355	192,711	167,650	25,061
Excess (deficiency) of revenues over (under) expenditures	8,617	29,087	60,674	31,587
Other financing sources (uses):				
Proceeds of notes	-	-	-	-
Proceeds from sale of fixed assets	94	119	123	4
Operating transfers in	4,313	8,520	7,746	(774)
Operating transfers out	(54,060)	(67,283)	(32,099)	35,184
Transfers to component units	(6,681)	(6,681)	(6,681)	-
Transfers from component units	-	-	-	-
Total other financing sources (uses)	(56,334)	(65,325)	(30,911)	34,414
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(47,717)	(36,238)	29,763	66,001
Fund balances at beginning of year (restated) (note 23)	73,776	73,776	73,776	-
Prior year encumbrances appropriated	6,488	6,488	6,488	-
Fund balances at end of year	\$ 32,547	\$ 44,026	\$ 110,027	\$ 66,001

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

(Continued on next page)

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, 2000
 (Amounts in 000's)

	Budgeted Special Revenue Funds			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Sales tax	\$ -	\$ -	\$ -	\$ -
Real and other taxes	207,457	210,007	209,454	(553)
Licenses and permits	830	840	1,003	163
Fees and charges for services	19,657	20,663	21,716	1,053
Fines and forfeitures	1,088	1,052	884	(168)
Intergovernmental	278,044	306,703	282,048	(24,655)
Investment income	59	64	72	8
Other	8,967	9,623	10,306	683
Total revenues	516,102	548,952	525,483	(23,469)
Expenditures:				
General government	17,263	18,003	16,471	1,532
Judicial	1,276	1,593	1,262	331
Public safety	14,109	24,737	17,119	7,618
Human services	280,838	289,266	267,587	21,679
Health	207,843	208,194	144,088	64,106
Public works	40,711	46,527	36,519	10,008
Conservation and recreation	13,143	13,356	13,353	3
Community development	3,124	4,230	3,052	1,178
Other	-	-	-	-
Capital outlays	-	-	-	-
Debt service	399	105	50	55
Intergovernmental grants	1,288	2,035	2,035	-
Total expenditures	579,994	608,046	501,536	106,510
Excess (deficiency) of revenues over (under) expenditures	(63,892)	(59,094)	23,947	83,041
Other financing sources (uses):				
Proceeds of notes	1,557	1,557	1,557	-
Proceeds from sale of fixed assets	30	30	286	256
Operating transfers in	7,390	8,420	8,990	570
Operating transfers out	(6,406)	(10,090)	(9,584)	506
Transfers to component units	-	-	-	-
Transfers from component units	-	-	-	-
Total other financing sources (uses)	2,571	(83)	1,249	1,332
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(61,321)	(59,177)	25,196	84,373
Fund balances at beginning of year (restated) (note 23)	134,364	134,364	134,364	-
Prior year encumbrances appropriated	21,637	21,637	21,637	-
Fund balances at end of year	\$ 94,680	\$ 96,824	\$ 181,197	\$ 84,373

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

(Continued on next page)

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, 2000
 (Amounts in 000's)

	Debt Service Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Sales tax	\$ -	\$ -	\$ -	\$ -
Real and other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fees and charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Other	3,943	3,943	3,394	(549)
Total revenues	3,943	3,943	3,394	(549)
Expenditures:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Human services	-	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	-	-	-	-
Other	-	-	-	-
Capital outlays	-	-	-	-
Debt service	18,102	18,102	17,507	595
Intergovernmental grants	-	-	-	-
Total expenditures	18,102	18,102	17,507	595
Excess (deficiency) of revenues over (under) expenditures	(14,159)	(14,159)	(14,113)	46
Other financing sources (uses):				
Proceeds of notes	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Operating transfers in	14,096	14,096	14,096	-
Operating transfers out	-	-	-	-
Transfers to component units	-	-	-	-
Transfers from component units	63	63	63	-
Total other financing sources (uses)	14,159	14,159	14,159	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	46	46
Fund balances at beginning of year (restated) (note 23)	743	743	743	-
Prior year encumbrances appropriated	-	-	-	-
Fund balances at end of year	\$ 743	\$ 743	\$ 789	\$ 46

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

(Continued on next page)

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, 2000
 (Amounts in 000's)

	Capital Projects Funds			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Sales tax	\$ -	\$ -	\$ -	\$ -
Real and other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fees and charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	1,873	1,876	3
Investment income	-	15	15	-
Other	726	726	9	(717)
Total revenues	726	2,614	1,900	(714)
Expenditures:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Human services	-	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	-	-	-	-
Other	-	-	-	-
Capital outlays	37,587	43,528	28,479	15,049
Debt service	-	-	-	-
Intergovernmental grants	-	-	-	-
Total expenditures	37,587	43,528	28,479	15,049
Excess (deficiency) of revenues over (under) expenditures	(36,861)	(40,914)	(26,579)	14,335
Other financing sources (uses):				
Proceeds of notes	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Operating transfers in	13,926	17,012	11,302	(5,710)
Operating transfers out	-	-	-	-
Transfers to component units	-	-	-	-
Transfers from component units	-	-	-	-
Total other financing sources (uses)	13,926	17,012	11,302	(5,710)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(22,935)	(23,902)	(15,277)	8,625
Fund balances at beginning of year (restated) (note 23)	32,435	32,435	32,435	-
Prior year encumbrances appropriated	3,639	3,639	3,639	-
Fund balances at end of year	\$ 13,139	\$ 12,172	\$ 20,797	\$ 8,625

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combined Statement of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
General, Special Revenue, Debt Service and Capital Projects Funds
Non-GAAP Budgetary Basis (note 2)
Year Ended December 31, 2000
(Amounts in 000's)

	Totals (Memorandum Only)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 82,229	\$ 82,229	\$ 82,176	\$ (53)
Real and other taxes	237,467	242,206	241,994	(212)
Licenses and permits	1,291	1,301	1,425	124
Fees and charges for services	54,185	57,781	59,439	1,658
Fines and forfeitures	1,916	1,556	1,422	(134)
Intergovernmental	314,680	344,272	321,508	(22,764)
Investment income	24,778	29,711	31,707	1,996
Other	17,197	18,251	19,430	1,179
Total revenues	733,743	777,307	759,101	(18,206)
Expenditures:				
General government	76,783	81,429	65,227	16,202
Judicial	48,073	49,168	45,818	3,350
Public safety	85,140	96,085	85,483	10,602
Human services	283,031	291,547	269,581	21,966
Health	207,843	208,194	144,088	64,106
Public works	41,105	46,921	36,877	10,044
Conservation and recreation	13,143	13,356	13,353	3
Community development	3,933	5,066	3,800	1,266
Other	10,130	6,160	2,183	3,977
Capital outlays	37,587	43,528	28,479	15,049
Debt service	31,291	18,207	17,557	650
Intergovernmental grants	1,979	2,726	2,726	-
Total expenditures	840,038	862,387	715,172	147,215
Excess (deficiency) of revenues over (under) expenditures	(106,295)	(85,080)	43,929	129,009
Other financing sources (uses):				
Proceeds of notes	1,557	1,557	1,557	-
Proceeds from sale of fixed assets	124	149	409	260
Operating transfers in	39,725	48,048	42,134	(5,914)
Operating transfers out	(60,466)	(77,373)	(41,683)	35,690
Transfers to component units	(6,681)	(6,681)	(6,681)	-
Transfers from component units	63	63	63	-
Total other financing sources (uses)	(25,678)	(34,237)	(4,201)	30,036
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(131,973)	(119,317)	39,728	159,045
Fund balances at beginning of year (restated) (note 23)	241,318	241,318	241,318	-
Prior year encumbrances appropriated	31,764	31,764	31,764	-
Fund balances at end of year	\$ 141,109	\$ 153,765	\$ 312,810	\$ 159,045

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

FRANKLIN COUNTY, OHIO

Combined Statement of Revenues, Expenses and Changes in Retained Earnings

Proprietary Fund Types and Discretely Presented Proprietary Fund Type Component Units
Year Ended December 31, 2000
(Amounts in 000's)

	Proprietary Fund Types		Totals Primary Government (Memorandum Only)	Proprietary Fund Type Component Units	Totals Reporting Entity (Memorandum Only)
	Enterprise	Internal Service			
Operating revenues:					
Fees and charges for services	\$ 6,525	\$ 249	\$ 6,774	\$ 15,627	\$ 22,401
Other	74	-	74	773	847
Total operating revenues	6,599	249	6,848	16,400	23,248
Operating expenses:					
Personal services	819	50	869	11,389	12,258
Contractual services	777	84	861	9,357	10,218
Materials and supplies	76	5	81	1,525	1,606
Purchased utilities	2,975	-	2,975	-	2,975
Depreciation (note 1)	582	38	620	3,690	4,310
Total operating expenses	5,229	177	5,406	25,961	31,367
Operating income (loss)	1,370	72	1,442	(9,561)	(8,119)
Nonoperating revenues (expenses):					
Gain (loss) on disposal of fixed assets	1	-	1	(732)	(731)
Investment income	-	-	-	241	241
Interest charges	(840)	-	(840)	(492)	(1,332)
Total nonoperating revenues (expenses)	(839)	-	(839)	(983)	(1,822)
Income (loss) before operating transfers	531	72	603	(10,544)	(9,941)
Transfers from primary government	-	-	-	5,626	5,626
Net income (loss)	531	72	603	(4,918)	(4,315)
Retained earnings (accumulated deficits) at beginning of year (restated) (Note 23)	1,101	282	1,383	(42,639)	(41,256)
Retained earnings (accumulated deficits) at end of year	\$ 1,632	\$ 354	\$ 1,986	\$ (47,557)	\$ (45,571)

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 Types and Discretely Presented Proprietary Fund Type Component Units
 Year Ended December 31, 2000
 (Amounts in 000's)

	Proprietary Fund Types		Totals Primary Government (Memorandum Only)	Proprietary Fund Type Component Units	Totals Reporting Entity (Memorandum Only)
	Enterprise	Internal Service			
Cash flows from operating activities:					
Cash collections from customers	\$ 6,170	\$ 223	\$ 6,393	\$ 15,433	\$ 21,826
Cash payments to suppliers	(3,384)	(57)	(3,441)	(9,188)	(12,629)
Cash payments for salaries	(777)	(52)	(829)	(11,083)	(11,912)
Net cash provided by (used in) operating activities	2,009	114	2,123	(4,838)	(2,715)
Cash flows from noncapital financing activities:					
Transfers from primary government	-	-	-	5,626	5,626
Net cash provided by noncapital financing activities	-	-	-	5,626	5,626
Cash flows from capital and related financing activities:					
Proceeds of capital grants	76	-	76	12,716	12,792
Proceeds from (cost of) sale of fixed assets	-	-	-	(15)	(15)
Construction and acquisition of property and equipment	(169)	(251)	(420)	(17,857)	(18,277)
Proceeds of notes for capital purposes	1	-	1	4,368	4,369
Transfers/advances from other funds for capital purposes	204	286	490	-	490
Advances from primary government for capital purposes	-	-	-	4,510	4,510
Principal payments on bonds, notes and leases	(603)	-	(603)	(894)	(1,497)
Interest payments on bonds, notes and leases	(793)	-	(793)	(492)	(1,285)
Net cash provided by (used in) capital and related financing activities	(1,284)	35	(1,249)	2,336	1,087
Cash flows from investing activities:					
Purchases of investments	-	-	-	(2,297)	(2,297)
Proceeds from sale of investments	-	-	-	1,868	1,868
Interest received from investments	-	-	-	716	716
Net cash provided by investing activities	-	-	-	287	287
Increase in cash for the year	725	149	874	3,411	4,285
Cash and cash equivalents at beginning of year (restated)	3,907	269	4,176	9,668	13,844
Cash and cash equivalents at end of year	\$ 4,632	\$ 418	\$ 5,050	\$ 13,079	\$ 18,129

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows
 Proprietary Fund Types and Discretely Presented Proprietary Fund Type Component Units
 Year Ended December 31, 2000
 (Amounts in 000's)

	Proprietary Fund Types		Totals Primary Government	Proprietary Type Component Units	Totals Reporting Entity (Memorandum Only)
	Enterprise	Internal Service			
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 1,370	\$ 72	\$ 1,442	\$ (9,561)	\$ (8,119)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	582	38	620	3,690	4,310
Loss on disposal of property	-	-	-	8	8
Changes in operating assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(413)	(7)	(420)	1,570	1,150
Due from other governments	(3)	-	(3)	-	(3)
Due from other funds	2	(18)	(16)	-	(16)
Due from primary government	-	-	-	(697)	(697)
Inventories	(40)	-	(40)	(62)	(102)
Prepaid items	-	-	-	(4)	(4)
Increase (decrease) in:					
Accounts payable and other accrued liabilities	823	30	853	735	1,588
Accrued wages	5	(1)	4	240	244
Due to other funds	(346)	-	(346)	-	(346)
Due to primary government	-	-	-	(640)	(640)
Accrued vacation and sick leave	29	-	29	(128)	(99)
Deferred revenue	-	-	-	3	3
Amounts held and due to others	-	-	-	8	8
Net cash provided by operating activities	\$ 2,009	\$ 114	\$ 2,123	\$ (4,838)	\$ (2,715)

NONCASH CAPITAL TRANSACTIONS

Property, plant and equipment in accounts payable	\$ 232	\$ -	\$ 232	\$ 850	\$ 1,082
Capital contribution received - property/equipment	\$ 1,042	\$ 1,614	\$ 2,656	\$ 9,900	\$ 12,556
Due from other funds for capital purposes	\$ 172	\$ -	\$ 172	\$ -	\$ 172
Due from other governments for capital purposes	\$ 3	\$ -	\$ 3	\$ -	\$ 3
Capital grant receivable	\$ -	\$ -	\$ -	\$ 3,157	\$ 3,157

RECONCILIATION TO BALANCE SHEET

Cash and cash equivalents	\$ 4,632	\$ 418	\$ 5,050	\$ 13,079	\$ 18,129
Long-term certificates of deposit and investments	-	-	-	4,138	4,138
Equity with County Treasurer, Cash with fiscal and escrow agents and Restricted cash, as reported	\$ 4,632	\$ 418	\$ 5,050	\$ 17,217	\$ 22,267

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

FRANKLIN COUNTY, OHIO

Combined Statement of Revenues, Expenses
and Changes in Retained Earnings - Budget and Actual
Enterprise and Internal Service Funds
Non-GAAP Budgetary Basis (note 2)
Year Ended December 31, 2000
(Amounts in 000's)

	Enterprise Funds			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Operating revenues:				
Fees and charges for services	\$ 6,279	\$ 6,490	\$ 6,094	\$ (396)
Other	60	70	76	6
Total operating revenues	6,339	6,560	6,170	(390)
Operating expenses:				
Personal services	645	645	600	45
PERS - County share	87	87	65	22
Medicare - County share	6	6	6	-
Fringe benefits	132	132	105	27
Workers' compensation	6	6	1	5
Services and charges	3,918	4,956	4,449	507
Materials and supplies	165	165	91	74
Capital outlays	139	2,239	1,243	996
Total operating expenses	5,098	8,236	6,560	1,676
Operating income (loss)	1,241	(1,676)	(390)	1,286
Nonoperating revenues (expenses)				
Intergovernmental	200	2,074	76	(1,998)
Proceeds of notes	-	-	1	1
Proceeds from sale of fixed assets	-	-	1	1
Debt service:				
Principal retirement	(132)	(279)	(265)	14
Interest charges	(218)	(222)	(193)	29
Total nonoperating revenues (expenses)	(150)	1,573	(380)	(1,953)
Income (loss) before operating transfers	1,091	(103)	(770)	(667)
Operating transfers in	200	150	204	54
Operating transfers out	(939)	(939)	(939)	-
Net income (loss)	352	(892)	(1,505)	(613)
Retained earnings at beginning of year (restated) (note 23)	2,802	2,802	2,802	-
Prior year encumbrances appropriated	1,105	1,105	1,105	-
Retained earnings at end of year	\$ 4,259	\$ 3,015	\$ 2,402	\$ (613)

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

(Continued on next page)

FRANKLIN COUNTY, OHIO
 Combined Statement of Revenues, Expenses
 and Changes in Retained Earnings - Budget and Actual
 Enterprise and Internal Service Funds
 Non-GAAP Budgetary Basis (note 2)
 Year Ended December 31, 2000
 (Amounts in 000's)

	Internal Service Funds			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Operating revenues:				
Fees and charges for services	\$ 221	\$ 223	\$ 223	\$ -
Other	-	-	-	-
Total operating revenues	221	223	223	-
Operating expenses:				
Personal services	41	41	41	-
PERS - County share	6	6	4	2
Medicare - County share	1	1	1	-
Fringe benefits	7	7	6	1
Workers' compensation	-	-	-	-
Services and charges	23	101	101	-
Materials and supplies	3	4	1	3
Capital outlays	52	279	258	21
Total operating expenses	133	439	412	27
Operating income (loss)	88	(216)	(189)	27
Nonoperating revenues (expenses)				
Intergovernmental	-	-	-	-
Proceeds of notes	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest charges	-	-	-	-
Total nonoperating revenues (expenses)	-	-	-	-
Income (loss) before operating transfers	88	(216)	(189)	27
Operating transfers in	-	-	286	286
Operating transfers out	-	-	-	-
Net income (loss)	88	(216)	97	313
Retained earnings at beginning of year (restated) (note 23)	265	265	265	-
Prior year encumbrances appropriated	5	5	5	-
Retained earnings at end of year	\$ 358	\$ 54	\$ 367	\$ 313

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

(Continued on next page)

FRANKLIN COUNTY, OHIO
 Combined Statements of Revenues, Expenses
 and Changes in Retained Earnings - Budget and Actual
 Enterprise and Internal Service Funds
 Non-GAAP Budgetary Basis (note 2)
 Year Ended December 31, 2000
 (Amounts in 000's)

	Totals (Memorandum Only)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Fees and charges for services	\$ 6,500	\$ 6,713	\$ 6,317	\$ (396)
Other	60	70	76	6
Total operating revenues	6,560	6,783	6,393	(390)
Operating expenses:				
Personal services	686	686	641	45
PERS - County share	93	93	69	24
Medicare - County share	7	7	7	-
Fringe benefits	139	139	111	28
Workers' compensation	6	6	1	5
Services and charges	3,941	5,057	4,550	507
Materials and supplies	168	169	92	77
Capital outlays	191	2,518	1,501	1,017
Total operating expenses	5,231	8,675	6,972	1,703
Operating income (loss)	1,329	(1,892)	(579)	1,313
Nonoperating revenues (expenses)				
Intergovernmental	200	2,074	76	(1,998)
Proceeds of notes	-	-	1	1
Proceeds from sale of fixed assets	-	-	1	1
Debt service:				
Principal retirement	(132)	(279)	(265)	14
Interest charges	(218)	(222)	(193)	29
Total nonoperating revenues (expenses)	(150)	1,573	(380)	(1,953)
Income (loss) before operating transfers	1,179	(319)	(959)	(640)
Operating transfers in	200	150	490	340
Operating transfers out	(939)	(939)	(939)	-
Net income (loss)	440	(1,108)	(1,408)	(300)
Retained earnings at beginning of year (restated) (note 23)	3,067	3,067	3,067	-
Prior year encumbrances appropriated	1,110	1,110	1,110	-
Retained earnings at end of year	\$ 4,617	\$ 3,069	\$ 2,769	\$ (300)

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, 2000

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 three Commissioners serve as the administrative head of the County. 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 22.

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 3,200 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 \$4,395,000 in subsidies during 2001 and \$6,297,600 for future debt repayment obligations. 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 is appointed in a non-authoritative manner by the Commissioners. 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 funds are 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.

The internal service fund accounts for operations that provide services to County agencies or other governmental units on a cost-reimbursement basis.

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 funds, 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 funds 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 Section (Finance) 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 2000.

Appropriation requests are submitted to Finance by the agencies. During November, budget hearings are held with the various agency administrators. Finance 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 2000. 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 Statements of Revenues, Expenditures/Expenses, and Changes in Fund Balance/Retained Earnings – Budget and Actual compares budgeted to actual results of operations. Amounts shown as original budget reflect the initial appropriation resolution and estimates of revenue that support the appropriations. The final budget figures on the statements 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.

Cash, Deposits and Investments

For reporting purposes, "Equity with County Treasurer" is defined as cash on hand, demand deposits and investments held in the County treasury. "Cash with fiscal and escrow agents" is defined as cash, deposits and investments not held in the treasury. "Restricted cash" is defined as cash, deposits and investments held either in the treasury 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 four special revenue funds, all earnings on investments 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.

Proprietary funds:

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:

Motor vehicles	6 years
Machinery, equipment, furniture and fixtures	5 to 20 years
Buildings and sewage and water treatment plants	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 primary government proprietary funds.

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 proprietary funds 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."

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.

P) GASB Statements No. 33 and 34

This report does not incorporate GASB Statement No. 33, *Recipient Reporting for Certain Shared Nonexchange Revenues* or GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The County intends to adopt these pronouncements at the required time, but has not completed its evaluation of the impact of implementing these statements. Therefore, the County is unable to disclose the impact that adoption of these statements will have on its financial position and results of operations.

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)**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Non-GAAP budgetary basis	\$ 29,763	\$ 25,196	\$ 46	\$ (15,277)
Basis difference:				
Adjustment for encumbrances	4,514	22,524	-	10,469
Net adjustment for revenue accruals	10,147	(177)	(755)	(187)
Net adjustment for expenditure accruals	(2,098)	(5,569)	(75)	(1,777)
Net adjustment for interfund loan transactions shown as revenue or expenditures on the budgetary basis	5,823	(3,188)	-	-
Entity difference:				
Unbudgeted funds	-	(43)	-	-
GAAP basis	<u>\$ 48,149</u>	<u>\$ 38,743</u>	<u>\$ (784)</u>	<u>\$ (6,772)</u>

The Commissioners also approve formal budgets for the proprietary funds. 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 Retained Earnings (GAAP basis):

Net Income (Loss) (Amounts in 000's)		
	<u>Enterprise</u>	<u>Internal Service</u>
Budgetary basis	\$ (1,505)	\$ 97
Basis difference:		
Adjustment for encumbrances	2,231	51
Net adjustment for revenue accruals	551	25
Net adjustment for expense accruals	(832)	(28)
Depreciation expense	(582)	(38)
Acquisition of fixed assets	401	251
Change in inventory	40	-
Debt principal payments	603	-
Residual equity transfers and advances shown as operating transfers on the budgetary basis	(376)	(286)
GAAP basis	<u>\$ 531</u>	<u>\$ 72</u>

3) **ACCOUNTABILITY AND COMPLIANCE**

A) **Accountability**

At December 31, 2000, the following individual funds have deficit fund balances or accumulated deficits:

(Amounts in 000's)		
	Fund Deficit	Accumulated Deficits
Special revenue funds:		
Child Support Enforcement	\$ (387)	N/A
County Stadium	\$ (322)	N/A
Joseph Carr Ditch	\$ (41)	N/A
Enterprise fund:		
Water and Sewer Operations	N/A	\$ (178)
Internal service fund:		
Telecommunications	N/A	\$ (35)
Proprietary fund type component unit:		
RPA	N/A	\$ (59,580)

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.

Compliance

For the year ended December 31, 2000, 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, capital projects and internal service funds:

(Amounts in 000's)				
	Estimated Resources	Appropriations	Deficiency	
Original budget:				
Motor Vehicle and Gasoline Tax	\$ 40,200	\$ 40,781	\$	(581)
Arbitration Filing Fees	\$ 10	\$ 50	\$	(40)
Final budget:				
Community and Economic Development	\$ 5,218	\$ 5,725	\$	(507)
Sheriff's Capital Projects	\$ 3,240	\$ 3,397	\$	(157)
Telecommunications	\$ -	\$ 286	\$	(286)

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. Up to 25 percent of the County's total average portfolio in either of the following investments:
 - a. High grade commercial paper when the aggregate value of the notes does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature not later than 180 days after purchase.
 - b. Bankers acceptances of banks insured by the Federal Deposit Insurance Corporation (FDIC) when the obligations are eligible for purchase by the Federal Reserve System and mature not later than 180 days after purchase.

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 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.

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 \$73,723,000. The bank balances totaled \$82,433,000. Both the book and bank balances include \$50,000,000 in certificates of deposit. Of the bank balances, \$1,859,000 was insured by FDIC. The remaining balance of \$80,574,000 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, 2000, are classified as follows:

(Amounts in 000's)

	Risk Category			Percent of Portfolio	Cost
	1	2	3		
U.S. treasury securities	\$ 106,919	\$ -	\$ -	24.0%	\$ 105,397
Federal agency securities	338,572	-	-	76.0%	335,927
Total	<u>\$ 445,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100.0%</u>	<u>\$ 441,324</u>

The deposits and investments of the primary government include \$29,379,000 of "Equity with County Treasurer" held on behalf of component units.

Component units:

At December 31, 2000, discretely presented component units held demand deposits with a carrying value of \$17,889,000. The bank balances totaled \$17,816,000. Both the book and bank balances include \$1,874,000 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.

Based on the above criteria, the discretely presented component unit deposits at December 31, 2000, are classified as follows:

(Amounts in 000's)

	Risk Category			Bank Balance
	1	2	3	
Demand deposits	\$ 502	\$ -	\$ 15,440	\$ 15,942
Certificates of deposit	1,544	330	-	1,874
Total deposits	<u>\$ 2,046</u>	<u>\$ 330</u>	<u>\$ 15,440</u>	<u>\$ 17,816</u>

Investments of the discretely presented component units, which cost \$2,640,000 and had a fair value of \$2,772,000, are subject to the same categorization of credit risk as detailed above for the primary government. Of the investments, \$1,866,000 were equity securities and classified as category one credit risk. The remaining \$906,000 were in open-end mutual funds, which are not required to be categorized.

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	\$ 73,723	\$ 17,889	\$ 91,612
Fair value of investments	445,491	2,772	448,263
Outstanding warrants	(11,274)	-	(11,274)
Total deposits and investments	<u>\$ 507,940</u>	<u>\$ 20,661</u>	<u>\$ 528,601</u>
Per combined balance sheet:			
Equity with County Treasurer	\$ 458,710	\$ 29,379	\$ 488,089
Cash with fiscal and escrow agents	17,431	20,456	37,887
Restricted cash	2,420	205	2,625
Component units' share of Treasurer's pool	29,379	(29,379)	-
Total per combined balance sheet	<u>\$ 507,940</u>	<u>\$ 20,661</u>	<u>\$ 528,601</u>

5) REAL AND OTHER TAXES

Real and other taxes receivable include amounts levied against all real, public utility and tangible personal property located in the County. Real property taxes collected in 2000 were levied after October 1, 1999, based on the assessed value listed as of January 1, 1999. Assessed values are established by state law at 35 percent of appraised market value. The total assessed value upon which the 2000 real estate tax collection was based was \$17.689 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 is that property used in business and is assessed at 25 percent of true value, as defined. Tangible personal property taxes are levied on January 1st of the current year. The total value upon which the 2000 tax collection was assessed was \$2.384 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 2000 tax collection was based was \$959 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 uncollectible amounts) and real property and public utility taxes that were measurable at year-end. Since the taxes levied in 2000 are not due for collection until 2001, the receivable is offset by a credit to "Deferred revenue."

The County uses actual billings and estimates based on the tax rate multiplied by property value to estimate taxes receivable. 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.

6) **INTERFUND TRANSACTIONS**

A) **Interfund Receivables and Payables**

Advances are as follows:

(Amounts in 000's)		
Advances from/to other funds:	Receivable	Payable
General fund	\$ 887	\$ -
Special revenue funds:		
County Stadium	-	322
Dog and Kennel	-	100
Joseph Carr Ditch	-	145
Other (Timberbrook Special Assessment)	-	34
Total special revenue funds	-	601
Internal service fund:		
Telecommunications	-	286
Total advances from/to other funds	\$ 887	\$ 887
Advances from primary government to component unit:		
General fund	\$ 34,007	\$ -
Proprietary fund type component unit:		
RPA	-	34,007
Total advances from primary government to component unit	\$ 34,007	\$ 34,007

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

(Amounts in 000's)		
	Receivable	Payable
Due from/to other funds:		
General fund	\$ 1,801	\$ 40
Special revenue funds:		
Board of MR & DD	796	31
Children Services Board	518	75
Public Assistance	-	292
Motor Vehicle and Gasoline Tax	-	29
Senior Services	178	6
Child Support Enforcement	-	422
Real Estate Assessment	101	-
Certificate of Title Administration	-	4
C.B.C.F. Operations	-	25
Domestic and Juvenile Court Grants	-	13
Federal Justice Block Grant	-	801
Juvenile Accountability Incentive Block Grant	7	1
Prosecuting Attorney Rotary	34	-
Sheriff's Child Support Enforcement	7	-
Sheriff's Federal Programs	-	37
Children Services Donated Funds	39	-
Dog and Kennel	-	7
Community and Economic Development	-	271
Mid-Ohio Regional Planning Facility Lease	28	-
Total special revenue funds	<u>1,708</u>	<u>2,014</u>
Enterprise funds:		
Water and Sewer Operations	172	7
Parking Facilities	-	19
Total enterprise funds	<u>172</u>	<u>26</u>
Internal service funds:		
Antenna System	12	-
Telecommunications	18	-
Total internal service funds	<u>30</u>	<u>-</u>
Agency funds:		
Personal Property Tax	-	1,689
Treasurer's Electronic Transfers	-	4
General County Agency	29	-
General County Court System	33	-
Total agency funds	<u>62</u>	<u>1,693</u>
Total due from/to other funds	<u>\$ 3,773</u>	<u>\$ 3,773</u>

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

(Amounts in 000's)		
Due from/to primary government and component units:	Receivable	Payable
Special revenue funds:		
Board of MR & DD	\$ -	\$ 4,399
Agency funds:		
Personal Property Tax	-	234
Governmental fund type component units:		
ADAMH Board	234	-
Residential Services	1,890	-
Total governmental fund type component units	2,124	-
Proprietary fund type component units:		
ARC	2,509	-
Total due from/to primary government and component units	\$ 4,633	\$ 4,633

Operating and Residual Equity Transfers

The following is a summary of the County's operating transfers during 2000:

(Amounts in 000's)		
Transfers to:	Amount	Transfers from:
General fund:		
General	\$ 3,500	Certificate of Title Administration
General	4,199	Public Assistance
Total general fund	7,699	
Special revenue funds:		
Public Assistance	5,680	General
Child Support Enforcement	414	General
Federal Justice Block Grant	70	General
Juvenile Accountability Incentive Block Grant	741	Federal Justice Block Grant
Prosecuting Attorney Rotary	70	Federal Justice Block Grant
Sheriff's Federal Programs	30	Federal Justice Block Grant
Dog and Kennel	836	General
Community and Economic Development	123	General
Total special revenue funds	7,964	
Debt service fund:		
Debt Service	11,522	General
Debt Service	249	Zoological Park
Debt Service	107	Mid-Ohio Regional Planning Facility Lease
Total debt service fund	11,878	
Capital projects funds:		
Permanent Improvement	4,056	General
Court Case Management System	3,639	General
Court Case Management System	514	Court Computerization
Sheriff Capital Projects	1,367	General
Engagement Center	1,726	General
Total capital projects funds	11,302	
	\$ 38,843	

The following is a summary of the residual equity transfers during 2000:

(Amounts in 000's)		
Transfers to:	Amount	Transfers from:
Enterprise funds:		
Water and Sewer Operations	\$ 76	General
	300	Community and Economic Development
	<u>\$ 376</u>	

B) Primary Government/Component Unit Transfers

The following is a summary of the County's transfers between the primary government and its component units during 2000:

(Amounts in 000's)		
Transfers to:	Amount	Transfers from:
Primary government:		
Debt Service	<u>\$ 63</u>	Governmental fund type Component units: ADAMH Board
Component units:		
Governmental fund type component units:		Primary government:
Residential Services	<u>\$ 4,346</u>	Board of MR & DD
Proprietary fund type component units:		
RPA	3,450	General
ARC	<u>2,176</u>	Board of MR & DD
	<u>5,626</u>	
	<u>\$ 9,972</u>	

7) PROPERTY, PLANT AND EQUIPMENT

A summary of changes in the general fixed assets account group for the year ended December 31, 2000, follows:

(Amounts in 000's)					
	Balance 01/01/00 (restated)	Additions	Deletions	Transfers	Balance 12/31/00
Land	\$ 15,153	\$ -	\$ -	\$ -	\$ 15,153
Buildings and improvements	231,911	-	63	128	231,976
Machinery and equipment	62,818	5,422	7,292	-	60,948
Construction in progress	<u>7,216</u>	<u>8,563</u>	<u>-</u>	<u>(128)</u>	<u>15,651</u>
Total general fixed assets	<u>\$ 317,098</u>	<u>\$ 13,985</u>	<u>\$ 7,355</u>	<u>\$ -</u>	<u>\$ 323,728</u>

Beginning balances have been restated to reflect the reclassification of certain assets from the general fixed assets account group to proprietary funds. See note 23 for more information.

A summary of changes in the fixed assets of the governmental fund type component units for the year ended December 31, 2000, follows:

(Amounts in 000's)				
	Balance 01/01/00	Additions	Deletions	Balance 12/31/00
ADAMH Board:				
Land	\$ 113	\$ -	\$ -	\$ 113
Buildings and improvements	3,769	82	-	3,851
Machinery and equipment	2,481	38	-	2,519
Totals ADAMH Board	6,363	120	-	6,483
Residential Services:				
Land	1,049	-	-	1,049
Buildings and improvements	8,229	251	-	8,480
Machinery and equipment	1,882	-	85	1,797
Totals Residential Services	11,160	251	85	11,326
Totals governmental fund type component units	<u>\$ 17,523</u>	<u>\$ 371</u>	<u>\$ 85</u>	<u>\$ 17,809</u>

A summary of property, plant and equipment and accumulated depreciation in the proprietary fund types of the primary government at December 31, 2000, follows:

(Amounts in 000's)			
	Enterprise Funds	Internal Service Funds	Totals
Land	\$ 93	\$ -	\$ 93
Buildings	16,621	-	16,621
Improvements other than buildings	9,768	-	9,768
Machinery and equipment	495	636	1,131
Construction in progress	509	1,366	1,875
	27,486	2,002	29,488
Accumulated depreciation	(8,505)	(175)	(8,680)
Totals proprietary fund type primary government	<u>\$ 18,981</u>	<u>\$ 1,827</u>	<u>\$ 20,808</u>

A summary of property, plant and equipment and accumulated depreciation in the proprietary fund type component units at December 31, 2000, follows:

(Amounts in 000's)					
	RPA	ARC	Memorial Hall	Stadium and Team	Totals
Land	\$ 23,322	\$ -	\$ -	\$ -	\$ 23,322
Buildings	5,770	-	723	-	6,493
Improvements other than buildings	57,934	-	104	6,126	64,164
Machinery and equipment	4,132	1,194	2,160	924	8,410
Construction in progress	2,683	-	-	-	2,683
	<u>93,841</u>	<u>1,194</u>	<u>2,987</u>	<u>7,050</u>	<u>105,072</u>
Accumulated depreciation	<u>(31,082)</u>	<u>(1,052)</u>	<u>(2,708)</u>	<u>(3,196)</u>	<u>(38,038)</u>
Totals proprietary fund type component units	<u>\$ 62,759</u>	<u>\$ 142</u>	<u>\$ 279</u>	<u>\$ 3,854</u>	<u>\$ 67,034</u>

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, 2000, include the following:

(Amounts in 000's)		
	Lessee	Principal Outstanding
MORPC Facility	Mid-Ohio Regional Planning Commission (MORPC)	\$ 95
Fairgrounds Project	Franklin County Agricultural Society	368
Hall of Justice Addition	City of Columbus	4,320
Mental Health Building	ADAMH Board	350
Maryhaven Facility	Maryhaven, Inc.	4,078
		<u>\$ 9,211</u>

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. The scheduled lease payment was not made in 2000, resulting in delinquent amounts of \$35,000 in principal and \$15,000 in interest. The principal balances due and minimum lease payments to be received include the overdue amounts.

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, 2000, are as follows:

(Amounts in 000's)				
	General	Special Revenue	Debt Service	Totals
Minimum lease payments to be received	\$ 450	\$ 101	\$ 12,067	\$ 12,618
Less: Unearned interest income	(82)	(6)	(3,319)	(3,407)
Net investment in direct financing leases	<u>\$ 368</u>	<u>\$ 95</u>	<u>\$ 8,748</u>	<u>\$ 9,211</u>

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
2001	\$ 101	\$ 100	\$ 1,268	\$ 61	\$ 351	\$ 1,881
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	-	50	916	50	355	1,371
2006 to 2017	-	150	-	214	4,347	4,711
	<u>\$ 101</u>	<u>\$ 450</u>	<u>\$ 5,457</u>	<u>\$ 492</u>	<u>\$ 6,118</u>	<u>\$ 12,618</u>

9) CAPITAL LEASES – LESSEE DISCLOSURE

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, 2000, the total value of equipment held under capital lease agreements in the governmental funds totaled \$4,519,000.

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, 2000:

(Amounts in 000's)			
	General Long Term Obligations	Governmental Fund Type Component Unit	Totals
Payable 01/01/00	\$ 1,604	\$ 429	\$ 2,033
Additions	711	-	711
Deletions	(829)	(46)	(875)
Payable 12/31/00	<u>\$ 1,486</u>	<u>\$ 383</u>	<u>\$ 1,869</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, 2000.

(Amounts in 000's)			
	General Long Term Obligations	Governmental Fund Type Component Unit	Totals
2001	\$ 647	\$ 76	\$ 723
2002	536	74	610
2003	270	61	331
2004	222	53	275
2005	78	50	128
Thereafter	-	214	214
Minimum lease payments	1,753	528	2,281
Less: Interest amount	(267)	(145)	(412)
Present value of lease payments	<u>\$ 1,486</u>	<u>\$ 383</u>	<u>\$ 1,869</u>

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
2001	\$ 4,584
2002	4,447
2003	3,457
2004	2,288
2005	1,537
2006-2028	3,666
	<u>\$ 19,979</u>

The County does not have operating leases or contracts after 2028. During 2000, the County incurred expenditures of \$4,786,000 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 \$1,519,000 at December 31, 2000, 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, 2000, the County recorded \$115,000 and \$18,180,000 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)				
	<u>Zoo</u>	<u>Landfill</u>	<u>Expansion</u>	<u>Totals</u>
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	153	-	1,589	1,742
2006 to 2019	1,604	-	19,450	21,054
Total payments to be received	2,417	122	27,321	29,860
Less: Interest amount	(898)	(7)	(9,141)	(10,046)
Notes receivable	<u>\$ 1,519</u>	<u>\$ 115</u>	<u>\$ 18,180</u>	<u>\$ 19,814</u>

12) LONG-TERM DEBT

The County's long-term debt at December 31, 2000, 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 four projects in various stages of completion. The projects in progress have a combined authorized loan amount of \$4,629,000; the County has recorded new issues of \$1,942,000, which represents the value of construction in progress paid with the loans for the year ended December 31, 2000.

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 for 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. RPA has also entered into its own debt agreements with third parties, including the Forward Air, Inc. promissory note and two Stradley Tract notes.

Fund liabilities paid by enterprise revenues:

The County has used revenues from the Parking Facilities fund for the retirement of the Parking Garage Addition issue and the portion of the Series 1993 Refunding that relates to the Juvenile Detention Center Parking Garage issue, and is committed to continue to do so in the future. In addition, 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 2000, the County recorded debt issues of \$4,000, which represents the value of construction in progress paid with loans.

A) Long-Term Debt Summary

The County's long-term debt transactions for the year ended December 31, 2000, 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	Bonds/ Notes Supported by Enterprise Revenues	Totals
Outstanding 12/31/99 (restated)	\$ 150,182	\$ 10,090	\$ 6,857	\$ 12,808	\$ 179,937
Issued in 2000	1,942	-	4,381	4	6,327
Retired in 2000	(5,645)	(1,185)	(908)	(603)	(8,341)
Outstanding 12/31/00	<u>\$ 146,479</u>	<u>\$ 8,905</u>	<u>\$ 10,330</u>	<u>\$ 12,209</u>	<u>\$ 177,923</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, 2000:

General Obligation Bonds and Notes – Governmental Purposes					
(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	\$ 870	09/01/01
Veterans Memorial Addition	04/01/86	6.500%	7,400	495	09/01/01
Landfill Facility	04/01/86	6.500%	1,700	115	09/01/01
Exhibition Hall Land ¹	11/15/93	4.500 to 7.000%	4,650	2,880	12/01/08
Jail Renovation ¹	08/01/96	4.500 to 6.000%	7,500	6,585	12/01/16
Veterans Memorial Improvement ¹	08/01/96	4.500 to 6.000%	8,500	7,465	12/01/16
Solid Waste Facility ¹	07/15/97	4.300 to 5.500%	20,000	18,180	12/01/17
Series 1993 Refunding ¹	04/15/93	2.700 to 5.550%	117,365	105,615	12/01/20
			<u>180,115</u>	<u>142,205</u>	
Notes:					
Voting Machine Acquisition	05/01/92	5.900%	3,745	1,745	05/01/07
OPWC Loans:					
Kenny Road Project	12/04/97	0.000%	250	100	07/01/02
Sunbury Road Improvements	NA	0.000%	260	260	07/01/05
Dublin Road Improvements Part I	NA	0.000%	1,058	1,058	07/01/05
Dublin Road Improvements Part II	NA	0.000%	726	726	07/01/05
Alton & Darby Creek Road Improvements	NA	0.000%	385	385	07/01/06
			<u>6,424</u>	<u>4,274</u>	
			<u>\$ 186,539</u>	<u>\$ 146,479</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 and Notes – Supported by Lease Revenues
(Amounts in 000's)

	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Current Outstanding Amount</u>	<u>Final Maturity Date</u>
MORPC Facility	04/01/86	6.500%	\$ 1,400	\$ 95	09/01/01
Fairgrounds Project	04/01/86	6.500%	705	50	09/01/01
Hall of Justice Addition	06/01/81	10.500%	19,800	4,320	06/01/05
Mental Health Building	07/01/86	7.375%	795	350	12/01/10
Maryhaven Facility ¹	07/15/97	4.300 to 5.500%	4,500	4,090	12/01/17
			<u>\$ 27,200</u>	<u>\$ 8,905</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, 2000:

(Amounts in 000's)

	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Current Outstanding Amount</u>	<u>Final Maturity Date</u>
Bonds:					
Rickenbacker Port Authority Project Bonds	12/01/85	8.000%	\$ 16,400	\$ 4,920	12/01/06
Notes:					
OPWC Loan – Rickenbacker Air Industrial Park	04/02/95	0.000%	1,489	1,042	01/01/15
Other RPA notes:					
Forward Air, Inc.	09/08/00	6.000%	2,000	1,987	10/01/20
Stradley Tract I	11/30/00	7.500%	1,982	1,982	01/01/25
Stradley Tract II	12/28/00	7.500%	399	399	01/01/08
			<u>5,870</u>	<u>5,410</u>	
			<u>\$ 22,270</u>	<u>\$ 10,330</u>	

D) Enterprise Debt

The following is a description of bonds and notes outstanding as of December 31, 2000, to be repaid by enterprise fund revenues:

(Amounts in 000's)					
	Issue Date	Interest Rate	Original Amount	Current Outstanding Amount	Final Maturity Date
Bonds:					
Parking Garage Addition	11/01/82	10.000%	\$ 6,500	\$ 2,080	12/01/08
Series 1993 Refunding ¹		2.700 to			
JDC Parking Garage Portion	04/15/93	5.550%	7,410	6,960	12/01/20
			13,910	9,040	
Notes:					
Forest Ridge Sewer	09/02/88	8.280%	186	135	07/01/13
Hamilton Meadows Water	04/28/88	8.090%	194	137	07/01/13
Ridgewood Estates and Oakhurst Knolls Sewer	04/28/88	8.090%	1,478	1,072	07/01/13
Village Park and Young Estates Sewer	03/26/92	7.210%	551	456	07/01/17
Village Park and Young Estates Water	03/26/92	7.210%	274	227	07/01/17
Lincoln Village and New Rome Water	02/12/95	3.500%	835	660	07/01/15
Emmit/Mix Avenue Sewer	07/01/97	3.000%	478	482	01/01/19
			3,996	3,169	
			\$ 17,906	\$ 12,209	

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

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 \$2,603,000 from OPWC loans, estimated upon completion. The County intends to use general governmental and enterprise revenues for the retirement of the loans in the amounts of \$2,200,000 and \$403,000 respectively.

(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	Bonds/Notes Supported by Enterprise Revenues	Totals
2001	\$ 14,253	\$ 1,834	\$ 1,671	\$ 1,081	\$ 18,839
2002	13,737	1,589	1,605	1,583	18,514
2003	13,647	1,498	1,540	1,552	18,237
2004	13,646	1,417	1,474	1,530	18,067
2005	13,905	1,321	1,409	1,501	18,136
Thereafter	162,046	4,591	8,025	10,755	185,417
	231,234	12,250	15,724	18,002	277,210
Less: Amount Representing interest	(82,555)	(3,345)	(5,394)	(5,390)	(96,684)
Total principal	\$ 148,679	\$ 8,905	\$ 10,330	\$ 12,612	\$ 180,526

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, 2000, \$105,940,000 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, 2000, there were 156 series of bonds outstanding. The aggregate principal amount payable for 144 of these series was \$ 1.75 billion. The aggregate principal amount payable for 12 series issued prior to January 1, 1994, could not be determined; however, the original issue amounts totaled \$35,715,000.

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, 2000, are an overall debt margin of \$437,164,000 and a limit on unvoted debt of \$113,185,000. See statistical table 12 for specific calculations.

13) ACCRUED VACATION AND SICK LEAVE

At December 31, 2000, the liability for vacation leave for governmental fund employees (primary government) totaled \$11,323,000, an increase of \$1,272,000 from the liability at the prior year-end. The liability for sick leave for these employees totaled \$5,053,000, a decrease of \$939,000 over the prior year. The total liability of \$16,376,000 is recorded in the GLTOAG. Other accrued liabilities for compensated absences include \$97,000 for the enterprise funds, \$1,076,000 for governmental fund type component units, and \$618,000 for proprietary fund type component units, bringing the total for the reporting entity to \$18,167,000.

14) CONTRIBUTED CAPITAL

The following is a summary of the changes in contributed capital during 2000:

(Amounts in 000's)					
	Enterprise		Internal Service	Proprietary Fund Type Component Unit	Totals
	Water and Sewer Operations	Parking Facilities	Antenna System		
Balance at 01/01/00	\$ 7,993	\$ -	\$ -	\$ 64,432	\$ 72,425
Capital grants	76	-	-	15,873	15,949
Residual equity transfers from:					
General fund	76	-	-	-	76
Community and Economic Development	300	-	-	-	300
Contribution of assets from GFAAG	-	1,042	1,614	-	2,656
Contribution of land from the United States Government at fair value	-	-	-	9,900	9,900
Balance at 12/31/00	<u>\$ 8,445</u>	<u>\$ 1,042</u>	<u>\$ 1,614</u>	<u>\$ 90,205</u>	<u>\$ 101,306</u>

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 purchases workers' compensation insurance from the State of Ohio to cover all employees, volunteers and auxiliary staff.

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 \$1,000,000 within the general fund in 2000 to satisfy court-ordered judgments, self-insured claims or other settlements. The actual claims paid during 2000 totaled \$889,000. The County has designated \$6,680,000 of the general fund fund balance for unasserted claims.

The County provides multiple health care benefit plans that cover approximately 5,000 County employees or 13,000 plan subscribers when spouses and dependents are counted. During 2000, these benefit programs included a self-insured participating provider organization (PPO) medical plan, a fully insured health maintenance organization (HMO) and a three-tier prescription drug program administered by United Health Care (UHC), which furnished claims review and processing. Mt. Carmel Behavioral Health Care, Inc. manages the combined self-insured mental health and chemical dependency HMO program. The CompDent Corporation and Medical Mutual of Ohio provide the County's self-insured dental and vision third-party administration services. The life insurance plan includes a \$10,000 basic policy along with a \$10,000 policy for accidental death and dismemberment, underwritten by the U.S. Life Insurance Company. Participating County agencies pay their proportionate shares of the premiums and actual claims processed through these programs.

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, 2000, accounts payable balances included \$3,875,000 for reported, unpaid claims and \$3,578,000 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, 2000, totaled \$3,150,000. 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 2000 and prior years. At December 31, 2000, this long-term liability was estimated to be \$8,407,000, an increase of \$767,000 from the estimate as of December 31, 1999, and is reported in the GLTOAG. The County has designated \$6,486,000 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, 2000. 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 1999 and 2000 were as follows:

(Amounts in 000's)					
	General	Special Revenue	Enterprise	Internal Service	General Long-Term Obligations
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 01/01/00	4,183	4,749	25	-	7,640
2000 net change in claims estimate	-	-	-	8	767
2000 incurred claims	13,498	20,109	125	-	-
2000 paid claims	(12,536)	(19,447)	(105)	(6)	-
Unpaid claims at 12/31/00	<u>\$ 5,145</u>	<u>\$ 5,411</u>	<u>\$ 45</u>	<u>\$ 2</u>	<u>\$ 8,407</u>

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 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, 2000, the balance of the plans was \$175,000, 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; for law enforcement employees, the contribution rate was 9.00 percent in 2000. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The County's employer contribution rate for 2000 was 10.84 percent of covered payroll, except for law enforcement where the rate was 15.70 percent. Of the employer contribution, 4.30 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, 2000, 1999 and 1998 were as follows:

(Amounts in 000's)			
	2000	1999	1998
Employer share	\$ 23,924	\$ 28,050	\$ 25,398
Employee share, paid by employer	2,657	2,599	2,385
Total contributions	<u>\$ 26,581</u>	<u>\$ 30,649</u>	<u>\$ 27,783</u>

The full amount has been contributed for 1999 and 1998. For 2000, 83.1 percent has been contributed with the remainder reported at December 31, 2000, in the Payroll and Benefit Revolving agency fund. The December contribution was paid to PERS in January 2001.

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, 2000, 1999 and 1998 were approximately \$1,173,000, \$1,203,000, and \$1,085,000, respectively. The full amount has been contributed for 1999 and 1998. For 2000, 87.72 percent has been contributed with the remainder being reported at December 31, 2000, in the Payroll and Benefit Revolving agency fund. The December contribution was paid to STRS in January 2001.

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 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. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an OPEB. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by state statute. During 2000, the Retirement Board enacted a temporary

employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998, actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The Board reallocated employer contributions from 4.20 percent of member-covered payroll to 4.30 percent at the beginning of the year to improve health care financing.

Benefits are advance-funded using the entry age normal actuarial cost method. Based on PERS's latest actuarial review, performed as of December 31, 1999, (the latest information available), significant actuarial assumptions include a rate of return on investments of 7.75 percent, active employee base payroll increases of 4.75 percent compounded annually and an increase of between 0.54 percent to 5.1 percent based on additional annual pay increases, with no change in the number of active employees. Health care costs were assumed to increase 4.75 percent annually.

For actuarial valuation of the investment portfolio, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000, that were used to fund OPEB, were approximately \$10,124,000. The actual contribution and actuarially required contribution amounts were the same. \$10.806 billion represents the actuarial value of PERS's net assets available for OPEB at December 31, 1999. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12.474 billion and \$1.668 billion, respectively.

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. The Retirement Board allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For the fiscal year ended June 30, 2000, 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 \$670,000 during 2000. The balance in the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001, and after, will be 4.5 percent of covered payroll. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000. There were 99,011 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 2000, the general fund realized revenue of \$9,020,000 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, 2000, 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, 2000, 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, 2000, 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. \$13,500,000 has been set aside for rainy day purposes. \$3,000,000 has been earmarked to fund the 27th pay period anomaly that will occur as a result of the County's biweekly payroll cycle.

21) SEGMENT INFORMATION – ENTERPRISE FUNDS

The County maintains two enterprise funds. The Water and Sewer Operations fund accounts for the provision of water and sewer services to certain unincorporated areas within Franklin County. The Parking Facilities fund accounts for the operations of the two County garages. Selected segment information for the year ended December 31, 2000, is as follows:

(Amounts in 000's)				
	Water and Sewer Operations	Parking Facilities	Totals	
Operating revenues	\$ 4,728	\$ 1,871	\$ 6,599	
Operating expenses:				
Depreciation	273	309	582	
Other	4,024	623	4,647	
Total operating expenses	4,297	932	5,229	
Operating income	\$ 431	\$ 939	\$ 1,370	
Net income	\$ 244	\$ 287	\$ 531	
Total assets	\$ 13,104	\$ 12,235	\$ 25,339	
Net working capital	\$ 3,442	\$ 494	\$ 3,936	
Bonds and loans payable, net	\$ 3,169	\$ 9,040	\$ 12,209	
Total liabilities	\$ 4,837	\$ 9,383	\$ 14,220	
Total equity	\$ 8,267	\$ 2,852	\$ 11,119	
Property, plant and equipment additions	\$ 401	\$ 1,042	\$ 1,443	

22) 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, 2000
(Amounts in 000's)**

	ADAMH Board	Residential Services	Totals
Assets:			
Current	\$ 81,810	\$ 4,391	\$ 86,201
Due from primary government	234	1,890	2,124
Property, plant and equipment	6,483	11,326	17,809
Other debits:			
Amount to be provided for retirement of general long-term obligations	751	707	1,458
<i>Total assets and other debits</i>	<u>\$ 89,278</u>	<u>\$ 18,314</u>	<u>\$ 107,592</u>
Liabilities:			
Current	\$ 62,074	\$ 1,884	\$ 63,958
Long-term	383	-	383
<i>Total liabilities</i>	62,457	1,884	64,341
Equity and other credits:	26,821	16,430	43,251
<i>Total liabilities, equity and other credits</i>	<u>\$ 89,278</u>	<u>\$ 18,314</u>	<u>\$ 107,592</u>

**Condensed Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Type Component Units
Year Ended December 31, 2000
(Amounts in 000's)**

	ADAMH Board	Residential Services	Totals
Revenues:	\$ 98,548	\$ 13,885	\$ 112,433
Expenditures:	96,162	17,703	113,865
Other financing sources (uses):			
Transfers to primary government	(63)	-	(63)
Transfers from primary government	-	4,346	4,346
<i>Total other financing sources (uses)</i>	(63)	4,346	4,283
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	2,323	528	2,851
Fund balances at beginning of year (restated)	18,015	4,576	22,591
Fund balances at end of year	<u>\$ 20,338</u>	<u>\$ 5,104</u>	<u>\$ 25,442</u>

Condensed Balance Sheet
All Proprietary Fund Type Component Units
December 31, 2000
(Amounts in 000's)

	<u>RPA</u>	<u>ARC</u>	<u>Memorial Hall</u>	<u>Stadium and Team</u>	<u>Totals</u>
Assets:					
Current	\$ 15,373	\$ 3,090	\$ 617	\$ 3,106	\$ 22,186
Due from primary government	-	2,509	-	-	2,509
Property, plant and equipment	62,759	142	279	3,854	67,034
Restricted cash	30	-	-	175	205
<i>Total assets</i>	<u>\$ 78,162</u>	<u>\$ 5,741</u>	<u>\$ 896</u>	<u>\$ 7,135</u>	<u>\$ 91,934</u>
Liabilities:					
Current	\$ 4,184	\$ 609	\$ 504	\$ 636	\$ 5,933
Advances from primary government	34,007	-	-	-	34,007
Bonds and other long-term	9,346	-	-	-	9,346
<i>Total liabilities</i>	<u>47,537</u>	<u>609</u>	<u>504</u>	<u>636</u>	<u>49,286</u>
Equity:					
Contributed capital	90,205	-	-	-	90,205
Retained earnings (accumulated deficits)	(59,580)	5,132	392	6,499	(47,557)
<i>Total equity</i>	<u>30,625</u>	<u>5,132</u>	<u>392</u>	<u>6,499</u>	<u>42,648</u>
<i>Total liabilities and equity</i>	<u>\$ 78,162</u>	<u>\$ 5,741</u>	<u>\$ 896</u>	<u>\$ 7,135</u>	<u>\$ 91,934</u>

**Condensed Statement of Revenues, Expenses
and Changes in Retained Earnings**
All Proprietary Fund Type Component Units
Year Ended December 31, 2000
(Amounts in 000's)

	<u>RPA</u>	<u>ARC</u>	<u>Memorial Hall</u>	<u>Stadium and Team</u>	<u>Totals</u>
Operating revenues	\$ 3,286	\$ 6,785	\$ 1,669	\$ 4,660	\$ 16,400
Depreciation	(3,130)	(86)	(43)	(431)	(3,690)
Other operating expenses	(7,842)	(8,317)	(1,702)	(4,410)	(22,271)
<i>Operating income (loss)</i>	<u>(7,686)</u>	<u>(1,618)</u>	<u>(76)</u>	<u>(181)</u>	<u>(9,561)</u>
Total nonoperating revenues (expenses)	<u>(752)</u>	<u>147</u>	<u>31</u>	<u>(409)</u>	<u>(983)</u>
<i>Income (loss) before operating transfers</i>	<u>(8,438)</u>	<u>(1,471)</u>	<u>(45)</u>	<u>(590)</u>	<u>(10,544)</u>
Transfers from primary government	3,450	2,176	-	-	5,626
<i>Net income (loss)</i>	<u>(4,988)</u>	<u>705</u>	<u>(45)</u>	<u>(590)</u>	<u>(4,918)</u>
Retained earnings (accumulated deficits) at beginning of year	<u>(54,592)</u>	<u>4,427</u>	<u>437</u>	<u>7,089</u>	<u>(42,639)</u>
Retained earnings (accumulated deficits) at end of year	<u>\$ (59,580)</u>	<u>\$ 5,132</u>	<u>\$ 392</u>	<u>\$ 6,499</u>	<u>\$ (47,557)</u>

FUND RECLASSIFICATIONS AND CORRECTIONS OF ERRORS

A) Fund Reclassifications

Since 1995, the County has operated two parking garages, with the results of operations reported within the general fund. Because it is the intention of the Board of Commissioners that the garages be self-supporting through the fees charged, a separate enterprise fund named "Parking Facilities" has been established.

In previous years, the Antenna System fund, which had a fund balance of \$282,000 at December 31, 1999, was classified as a special revenue fund. Because the Antenna System fund accounts for services provided to other departments, agencies and governmental units, it has been reclassified as an internal service fund.

The property and equipment associated with the Parking Facilities fund and the Antenna System fund have been reclassified from the general fixed asset account group and are shown within the enterprise and internal service funds, net of accumulated depreciation. The property and equipment financed with general obligation bonds is shown as an adjustment to retained earnings, net of the related liabilities.

B) Corrections of Errors

Adjustments to fund balance:

The ADAMH Board, a governmental component unit, determined that liabilities were overstated for the year ended December 31, 1999. Accordingly, the beginning fund balance was restated.

Adjustments due to physical inventory:

Retained earnings and investment in general fixed assets were increased for property and equipment that existed prior to January 1, 2000 as discovered through physical inventories.

C) Summary of Changes

The following table summarizes the effects of the 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	Enterprise	Internal Service	Governmental Fund Type Component Units
Fund balance/(accumulated deficits) at 12/31/99, as previously reported	\$ 117,427	\$ 126,852	\$ (422)	\$ -	\$ 20,820
Impact of fund reclassifications	(573)	(282)	1,500	282	-
Impact of ADAMH restatement	-	-	-	-	1,771
Adjustment due to physical inventory	-	-	23	-	-
Fund balance/retained earnings at 12/31/99, as restated	<u>\$ 116,854</u>	<u>\$ 126,570</u>	<u>\$ 1,101</u>	<u>\$ 282</u>	<u>\$ 22,591</u>

The following table summarizes the impact of the fixed asset reclassification 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 at 12/31/99, as previously reported	\$ 331,678
Effect of reclassification of fixed assets to proprietary funds	(14,626)
Adjustments due to physical inventory	<u>46</u>
Investment in general assets at 12/31/99, as restated	<u><u>\$ 317,098</u></u>

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 82,229	\$ 82,229	\$ 82,176	\$ (53)
Real and other taxes	30,010	32,199	32,540	341
Licenses and permits	461	461	422	(39)
Fees and charges for services	34,528	37,118	37,723	605
Fines and forfeitures	828	504	538	34
Intergovernmental	36,636	35,696	37,584	1,888
Investment income	24,719	29,632	31,620	1,988
Other	3,561	3,959	5,721	1,762
Total revenues	212,972	221,798	228,324	6,526
Expenditures:				
General government				
Commissioners - administration				
Personal services	1,484	1,514	1,437	77
PERS - County share	219	220	179	41
Medicare - County share	21	22	15	7
Fringe benefits	149	151	130	21
Services and charges	507	513	171	342
Materials and supplies	31	40	31	9
Capital outlays	17	64	55	9
Total commissioners - administration	2,428	2,524	2,018	506
Commissioners - centralized services				
Personal services	1,957	1,539	-	1,539
PERS - County share	265	217	37	180
Medicare - County share	28	23	-	23
Fringe benefits	105	1	-	1
Workers' compensation	1,239	1,239	156	1,083
Unemployment compensation	152	152	45	107
Services and charges	2,643	2,593	2,587	6
Materials and supplies	8	3	1	2
Capital outlays	2,466	2,070	70	2,000
Total commissioners - centralized services	8,863	7,837	2,896	4,941
Commissioners - special programs				
Personal services	299	299	-	299
PERS - County share	40	40	-	40
Medicare - County share	4	4	-	4
Services and charges	1,236	1,325	880	445
Materials and supplies	27	27	-	27
Capital outlays	4,930	4,930	98	4,832
Total commissioners - special programs	6,536	6,625	978	5,647
Commissioners - risk management reserve				
Services and charges	200	1,000	889	111
Total commissioners - risk management reserve	200	1,000	889	111
Commissioners - workers' compensation reserve				
Services and charges	-	202	202	-
Total commissioners - workers' compensation reserve	-	202	202	-

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Purchasing				
Personal services	\$ 533	\$ 533	\$ 483	\$ 50
PERS - County share	72	72	52	20
Medicare - County share	8	8	6	2
Fringe benefits	84	84	71	13
Services and charges	1,283	1,287	1,265	22
Materials and supplies	115	126	87	39
Capital outlays	66	100	95	5
Total purchasing	2,161	2,210	2,059	151
Public facilities management				
Personal services	5,657	5,833	4,855	978
PERS - County share	767	675	516	159
Medicare - County share	82	85	60	25
Fringe benefits	1,134	1,178	865	313
Services and charges	8,205	9,689	9,689	-
Materials and supplies	909	937	935	2
Capital outlays	325	667	621	46
Total public facilities management	17,079	19,064	17,541	1,523
Fleet management				
Personal services	312	312	280	32
PERS - County share	42	42	30	12
Medicare - County share	5	5	4	1
Fringe benefits	57	57	48	9
Services and charges	51	52	51	1
Materials and supplies	552	573	572	1
Capital outlays	26	504	503	1
Total fleet management	1,045	1,545	1,488	57
Human resources				
Personal services	663	663	637	26
PERS - County share	92	92	75	17
Medicare - County share	10	10	8	2
Fringe benefits	115	115	95	20
Services and charges	109	112	25	87
Materials and supplies	46	46	36	10
Capital outlays	3	3	1	2
Total human resources	1,038	1,041	877	164
Auditor - general				
Personal services	2,373	2,435	2,431	4
PERS - County share	327	265	258	7
Medicare - County share	34	34	26	8
Fringe benefits	386	386	337	49
Services and charges	865	1,051	1,041	10
Materials and supplies	27	27	27	-
Capital outlays	37	59	48	11
Total auditor - general	4,049	4,257	4,168	89
Auditor - real estate system purchase				
Services and charges	612	618	122	496
Total auditor - real estate system purchase	612	618	122	496

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
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General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Information technology center				
Personal services	\$ 3,245	\$ 3,245	\$ 3,087	\$ 158
PERS - County share	440	407	329	78
Medicare - County share	47	47	38	9
Fringe benefits	374	374	310	64
Services and charges	2,012	2,432	2,351	81
Materials and supplies	319	381	346	35
Capital outlays	922	1,272	1,164	108
Total information technology center	7,359	8,158	7,625	533
Information technology center - capital equipment				
Services and charges	-	77	77	-
Capital outlays	-	49	49	-
Total information technology center - capital equipment	-	126	126	-
Recorder				
Personal services	1,205	1,206	1,205	1
PERS - County share	163	162	130	32
Medicare - County share	18	18	16	2
Fringe benefits	251	251	201	50
Services and charges	122	129	117	12
Materials and supplies	51	53	40	13
Capital outlays	3	3	3	-
Total recorder	1,813	1,822	1,712	110
Microfilm board				
Personal services	527	527	500	27
PERS - County share	71	71	54	17
Medicare - County share	8	8	6	2
Fringe benefits	102	102	82	20
Services and charges	104	104	83	21
Materials and supplies	76	76	51	25
Total microfilm board	888	888	776	112
Treasurer				
Personal services	984	984	947	37
PERS - County share	134	107	104	3
Medicare - County share	14	14	8	6
Fringe benefits	193	193	154	39
Services and charges	180	181	176	5
Materials and supplies	26	27	24	3
Capital outlays	19	84	55	29
Total treasurer	1,550	1,590	1,468	122
Board of elections - administration				
Personal services	1,895	1,915	1,897	18
PERS - County share	257	237	203	34
Medicare - County share	28	28	19	9
Fringe benefits	219	219	197	22
Services and charges	416	436	425	11
Materials and supplies	205	243	241	2
Capital outlays	55	57	56	1
Total board of elections - administration	3,075	3,135	3,038	97

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
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Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Board of elections - booth workers				
Personal services	\$ 680	\$ 640	\$ 634	\$ 6
Services and charges	124	124	119	5
Materials and supplies	20	20	20	-
Total board of elections - booth workers	<u>824</u>	<u>784</u>	<u>773</u>	<u>11</u>
Total general government	<u>59,520</u>	<u>63,426</u>	<u>48,756</u>	<u>14,670</u>
Judicial				
Prosecuting attorney				
Personal services	7,306	7,330	7,155	175
PERS - County share	990	958	757	201
Medicare - County share	106	106	81	25
Fringe benefits	932	938	765	173
Services and charges	392	479	461	18
Materials and supplies	75	82	73	9
Capital outlays	137	140	136	4
Total prosecuting attorney	<u>9,938</u>	<u>10,033</u>	<u>9,428</u>	<u>605</u>
Court of appeals				
Personal services	637	637	575	62
PERS - County share	86	71	62	9
Medicare - County share	9	9	7	2
Fringe benefits	222	222	182	40
Services and charges	112	185	134	51
Materials and supplies	20	22	22	-
Capital outlays	30	26	23	3
Total court of appeals	<u>1,116</u>	<u>1,172</u>	<u>1,005</u>	<u>167</u>
Common pleas court - administration				
Personal services	4,239	4,239	4,134	105
PERS - County share	574	574	441	133
Medicare - County share	61	61	43	18
Fringe benefits	642	641	533	108
Services and charges	536	508	436	72
Materials and supplies	36	98	97	1
Capital outlays	91	128	127	1
Total common pleas court - administration	<u>6,179</u>	<u>6,249</u>	<u>5,811</u>	<u>438</u>
Common pleas court - jury commission				
Personal services	90	90	69	21
PERS - County share	12	12	7	5
Fringe benefits	15	15	12	3
Services and charges	551	551	470	81
Materials and supplies	13	13	13	-
Total common pleas court - jury commission	<u>681</u>	<u>681</u>	<u>571</u>	<u>110</u>
Common pleas court - assigned counsel				
Services and charges	<u>1,782</u>	<u>1,782</u>	<u>1,781</u>	<u>1</u>
Total common pleas court - assigned counsel	<u>1,782</u>	<u>1,782</u>	<u>1,781</u>	<u>1</u>

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
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Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Common pleas court - law library				
Personal services	\$ 49	\$ 49	\$ 49	\$ -
PERS - County share	6	6	5	1
Medicare - County share	1	1	-	1
Fringe benefits	7	7	6	1
Total common pleas court - law library	63	63	60	3
Domestic and juvenile court - courtside				
Personal services	5,098	4,818	4,795	23
PERS - County share	691	618	514	104
Medicare - County share	74	74	51	23
Fringe benefits	681	681	608	73
Services and charges	406	477	475	2
Materials and supplies	98	147	147	-
Grants	16	16	15	1
Capital outlays	172	254	253	1
Total domestic and juvenile court - courtside	7,236	7,085	6,858	227
Domestic and juvenile court - assigned counsel				
Services and charges	1,574	2,113	2,113	-
Total domestic and juvenile court - assigned counsel	1,574	2,113	2,113	-
Probate court				
Personal services	1,515	1,515	1,461	54
PERS - County share	205	205	158	47
Medicare - County share	22	22	15	7
Fringe benefits	250	250	211	39
Services and charges	253	253	225	28
Materials and supplies	51	51	40	11
Capital outlays	46	46	41	5
Total probate court	2,342	2,342	2,151	191
Clerk of courts - administration				
Personal services	461	461	403	58
PERS - County share	63	63	44	19
Medicare - County share	7	7	6	1
Fringe benefits	48	48	48	-
Services and charges	69	69	69	-
Materials and supplies	16	21	19	2
Capital outlays	1	1	1	-
Total clerk of courts - administration	665	670	590	80
Clerk of courts - legal division				
Personal services	3,825	3,825	3,699	126
PERS - County share	518	518	396	122
Medicare - County share	56	56	45	11
Fringe benefits	823	823	696	127
Services and charges	306	348	340	8
Materials and supplies	55	55	55	-
Capital outlays	56	56	16	40
Total clerk of courts - legal division	5,639	5,681	5,247	434

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
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General Fund
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Clerk of courts -				
management information systems				
Personal services	\$ 285	\$ 263	\$ 247	\$ 16
PERS - County share	39	39	26	13
Medicare - County share	4	4	4	-
Fringe benefits	34	34	27	7
Services and charges	56	72	58	14
Materials and supplies	23	30	30	-
Capital outlays	23	39	29	10
Total clerk of courts - management information systems	<u>464</u>	<u>481</u>	<u>421</u>	<u>60</u>
Municipal court - administration				
Personal services	576	576	555	21
PERS - County share	78	78	60	18
Medicare - County share	9	8	7	1
Services and charges	111	199	164	35
Total municipal court - administration	<u>774</u>	<u>861</u>	<u>786</u>	<u>75</u>
Municipal court - assigned counsel				
Services and charges	76	394	240	154
Contingencies	400	82	-	82
Total municipal court - assigned counsel	<u>476</u>	<u>476</u>	<u>240</u>	<u>236</u>
Public defender - County				
Personal services	3,421	3,421	3,389	32
PERS - County share	463	417	366	51
Medicare - County share	50	50	49	1
Fringe benefits	282	328	326	2
Workers' compensation	27	27	6	21
Unemployment compensation	5	5	-	5
Services and charges	634	642	631	11
Materials and supplies	28	28	28	-
Capital outlays	11	15	14	1
Total public defender - county	<u>4,921</u>	<u>4,933</u>	<u>4,809</u>	<u>124</u>
Public defender - City				
Personal services	2,038	2,038	1,904	134
PERS - County share	276	247	204	43
Medicare - County share	30	30	28	2
Fringe benefits	190	219	217	2
Workers' compensation	17	17	4	13
Unemployment compensation	3	3	-	3
Services and charges	347	349	283	66
Materials and supplies	33	33	31	2
Capital outlays	13	17	14	3
Total public defender - city	<u>2,947</u>	<u>2,953</u>	<u>2,685</u>	<u>268</u>
Total judicial	<u>46,797</u>	<u>47,575</u>	<u>44,556</u>	<u>3,019</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, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public safety				
Prosecuting attorney - furtherance of justice				
Services and charges	\$ 48	\$ 48	\$ 48	\$ -
Total prosecuting attorney - furtherance of justice	<u>48</u>	<u>48</u>	<u>48</u>	<u>-</u>
Common pleas court - work release and home incarceration				
Personal services	1,063	1,063	1,010	53
PERS - County share	144	144	108	36
Medicare - County share	15	15	14	1
Fringe benefits	164	164	156	8
Services and charges	36	38	35	3
Materials and supplies	49	74	71	3
Capital outlays	56	32	32	-
Total common pleas court - work release and home incarceration	<u>1,527</u>	<u>1,530</u>	<u>1,426</u>	<u>104</u>
Common pleas court - adult probation				
Personal services	2,233	2,233	2,172	61
PERS - County share	303	303	233	70
Medicare - County share	32	32	26	6
Fringe benefits	268	268	260	8
Services and charges	122	123	105	18
Materials and supplies	27	79	79	-
Capital outlays	108	56	43	13
Total common pleas court - adult probation	<u>3,093</u>	<u>3,094</u>	<u>2,918</u>	<u>176</u>
Domestic and juvenile court - probation, protective services & intake				
Personal services	2,330	2,230	2,154	76
PERS - County share	316	316	230	86
Medicare - County share	34	34	21	13
Fringe benefits	286	286	279	7
Services and charges	98	81	81	-
Materials and supplies	4	18	18	-
Capital outlays	115	298	298	-
Total domestic & juvenile court - probation, protective services & intake	<u>3,183</u>	<u>3,263</u>	<u>3,081</u>	<u>182</u>
Domestic and juvenile court - juvenile detention center				
Personal services	4,473	4,296	4,250	46
PERS - County share	607	607	457	150
Medicare - County share	65	65	55	10
Fringe benefits	708	708	615	93
Services and charges	870	562	558	4
Materials and supplies	132	176	175	1
Capital outlays	8	194	194	-
Total domestic & juvenile court - juvenile detention center	<u>6,863</u>	<u>6,608</u>	<u>6,304</u>	<u>304</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, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Coroner				
Personal services	\$ 1,516	\$ 1,581	\$ 1,575	\$ 6
PERS - County share	205	165	164	1
Medicare - County share	22	22	13	9
Fringe benefits	206	206	172	34
Services and charges	236	295	294	1
Materials and supplies	192	193	190	3
Capital outlays	42	42	42	-
Total coroner	<u>2,419</u>	<u>2,504</u>	<u>2,450</u>	<u>54</u>
Sheriff - administration				
Personal services	1,612	1,612	1,504	108
PERS - County share	240	240	190	50
Medicare - County share	24	23	15	8
Fringe benefits	232	232	200	32
Services and charges	108	110	107	3
Materials and supplies	166	171	151	20
Capital outlays	9	9	9	-
Total sheriff - administration	<u>2,391</u>	<u>2,397</u>	<u>2,176</u>	<u>221</u>
Sheriff - investigation				
Personal services	4,715	4,890	4,880	10
PERS - County share	755	755	691	64
Medicare - County share	69	69	20	49
Fringe benefits	647	647	553	94
Services and charges	267	272	270	2
Materials and supplies	172	174	162	12
Capital outlays	215	215	210	5
Total sheriff - investigation	<u>6,840</u>	<u>7,022</u>	<u>6,786</u>	<u>236</u>
Sheriff - patrol				
Personal services	6,041	6,136	6,105	31
PERS - County share	983	983	913	70
Medicare - County share	87	87	45	42
Fringe benefits	751	751	639	112
Services and charges	715	456	452	4
Materials and supplies	89	96	95	1
Capital outlays	431	431	407	24
Total sheriff - patrol	<u>9,097</u>	<u>8,940</u>	<u>8,656</u>	<u>284</u>
Sheriff - corrections				
Personal services	21,021	21,061	20,624	437
PERS - County share	3,204	2,917	2,735	182
Medicare - County share	305	305	240	65
Fringe benefits	2,525	2,533	2,309	224
Services and charges	3,114	3,229	3,226	3
Materials and supplies	2,380	2,820	2,819	1
Capital outlays	288	322	230	92
Total sheriff - corrections	<u>32,837</u>	<u>33,187</u>	<u>32,183</u>	<u>1,004</u>
Sheriff - furtherance of justice				
Services and charges	36	36	36	-
Total sheriff - furtherance of justice	<u>36</u>	<u>36</u>	<u>36</u>	<u>-</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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff - return of prisoners				
Services and charges	\$ 40	\$ 133	\$ 133	\$ -
Contingencies	100	7	-	7
Total sheriff - return of prisoners	140	140	133	7
Sheriff - weight enforcement				
Personal services	194	205	203	2
PERS - County share	32	32	32	-
Medicare - County share	3	3	-	3
Fringe benefits	29	29	24	5
Services and charges	8	8	4	4
Materials and supplies	11	13	8	5
Total sheriff - weight enforcement	277	290	271	19
Sheriff - rotary				
Personal services	1,576	1,576	1,350	226
PERS - County share	261	261	200	61
Medicare - County share	23	23	8	15
Fringe benefits	223	223	162	61
Workers' compensation	27	27	14	13
Services and charges	10	10	9	1
Materials and supplies	20	29	21	8
Capital outlays	140	140	132	8
Total sheriff - rotary	2,280	2,289	1,896	393
Total public safety	71,031	71,348	68,364	2,984
Human services				
Veterans service commission - administration				
Personal services	455	455	416	39
PERS - County share	62	62	45	17
Medicare - County share	7	7	5	2
Fringe benefits	94	94	74	20
Services and charges	108	150	148	2
Materials and supplies	20	29	29	-
Grants	20	1,262	1,098	164
Capital outlays	1,300	95	84	11
Total veterans service commission - administration	2,066	2,154	1,899	255
Veterans services - general				
Services and charges	99	99	83	16
Materials and supplies	28	28	12	16
Total veterans services - general	127	127	95	32
Total human services	2,193	2,281	1,994	287
Public works				
Engineer - map room				
Personal services	300	300	291	9
PERS - County share	41	41	30	11
Medicare - County share	4	4	2	2
Fringe benefits	46	46	34	12
Materials and supplies	3	3	1	2
Total public works	394	394	358	36

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Community development				
Development				
Personal services	\$ 386	\$ 386	\$ 330	\$ 56
PERS - County share	52	45	36	9
Medicare - County share	6	6	4	2
Fringe benefits	62	62	49	13
Services and charges	224	250	245	5
Materials and supplies	6	10	10	-
Capital outlays	73	77	74	3
Total community development	809	836	748	88
Other				
Commissioner - general				
Grants	2,630	2,933	2,183	750
Contingencies	7,500	3,227	-	3,227
Total other	10,130	6,160	2,183	3,977
Debt service				
Commissioner debt service				
Debt service	12,790	-	-	-
Total debt service	12,790	-	-	-
Intergovernmental grants				
Commissioners - special				
Intergovernmental grants	691	691	691	-
Total intergovernmental grants	691	691	691	-
Total expenditures	204,355	192,711	167,650	25,061
Excess of revenues over expenditures	8,617	29,087	60,674	31,587
Other financing sources (uses):				
Proceeds from sale of fixed assets	94	119	123	4
Operating transfers in	4,313	8,520	7,746	(774)
Operating transfers out	(54,060)	(67,283)	(32,099)	35,184
Transfers to component units	(6,681)	(6,681)	(6,681)	-
Total other financing sources (uses)	(56,334)	(65,325)	(30,911)	34,414
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(47,717)	(36,238)	29,763	66,001
Fund balance at beginning of year (restated)	73,776	73,776	73,776	-
Prior year encumbrances appropriated	6,488	6,488	6,488	-
Fund balance at end of year	\$ 32,547	\$ 44,026	\$ 110,027	\$ 66,001

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:

Board of Mental Retardation and Developmental Disabilities (Board of 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 job training and public assistance to qualified clients, 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 non-custodial 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	Adult Probation and Community Corrections
Real Estate Assessment	Juvenile Accountability Incentive Block Grant
Certificate of Title Administration	Emergency Management Agency
Treasurer's Delinquent Real Estate (R/E)	Prosecuting Attorney Rotary
Tax Collection Fees	Juvenile Detention – Special Food
Recorder Equipment	Sheriff's Child Support Enforcement
Treasurer's Escrow Interest	Sheriff's Federal Programs
County Stadium (GAAP Only)	Sheriff's Special Projects
Prosecutor's Delinquent Real Estate (R/E)	Local Law Enforcement Block Grant
Tax Collection Fees	Children's Services Donated Funds
Court Computerization	(GAAP Only)
Probate Court – Special Projects	Champions for Children
Computerized Legal Research	Dog and Kennel
Arbitration Filing Fees	Domestic Shelter
Community Based Correctional Facilities	Joseph Carr Ditch
(C.B.C.F.) Operations	Community and Economic Development
Domestic and Juvenile Court Grants	Mid-Ohio Regional Planning Facility Lease
Federal Justice Block Grants	Other Special Revenue Funds

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Board of MR & DD	Children Services Board	Public Assistance	Motor Vehicle and Gasoline Tax	Senior Services
Assets:					
Equity with County Treasurer	\$ 78,497	\$ 51,358	\$ 18,538	\$ 7,694	\$ 9,039
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	113,537	74,380	-	-	14,983
Accounts	21	28	78	2	104
Interest	-	-	-	-	-
Leases	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	1,721	44	64	1,345	5
Due from other funds	796	518	-	-	178
Inventories	813	25	33	1,108	-
Restricted cash	-	-	-	-	-
Total assets	\$ 195,385	\$ 126,353	\$ 18,713	\$ 10,149	\$ 24,309
Liabilities:					
Accounts payable	\$ 9,038	\$ 10,413	\$ 10,690	\$ 2,434	\$ 1,048
Accrued wages	1,891	1,142	811	412	99
Due to other funds	31	75	292	29	6
Due to component units	4,399	-	-	-	-
Deferred revenue	113,537	74,381	-	-	14,983
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	128,896	86,011	11,793	2,875	16,136
Equity:					
Fund balances:					
Reserved for encumbrances	-	629	7,772	947	86
Reserved for inventories	813	25	33	1,108	-
Unreserved, undesignated	65,676	39,688	(885)	5,219	8,087
Total equity	66,489	40,342	6,920	7,274	8,173
Total liabilities and equity	\$ 195,385	\$ 126,353	\$ 18,713	\$ 10,149	\$ 24,309

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Child Support Enforcement	Zoological Park	Convention Center Lease	Real Estate Assessment	Certificate of Title Administration
Assets:					
Equity with County Treasurer	\$ 977	\$ -	\$ -	\$ 14,392	\$ 3,337
Cash with fiscal and escrow agents	-	-	-	-	4
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	-	-	-	-	-
Accounts	1	-	-	-	266
Interest	-	-	-	-	-
Leases	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	101	-
Inventories	11	-	-	3	8
Restricted cash	-	-	-	-	-
Total assets	\$ 989	\$ -	\$ -	\$ 14,496	\$ 3,615
Liabilities:					
Accounts payable	\$ 627	\$ -	\$ -	\$ 352	\$ 188
Accrued wages	327	-	-	89	89
Due to other funds	422	-	-	-	4
Due to component units	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	1,376	-	-	441	281
Equity:					
Fund balances:					
Reserved for encumbrances	417	82	-	558	64
Reserved for inventories	11	-	-	3	8
Unreserved, undesignated	(815)	(82)	-	13,494	3,262
Total equity	(387)	-	-	14,055	3,334
Total liabilities and equity	\$ 989	\$ -	\$ -	\$ 14,496	\$ 3,615

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Treasurer's Delinquent R/E Tax Collection Fees	Recorder Equipment	Treasurer's Escrow Interest	County Stadium	Prosecutor's Delinquent R/E Tax Collection Fees
Assets:					
Equity with County Treasurer	\$ 2,937	\$ 1,789	\$ 126	\$ -	\$ 1,878
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	-	-	-	-	-
Accounts	-	2	-	-	-
Interest	-	-	-	-	-
Leases	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted cash	-	-	-	-	-
	Total assets	Total assets	Total assets	Total assets	Total assets
	\$ 2,937	\$ 1,791	\$ 126	\$ -	\$ 1,878
Liabilities:					
Accounts payable	\$ 13	\$ 14	\$ 2	\$ -	\$ 17
Accrued wages	11	-	1	-	36
Due to other funds	-	-	-	-	-
Due to component units	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	322	-
	Total liabilities	Total liabilities	Total liabilities	Total liabilities	Total liabilities
	24	14	3	322	53
Equity:					
Fund balances:					
Reserved for encumbrances	15	6	7	-	54
Reserved for inventories	-	-	-	-	-
Unreserved, undesignated	2,898	1,771	116	(322)	1,771
	Total equity	Total equity	Total equity	Total equity	Total equity
	2,913	1,777	123	(322)	1,825
	Total liabilities and equity	Total liabilities and equity	Total liabilities and equity	Total liabilities and equity	Total liabilities and equity
	\$ 2,937	\$ 1,791	\$ 126	\$ -	\$ 1,878

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Court Computerization	Probate Court- Special Projects	Computerized Legal Research	Arbitration Filing Fees	C.B.C.F. Operations
Assets:					
Equity with County Treasurer	\$ 738	\$ 351	\$ 568	\$ 117	\$ 1,832
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	-	-	-	-	-
Accounts	29	12	8	1	-
Interest	-	-	-	-	-
Leases	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories	-	-	-	-	27
Restricted cash	-	-	-	-	-
	767	363	576	118	1,859
Total assets	\$ 767	\$ 363	\$ 576	\$ 118	\$ 1,859
Liabilities:					
Accounts payable	\$ -	6	\$ 6	\$ 50	\$ 209
Accrued wages	-	-	-	-	115
Due to other funds	-	-	-	-	25
Due to component units	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	-	-
	-	6	6	50	349
Total liabilities	-	6	6	50	349
Equity:					
Fund balances:					
Reserved for encumbrances	-	-	8	-	65
Reserved for inventories	-	-	-	-	27
Unreserved, undesignated	767	357	562	68	1,418
	767	357	570	68	1,510
Total equity	767	357	570	68	1,510
Total liabilities and equity	\$ 767	\$ 363	\$ 576	\$ 118	\$ 1,859

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Domestic and Juvenile Court Grants	Federal Justice Block Grant	Adult Probation and Community Corrections	Juvenile Accountability Incentive Block Grant	Emergency Management Agency
Assets:					
Equity with County Treasurer	\$ 3,887	\$ 1,509	\$ 675	\$ 149	\$ 495
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	-	-	-	-	-
Accounts	-	9	16	-	2
Interest	-	-	-	-	-
Leases	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	-	550	5	173	-
Due from other funds	-	-	-	7	-
Inventories	-	-	-	-	-
Restricted cash	-	-	-	-	-
	Total assets	\$ 2,068	\$ 696	\$ 329	\$ 497
	\$ 3,887	\$ 2,068	\$ 696	\$ 329	\$ 497
Liabilities:					
Accounts payable	\$ 252	\$ 508	\$ 58	\$ 74	\$ 21
Accrued wages	51	7	44	7	12
Due to other funds	13	801	-	1	-
Due to component units	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	-	-
	Total liabilities	1,316	102	82	33
	316	1,316	102	82	33
Equity:					
Fund balances:					
Reserved for encumbrances	395	1,759	13	34	328
Reserved for inventories	-	-	-	-	-
Unreserved, undesignated	3,176	(1,007)	581	213	136
	Total equity	752	594	247	464
	\$ 3,571	\$ 752	\$ 594	\$ 247	\$ 464
Total liabilities and equity	\$ 3,887	\$ 2,068	\$ 696	\$ 329	\$ 497

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Prosecuting Attorney Rotary	Juvenile Detention- Special Food	Sheriff's Child Support Enforcement	Sheriff's Federal Programs	Sheriff's Special Projects
Assets:					
Equity with County Treasurer	\$ 281	\$ 9	\$ 18	\$ 63	\$ 53
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	-	-	-	-	-
Accounts	-	-	-	-	1
Interest	-	-	-	-	-
Leases	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	22	29	-	7	-
Due from other funds	34	-	7	-	-
Inventories	-	-	-	-	-
Restricted cash	-	-	-	-	-
	Total assets	\$ 38	\$ 25	\$ 70	\$ 54
	\$ 337	\$ 38	\$ 25	\$ 70	\$ 54
Liabilities:					
Accounts payable	\$ 7	\$ 8	\$ 4	\$ -	\$ 2
Accrued wages	8	-	4	-	-
Due to other funds	-	-	-	37	-
Due to component units	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	-	-
	Total liabilities	8	8	37	2
	15	8	8	37	2
Equity:					
Fund balances:					
Reserved for encumbrances	-	-	3	-	-
Reserved for inventories	-	-	-	-	-
Unreserved, undesignated	322	30	14	33	52
	Total equity	30	17	33	52
	\$ 337	\$ 38	\$ 25	\$ 70	\$ 54
Total liabilities and equity	\$ 337	\$ 38	\$ 25	\$ 70	\$ 54

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Local Law Enforcement Block Grant	Children Services Donated Funds	Champions for Children	Dog and Kennel	Domestic Shelter
Assets:					
Equity with County Treasurer	\$ 845	\$ -	\$ 10	\$ 393	\$ 145
Cash with fiscal and escrow agents	-	788	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	-	-	-	-	-
Accounts	-	-	20	3	13
Interest	-	9	-	-	-
Leases	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	39	-	-	-
Inventories	-	-	-	10	-
Restricted cash	-	-	-	-	-
	Total assets	Total assets	Total assets	Total assets	Total assets
	\$ 845	\$ 836	\$ 30	\$ 406	\$ 158
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 132	\$ 156
Accrued wages	-	-	-	47	-
Due to other funds	-	-	-	7	-
Due to component units	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	100	-
	Total liabilities	Total liabilities	Total liabilities	Total liabilities	Total liabilities
	-	-	-	286	156
Equity:					
Fund balances:					
Reserved for encumbrances	-	-	-	25	-
Reserved for inventories	-	-	-	10	-
Unreserved, undesignated	845	836	30	85	2
	Total equity	Total equity	Total equity	Total equity	Total equity
	845	836	30	120	2
Total liabilities and equity	\$ 845	\$ 836	\$ 30	\$ 406	\$ 158

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Amounts in 000's)

	Joseph Car Ditch	Community and Economic Development	Mid-Ohio Regional Planning Facility Lease	Other Special Revenue Funds	Totals
Assets:					
Equity with County Treasurer	\$ 113	\$ 415	\$ -	\$ 545	\$ 203,773
Cash with fiscal and escrow agents	-	-	-	-	792
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	-	-	-	-	202,900
Accounts	-	-	-	-	616
Interest	-	-	-	-	9
Leases	-	-	95	-	95
Loans	-	6,965	-	-	6,965
Due from other governments	-	300	-	-	4,265
Due from other funds	-	-	28	-	1,708
Inventories	-	-	-	-	2,038
Restricted cash	-	-	448	-	448
	\$ 113	\$ 7,680	\$ 571	\$ 545	\$ 423,609
Liabilities:					
Accounts payable	\$ 9	\$ 223	\$ -	\$ -	\$ 36,561
Accrued wages	-	5	-	-	5,208
Due to other funds	-	271	-	-	2,014
Due to component units	-	-	-	-	4,399
Deferred revenue	-	6,965	95	-	209,961
Amounts held and due to others	-	-	190	-	190
Advances from other funds	145	-	-	34	601
	154	7,464	285	34	258,934
Equity:					
Fund balances:					
Reserved for encumbrances	28	595	-	-	13,890
Reserved for inventories	-	-	-	-	2,038
Unreserved, undesignated	(69)	(379)	286	511	148,747
	(41)	216	286	511	164,675
Total liabilities and equity	\$ 113	\$ 7,680	\$ 571	\$ 545	\$ 423,609

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Board of MR & DD	Children Services Board	Public Assistance	Motor Vehicle and Gasoline Tax	Senior Services
Revenues:					
Real and other taxes	\$ 110,152	\$ 72,507	\$ -	\$ -	\$ 14,609
Licenses and permits	-	-	-	8	-
Fees and charges for services	350	704	-	68	477
Fines and forfeitures	-	-	-	676	-
Intergovernmental	44,602	59,066	105,872	33,336	2,491
Investment income	-	-	-	-	-
Other	1,485	268	1,599	296	67
Total revenues	156,589	132,545	107,471	34,384	17,644
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Human services	-	122,553	103,919	-	15,004
Health	133,266	-	-	-	-
Public works	-	-	-	33,693	-
Conservation and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	169	37	85	50	-
Interest charges	59	1	14	-	-
Intergovernmental grants	-	-	-	-	116
Total expenditures	133,494	122,591	104,018	33,743	15,120
Excess (deficiency) of revenues over (under) expenditures	23,095	9,954	3,453	641	2,524
Other financing sources (uses):					
Proceeds of notes	-	-	-	1,942	-
Capital lease transactions	570	-	-	-	-
Proceeds from sale of fixed assets	42	4	-	227	-
Operating transfers in	-	-	5,680	-	-
Operating transfers out	-	-	(4,199)	-	-
Transfers to component units	(6,522)	-	-	-	-
Total other financing sources (uses)	(5,910)	4	1,481	2,169	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	17,185	9,958	4,934	2,810	2,524
Fund balances (deficits) at beginning of year (restated)	49,690	30,380	1,978	4,406	5,649
Residual equity transfers	-	-	-	-	-
Change in reserved for inventories	(386)	4	8	58	-
Fund balances (deficits) at end of year	\$ 66,489	\$ 40,342	\$ 6,920	\$ 7,274	\$ 8,173

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Child Support Enforcement	Zoological Park	Convention Center Lease	Real Estate Assessment	Certificate of Title Administration
Revenues:					
Real and other taxes	\$ -	\$ 12,186	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fees and charges for services	2,209	-	-	9,199	4,056
Fines and forfeitures	-	-	-	-	-
Intergovernmental	9,298	1,254	-	-	-
Investment income	-	-	-	-	-
Other	18	-	6,093	-	62
Total revenues	11,525	13,440	6,093	9,199	4,118
Expenditures:					
Current:					
General government	-	-	6,093	5,167	3,360
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Human services	14,485	-	-	-	-
Health	-	-	-	-	-
Public works	-	-	-	-	-
Conservation and recreation	-	13,191	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest charges	-	-	-	-	-
Intergovernmental grants	-	-	-	-	-
Total expenditures	14,485	13,191	6,093	5,167	3,360
Excess (deficiency) of revenues over (under) expenditures	(2,960)	249	-	4,032	758
Other financing sources (uses):					
Proceeds of notes	-	-	-	-	-
Capital lease transactions	-	-	-	-	11
Proceeds from sale of fixed assets	-	-	-	-	9
Operating transfers in	414	-	-	-	-
Operating transfers out	-	(249)	-	-	(3,500)
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	414	(249)	-	-	(3,480)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,546)	-	-	4,032	(2,722)
Fund balances (deficits) at beginning of year (restated)	2,153	-	-	10,023	6,081
Residual equity transfers	-	-	-	-	-
Change in reserved for inventories	6	-	-	-	(25)
Fund balances (deficits) at end of year	\$ (387)	\$ -	\$ -	\$ 14,055	\$ 3,334

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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, 2000
(Amounts in 000's)

	Treasurer's Delinquent R/E Tax Collection Fees	Recorder Equipment	Treasurer's Escrow Interest	County Stadium	Prosecutor's Delinquent R/E Tax Collection Fees
Revenues:					
Real and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fees and charges for services	955	480	-	-	939
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment income	-	-	52	-	-
Other	-	-	-	-	48
Total revenues	955	480	52	-	987
Expenditures:					
Current:					
General government	504	326	40	-	-
Judicial	-	-	-	-	631
Public safety	-	-	-	-	-
Human services	-	-	-	-	-
Health	-	-	-	-	-
Public works	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest charges	-	-	-	-	-
Intergovernmental grants	-	-	-	-	-
Total expenditures	504	326	40	-	631
Excess (deficiency) of revenues over (under) expenditures	451	154	12	-	356
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	451	154	12	-	356
Fund balances (deficits) at beginning of year (restated)	2,462	1,623	111	(322)	1,469
Residual equity transfers	-	-	-	-	-
Change in reserved for inventories	-	-	-	-	-
Fund balances (deficits) at end of year	\$ 2,913	\$ 1,777	\$ 123	\$ (322)	\$ 1,825

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Court Computerization	Probate Court- Special Projects	Computerized Legal Research	Arbitration Filing Fees	C.B.C.F. Operations
Revenues:					
Real and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fees and charges for services	464	170	114	118	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	4,491
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	464	170	114	118	4,491
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	192	143	80	50	-
Public safety	-	-	-	-	4,282
Human services	-	-	-	-	-
Health	-	-	-	-	-
Public works	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	19
Interest charges	-	-	-	-	1
Intergovernmental grants	-	-	-	-	-
Total expenditures	192	143	80	50	4,302
Excess (deficiency) of revenues over (under) expenditures	272	27	34	68	189
Other financing sources (uses):					
Proceeds of notes	-	-	-	-	-
Capital lease transactions	-	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	(514)	-	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	(514)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(242)	27	34	68	189
Fund balances (deficits) at beginning of year (restated)	1,009	330	536	-	1,321
Residual equity transfers	-	-	-	-	-
Change in reserved for inventories	-	-	-	-	-
Fund balances (deficits) at end of year	\$ 767	\$ 357	\$ 570	\$ 68	\$ 1,510

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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, 2000
(Amounts in 000's)

	Domestic and Juvenile Court Grants	Federal Justice Block Grant	Adult Probation and Community Corrections	Juvenile Accountability Incentive Block Grant	Emergency Management Agency
Revenues:					
Real and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fees and charges for services	39	-	110	-	16
Fines and forfeitures	3	-	-	-	-
Intergovernmental	2,987	4,637	1,535	175	672
Investment income	-	-	-	-	-
Other	2	14	-	27	3
Total revenues	3,031	4,651	1,645	202	691
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	3,138	2,567	1,557	1,051	667
Human services	112	-	-	-	-
Health	-	-	-	-	-
Public works	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest charges	-	-	-	-	-
Intergovernmental grants	-	789	-	-	-
Total expenditures	3,250	3,356	1,557	1,051	667
Excess (deficiency) of revenues over (under) expenditures	(219)	1,295	88	(849)	24
Other financing sources (uses):					
Proceeds of notes	-	-	-	-	-
Capital lease transactions	-	-	-	-	-
Proceeds from sale of fixed assets	7	-	-	-	4
Operating transfers in	-	70	-	741	-
Operating transfers out	-	(841)	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	7	(771)	-	741	4
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(212)	524	88	(108)	28
Fund balances (deficits) at beginning of year (restated)	3,783	228	506	355	436
Residual equity transfers	-	-	-	-	-
Change in reserved for inventories	-	-	-	-	-
Fund balances (deficits) at end of year	\$ 3,571	\$ 752	\$ 594	\$ 247	\$ 464

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Prosecuting Attorney Rotary	Juvenile Detention- Special Food	Sheriff's Child Support Enforcement	Sheriff's Federal Programs	Sheriff's Special Projects
Revenues:					
Real and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fees and charges for services	-	-	119	-	-
Fines and forfeitures	-	-	-	-	6
Intergovernmental	204	127	-	111	-
Investment income	7	-	-	-	-
Other	72	-	-	-	-
Total revenues	283	127	119	111	6
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	316	133	128	83	2
Human services	-	-	-	-	-
Health	-	-	-	-	-
Public works	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest charges	-	-	-	-	-
Intergovernmental grants	-	-	-	-	-
Total expenditures	316	133	128	83	2
Excess (deficiency) of revenues over (under) expenditures	(33)	(6)	(9)	28	4
Other financing sources (uses):					
Proceeds of notes	-	-	-	-	-
Capital lease transactions	-	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-	-
Operating transfers in	70	-	-	30	-
Operating transfers out	-	-	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	70	-	-	30	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	37	(6)	(9)	58	4
Fund balances (deficits) at beginning of year (restated)	285	36	26	(25)	48
Residual equity transfers	-	-	-	-	-
Change in reserved for inventories	-	-	-	-	-
Fund balances (deficits) at end of year	\$ 322	\$ 30	\$ 17	\$ 33	\$ 52

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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, 2000
(Amounts in 000's)

	Local Law Enforcement Block Grant	Children Services Donated Funds	Champions for Children	Dog and Kennel	Domestic Shelter
Revenues:					
Real and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	995	-
Fees and charges for services	-	-	-	137	322
Fines and forfeitures	-	-	-	198	-
Intergovernmental	845	-	-	-	-
Investment income	-	44	-	-	-
Other	-	164	98	93	-
Total revenues	845	208	98	1,423	322
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Human services	-	251	88	-	-
Health	-	-	-	2,301	320
Public works	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	1	-
Interest charges	-	-	-	-	-
Intergovernmental grants	-	-	-	-	-
Total expenditures	-	251	88	2,302	320
Excess (deficiency) of revenues over (under) expenditures	845	(43)	10	(879)	2
Other financing sources (uses):					
Proceeds of notes	-	-	-	-	-
Capital lease transactions	-	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	2	-
Operating transfers in	-	-	-	836	-
Operating transfers out	-	-	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	-	-	-	838	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	845	(43)	10	(41)	2
Fund balances (deficits) at beginning of year (restated)	-	879	20	164	-
Residual equity transfers	-	-	-	-	-
Change in reserved for inventories	-	-	-	(3)	-
Fund balances (deficits) at end of year	\$ 845	\$ 836	\$ 30	\$ 120	\$ 2

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Joseph Carr Ditch	Community and Economic Development	Mid-Ohio Regional Planning Facility Lease	Other Special Revenue Funds	Totals
Revenues:					
Real and other taxes	\$ -	\$ -	\$ -	\$ -	\$ 209,454
Licenses and permits	-	-	-	-	1,003
Fees and charges for services	-	41	-	-	21,087
Fines and forfeitures	-	-	-	-	883
Intergovernmental	-	3,736	-	-	275,439
Investment income	-	-	28	-	131
Other	-	6	159	-	10,574
Total revenues	-	3,783	187	-	518,571
Expenditures:					
Current:					
General government	-	-	-	-	15,490
Judicial	-	-	-	-	1,096
Public safety	-	-	-	-	13,924
Human services	-	-	-	-	256,412
Health	-	-	-	-	135,887
Public works	41	-	-	-	33,734
Conservation and recreation	-	-	-	-	13,191
Community development	-	2,241	2	-	2,243
Debt service:					
Principal retirement	-	-	-	-	361
Interest charges	-	-	-	-	75
Intergovernmental grants	-	1,360	-	-	2,265
Total expenditures	41	3,601	2	-	474,678
Excess (deficiency) of revenues over (under) expenditures	(41)	182	185	-	43,893
Other financing sources (uses):					
Proceeds of notes	-	-	-	-	1,942
Capital lease transactions	-	-	-	-	581
Proceeds from sale of fixed assets	-	-	-	-	295
Operating transfers in	-	123	-	-	7,964
Operating transfers out	-	-	(107)	-	(9,410)
Transfers to component units	-	-	-	-	(6,522)
Total other financing sources (uses)	-	123	(107)	-	(5,150)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(41)	305	78	-	38,743
Fund balances (deficits) at beginning of year (restated)	-	211	208	511	126,570
Residual equity transfers	-	(300)	-	-	(300)
Change in reserved for inventories	-	-	-	-	(338)
Fund balances (deficits) at end of year	\$ (41)	\$ 216	\$ 286	\$ 511	\$ 164,675

FRANKLIN COUNTY, OHIO

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Board of Mental Retardation and Developmental Disabilities
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real and other taxes	\$ 109,406	\$ 110,655	\$ 110,152	\$ (503)
Fees and charges for services	-	-	349	349
Intergovernmental	44,294	44,094	50,579	6,485
Other	1,700	1,700	1,485	(215)
Total revenues	155,400	156,449	162,565	6,116
Expenditures:				
Health				
MR & DD - administration and programs				
Personal services	54,600	54,600	50,213	4,387
PERS - County share	6,300	6,300	4,461	1,839
STRS - County share	1,400	1,400	1,173	227
Medicare - County share	540	540	500	40
Fringe benefits	11,400	11,400	8,757	2,643
Workers' compensation	2,500	2,500	708	1,792
Unemployment compensation	30	30	12	18
Services and charges	60,000	62,000	61,694	306
Materials and supplies	3,012	3,012	2,769	243
Capital outlays	2,488	2,488	1,986	502
Total MR & DD - administration and programs	<u>142,270</u>	<u>144,270</u>	<u>132,273</u>	<u>11,997</u>
MR & DD - capital reserve				
Capital outlays	8,103	8,103	5,466	2,637
Contingencies	51,341	49,341	-	49,341
Total MR & DD - capital reserve	<u>59,444</u>	<u>57,444</u>	<u>5,466</u>	<u>51,978</u>
MR & DD - supported living				
Services and charges	3,500	3,500	3,500	-
Total MR & DD - supported living	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total expenditures	205,214	205,214	141,239	63,975
Excess (deficiency) of revenues over (under) expenditures	(49,814)	(48,765)	21,326	70,091
Other financing sources (uses):				
Proceeds from sale of fixed assets	-	-	42	42
Total other financing sources (uses)	-	-	42	42
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(49,814)	(48,765)	21,368	70,133
Fund balance at beginning of year	57,129	57,129	57,129	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 7,315	\$ 8,364	\$ 78,497	\$ 70,133

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real and other taxes	\$ 71,650	\$ 72,507	\$ 72,507	\$ -
Fees and charges for services	332	319	702	383
Intergovernmental	51,880	60,311	59,338	(973)
Other	310	472	251	(221)
Total revenues	124,172	133,609	132,798	(811)
Expenditures:				
Human services				
Children services - administration and programs				
Personal services	28,203	25,403	25,311	92
PERS - County share	6,219	5,019	4,763	256
Medicare - County share	255	255	232	23
Fringe benefits	4,090	3,890	3,843	47
Workers' compensation	711	311	238	73
Unemployment compensation	50	50	22	28
Services and charges	77,239	84,688	84,354	334
Materials and supplies	1,906	1,949	1,948	1
Grants	899	906	855	51
Capital outlays	2,658	1,214	1,209	5
Total expenditures	122,230	123,685	122,775	910
Excess (deficiency) of revenues over (under) expenditures	1,942	9,924	10,023	99
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	1,942	9,924	10,027	103
Fund balance at beginning of year	35,863	35,863	35,863	-
Prior year encumbrances appropriated	3,258	3,258	3,258	-
Fund balance at end of year	\$ 41,063	\$ 49,045	\$ 49,148	\$ 103

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, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 115,178	\$ 116,420	\$ 106,268	\$ (10,152)
Other	337	743	1,571	828
Total revenues	115,515	117,163	107,839	(9,324)
Expenditures:				
Human Services				
Job and family services - administration and programs				
Personal services	20,919	20,919	19,587	1,332
PERS - County share	2,835	3,160	2,956	204
Medicare - County share	224	224	184	40
Fringe benefits	3,791	3,791	2,709	1,082
Workers' compensation	288	288	288	-
Unemployment compensation	17	117	88	29
Services and charges	87,433	95,404	84,465	10,939
Materials and supplies	805	837	613	224
Capital outlays	1,835	1,946	1,222	724
Contingencies	2,642	-	-	-
Total job and family services - administration and programs	<u>120,789</u>	<u>126,686</u>	<u>112,112</u>	<u>14,574</u>
Job and family services - early start program				
Services and charges	373	400	365	35
Total job and family services - early start program	<u>373</u>	<u>400</u>	<u>365</u>	<u>35</u>
Job and family services - wellness grant				
Services and charges	905	1,018	1,006	12
Total job and family services - wellness grant	<u>905</u>	<u>1,018</u>	<u>1,006</u>	<u>12</u>
Job and family services - welcome home grant				
Services and charges	620	642	596	46
Total job and family services - welcome home grant	<u>620</u>	<u>642</u>	<u>596</u>	<u>46</u>
Total expenditures	122,687	128,746	114,079	14,667
Excess (deficiency) of revenues over (under) expenditures	(7,172)	(11,583)	(6,240)	5,343
Other financing sources (uses):				
Operating transfers in	5,505	6,028	5,680	(348)
Operating transfers out	(5,112)	(4,211)	(4,199)	12
Total other financing sources (uses)	393	1,817	1,481	(336)

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, 2000
 (Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	\$ (6,779)	\$ (9,766)	\$ (4,759)	\$ 5,007
Fund balance at beginning of year	1,876	1,876	1,876	-
Prior year encumbrances appropriated	9,792	9,792	9,792	-
Fund balance at end of year	\$ 4,889	\$ 1,902	\$ 6,909	\$ 5,007

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, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Licenses and permits	\$ -	\$ 10	\$ 9	\$ (1)
Fees and charges for services	86	68	69	1
Fines and forfeitures	700	650	676	26
Intergovernmental	32,485	42,128	33,886	(8,242)
Other	204	52	296	244
Total revenues	33,475	42,908	34,936	(7,972)
Expenditures:				
Public works				
Engineer - administration				
Personal services	1,069	1,069	1,062	7
PERS - County share	145	144	114	30
Medicare - County share	9	10	9	1
Fringe benefits	1,137	1,137	887	250
Workers' compensation	279	279	42	237
Unemployment compensation	5	5	2	3
Services and charges	447	570	563	7
Materials and supplies	122	128	115	13
Capital outlays	141	150	36	114
Total engineer - administration	<u>3,354</u>	<u>3,492</u>	<u>2,830</u>	<u>662</u>
Engineer - bridges and culverts				
Personal services	675	809	742	67
PERS - County share	91	110	75	35
Medicare - County share	7	9	8	1
Services and charges	22	22	20	2
Materials and supplies	87	87	54	33
Capital outlays	3,050	6,138	4,571	1,567
Total engineer - bridges and culverts	<u>3,932</u>	<u>7,175</u>	<u>5,470</u>	<u>1,705</u>
Engineer - roads				
Personal services	5,732	5,598	5,344	254
PERS - County share	777	758	567	191
Medicare - County share	58	56	48	8
Services and charges	1,479	1,532	1,347	185
Materials and supplies	2,044	2,142	1,824	318
Capital outlays	22,655	25,179	19,020	6,159
Contingencies	600	450	-	450
Total engineer - roads	<u>33,345</u>	<u>35,715</u>	<u>28,150</u>	<u>7,565</u>
Total public works	40,631	46,382	36,450	9,932
Debt service				
Engineer - roads				
Debt service	150	105	50	55
Total debt service	150	105	50	55

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total expenditures</i>	\$ 40,781	\$ 46,487	\$ 36,500	\$ 9,987
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(7,306)</u>	<u>(3,579)</u>	<u>(1,564)</u>	<u>2,015</u>
Other financing sources (uses):				
Proceeds of notes	1,557	1,557	1,557	-
Proceeds from sale of fixed assets	30	30	227	197
<i>Total other financing sources (uses)</i>	<u>1,587</u>	<u>1,587</u>	<u>1,784</u>	<u>197</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	<u>(5,719)</u>	<u>(1,992)</u>	<u>220</u>	<u>2,212</u>
Fund balance at beginning of year	2,752	2,752	2,752	-
Prior year encumbrances appropriated	2,386	2,386	2,386	-
Fund balance at end of year	<u><u>\$ (581)</u></u>	<u><u>\$ 3,146</u></u>	<u><u>\$ 5,358</u></u>	<u><u>\$ 2,212</u></u>

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real and other taxes	\$ 14,344	\$ 14,574	\$ 14,609	\$ 35
Fees and charges for services	480	480	474	(6)
Intergovernmental	2,668	2,691	2,474	(217)
Other	-	-	30	30
Total revenues	17,492	17,745	17,587	(158)
Expenditures:				
Human services				
Office on aging - senior services levy				
Personal services	1,832	1,832	1,644	188
PERS - County share	248	248	177	71
Medicare - County share	27	27	22	5
Fringe benefits	280	280	250	30
Workers' compensation	12	12	4	8
Unemployment compensation	10	10	1	9
Services and charges	13,884	13,896	11,087	2,809
Materials and supplies	69	73	37	36
Grants	51	1,352	1,352	-
Capital outlays	1,108	54	54	-
Total office on aging - senior services levy	17,521	17,784	14,628	3,156
Office on aging - adult protective services				
Personal services	475	475	459	16
PERS - County share	64	64	49	15
Medicare - County share	7	7	6	1
Fringe benefits	105	105	63	42
Workers' compensation	4	4	1	3
Services and charges	203	203	141	62
Materials and supplies	9	9	6	3
Capital outlays	-	2	2	-
Total office on aging - adult protective services	867	869	727	142
Total human services	18,388	18,653	15,355	3,298
Intergovernmental grants				
Senior services levy				
Intergovernmental grants	-	116	116	-
Total intergovernmental grants	-	116	116	-
Total expenditures	18,388	18,769	15,471	3,298
Excess (deficiency) of revenues over (under) expenditures	(896)	(1,024)	2,116	3,140

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, 2000
 (Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):	\$ -	\$ -	\$ -	\$ -
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	(896)	(1,024)	2,116	3,140
Fund balance at beginning of year	6,367	6,367	6,367	-
Prior year encumbrances appropriated	265	265	265	-
Fund balance at end of year	\$ 5,736	\$ 5,608	\$ 8,748	\$ 3,140

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 2,186	\$ 2,485	\$ 2,497	\$ 12
Intergovernmental	14,321	12,624	9,298	(3,326)
Other	48	54	25	(29)
Total revenues	16,555	15,163	11,820	(3,343)
Expenditures:				
Human services				
Child support enforcement agency				
Personal services	7,280	7,280	6,967	313
PERS - County share	1,383	1,383	1,114	269
Medicare - County share	106	106	93	13
Fringe benefits	1,316	1,316	1,213	103
Workers' compensation	56	56	13	43
Unemployment compensation	30	30	8	22
Services and charges	5,544	5,950	4,759	1,191
Materials and supplies	95	104	94	10
Capital outlays	1,579	1,596	903	693
Total expenditures	17,389	17,821	15,164	2,657
Excess (deficiency) of revenues over (under) expenditures	(834)	(2,658)	(3,344)	(686)
Other financing sources (uses):				
Operating transfers in	-	-	414	414
Total other financing sources (uses)	-	-	414	414
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(834)	(2,658)	(2,930)	(272)
Fund balance at beginning of year	1,788	1,788	1,788	-
Prior year encumbrances appropriated	1,169	1,169	1,169	-
Fund balance at end of year	\$ 2,123	\$ 299	\$ 27	\$ (272)

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Real and other taxes	\$ 12,057	\$ 12,271	\$ 12,186	\$ (85)
Intergovernmental	1,335	1,334	1,334	-
Total revenues	13,392	13,605	13,520	(85)
Expenditures:				
Conservation and recreation				
Commissioners - zoological park				
Services and charges	170	170	167	3
Grants	12,973	13,186	13,186	-
Total conservation and recreation	13,143	13,356	13,353	3
Debt service				
Zoological park				
Debt service	249	-	-	-
Total debt service	249	-	-	-
Total expenditures	13,392	13,356	13,353	3
Excess (deficiency) of revenues over (under) expenditures	-	249	167	(82)
Other financing sources (uses):				
Operating transfers out	-	(249)	(249)	-
Total other financing sources (uses)	-	(249)	(249)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	(82)	(82)
Fund balance at beginning of year	(78)	(78)	(78)	-
Prior year encumbrances appropriated	78	78	78	-
Fund balance at end of year	\$ -	\$ -	\$ (82)	\$ (82)

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 6,093	\$ 6,093	\$ 6,093	\$ -
Total revenues	6,093	6,093	6,093	-
Expenditures:				
General government				
Commissioners - convention facility Services and charges	6,093	6,093	6,093	-
Total expenditures	6,093	6,093	6,093	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

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, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 8,584	\$ 9,117	\$ 9,198	\$ 81
Total revenues	8,584	9,117	9,198	81
Expenditures:				
General government				
Auditor - real estate assessment				
Personal services	2,339	2,339	2,082	257
PERS - County share	317	317	224	93
Medicare - County share	33	33	22	11
Fringe benefits	322	322	260	62
Workers' compensation	35	35	24	11
Unemployment compensation	-	7	7	-
Services and charges	3,133	3,161	2,751	410
Materials and supplies	156	149	92	57
Capital outlays	262	262	198	64
Total expenditures	6,597	6,625	5,660	965
Excess (deficiency) of revenues over (under) expenditures	1,987	2,492	3,538	1,046
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,987	2,492	3,538	1,046
Fund balance at beginning of year	9,558	9,558	9,558	-
Prior year encumbrances appropriated	701	701	701	-
Fund balance at end of year	\$ 12,246	\$ 12,751	\$ 13,797	\$ 1,046

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 3,941	\$ 3,941	\$ 4,391	\$ 450
Other	-	-	62	62
Total revenues	3,941	3,941	4,453	512
Expenditures:				
General government				
Clerk of courts - auto title				
Personal services	2,188	2,188	2,164	24
PERS - County share	297	297	226	71
Medicare - County share	32	32	21	11
Fringe benefits	426	426	405	21
Workers' compensation	22	22	5	17
Unemployment compensation	15	16	3	13
Services and charges	543	569	520	49
Materials and supplies	59	63	61	2
Capital outlays	7	28	23	5
Total expenditures	3,589	3,641	3,428	213
Excess (deficiency) of revenues over (under) expenditures	352	300	1,025	725
Other financing sources (uses):				
Operating transfers out	-	(3,500)	(3,500)	-
Total other financing sources (uses)	-	(3,500)	(3,500)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	352	(3,200)	(2,475)	725
Fund balance at beginning of year	5,624	5,624	5,624	-
Prior year encumbrances appropriated	95	95	95	-
Fund balance at end of year	\$ 6,071	\$ 2,519	\$ 3,244	\$ 725

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 710	\$ 931	\$ 955	\$ 24
Other	26	10	-	(10)
Total revenues	736	941	955	14
Expenditures:				
General government				
Treasurer - delinquent real estate tax assessment collections				
Personal services	473	473	368	105
PERS - County share	64	64	38	26
Medicare - County share	7	7	3	4
Fringe benefits	60	60	30	30
Workers' compensation	4	4	1	3
Services and charges	106	106	103	3
Materials and supplies	10	10	10	-
Capital outlays	-	23	13	10
Total expenditures	724	747	566	181
Excess (deficiency) of revenues over (under) expenditures	12	194	389	195
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	12	194	389	195
Fund balance at beginning of year	2,531	2,531	2,531	-
Prior year encumbrances appropriated	2	2	2	-
Fund balance at end of year	\$ 2,545	\$ 2,727	\$ 2,922	\$ 195

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 633	\$ 506	\$ 480	\$ (26)
Total revenues	633	506	480	(26)
Expenditures:				
General government				
Recorder - equipment fund				
Services and charges	122	681	573	108
Materials and supplies	18	18	-	18
Capital outlays	55	127	103	24
Total expenditures	195	826	676	150
Excess (deficiency) of revenues over (under) expenditures	438	(320)	(196)	124
Other financing sources (uses):				
	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	438	(320)	(196)	124
Fund balance at beginning of year	1,327	1,327	1,327	-
Prior year encumbrances appropriated	638	638	638	-
Fund balance at end of year	\$ 2,403	\$ 1,645	\$ 1,769	\$ 124

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 44	\$ 44	\$ 52	\$ 8
Total revenues	44	44	52	8
Expenditures:				
General government				
Treasurer - escrow interest				
Personal services	39	39	24	15
PERS - County share	5	5	3	2
Medicare - County share	1	1	-	1
Fringe benefits	7	7	6	1
Services and charges	5	5	4	1
Materials and supplies	7	7	7	-
Capital outlays	1	7	4	3
Total expenditures	65	71	48	23
Excess (deficiency) of revenues over (under) expenditures	(21)	(27)	4	31
Other financing sources (uses):				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(21)	(27)	4	31
Fund balance at beginning of year	114	114	114	-
Prior year encumbrances appropriated	1	1	1	-
Fund balance at end of year	\$ 94	\$ 88	\$ 119	\$ 31

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 950	\$ 950	\$ 939	\$ (11)
Other	36	48	48	-
Total revenues	986	998	987	(11)
Expenditures:				
Judicial				
Prosecuting attorney - delinquent real estate tax assessment collections				
Personal services	468	468	452	16
PERS - County share	63	63	47	16
Medicare - County share	7	7	6	1
Fringe benefits	57	57	52	5
Workers' compensation	4	4	1	3
Services and charges	167	306	169	137
Materials and supplies	21	22	15	7
Capital outlays	-	29	29	-
Total expenditures	787	956	771	185
Excess (deficiency) of revenues over (under) expenditures	199	42	216	174
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	199	42	216	174
Fund balance at beginning of year	1,484	1,484	1,484	-
Prior year encumbrances appropriated	124	124	124	-
Fund balance at end of year	\$ 1,807	\$ 1,650	\$ 1,824	\$ 174

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 442	\$ 442	\$ 469	\$ 27
Total revenues	442	442	469	27
Expenditures:				
Judicial				
Probate court - computerization				
Services and charges	60	110	88	22
Materials and supplies	22	25	6	19
Capital outlays	108	154	100	54
Total expenditures	190	289	194	95
Excess (deficiency) of revenues over (under) expenditures	252	153	275	122
Other financing sources (uses):				
Operating transfers out	(876)	(877)	(514)	363
Total other financing sources (uses)	(876)	(877)	(514)	363
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(624)	(724)	(239)	485
Fund balance at beginning of year	964	964	964	-
Prior year encumbrances appropriated	12	12	12	-
Fund balance at end of year	\$ 352	\$ 252	\$ 737	\$ 485

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probate Court - Special Projects
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 249	\$ 249	\$ 179	\$ (70)
Total revenues	249	249	179	(70)
Expenditures:				
Judicial				
Probate court - indigent guardianship				
Services and charges	150	120	117	3
Total indigent guardianship	150	120	117	3
Probate court - alternative dispute resolution				
Services and charges	10	10	-	10
Total alternative dispute resolution	10	10	-	10
Probate court - conduct of business				
Services and charges	20	40	40	-
Total conduct of business	20	40	40	-
Total expenditures	180	170	157	13
Excess (deficiency) of revenues over (under) expenditures	69	79	22	(57)
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	69	79	22	(57)
Fund balance at beginning of year	329	329	329	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 398	\$ 408	\$ 351	\$ (57)

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 76	\$ 80	\$ 115	\$ 35
Total revenues	76	80	115	35
Expenditures:				
Judicial				
Common pleas court - legal research				
Services and charges	45	47	36	11
Materials and supplies	-	11	9	2
Capital outlays	-	12	11	1
Total common pleas court	45	70	56	14
Probate court - legal research				
Services and charges	24	24	2	22
Total probate court	24	24	2	22
Domestic and juvenile court - legal research				
Services and charges	-	21	21	-
Capital outlays	-	13	11	2
Total domestic and juvenile court	-	34	32	2
Total expenditures	69	128	90	38
Excess (deficiency) of revenues over (under) expenditures	7	(48)	25	73
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7	(48)	25	73
Fund balance at beginning of year	525	525	525	-
Prior year encumbrances appropriated	7	7	7	-
Fund balance at end of year	\$ 539	\$ 484	\$ 557	\$ 73

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Arbitration Filing Fees
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 10	\$ 120	\$ 117	\$ (3)
Total revenues	10	120	117	(3)
Expenditures:				
Judicial				
Common pleas court - arbitration filing fee				
Capital outlays	50	50	50	-
Total expenditures	50	50	50	-
Excess (deficiency) of revenues over (under) expenditures	(40)	70	67	(3)
Other financing sources (uses):				
	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(40)	70	67	(3)
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ (40)	\$ 70	\$ 67	\$ (3)

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,508	\$ 4,508	\$ 4,491	\$ (17)
Total revenues	4,508	4,508	4,491	(17)
Expenditures:				
Public safety				
Common pleas court - community based corrections facility operations				
Personal services	2,635	2,635	2,550	85
PERS - County share	357	357	274	83
Medicare - County share	38	38	37	1
Fringe benefits	497	497	391	106
Workers' compensation	40	40	7	33
Unemployment compensation	40	40	1	39
Services and charges	739	713	565	148
Materials and supplies	508	557	462	95
Capital outlays	76	100	89	11
Total expenditures	4,930	4,977	4,376	601
Excess (deficiency) of revenues over (under) expenditures	(422)	(469)	115	584
Other financing sources (uses):				
	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(422)	(469)	115	584
Fund balance at beginning of year	1,467	1,467	1,467	-
Prior year encumbrances appropriated	123	123	123	-
Fund balance at end of year	1,168	1,121	1,705	584

FRANKLIN COUNTY, OHIO

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic and Juvenile Court Grants
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 50	\$ 50	\$ 39	\$ (11)
Fines and forfeitures	-	-	3	3
Intergovernmental	3,624	3,421	3,035	(386)
Other	2	2	2	-
	3,676	3,473	3,079	(394)
Expenditures:				
Public safety				
Domestic and juvenile court -				
felony delinquent care and custody -				
base allocation (510 subsidy)				
Personal services	1,039	1,039	830	209
PERS - County share	141	141	90	51
Medicare - County share	8	8	6	2
Fringe benefits	159	159	107	52
Workers' compensation	9	9	3	6
Unemployment compensation	10	10	-	10
Services and charges	524	786	756	30
Materials and supplies	15	15	9	6
Capital outlays	29	98	93	5
Total felony delinquent care and custody - base allocation (510 subsidy)	1,934	2,265	1,894	371
Domestic and juvenile court -				
felony delinquent care and custody -				
variable allocation (401 subsidy)				
Personal services	411	411	343	68
PERS - County share	56	56	37	19
Medicare - County share	6	6	4	2
Fringe benefits	72	72	57	15
Workers' compensation	3	3	1	2
Unemployment compensation	10	10	-	10
Services and charges	1,131	1,229	1,100	129
Materials and supplies	15	15	2	13
Capital outlays	21	55	52	3
Total felony delinquent care and custody - variable allocation (401 subsidy)	1,725	1,857	1,596	261

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic and Juvenile Court Grants
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Domestic and juvenile court - truancy - curfew intervention center				
Personal services	\$ 252	\$ 33	\$ 33	\$ -
PERS - County share	34	4	4	-
Medicare - County share	4	-	-	-
Fringe benefits	59	9	9	-
Workers' compensation	2	46	46	-
Unemployment compensation	7	7	7	-
Services and charges	26	14	2	12
Materials and supplies	11	-	-	-
Capital outlays	31	-	-	-
Total truancy - curfew intervention center	<u>426</u>	<u>113</u>	<u>101</u>	<u>12</u>
Domestic and juvenile court - challenge grant				
Services and charges	<u>30</u>	<u>37</u>	<u>37</u>	<u>-</u>
Total challenge grant	<u>30</u>	<u>37</u>	<u>37</u>	<u>-</u>
Total public safety	<u>4,115</u>	<u>4,272</u>	<u>3,628</u>	<u>644</u>
Human services				
Domestic and juvenile court - kids in different systems / family stability II				
Personal services	38	39	39	-
PERS - County share	5	5	4	1
Medicare - County share	1	1	1	-
Fringe benefits	7	7	6	1
Services and charges	<u>3</u>	<u>3</u>	<u>1</u>	<u>2</u>
Total kids in different systems / family stability II	<u>54</u>	<u>55</u>	<u>51</u>	<u>4</u>
Domestic and juvenile court - MAND project				
Worker's compensation	1	1	-	1
Services and charges	<u>37</u>	<u>11</u>	<u>11</u>	<u>-</u>
Total MAND project	<u>38</u>	<u>12</u>	<u>11</u>	<u>1</u>
Domestic and juvenile court - independent living				
Services and charges	1	-	-	-
Materials and supplies	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total independent living	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>

FRANKLIN COUNTY, OHIO

Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic and Juvenile Court Grants
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Domestic and juvenile court - SMART program				
Personal services	\$ 34	\$ 53	\$ 40	\$ 13
PERS - County share	5	7	4	3
Medicare - County share	-	1	1	-
Fringe benefits	9	9	2	7
Services and charges	3	5	1	4
Capital outlays	-	18	16	2
Total SMART program	51	93	64	29
Total human services	144	161	126	35
Total expenditures	4,259	4,433	3,754	679
Excess (deficiency) of revenues over (under) expenditures	(583)	(960)	(675)	285
Other financing sources (uses):				
Proceeds from sale of fixed assets	-	-	7	7
Total other financing sources (uses)	-	-	7	7
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(583)	(960)	(668)	292
Fund balance at beginning of year	3,633	3,633	3,633	-
Prior year encumbrances appropriated	392	392	392	-
Fund balance at end of year	\$ 3,442	\$ 3,065	\$ 3,357	\$ 292

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, 2000
(Amounts in 000's)

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 11,126	\$ 4,263	\$ (6,863)
Other	-	-	4	4
Total revenues	-	11,126	4,267	(6,859)
Expenditures:				
Public safety				
Commissioners - justice programs unit				
Personal services	-	98	97	1
PERS - County share	-	11	10	1
Medicare - County share	-	1	1	-
Fringe benefits	-	7	5	2
Services and charges	-	22	16	6
Materials and supplies	-	13	12	1
Capital outlays	-	39	38	1
Grants to non-profits - juvenile justice and delinquency prevention program	-	836	502	334
Grants to non-profits - title v delinquency prevention program	-	599	341	258
Grants to non-profits - drug control and system improvement program	-	6,780	2,623	4,157
Grants to non-profits - violence against women formula grant	-	1,029	733	296
Grants to non-profits - juvenile accountability incentive block grant	-	338	336	2
Total public safety	-	9,773	4,714	5,059
Intergovernmental grants				
Commissioners - justice programs unit				
Grants to other governments - juvenile justice and delinquency prevention program	-	33	33	-
Grants to other governments - drug control and system improvement program	-	291	291	-
Grants to other governments - violence against women formula grant	-	180	180	-
Grants to other governments - juvenile accountability incentive block grant	-	127	127	-
Total intergovernmental grants	-	631	631	-
Total expenditures	-	10,404	5,345	5,059
Excess (deficiency) of revenues over (under) expenditures	-	722	(1,078)	(1,800)

FRANKLIN COUNTY, OHIO

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Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Federal Justice Block Grant
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
Operating transfers in	\$ -	\$ 23	\$ 824	\$ 801
Operating transfers out				
Grants to county agencies - drug control and system improvement program	-	(14)	(14)	-
Grants to county agencies - violence against women formula grant	-	(92)	(92)	-
Grants to county agencies - juvenile accountability incentive block grant program	-	(734)	(734)	-
Total other financing sources (uses)	-	(817)	(16)	801
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(95)	(1,094)	(999)
Fund balance (deficit) at beginning of year	(683)	(683)	(683)	-
Prior year encumbrances appropriated	1,235	1,235	1,235	-
Fund balance (deficit) at end of year	\$ 552	\$ 457	\$ (542)	\$ (999)

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Adult Probation and Community Corrections
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 213	\$ 195	\$ 106	\$ (89)
Intergovernmental	1,551	1,551	1,531	(20)
Total revenues	1,764	1,746	1,637	(109)
Expenditures:				
Public safety				
Common pleas court -				
community corrections - misdemeanor				
Personal services	81	81	67	14
PERS - County share	11	11	7	4
Medicare - County share	1	1	1	-
Fringe benefits	11	12	5	7
Workers' compensation	2	2	-	2
Unemployment compensation	2	2	-	2
Total community corrections - misdemeanor	108	109	80	29
Common pleas court -				
community corrections - general				
Personal services	905	919	917	2
PERS - County share	123	112	99	13
Medicare - County share	13	13	11	2
Fringe benefits	128	128	116	12
Workers' compensation	13	13	2	11
Unemployment compensation	13	13	-	13
Services and charges	104	74	65	9
Materials and supplies	87	123	119	4
Capital outlays	43	38	17	21
Grants	29	31	25	6
Total community corrections - general	1,458	1,464	1,371	93
Common pleas court - probation supervision fees				
Services and charges	46	46	21	25
Material and supplies	12	12	10	2
Capital outlays	-	5	5	-
Total probation supervision fees	58	63	36	27
Common pleas court - management of sex offending adults in the community				
Personal services	47	47	37	10
PERS - County share	6	6	4	2
Medicare - County share	1	1	1	-
Fringe benefits	3	3	2	1
Services and charges	61	61	23	38
Material and supplies	18	18	14	4
Capital outlays	17	17	16	1
Total management of sex offending adults in the community	153	153	97	56

FRANKLIN COUNTY, OHIO

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Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Adult Probation and Community Corrections
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total expenditures</i>	\$ 1,777	\$ 1,789	\$ 1,584	\$ 205
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(13)	(43)	53	96
Other financing sources (uses):	-	-	-	-
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	(13)	(43)	53	96
Fund balance at beginning of year	584	584	584	-
Prior year encumbrances appropriated	19	19	19	-
Fund balance at end of year	\$ 590	\$ 560	\$ 656	\$ 96

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, 2000
(Amounts in 000's)

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on Next Page

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 15	\$ 28	\$ 28	\$ -
Total revenues	15	28	28	-
Expenditures:				
Public safety				
PFM - juvenile detention center renovation and expansion				
Capital outlays	778	951	744	207
Total PFM - juvenile detention center renovation and expansion	778	951	744	207
Prosecuting attorney - youth gang prosecution unit				
Personal services	95	134	133	1
PERS - County share	13	16	15	1
Medicare - County share	1	2	2	-
Fringe benefits	15	23	20	3
Workers' compensation	1	1	-	1
Services and charges	6	6	3	3
Capital outlays	16	16	16	-
Total prosecuting attorney - youth gang prosecution unit	147	198	189	9
Prosecuting attorney - information technology purchase				
Services and charges	-	5	-	5
Materials and supplies	-	46	46	-
Capital outlays	-	80	80	-
Total prosecuting attorney - information technology purchase	-	131	126	5
Domestic and juvenile court - work alternative program				
Personal services	25	26	26	-
PERS - County share	3	4	3	1
Fringe benefits	6	5	2	3
Services and charges	4	4	3	1
Materials and supplies	1	4	4	-
Contingencies	1	-	-	-
Total domestic and juvenile court - work alternative program	40	43	38	5
Total expenditures	965	1,323	1,097	226
Excess (deficiency) of revenues over (under) expenditures	(950)	(1,295)	(1,069)	226

FRANKLIN COUNTY, OHIO

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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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
Operating transfers in	\$ 668	\$ 939	\$ 741	\$ (198)
Total other financing sources (uses)	668	939	741	(198)
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	<i>(282)</i>	<i>(356)</i>	<i>(328)</i>	<i>28</i>
Fund balance at beginning of year	320	320	320	-
Prior year encumbrances appropriated	65	65	65	-
Fund balance at end of year	\$ 103	\$ 29	\$ 57	\$ 28

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 100	\$ 100	\$ 18	\$ (82)
Intergovernmental	1,046	1,346	680	(666)
Other	2	2	3	1
Total revenues	1,148	1,448	701	(747)
Expenditures:				
Public safety				
EMA - disaster services				
Personal services	304	304	291	13
PERS - County share	40	40	31	9
Medicare - County share	3	3	3	-
Fringe benefits	46	46	42	4
Workers' compensation	2	3	1	2
Services and charges	313	313	127	186
Materials and supplies	24	203	16	187
Capital outlays	61	197	71	126
Contingencies	225	209	-	209
Total EMA - disaster services	1,018	1,318	582	736
EMA - warning				
Services and charges	101	101	90	11
Materials and supplies	2	2	-	2
Capital outlays	360	360	334	26
Total EMA - warning	463	463	424	39
Total expenditures	1,481	1,781	1,006	775
Excess (deficiency) of revenues over (under) expenditures	(333)	(333)	(305)	28
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	(333)	(333)	(301)	32
Fund balance at beginning of year	460	460	460	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 127	\$ 127	\$ 159	\$ 32

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 295	\$ 219	\$ 173	\$ (46)
Other	69	73	72	(1)
Total revenues	364	292	245	(47)
Expenditures:				
Public safety				
Prosecuting attorney -				
violence against women prosecution				
Personal services	113	113	102	11
PERS - County share	15	15	13	2
Medicare - County share	2	1	1	-
Fringe benefits	18	19	13	6
Services and charges	-	-	-	-
Total violence against women prosecution	<u>148</u>	<u>148</u>	<u>129</u>	<u>19</u>
Prosecuting attorney - juvenile victim assistance				
Personal services	68	68	67	1
PERS - County share	9	9	7	2
Medicare - County share	1	1	1	-
Fringe benefits	9	9	4	5
Workers' compensation	1	1	-	1
Total juvenile victim assistance	<u>88</u>	<u>88</u>	<u>79</u>	<u>9</u>
Prosecuting attorney - anti-dumping enforcement				
Personal services	55	63	63	-
PERS - County share	7	7	7	-
Medicare - County share	1	1	1	-
Fringe benefits	7	7	6	1
Workers' compensation	1	1	-	1
Services and charges	-	27	27	-
Total anti-dumping enforcement	<u>71</u>	<u>106</u>	<u>104</u>	<u>2</u>
Prosecuting attorney - gang victim relocation				
Services and charges	20	20	20	-
Total gang victim relocation	<u>20</u>	<u>20</u>	<u>20</u>	<u>-</u>
Prosecuting attorney - child advocacy				
Personal services	-	7	7	-
PERS - County share	-	1	1	-
Fringe benefits	-	1	-	1
Total child advocacy	<u>-</u>	<u>9</u>	<u>8</u>	<u>1</u>
Total expenditures	327	371	340	31
Excess (deficiency) of revenues over (under) expenditures	37	(79)	(95)	(16)

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, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses):				
Operating transfers in	\$ -	\$ 70	\$ 70	\$ -
Total other financing sources (uses)	-	70	70	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	37	(9)	(25)	(16)
Fund balance at beginning of year	278	278	278	-
Prior year encumbrances appropriated	27	27	27	-
Fund balance at end of year	\$ 342	\$ 296	\$ 280	\$ (16)

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 117	\$ 117	\$ 117	\$ -
Total revenues	117	117	117	-
Expenditures:				
Public safety				
Domestic and juvenile court - juvenile detention center special food Services and charges	117	149	149	-
Total expenditures	117	149	149	-
Excess (deficiency) of revenues over (under) expenditures	-	(32)	(32)	-
Other financing sources (uses):				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(32)	(32)	-
Fund balance at beginning of year	16	16	16	-
Prior year encumbrances appropriated	16	16	16	-
Fund balance at end of year	\$ 32	\$ -	\$ -	\$ -

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 162	\$ 162	\$ 118	\$ (44)
Total revenues	162	162	118	(44)
Expenditures:				
Public safety				
Sheriff - child support enforcement				
Personal services	100	100	98	2
PERS - County share	17	17	15	2
Medicare - County share	1	1	-	1
Fringe benefits	14	14	9	5
Workers' compensation	1	1	-	1
Services and charges	19	19	5	14
Materials and supplies	7	7	4	3
Total expenditures	159	159	131	28
Excess (deficiency) of revenues over (under) expenditures	3	3	(13)	(16)
Other financing sources (uses):				
	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3	3	(13)	(16)
Fund balance at beginning of year	25	25	25	-
Prior year encumbrances appropriated	2	2	2	-
Fund balance at end of year	\$ 30	\$ 30	\$ 14	\$ (16)

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 42	\$ 113	\$ 113	\$ -
Total revenues	42	113	113	-
Expenditures:				
Public safety				
Sheriff - cops in shops				
Personal services	-	12	12	-
PERS - County share	-	2	2	-
Total cops in shops	-	14	14	-
Sheriff - violence against women				
Services and charges	-	6	-	6
Materials and supplies	-	9	9	-
Capital outlays	-	34	34	-
Total violence against women	-	49	43	6
Sheriff - DUI enforcement program				
Personal services	-	17	15	2
PERS - County share	-	3	3	-
Services and charges	-	2	1	1
Materials and supplies	-	1	-	1
Total DUI enforcement program	-	23	19	4
Sheriff - selective enforcement program				
Personal services	-	16	14	2
PERS - County share	-	3	2	1
Total selective enforcement program	-	19	16	3
Total expenditures	-	105	92	13
Excess (deficiency) of revenues over (under) expenditures	42	8	21	13
Other financing sources (uses):				
Operating transfers in	-	77	67	(10)
Operating transfers out	(40)	(47)	(47)	-
Total other financing sources (uses)	(40)	30	20	(10)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2	38	41	3
Fund balance at beginning of year	12	12	12	-
Prior year encumbrances appropriated	10	10	10	-
Fund balance at end of year	\$ 24	\$ 60	\$ 63	\$ 3

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 204	\$ 206	\$ 7	\$ (199)
Other	20	20	-	(20)
Total revenues	224	226	7	(219)
Expenditures:				
Public safety				
Sheriff - law enforcement				
Services and charges	200	-	-	-
Total law enforcement	200	-	-	-
Sheriff - enforcement and education				
Services and charges	7	7	-	7
Materials and supplies	8	8	2	6
Total enforcement and education	15	15	2	13
Sheriff - other special projects				
Services and charges	15	15	-	15
Materials and supplies	8	8	-	8
Total other special projects	23	23	-	23
Total expenditures	238	38	2	36
Excess (deficiency) of revenues over (under) expenditures	(14)	188	5	(183)
Other financing sources (uses):				
	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(14)	188	5	(183)
Fund balance at beginning of year	44	44	44	-
Prior year encumbrances appropriated	2	2	2	-
Fund balance at end of year	\$ 32	\$ 234	\$ 51	\$ (183)

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Law Enforcement Block Grant
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 845	\$ 845
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>845</u>	<u>845</u>
Expenditures:				
Public safety	-	-	-	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>845</u>	<u>845</u>
Other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	<u>-</u>	<u>-</u>	<u>845</u>	<u>845</u>
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 845</u></u>	<u><u>\$ 845</u></u>

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ 180	\$ 78	\$ (102)
Total revenues	-	180	78	(102)
Expenditures:				
Human services				
Job and family services - champions for children				
Services and charges	-	200	88	112
Total expenditures	-	200	88	112
Excess (deficiency) of revenues over (under) expenditures	-	(20)	(10)	10
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(20)	(10)	10
Fund balance at beginning of year	20	20	20	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 20	\$ -	\$ 10	\$ 10

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 830	\$ 830	\$ 994	\$ 164
Fees and charges for services	133	133	136	3
Fines and forfeitures	184	196	198	2
Other	10	70	93	23
Total revenues	1,157	1,229	1,421	192
Expenditures:				
Health				
Animal control				
Personal services	1,126	1,113	1,082	31
PERS - County share	153	115	112	3
Medicare - County share	13	12	12	-
Fringe benefits	217	193	173	20
Workers' compensation	25	25	2	23
Unemployment compensation	3	3	-	3
Services and charges	553	717	710	7
Materials and supplies	109	160	158	2
Capital outlays	55	87	84	3
Total animal control	2,254	2,425	2,333	92
Auditor - dog & kennel				
Services and charges	45	45	9	36
Materials and supplies	10	10	7	3
Total auditor - dog & kennel	55	55	16	39
Total expenditures	2,309	2,480	2,349	131
Excess (deficiency) of revenues over (under) expenditures	(1,152)	(1,251)	(928)	323
Other financing sources (uses):				
Proceeds from sale of fixed assets	-	-	2	2
Operating transfers in	875	875	836	(39)
Operating transfers out	(43)	(31)	-	31
Total other financing sources (uses)	832	844	838	(6)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(320)	(407)	(90)	317
Fund balance at beginning of year	354	354	354	-
Prior year encumbrances appropriated	53	53	53	-
Fund balance at end of year	\$ 87	\$ -	\$ 317	\$ 317

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 320	\$ 335	\$ 324	\$ (11)
Total revenues	320	335	324	(11)
Expenditures:				
Health				
Commissioners - domestic shelter Grants	320	500	500	-
Total expenditures	320	500	500	-
Excess (deficiency) of revenues over (under) expenditures	-	(165)	(176)	(11)
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(165)	(176)	(11)
Fund balance (deficit) at beginning of year	(11)	(11)	(11)	-
Prior year encumbrances appropriated	180	180	180	-
Fund balance (deficit) at end of year	\$ 169	\$ 4	\$ (7)	\$ (11)

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Joseph Carr Ditch
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public works				
Commissioners - Joseph Carr ditch				
Services and charges	-	1	-	1
Capital outlays	80	144	69	75
Total expenditures	80	145	69	76
Excess (deficiency) of revenues over (under) expenditures	(80)	(145)	(69)	76
Other financing sources (uses):				
Operating transfers in	80	145	145	-
Total other financing sources (uses)	80	145	145	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	76	76
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ 76	\$ 76

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community and Economic Development
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 41	\$ 41
Intergovernmental	4,700	4,700	3,623	(1,077)
Other	1	1	6	5
Total revenues	4,701	4,701	3,670	(1,031)
Expenditures:				
Community development				
Mid-Ohio Regional Planning Commission - housing and community development				
Services and charges	3,104	4,059	2,923	1,136
Total MORPC development program	3,104	4,059	2,923	1,136
Commissioners - community and economic development				
Personal services	-	75	59	16
PERS - County share	-	8	6	2
Medicare - County share	-	1	1	-
Fringe benefits	-	5	3	2
Services and charges	-	18	14	4
Materials and supplies	-	13	13	-
Capital outlays	-	31	31	-
Total commissioners development program	-	151	127	24
Total community development	3,104	4,210	3,050	1,160
Intergovernmental grants				
Community development program				
Intergovernmental grants	1,288	1,288	1,288	-
Total intergovernmental grants	1,288	1,288	1,288	-
Total expenditures	4,392	5,498	4,338	1,160
Excess (deficiency) of revenues over (under) expenditures	309	(797)	(668)	129
Other financing sources (uses):				
Operating transfers in	262	263	213	(50)
Operating transfers out	(227)	(227)	(128)	99
Total other financing sources (uses)	35	36	85	49
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	344	(761)	(583)	178
Fund balance (deficit) at beginning of year	(731)	(731)	(731)	-
Prior year encumbrances appropriated	985	985	985	-
Fund balance (deficit) at end of year	\$ 598	\$ (507)	\$ (329)	\$ 178

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 15	\$ 20	\$ 20	\$ -
Other	94	75	159	84
Total revenues	109	95	179	84
Expenditures:				
Community development				
Mid-Ohio Regional Planning Commission - permanent improvement				
Capital outlays	20	20	2	18
Total expenditures	20	20	2	18
Excess (deficiency) of revenues over (under) expenditures	89	75	177	102
Other financing sources (uses):				
Operating transfers out	(108)	(108)	(107)	1
Total other financing sources (uses)	(108)	(108)	(107)	1
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(19)	(33)	70	103
Fund balance at beginning of year	378	378	378	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 359	\$ 345	\$ 448	\$ 103

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, 2000
 (Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
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	45	45	45	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 45	\$ 45	\$ 45	\$ -

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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, 2000
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 3,943	\$ 3,943	\$ 3,394	\$ (549)
Total revenues	3,943	3,943	3,394	(549)
Expenditures:				
Debt service				
Commissioners - bond retirement				
Principal retirement	8,086	8,086	7,820	266
Interest charges	10,016	10,016	9,687	329
Total expenditures	18,102	18,102	17,507	595
Excess (deficiency) of revenues over (under) expenditures	(14,159)	(14,159)	(14,113)	46
Other financing sources (uses):				
Operating transfers in	14,096	14,096	14,096	-
Transfers from component units	63	63	63	-
Total other financing sources (uses)	14,159	14,159	14,159	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	46	46
Fund balance at beginning of year	743	743	743	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 743	\$ 743	\$ 789	\$ 46

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 the capital projects funds:

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

County Space Plan Project – This fund accounts for resources accumulated and expenditures for renovations and capital improvements to various County facilities.

Court Case Management– This fund accounts for the new court case management system for the Clerk of Courts financed, in part, through the 1996 and 1997 Local Law Enforcement Block Grants.

Sheriff's Capital Projects – This fund accounts for capital improvements for the Sheriff's facilities financed, in part, through the 1998 and 1999 Local Law Enforcement Block Grants.

Veterans Memorial Improvements– This fund accounts for the financing and renovation of the Veterans Memorial Hall.

Engagement Center – This fund accounts for the financing and construction of an Engagement Center to treat inebriates.

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 floodwall.

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Capital Projects Funds
December 31, 2000
(Amounts in 000's)

	Permanent Improvement	County Space Plan Project	Court Case Management System	Sheriff's Capital Projects
Assets:				
Equity with County Treasurer	\$ 1,477	\$ 22,211	\$ 742	\$ 2,312
Total assets	\$ 1,477	\$ 22,211	\$ 742	\$ 2,312
Liabilities:				
Contracts payable	\$ 935	\$ 1,226	\$ 347	\$ 209
Total liabilities	935	1,226	347	209
Equity:				
Fund balances:				
Reserved for encumbrances	515	6,934	122	39
Unreserved, undesignated	27	14,051	273	2,064
Total equity	542	20,985	395	2,103
Total liabilities and equity	\$ 1,477	\$ 22,211	\$ 742	\$ 2,312

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FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Capital Projects Funds
December 31, 2000
(Amounts in 000's)

	Veterans Memorial Improvements	Engagement Center	Veterans Memorial Parking Garage	Totals
Assets:				
Equity with County Treasurer	\$ 1,113	\$ 1,517	\$ 1,896	\$ 31,268
Total assets	\$ 1,113	\$ 1,517	\$ 1,896	\$ 31,268
Liabilities:				
Contracts payable	\$ 134	\$ 106	\$ -	\$ 2,957
Total liabilities	134	106	-	2,957
Equity:				
Fund balances:				
Reserved for encumbrances	-	295	-	7,905
Unreserved, undesignated	979	1,116	1,896	20,406
Total equity	979	1,411	1,896	28,311
Total liabilities and equity	\$ 1,113	\$ 1,517	\$ 1,896	\$ 31,268

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Capital Projects Funds
Year Ended December 31, 2000
(Amounts in 000's)

	<u>Permanent Improvement</u>	<u>County Space Plan Project</u>	<u>Court Case Management System</u>	<u>Sheriff's Capital Projects</u>
Revenues:				
Intergovernmental	\$ 3	\$ -	\$ -	\$ 1,718
Total revenues	<u>3</u>	<u>-</u>	<u>-</u>	<u>1,718</u>
Expenditures:				
Capital outlays	5,283	7,778	4,229	982
Total expenditures	<u>5,283</u>	<u>7,778</u>	<u>4,229</u>	<u>982</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,280)</u>	<u>(7,778)</u>	<u>(4,229)</u>	<u>736</u>
Other financing sources (uses):				
Operating transfers in	4,056	-	4,153	1,367
Total other financing sources (uses)	<u>4,056</u>	<u>-</u>	<u>4,153</u>	<u>1,367</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,224)</u>	<u>(7,778)</u>	<u>(76)</u>	<u>2,103</u>
Fund balances at beginning of year	<u>1,766</u>	<u>28,763</u>	<u>471</u>	<u>-</u>
Fund balances at end of year	<u>\$ 542</u>	<u>\$ 20,985</u>	<u>\$ 395</u>	<u>\$ 2,103</u>

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FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Capital Projects Funds
Year Ended December 31, 2000
(Amounts in 000's)

	<u>Veterans Memorial Improvements</u>	<u>Engagement Center</u>	<u>Veterans Memorial Parking Garage</u>	<u>Totals</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 1,721
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,721</u>
Expenditures:				
Capital outlays	1,208	315	-	19,795
Total expenditures	<u>1,208</u>	<u>315</u>	<u>-</u>	<u>19,795</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,208)</u>	<u>(315)</u>	<u>-</u>	<u>(18,074)</u>
Other financing sources (uses):				
Operating transfers in	-	1,726	-	11,302
Total other financing sources (uses)	<u>-</u>	<u>1,726</u>	<u>-</u>	<u>11,302</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,208)</u>	<u>1,411</u>	<u>-</u>	<u>(6,772)</u>
Fund balances at beginning of year	<u>2,187</u>	<u>-</u>	<u>1,896</u>	<u>35,083</u>
Fund balances at end of year	<u>\$ 979</u>	<u>\$ 1,411</u>	<u>\$ 1,896</u>	<u>\$ 28,311</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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 3	\$ 3
Other	726	726	9	(717)
Total revenues	726	726	12	(714)
Expenditures:				
Capital outlays				
Public facilities management - permanent improvement				
Capital outlays	11,335	12,773	6,515	6,258
Total expenditures	11,335	12,773	6,515	6,258
Excess (deficiency) of revenues over (under) expenditures	(10,609)	(12,047)	(6,503)	5,544
Other financing sources (uses):				
Operating transfers in	9,766	9,766	4,056	(5,710)
Total other financing sources (uses)	9,766	9,766	4,056	(5,710)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(843)	(2,281)	(2,447)	(166)
Fund balance at beginning of year	870	870	870	-
Prior year encumbrances appropriated	1,582	1,582	1,582	-
Fund balance at end of year	\$ 1,609	\$ 171	\$ 5	\$ (166)

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital outlays				
Public facilities management - space plan				
Services and charges	-	8	8	-
Materials and supplies	30	31	14	17
Capital outlays	18,970	19,057	14,971	4,086
Total expenditures	19,000	19,096	14,993	4,103
Excess (deficiency) of revenues over (under) expenditures	(19,000)	(19,096)	(14,993)	4,103
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(19,000)	(19,096)	(14,993)	4,103
Fund balance at beginning of year	27,879	27,879	27,879	-
Prior year encumbrances appropriated	1,039	1,039	1,039	-
Fund balance at end of year	\$ 9,918	\$ 9,822	\$ 13,925	\$ 4,103

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ -	\$ 15	\$ 15	\$ -
Total revenues	-	15	15	-
Expenditures:				
Capital outlays				
Clerk of courts - court computerization subsidy				
Services and charges	20	693	541	152
Materials and supplies	154	154	4	150
Capital outlays	142	148	143	5
Contingencies	642	-	-	-
Total clerk of courts - court computerization subsidy	958	995	688	307
Clerk of courts - general fund subsidy				
Services and charges	-	2,839	2,656	183
Capital outlays	-	800	743	57
Contingencies	3,646	-	-	-
Total clerk of courts - general fund subsidy	3,646	3,639	3,399	240
Total expenditures	4,604	4,634	4,087	547
Excess (deficiency) of revenues over (under) expenditures	(4,604)	(4,619)	(4,072)	547
Other financing sources (uses):				
Operating transfers in	4,160	4,153	4,153	-
Total other financing sources (uses)	4,160	4,153	4,153	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(444)	(466)	81	547
Fund balance at beginning of year	442	442	442	-
Prior year encumbrances appropriated	37	37	37	-
Fund balance at end of year	\$ 35	\$ 13	\$ 560	\$ 547

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Sheriff's Capital Projects
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 1,873	\$ 1,873	\$ -
Total revenues	-	1,873	1,873	-
Expenditures:				
Capital outlays				
Sheriff - computer aided dispatch and mobile data terminal system				
Services and charges	-	497	169	328
Capital outlays	-	2,900	900	2,000
Total expenditures	-	3,397	1,069	2,328
Excess (deficiency) of revenues over (under) expenditures	-	(1,524)	804	2,328
Other financing sources (uses):				
Operating transfers in	-	1,367	1,367	-
Total other financing sources (uses)	-	1,367	1,367	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(157)	2,171	2,328
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ -	\$ (157)	\$ 2,171	\$ 2,328

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Veterans Memorial Improvements
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital outlays				
Commissioners -				
Vets Memorial permanent improvement				
Capital outlays	1,348	2,328	1,216	1,112
Total expenditures	1,348	2,328	1,216	1,112
Excess (deficiency) of revenues over (under) expenditures	(1,348)	(2,328)	(1,216)	1,112
Other financing sources (uses):	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,348)	(2,328)	(1,216)	1,112
Fund balance at beginning of year	1,348	1,348	1,348	-
Prior year encumbrances appropriated	981	981	981	-
Fund balance at end of year	\$ 981	\$ 1	\$ 1,113	\$ 1,112

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Engagement Center
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital outlays				
Public facilities management - engagement center				
Capital outlays	1,300	1,300	599	701
Total expenditures	1,300	1,300	599	701
Excess (deficiency) of revenues over (under) expenditures	(1,300)	(1,300)	(599)	701
Other financing sources (uses):				
Operating transfers in	-	1,726	1,726	-
Total other financing sources (uses)	-	1,726	1,726	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,300)	426	1,127	701
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ (1,300)	\$ 426	\$ 1,127	\$ 701

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Veterans Memorial Parking Garage
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
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	1,896	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 1,896	\$ 1,896	\$ 1,896	\$ -

ENTERPRISE FUNDS

Enterprise funds are 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 enterprise funds:

~~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.

~~Parking Facilities~~ – This fund accounts for the fees and operations of the parking facilities near County offices. The facilities serve both County employees and the general public.

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Enterprise Funds
December 31, 2000
(Amounts in 000's)

	Water and Sewer Operations	Parking Facilities	Totals
Assets:			
Equity with County Treasurer	\$ 3,498	\$ 1,134	\$ 4,632
Cash with fiscal and escrow agents	-	2	2
Accounts receivable	1,473	17	1,490
Due from other governments	3	-	3
Due from other funds	172	-	172
Inventories	34	24	58
Property, plant and equipment	7,923	11,058	18,981
Restricted cash	1	-	1
	\$ 13,104	\$ 12,235	\$ 25,339
Liabilities:			
Accounts payable	\$ 1,550	\$ 261	\$ 1,811
Accrued wages	21	7	28
Accrued interest	-	48	48
Due to other funds	7	19	26
Accrued vacation and sick leave	89	8	97
General obligation bonds - current	-	340	340
Notes payable - current	71	-	71
Amounts held and due to others	1	-	1
General obligation bonds	-	8,700	8,700
Notes payable	3,098	-	3,098
	4,837	9,383	14,220
Equity:			
Contributed capital	8,445	1,042	9,487
Retained earnings (accumulated deficits)	(178)	1,810	1,632
	8,267	2,852	11,119
Total liabilities and equity	\$ 13,104	\$ 12,235	\$ 25,339

FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
All Enterprise Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Water and Sewer Operations	Parking Facilities	Totals
Operating revenues:			
Fees and charges for services	\$ 4,714	\$ 1,811	\$ 6,525
Other	14	60	74
Total operating revenues	4,728	1,871	6,599
Operating expenses:			
Personal services	606	213	819
Contractual services	385	392	777
Materials and supplies	58	18	76
Purchased utilities	2,975	-	2,975
Depreciation	273	309	582
Total operating expenses	4,297	932	5,229
Operating income	431	939	1,370
Nonoperating revenues (expenses):			
Gain on disposal of fixed assets	1	-	1
Interest charges	(188)	(652)	(840)
Total nonoperating revenues (expenses)	(187)	(652)	(839)
Net income	244	287	531
Retained earnings (accumulated deficits) at beginning of year (restated)	(422)	1,523	1,101
Retained earnings (accumulated deficits) at end of year	\$ (178)	\$ 1,810	\$ 1,632

FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows

All Enterprise Funds

Year Ended December 31, 2000

(Amounts in 000's)

	Water and Sewer Operations	Parking Facilities	Totals
Cash flows from operating activities:			
Cash collections from customers	\$ 4,313	\$ 1,857	\$ 6,170
Cash payments to suppliers	(2,809)	(575)	(3,384)
Cash payments for salaries	(576)	(201)	(777)
	928	1,081	2,009
Cash flows from capital and related financing activities:			
Proceeds of capital grants	76	-	76
Construction and acquisition of property and equipment	(169)	-	(169)
Proceeds of notes for capital purposes	1	-	1
Transfers from other funds for capital purposes	204	-	204
Principal payments on bonds and notes	(268)	(335)	(603)
Interest payments on bonds and notes	(189)	(604)	(793)
	(345)	(939)	(1,284)
Net cash used in capital and related financing activities	(345)	(939)	(1,284)
Increase in cash for the year	583	142	725
Cash and cash equivalents at beginning of year (restated)	2,915	992	3,907
Cash and cash equivalents at end of year	\$ 3,498	\$ 1,134	\$ 4,632

Reconciliation of operating income to net cash provided (used) by operating activities:

Operating income	\$ 431	\$ 939	\$ 1,370
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	273	309	582
Changes in operating assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(399)	(14)	(413)
Due from other governments	(3)	-	(3)
Due from other funds	2	-	2
Inventories	(16)	(24)	(40)
Increase (decrease) in:			
Accounts payable and other accrued liabilities	615	208	823
Accrued wages	4	1	5
Due to other funds	-	(346)	(346)
Accrued vacation and sick leave	21	8	29
	928	1,081	2,009
Net cash provided by operating activities	\$ 928	\$ 1,081	\$ 2,009

NONCASH CAPITAL TRANSACTIONS

Property, plant and equipment in accounts payable	\$ 232	\$ -	\$ 232
Capital contribution received - property/equipment	-	1,042	1,042
Due from other funds for capital purposes	172	-	172
Due from other governments for capital purposes	3	-	3

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, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Fees and charges for services	\$ 4,443	\$ 4,643	\$ 4,297	\$ (346)
Other	-	10	16	6
Total operating revenues	4,443	4,653	4,313	(340)
Operating expenses:				
Personal services	474	474	446	28
PERS - County share	64	64	48	16
Medicare - County share	4	4	4	-
Fringe benefits	92	92	77	15
Workers' compensation	5	5	1	4
Services and charges	3,122	3,777	3,624	153
Materials and supplies	133	133	71	62
Capital outlays	136	2,208	1,212	996
Total operating expenses	4,030	6,757	5,483	1,274
Operating income (loss)	413	(2,104)	(1,170)	934
Nonoperating revenues (expenses):				
Intergovernmental	200	2,074	76	(1,998)
Proceeds of notes	-	-	1	1
Proceeds from sale of fixed assets	-	-	1	1
Debt service:				
Principal retirement	(132)	(279)	(265)	14
Interest charges	(218)	(222)	(193)	29
Total nonoperating revenues (expenses)	(150)	1,573	(380)	(1,953)
Income (loss) before operating transfers	263	(531)	(1,550)	(1,019)
Operating transfers in	200	150	204	54
Net income (loss)	463	(381)	(1,346)	(965)
Retained earnings at beginning of year	2,269	2,269	2,269	-
Prior year encumbrances appropriated	646	646	646	-
Retained earnings at end of year	\$ 3,378	\$ 2,534	\$ 1,569	\$ (965)

FRANKLIN COUNTY, OHIO

Schedule of Revenues, Expenses and
Changes in Retained Earnings - Budget and Actual
Parking Facilities
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Fees and charges for services	\$ 1,836	\$ 1,847	\$ 1,797	\$ (50)
Other	60	60	60	-
Total operating revenues	1,896	1,907	1,857	(50)
Operating expenses:				
Personal services	171	171	154	17
PERS - County share	23	23	17	6
Medicare - County share	2	2	2	-
Fringe benefits	40	40	28	12
Workers' compensation	1	1	-	1
Services and charges	796	1,179	825	354
Materials and supplies	32	32	20	12
Capital outlays	3	31	31	-
Total operating expenses	1,068	1,479	1,077	402
Operating income	828	428	780	352
Nonoperating revenues (expenses):	-	-	-	-
Income (loss) before operating transfers	828	428	780	352
Operating transfers out	(939)	(939)	(939)	-
Net income (loss)	(111)	(511)	(159)	352
Retained earnings at beginning of year (restated)	533	533	533	-
Prior year encumbrances appropriated	459	459	459	-
Retained earnings at end of year	\$ 881	\$ 481	\$ 833	\$ 352

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County and to other government units on a cost reimbursement basis. The following is a description of the internal service funds:

Antenna System – This fund accounts for the accumulation and allocation of costs associated with the use of the County's consolidated countywide 800 MHz radio system.

Telecommunications – This fund accounts for accumulation and allocation of costs associated with certain telecommunications systems.

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
All Internal Service Funds
December 31, 2000
(Amounts in 000's)

	Antenna System	Telecommunications	Totals
Assets:			
Equity with County Treasurer	\$ 389	\$ 29	\$ 418
Accounts receivable	15	-	15
Due from other funds	12	18	30
Property, plant and equipment	1,603	224	1,827
Total assets	\$ 2,019	\$ 271	\$ 2,290
Liabilities:			
Accounts payable	\$ 16	\$ 20	\$ 36
Advances from other funds	-	286	286
Total liabilities	16	306	322
Equity:			
Contributed capital	1,614	-	1,614
Retained earnings (accumulated deficits)	389	(35)	354
Total equity	2,003	(35)	1,968
Total liabilities and equity	\$ 2,019	\$ 271	\$ 2,290

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
All Internal Service Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Antenna System	Telecommunications	Totals
Operating revenues:			
Fees and charges for services	\$ 231	\$ 18	\$ 249
Total operating revenues	231	18	249
Operating expenses:			
Personal services	50	-	50
Contractual services	31	53	84
Materials and supplies	5	-	5
Depreciation	38	-	38
Total operating expenses	124	53	177
Operating income (loss)	107	(35)	72
Net income (loss)	107	(35)	72
Retained earnings (accumulated deficits) at beginning of year (restated)	282	-	282
Retained earnings (accumulated deficits) at end of year	\$ 389	\$ (35)	\$ 354

FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows
All Internal Service Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Antenna System	Telecommunications	Totals
Cash flows from operating activities:			
Cash collections from customers	\$ 223	\$ -	\$ 223
Cash payments to suppliers	(24)	(33)	(57)
Cash payments for salaries	(52)	-	(52)
	147	(33)	114
Net cash provided by (used in) operating activities			
Cash flows from capital and related financing activities:			
Construction and acquisition of property and equipment	(27)	(224)	(251)
Advances from other funds for capital purposes	-	286	286
	(27)	62	35
Net cash provided by (used in) capital and related financing activities			
Increase in cash for the year	120	29	149
Cash and cash equivalents at beginning of year (restated)	269	-	269
Cash and cash equivalents at end of year	\$ 389	\$ 29	\$ 418
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 107	\$ (35)	\$ 72
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	38	-	38
Changes in operating assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(7)	-	(7)
Due from other funds	-	(18)	(18)
Increase (decrease) in:			
Accounts payable	10	20	30
Accrued wages	(1)	-	(1)
	147	(33)	114
Net cash provided by operating activities			
	\$ 147	\$ (33)	\$ 114
NONCASH CAPITAL TRANSACTIONS			
Capital contribution received - equipment	\$ 1,614	\$ -	\$ 1,614

FRANKLIN COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Retained Earnings - Budget and Actual
Antenna System
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Fees and charges for services	\$ 221	\$ 223	\$ 223	\$ -
Total operating revenues	<u>221</u>	<u>223</u>	<u>223</u>	<u>-</u>
Operating expenses:				
Personal services	41	41	41	-
PERS - County share	6	6	4	2
Medicare - County share	1	1	1	-
Fringe benefits	7	7	6	1
Services and charges	23	39	39	-
Materials and supplies	3	4	1	3
Capital outlays	52	55	34	21
Total operating expenses	<u>133</u>	<u>153</u>	<u>126</u>	<u>27</u>
Net income	<u>88</u>	<u>70</u>	<u>97</u>	<u>27</u>
Retained earnings at beginning of year	265	265	265	-
Prior year encumbrances appropriated	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Retained earnings at end of year	<u><u>\$ 358</u></u>	<u><u>\$ 340</u></u>	<u><u>\$ 367</u></u>	<u><u>\$ 27</u></u>

FRANKLIN COUNTY, OHIO

Schedule of Revenues, Expenses and
Changes in Retained Earnings - Budget and Actual
Telecommunications
Non-GAAP Budgetary Basis
Year Ended December 31, 2000
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Services and charges	-	62	62	-
Capital outlays	-	224	224	-
<i>Total operating expenses</i>	-	286	286	-
<i>Operating income (loss)</i>	-	(286)	(286)	-
Nonoperating revenues (expenses):	-	-	-	-
Income (loss) before operating transfers	-	(286)	(286)	-
Operating transfers in	-	-	286	286
<i>Net income (loss)</i>	-	(286)	-	286
Retained earnings at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Retained earnings at end of year	\$ -	\$ (286)	\$ -	\$ 286

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

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Beginning Balance 01/01/00	Additions	Deductions	Ending Balance 12/31/00
REAL ESTATE TAX				
Assets:				
Equity with County Treasurer	\$ 53,365	\$ 1,052,917	\$ 1,050,123	\$ 56,159
Cash with fiscal agents	-	1,934	-	1,934
Real and other taxes receivable	884,610	829,410	884,610	829,410
Liabilities:				
Unapportioned moneys	\$ 937,975	\$ 1,884,261	\$ 1,934,733	\$ 887,503
PERSONAL PROPERTY TAX				
Assets:				
Equity with County Treasurer	\$ 15,124	\$ 251,070	\$ 252,459	\$ 13,735
Real and other taxes receivable	163,253	181,562	163,253	181,562
Liabilities:				
Due to other funds	\$ 1,732	\$ 1,689	\$ 1,732	\$ 1,689
Due to component units	229	234	229	234
Unapportioned moneys	176,416	430,709	413,751	193,374
LOCAL GOVERNMENT DISTRIBUTION				
Assets:				
Equity with County Treasurer	\$ -	\$ 136,751	\$ 136,751	\$ -
Liabilities:				
Unapportioned moneys	\$ -	\$ 136,751	\$ 136,751	\$ -
PAYROLL AND BENEFIT REVOLVING				
Assets:				
Equity with County Treasurer	\$ 7,714	\$ 128,376	\$ 128,608	\$ 7,482
Liabilities:				
Due to other funds	\$ 239	\$ -	\$ 239	\$ -
Amounts held and due to others	7,475	128,376	128,369	7,482
TREASURER'S ELECTRONIC TRANSFERS				
Assets:				
Equity with County Treasurer	\$ 1,359	\$ 489,695	\$ 491,050	\$ 4
Liabilities:				
Due to other funds	\$ 470	\$ 489,695	\$ 490,161	\$ 4
Due to component units	889	-	889	-
GENERAL COUNTY AGENCY				
Assets:				
Cash with fiscal and escrow agents	\$ 10,000	\$ 133,919	\$ 138,236	\$ 5,683
Due from other funds	55	29	55	29
Liabilities:				
Amounts held and due to others	\$ 10,055	\$ 133,948	\$ 138,291	\$ 5,712

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Beginning Balance 01/01/00	Additions	Deductions	Ending Balance 12/31/00
FRANKLIN COUNTY COURT SYSTEM				
Assets:				
Cash with fiscal and escrow agents	\$ 10,214	\$ 123,559	\$ 124,759	\$ 9,014
Due from other funds	-	33	-	33
Liabilities:				
Amounts held and due to others	\$ 10,214	\$ 123,592	\$ 124,759	\$ 9,047
OTHER COUNTY AGENCY				
Assets:				
Equity with County Treasurer	\$ 1,709	\$ 16,827	\$ 16,888	\$ 1,648
Amounts held and due to others	\$ 1,709	\$ 16,827	\$ 16,888	\$ 1,648
ESTATE TAX				
Assets:				
Equity with County Treasurer	\$ 12,087	\$ 38,510	\$ 40,104	\$ 10,493
Liabilities:				
Unapportioned moneys	\$ 12,087	\$ 38,510	\$ 40,104	\$ 10,493
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity with County Treasurer	\$ -	\$ 36,814	\$ 36,814	\$ -
Liabilities:				
Amounts held and due to others	\$ -	\$ 36,814	\$ 36,814	\$ -
PERMISSIVE AUTO REGISTRATION				
Assets:				
Equity with County Treasurer	\$ 7,843	\$ 4,914	\$ 4,294	\$ 8,463
Liabilities:				
Unapportioned moneys	\$ 7,843	\$ 4,914	\$ 4,294	\$ 8,463
MUNICIPAL FINES				
Assets:				
Equity with County Treasurer	\$ 12	\$ 2,170	\$ 2,112	\$ 70
Liabilities:				
Amounts held and due to others	\$ 12	\$ 2,170	\$ 2,112	\$ 70
ESCROW ACCOUNTS				
Assets:				
Equity with County Treasurer	\$ 130	\$ 1,632	\$ 1,666	\$ 96
Liabilities:				
Amounts held and due to others	\$ 130	\$ 1,632	\$ 1,666	\$ 96

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Beginning Balance 01/01/00	Additions	Deductions	Ending Balance 12/31/00
ESCROW / MUNICIPAL COURT BUILDING				
Assets:				
Equity with County Treasurer	\$ -	\$ 1,348	\$ 1,348	\$ -
Liabilities:				
Amounts held and due to others	\$ -	\$ 1,348	\$ 1,348	\$ -
TRAILER TAX				
Assets:				
Equity with County Treasurer	\$ 25	\$ 1,198	\$ 1,074	\$ 149
Liabilities:				
Unapportioned moneys	\$ 25	\$ 1,198	\$ 1,074	\$ 149
MOTOR VEHICLE GAS TAX				
Assets:				
Equity with County Treasurer	\$ 26	\$ 847	\$ 849	\$ 24
Liabilities:				
Unapportioned moneys	\$ 26	\$ 847	\$ 849	\$ 24
ESCHEAT ESTATES				
Assets:				
Equity with County Treasurer	\$ 11	\$ 10	\$ -	\$ 21
Liabilities:				
Amounts held and due to others	\$ 11	\$ 10	\$ -	\$ 21
COLLECTIONS FOR POLITICAL SUBDIVISIONS				
Assets:				
Equity with County Treasurer	\$ 21	\$ 65	\$ 86	\$ -
Liabilities:				
Amounts held and due to others	\$ 21	\$ 65	\$ 86	\$ -
AUDITOR LAND SALES ESCROW				
Assets:				
Equity with County Treasurer	\$ 1	\$ -	\$ -	\$ 1
Liabilities:				
Amounts held and due to others	\$ 1	\$ -	\$ -	\$ 1
CIGARETTE TAX				
Assets:				
Equity with County Treasurer	\$ 9	\$ 68	\$ 70	\$ 7
Liabilities:				
Unapportioned moneys	\$ 9	\$ 68	\$ 70	\$ 7

(Continued on next page)

FRANKLIN COUNTY, OHIO

Combining Statement of Changes in
Assets and Liabilities
Agency Funds
Year Ended December 31, 2000
(Amounts in 000's)

	Beginning Balance 01/01/00	Additions	Deductions	Ending Balance 12/31/00
OHIO ELECTION COMMISSION FEES				
Assets:				
Equity with County Treasurer	\$ -	\$ 3	\$ 3	\$ -
Liabilities:				
Amounts held and due to others	\$ -	\$ 3	\$ 3	\$ -
PARKING GARAGE ESCROW				
Assets:				
Equity with County Treasurer	\$ 20	\$ 5	\$ 3	\$ 22
Amounts held and due to others	\$ 20	\$ 5	\$ 3	\$ 22
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
TOTAL ALL AGENCY FUNDS				
Assets:				
Equity with County Treasurer	\$ 99,483	\$ 2,163,220	\$ 2,164,302	\$ 98,401
Cash with fiscal and escrow agents	20,214	259,412	262,995	16,631
Real and other taxes receivable	1,047,863	1,010,972	1,047,863	1,010,972
Due from other funds	55	62	55	62
Total assets	\$ 1,167,615	\$ 3,433,666	\$ 3,475,215	\$ 1,126,066
Liabilities:				
Due to other funds	\$ 2,441	\$ 491,384	\$ 492,132	\$ 1,693
Due to component units	1,118	234	1,118	234
Unapportioned moneys	1,134,385	2,534,072	2,568,440	1,100,017
Amounts held and due to others	29,671	407,976	413,525	24,122
Total liabilities	\$ 1,167,615	\$ 3,433,666	\$ 3,475,215	\$ 1,126,066

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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 goods or 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 County 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 which 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 County 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, 2000
(Amounts in 000's)

	<u>ADAMH Board</u>	<u>Residential Services</u>	<u>Totals</u>
Assets:			
Equity with County Treasurer	\$ 29,352	\$ -	\$ 29,352
Cash with fiscal and escrow agents	53	3,418	3,471
Receivables (net, where applicable, of allowances for uncollectibles):			
Real and other taxes	36,835	-	36,835
Accounts	2,213	30	2,243
Due from other governments	10,962	666	11,628
Due from primary government	234	1,890	2,124
Prepaid items	2,395	277	2,672
Property, plant and equipment	6,483	11,326	17,809
Other debits:			
Amount to be provided for retirement of general long-term obligations	751	707	1,458
Total assets and other debits	<u>\$ 89,278</u>	<u>\$ 18,314</u>	<u>\$ 107,592</u>
Liabilities:			
Accounts payable	\$ 20,265	\$ 518	\$ 20,783
Accrued wages	108	310	418
Accrued vacation and sick leave	369	707	1,076
Deferred revenue	39,141	349	39,490
Amounts held and due to others	2,191	-	2,191
Capital lease obligations	383	-	383
Total liabilities	<u>62,457</u>	<u>1,884</u>	<u>64,341</u>
Equity and other credits:			
Investment in general fixed assets	6,483	11,326	17,809
Fund balances:			
Reserved for prepaid items	2,395	277	2,672
Unreserved:			
Designated for claims	10,964	-	10,964
Undesignated	6,979	4,827	11,806
Total fund balances	<u>20,338</u>	<u>5,104</u>	<u>25,442</u>
Total equity and other credits	<u>26,821</u>	<u>16,430</u>	<u>43,251</u>
Total liabilities, equity and other credits	<u>\$ 89,278</u>	<u>\$ 18,314</u>	<u>\$ 107,592</u>

FRANKLIN COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Type Component Units
Year Ended December 31, 2000
(Amounts in 000's)

	<u>ADAMH Board</u>	<u>Residential Services</u>	<u>Totals</u>
Revenues:			
Real and other taxes	\$ 35,856	\$ -	\$ 35,856
Fees and charges for services	-	124	124
Intergovernmental	62,692	13,592	76,284
Investment income	-	168	168
Other	-	1	1
Total revenues	<u>98,548</u>	<u>13,885</u>	<u>112,433</u>
Expenditures:			
Current:			
Health	96,146	17,703	113,849
Debt service:			
Principal retirement	12	-	12
Interest charges	4	-	4
Total expenditures	<u>96,162</u>	<u>17,703</u>	<u>113,865</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,386</u>	<u>(3,818)</u>	<u>(1,432)</u>
Other financing sources (uses):			
Transfers to primary government	(63)	-	(63)
Transfers from primary government	-	4,346	4,346
Total other financing sources (uses)	<u>(63)</u>	<u>4,346</u>	<u>4,283</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>2,323</u>	<u>528</u>	<u>2,851</u>
Fund balances at beginning of year (restated)	<u>18,015</u>	<u>4,576</u>	<u>22,591</u>
Fund balances at end of year	<u>\$ 20,338</u>	<u>\$ 5,104</u>	<u>\$ 25,442</u>

FRANKLIN COUNTY, OHIO

Combining Balance Sheet
 All Proprietary Fund Type Component Units
 December 31, 2000
 (Amounts in 000's)

	RPA	ARC	Memorial Hall	Stadium and Team	Totals
Assets:					
Equity with County Treasurer	\$ 27	\$ -	\$ -	\$ -	\$ 27
Cash with fiscal and escrow agents	11,509	1,957	548	2,971	16,985
Accounts receivable	445	930	46	26	1,447
Interest receivable	-	19	-	-	19
Due from other governments	3,186	-	-	-	3,186
Due from primary government	-	2,509	-	-	2,509
Inventories	136	129	-	78	343
Prepaid items	70	55	23	31	179
Property, plant and equipment (net of accumulated depreciation)	62,759	142	279	3,854	67,034
Restricted cash	30	-	-	175	205
Total assets	\$ 78,162	\$ 5,741	\$ 896	\$ 7,135	\$ 91,934
Liabilities:					
Accounts payable	\$ 2,761	\$ 264	\$ 78	\$ 99	\$ 3,202
Accrued wages	151	217	29	40	437
Accrued interest	33	-	-	-	33
Accrued vacation and sick leave	180	128	310	-	618
Deferred revenue	45	-	87	322	454
General obligation bonds - current	820	-	-	-	820
Notes payable - current	164	-	-	-	164
Amounts held and due to others	30	-	-	175	205
Advances from primary government	34,007	-	-	-	34,007
General obligation bonds	4,100	-	-	-	4,100
Notes payable	5,246	-	-	-	5,246
Total liabilities	47,537	609	504	636	49,286
Equity:					
Contributed capital	90,205	-	-	-	90,205
Retained earnings (accumulated deficits)	(59,580)	5,132	392	6,499	(47,557)
Total equity	30,625	5,132	392	6,499	42,648
Total liabilities and equity	\$ 78,162	\$ 5,741	\$ 896	\$ 7,135	\$ 91,934

FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
All Proprietary Fund Type Component Units
Year Ended December 31, 2000
(Amounts in 000's)

	RPA	ARC	Memorial Hall	Stadium and Team	Totals
Operating revenues:					
Fees and charges for services	\$ 2,778	\$ 6,695	\$ 1,644	\$ 4,510	\$ 15,627
Other	508	90	25	150	773
Total operating revenues	3,286	6,785	1,669	4,660	16,400
Operating expenses:					
Personal services	3,433	5,343	1,111	1,502	11,389
Contractual services	4,142	2,648	528	2,039	9,357
Materials and supplies	267	326	63	869	1,525
Depreciation	3,130	86	43	431	3,690
Total operating expenses	10,972	8,403	1,745	4,841	25,961
Operating income (loss)	(7,686)	(1,618)	(76)	(181)	(9,561)
Nonoperating revenues (expenses):					
Loss on disposal of fixed assets	(732)	-	-	-	(732)
Investment income (loss)	472	147	31	(409)	241
Interest charges	(492)	-	-	-	(492)
Total nonoperating revenues (expenses)	(752)	147	31	(409)	(983)
Income (loss) before operating transfers	(8,438)	(1,471)	(45)	(590)	(10,544)
Transfers from primary government	3,450	2,176	-	-	5,626
Net income (loss)	(4,988)	705	(45)	(590)	(4,918)
Retained earnings (accumulated deficits) at beginning of year	(54,592)	4,427	437	7,089	(42,639)
Retained earnings (accumulated deficits) at end of year	\$ (59,580)	\$ 5,132	\$ 392	\$ 6,499	\$ (47,557)

FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows
 All Proprietary Fund Type Component Units
 Year Ended December 31, 2000
 (Amounts in 000's)

	RPA	ARC	Memorial Hall	Stadium and Team	Totals
Cash flows from operating activities:					
Cash collections from customers	\$ 3,002	\$ 6,012	\$ 1,675	\$ 4,744	\$ 15,433
Cash payments to suppliers	(1,640)	(3,828)	(822)	(2,898)	(9,188)
Cash payments for salaries	(3,397)	(5,305)	(889)	(1,492)	(11,083)
Net cash provided by (used in) operating activities	(2,035)	(3,121)	(36)	354	(4,838)
Cash flows from noncapital financing activities:					
Transfers from primary government	3,450	2,176	-	-	5,626
Net cash provided by noncapital financing activities	3,450	2,176	-	-	5,626
Cash flows from capital and related financing activities:					
Proceeds of capital grants	12,716	-	-	-	12,716
Proceeds from (cost of) sale of fixed assets	(15)	-	-	-	(15)
Construction and acquisition of property and equipment	(17,634)	(1)	(32)	(190)	(17,857)
Proceeds of notes for capital purposes	4,368				4,368
Advances from primary government for capital purposes	4,510	-	-	-	4,510
Principal payments on bonds, notes and leases	(894)	-	-	-	(894)
Interest payments on bonds, notes and leases	(492)	-	-	-	(492)
Net cash provided by (used in) capital and related financing activities	2,559	(1)	(32)	(190)	2,336
Cash flows from investing activities:					
Purchases of investments	-	-	-	(2,297)	(2,297)
Proceeds from sale of investments	-	64	-	1,804	1,868
Interest received from investments	472	145	31	68	716
Net cash provided by investing activities	472	209	31	(425)	287
Increase (decrease) in cash for the year	4,446	(737)	(37)	(261)	3,411
Cash and cash equivalents at beginning of year	7,120	1,249	585	714	9,668
Cash and cash equivalents at end of year	\$ 11,566	\$ 512	\$ 548	\$ 453	\$ 13,079

FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows
All Proprietary Fund Type Component Units
Year Ended December 31, 2000
(Amounts in 000's)

	RPA	ARC	Memorial Hall	Stadium and Team	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (7,686)	\$ (1,618)	\$ (76)	\$ (181)	\$ (9,561)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	3,130	86	43	431	3,690
Loss on disposal of property	-	8	-	-	8
Changes in operating assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	1,578	21	(14)	(15)	1,570
Due from primary government	-	(795)	-	98	(697)
Inventories	(15)	(79)	-	32	(62)
Prepaid items	(15)	(6)	1	16	(4)
Increase (decrease) in:					
Accounts payable and other accrued liabilities	948	(154)	(5)	(54)	735
Accrued wages	212	16	2	10	240
Due to primary government	-	(640)	-	-	(640)
Accrued vacation and sick leave	(177)	40	9	-	(128)
Deferred revenue	(1)	-	4	-	3
Amounts held and due to others	(9)	-	-	17	8
Net cash provided by operating activities	<u>\$ (2,035)</u>	<u>\$ (3,121)</u>	<u>\$ (36)</u>	<u>\$ 354</u>	<u>\$ (4,838)</u>

NONCASH CAPITAL TRANSACTIONS

Property, plant and equipment in accounts payable	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 850</u>
Capital contribution received - land	<u>\$ 9,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,900</u>
Capital grant receivable	<u>\$ 3,157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,157</u>

RECONCILIATION TO BALANCE SHEET

Cash and cash equivalents	\$ 11,566	\$ 512	\$ 548	\$ 453	\$ 13,079
Long-term certificates of deposit and investments	<u>-</u>	<u>1,445</u>	<u>-</u>	<u>2,693</u>	<u>4,138</u>
Equity with County Treasurer, Cash with fiscal and escrow agents and Restricted cash, as reported	<u>\$ 11,566</u>	<u>\$ 1,957</u>	<u>\$ 548</u>	<u>\$ 3,146</u>	<u>\$ 17,217</u>

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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, 2000

(Amounts in 000's)

General Fixed Assets

Land	\$	15,153
Buildings and improvements		231,976
Machinery and equipment		60,948
Construction in progress		15,651
		<hr/>
Total	\$	<u>323,728</u>

Investment in General Fixed Assets by Source

General fund	\$	271,922
Special revenue funds		44,194
General obligation bonds		6,890
Donations		44
Other revenues		678
		<hr/>
Total	\$	<u>323,728</u>

FRANKLIN COUNTY, OHIO

Schedule of General Fixed Assets

By Function and Type

December 31, 2000

(Amounts in 000's)

<u>Function</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Construction in Progress</u>	<u>Totals</u>
General government	\$ 11,517	\$ 99,549	\$ 21,562	\$ 11,255	\$ 143,883
Judicial	16	16,711	2,296	959	19,982
Public safety	70	58,456	3,591	858	62,975
Human services	219	9,465	6,660	2,579	18,923
Health	1,526	33,517	18,045	-	53,088
Public works	-	3,665	8,581	-	12,246
Conservation and recreation	1,433	10,613	-	-	12,046
Other	372	-	213	-	585
Total	<u>\$ 15,153</u>	<u>\$ 231,976</u>	<u>\$ 60,948</u>	<u>\$ 15,651</u>	<u>\$ 323,728</u>

FRANKLIN COUNTY, OHIO
Schedule of Changes in General Fixed Assets
By Function
Year Ended December 31, 2000
(Amounts in 000's)

Function	Fixed Assets 01/01/00 (restated)	Additions	Deletions	General Fixed Assets 12/31/00
General government	\$ 139,064	\$ 5,828	\$ (1,009)	\$ 143,883
Judicial	18,916	1,272	(206)	19,982
Public safety	61,412	1,922	(359)	62,975
Human services	16,927	2,567	(571)	18,923
Health	55,809	1,582	(4,303)	53,088
Public works	12,358	795	(907)	12,246
Conservation and recreation	12,046	-	-	12,046
Other	566	19	-	585
Total	\$ 317,098	\$ 13,985	\$ (7,355)	\$ 323,728



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

Table 1

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

<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Human Services</u>	<u>Health</u>	<u>Public Works</u>
1991	\$ 41,439	\$ 28,541	\$ 42,737	\$ 119,182	\$ 99,260	\$ 18,412
1992	39,068	28,399	45,507	130,217	120,381	21,969
1993	40,365	30,864	49,914	136,198	68,541	21,328
1994	39,930	32,979	54,837	149,428	81,838	27,053
1995	52,335	35,208	59,319	166,415	82,826	20,513
1996	52,931	29,792	59,795	171,605	92,599	29,956
1997	50,886	32,895	65,649	185,476	99,701	35,205
1998	70,074	34,271	70,804	208,458	109,467	34,229
1999	61,751	43,730	76,150	234,468	123,821	34,395
2000	58,438	46,607	84,364	258,351	135,887	34,110

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. Expenditures for fiscal years 1991-1999 restated to reflect reclassifications.

² New functional category in 1996.

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FRANKLIN COUNTY, OHIO

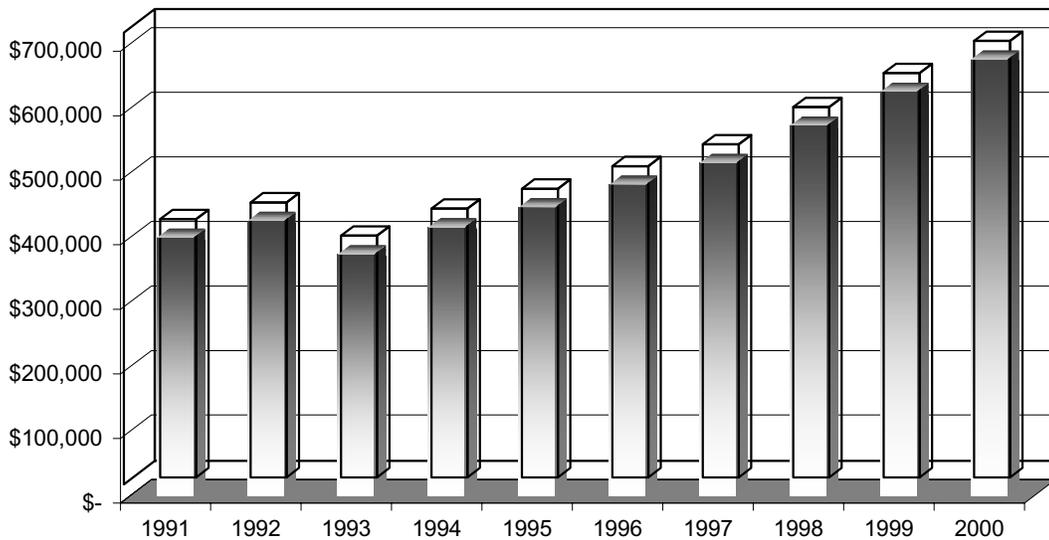
Table 1

General Government Expenditures by Function¹
Last Ten Fiscal Years
(Amounts in 000's)

Fiscal Year	Conservation and Recreation	Community Development	Other	Capital Outlays	Debt Service	Intergovernmental Grants ²	Totals
1991	\$ 5,596	\$ 3,141	\$ 4,342	\$ 20,152	\$ 17,119	\$ -	\$ 399,921
1992	6,001	3,553	1,942	9,428	19,500	-	425,965
1993	5,231	3,103	1,941	1,156	15,745	-	374,386
1994	7,276	3,076	2,266	2,043	15,565	-	416,291
1995	6,582	4,514	2,515	1,308	15,647	-	447,182
1996	12,711	3,320	2,561	8,871	16,942	1,039	482,122
1997	13,498	2,993	2,834	8,339	17,341	1,161	515,978
1998	12,426	2,220	2,212	6,894	19,189	3,433	573,677
1999	12,898	3,262	2,194	12,623	17,867	3,286	626,445
2000	13,191	2,992	2,183	19,795	17,336	2,902	676,156

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. Expenditures for fiscal years 1991-1999 restated to reflect reclassifications.

² New functional category in 1996.



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

Table 2

<u>Fiscal Year</u>	<u>Sales Tax</u>	<u>Real and Other Taxes</u>	<u>Licenses and Permits</u>	<u>Fees and Charges for Services</u>
1991	\$ 43,602	\$ 100,643	\$ 971	\$ 30,554
1992	46,794	128,254	1,186	34,180
1993	50,230	138,547	1,354	37,579
1994	55,182	146,506	1,436	36,638
1995	60,690	147,932	1,325	36,350
1996	63,684	155,827	1,422	38,243
1997	68,560	166,688	1,255	36,991
1998	72,262	177,360	1,526	57,148
1999	79,030	218,906	1,223	56,567
2000	82,901	241,971	1,426	58,775

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. Revenues for fiscal years 1991-1999 restated to reflect reclassifications.

² Includes revenues from special assessments.

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FRANKLIN COUNTY, OHIO

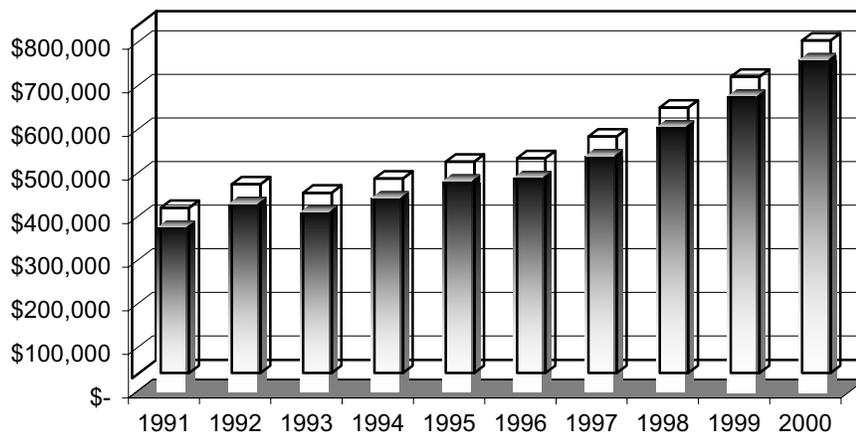
Table 2

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

Fiscal Year	Fines and Forfeitures	Intergovernmental	Investment Income	Other ²	Totals
1991	\$ 1,306	\$ 174,817	\$ 15,766	\$ 10,762	\$ 378,421
1992	1,577	192,153	12,753	15,495	432,392
1993	1,545	157,358	12,827	13,741	413,181
1994	1,210	174,028	13,231	17,653	445,884
1995	1,376	200,112	18,061	18,283	484,129
1996	1,196	193,487	20,376	18,307	492,542
1997	1,540	225,791	21,626	19,309	541,760
1998	1,325	255,760	23,954	18,631	607,966
1999	1,568	285,921	20,448	15,507	679,170
2000	1,401	313,516	42,340	19,986	762,316

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. Revenues for fiscal years 1991-1999 restated to reflect reclassifications.

² Includes revenues from special assessments.



FRANKLIN COUNTY, OHIO

Property Tax Levies and Collections
 Last Ten Fiscal Years
 (Amounts in 000's)

Table 3

<u>Fiscal Year</u>	<u>Equalized Tax Levy¹</u>	<u>Current Tax Collections²</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Tax Collections</u>
1991	\$ 109,941	\$ 107,145	97.5%	4,181
1992	140,550	136,687	97.3%	4,843
1993	183,005	177,465	97.0%	6,414
1994	190,489	186,274	97.8%	8,980
1995	194,933	190,994	98.0%	6,978
1996	205,273	200,177	97.5%	6,016
1997	219,316	213,914	97.5%	6,738
1998	228,439	223,748	97.9%	8,153
1999	279,715	273,824	97.9%	8,757
2000	304,051	295,269	97.1%	7,628

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.

(Continued on next page)

FRANKLIN COUNTY, OHIO

Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts in 000's)

Table 3

<u>Fiscal Year</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>
1991	\$ 111,326	101.3%	\$ 8,405	7.6%
1992	141,530	100.7%	10,168	7.2%
1993	183,879	100.5%	13,621	7.4%
1994	195,254	102.5%	12,121	6.4%
1995	197,972	101.6%	12,183	6.2%
1996	206,193	100.4%	13,917	6.8%
1997	220,652	100.6%	13,351	6.1%
1998	231,901	101.5%	13,881	6.1%
1999	282,581	101.0%	17,723	6.3%
2000	302,897	99.6%	22,582	7.4%

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.

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

Table 4

Tax Year	Real Property		Personal Property	
	Assessed Value¹	Estimated Actual Value	Assessed Value²	Estimated Actual Value
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
2000	18,204,578	52,013,080	2,553,204	10,212,816

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).

(Continued on next page)

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

Table 4

Tax Year	Public Utilities		Totals		Ratio
	Assessed Value³	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1991	\$ 825,478	\$ 2,358,509	\$ 13,723,614	\$ 40,782,691	33.7%
1992	873,561	2,495,889	14,060,576	42,061,154	33.4%
1993	912,223	2,606,351	15,374,618	46,107,211	33.3%
1994	983,726	2,810,646	15,672,486	46,973,343	33.4%
1995	898,236	2,566,389	16,055,248	48,155,343	33.3%
1996	909,247	2,597,849	17,356,432	52,038,884	33.4%
1997	922,373	2,635,351	17,916,289	53,767,968	33.3%
1998	927,986	2,651,389	18,607,705	55,815,299	33.3%
1999	959,182	2,740,520	21,032,111	62,815,908	33.5%
2000	940,870	2,688,200	21,698,652	64,914,096	33.4%

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).

FRANKLIN COUNTY, OHIO

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

Table 5

Tax Year	New Construction			Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Agricultural/ Residential	Commercial/ Industrial	Tax-Exempt
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
2000	739,535	596,765	1,336,300	34,413,861 ¹	17,567,667 ¹	10,843,918 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

Table 6

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

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:				
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
2000	1,131,068	1,132,138	33,818	22,938
Personal property:				
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
2000	221,815	224,601	9,086	39,552

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

Table 7

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

	1991	1992	1993	1994	1995
County:					
General Fund	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47
Children Services	4.25	4.25	3.95	3.95	3.95
ADAMH Board	2.20	2.20	2.20	2.20	2.20
MR & DD	3.45	5.15	5.15	5.15	5.15
Zoological Park	0.50	0.50	0.50	0.50	0.75
Office on Aging *	0.00	0.75	0.75	0.75	0.75
Total County rates	\$ 11.87	\$ 14.32	\$ 14.02	\$ 14.02	\$ 14.27
School districts:					
Bexley	\$ 86.89	\$ 86.57	\$ 86.45	\$ 89.28	\$ 92.82
Canal Winchester	48.42	48.15	46.99	45.86	44.99
Columbus	52.80	53.28	53.10	53.01	52.98
Dublin	49.24	51.42	50.51	58.41	58.41
Gahanna-Jefferson	48.89	49.01	48.23	49.44	55.43
Grandview Heights	72.11	72.12	72.01	77.12	75.62
Groveport-Madison	54.51	48.58	48.38	48.26	48.14
Hamilton	39.39	39.19	47.37	47.40	47.32
Hilliard	47.08	51.58	50.37	52.15	60.65
Plain	39.86	39.59	39.34	42.08	39.54
Reynoldsburg	50.36	52.18	51.57	51.34	51.13
South-Western	42.56	42.23	43.80	52.65	52.48
Upper Arlington	68.15	68.15	74.66	74.65	78.12
Westerville	61.69	61.20	61.15	60.82	61.03
Whitehall	53.15	52.87	52.72	52.72	65.72
Worthington	67.70	67.68	67.27	73.43	73.40
School districts (out-of-County):					
Jonathan Alder	\$ 39.10	\$ 38.60	\$ 37.90	\$ 37.60	\$ 40.10
Licking Heights	41.20	41.10	41.00	41.00	40.70
Madison-Plains	32.70	29.40	31.90	31.10	37.25
Olentangy	34.38	33.88	40.80	43.85	43.25
Pickerington	66.21	66.21	67.66	66.76	65.00
Teays Valley	22.80	28.50	28.50	28.50	28.50
Joint vocational school districts:					
Central Ohio	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60
Delaware County	2.62	2.55	2.57	2.50	2.50
Eastland	1.24	1.24	1.23	1.20	1.20
Licking County	2.80	2.00	2.00	2.00	2.00

Source: Franklin County Auditor's Office.

* Effective 1992

(Continued on next page)

FRANKLIN COUNTY, OHIO

Table 7

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

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
County:					
General Fund	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47
Children Services	4.25	4.25	4.25	4.25	4.25
ADAMH Board	2.20	2.20	2.20	2.20	2.20
MR & DD	5.15	5.15	7.47	7.47	7.47
Zoological Park	0.75	0.75	0.75	0.75	0.75
Office on Aging *	0.75	0.85	0.85	0.85	0.85
Total County rates	<u>\$ 14.57</u>	<u>\$ 14.67</u>	<u>\$ 16.99</u>	<u>\$ 16.99</u>	<u>\$ 16.99</u>
School districts:					
Bexley	\$ 91.92	\$ 91.92	\$ 98.10	\$ 97.73	\$ 111.08
Canal Winchester	51.10	56.46	55.86	55.91	55.91
Columbus	58.11	58.04	57.95	57.57	57.37
Dublin	57.90	57.90	65.50	65.22	65.22
Gahanna-Jefferson	54.85	54.69	62.09	61.35	61.21
Grandview Heights	75.55	75.53	82.32	81.82	81.97
Groveport-Madison	48.05	56.85	56.33	55.40	55.05
Hamilton	47.26	47.20	47.13	47.09	54.10
Hilliard	60.28	59.96	59.71	59.71	65.61
Plain	39.08	50.45	49.34	47.46	52.17
Reynoldsburg	50.45	55.30	55.12	55.49	55.39
South-Western	52.36	52.30	57.18	56.97	56.97
Upper Arlington	77.82	77.86	84.03	83.95	83.32
Westerville	61.31	61.32	61.15	59.66	63.50
Whitehall	65.62	65.61	65.61	65.49	65.52
Worthington	72.88	73.66	73.66	72.65	72.60
School districts (out-of-County):					
Jonathan Alder	\$ 40.10	\$ 40.10	\$ 40.10	\$ 40.10	\$ 40.10
Licking Heights	40.70	40.70	40.10	39.60	48.50
Madison-Plains	37.25	36.40	35.45	35.45	35.45
Olentangy	41.01	42.84	41.57	49.77	49.80
Pickerington	65.00	68.96	66.36	66.36	70.30
Teays Valley	28.00	25.00	25.00	31.60	31.60
Joint vocational school districts:					
Central Ohio	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.10
Delaware County	4.40	3.40	3.40	3.40	3.40
Eastland	1.20	1.20	2.00	2.00	2.00
Licking County	2.00	2.00	2.00	2.00	2.00

Source: Franklin County Auditor's Office.

* Effective 1992

(Continued on next page)

FRANKLIN COUNTY, OHIO

Table 7

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

	1991	1992	1993	1994	1995
Corporations:					
Bexley	\$ 8.35	\$ 8.35	\$ 8.35	\$ 8.35	\$ 8.35
Brice	3.20	3.20	3.20	3.20	3.20
Canal Winchester	2.00	2.00	2.00	2.00	2.00
Columbus	3.14	3.14	3.14	3.14	3.14
Dublin	2.99	2.99	2.98	2.98	2.98
Gahanna	2.40	2.40	2.40	2.40	2.40
Grandview Heights	9.70	7.30	9.30	9.30	9.30
Grove City	5.54	5.54	5.10	5.00	4.90
Groveport	2.90	2.90	2.90	1.40	1.40
Harrisburg	5.00	5.00	5.00	5.00	5.00
Hilliard	1.60	1.60	1.60	1.60	1.60
Lockbourne	2.50	2.50	2.50	2.50	2.50
Marble Cliff	0.35	0.35	0.35	0.35	0.35
Minerva Park	10.10	10.10	10.10	10.10	10.10
New Albany	1.20	1.20	1.20	1.95	1.95
New Rome	1.20	1.20	1.20	1.20	1.20
Obetz	1.70	1.70	2.65	2.05	1.70
Pickerington	7.80	7.80	7.80	7.80	7.80
Reynoldsburg	2.94	2.94	2.93	2.91	2.90
Riverlea	10.68	10.65	9.09	8.00	8.00
Upper Arlington	6.36	6.35	6.29	6.28	6.27
Urbancrest	5.60	5.60	5.60	5.60	5.60
Valleyview	35.34	27.34	27.34	27.34	24.53
Westerville	12.68	12.58	12.45	12.38	14.44
Whitehall	1.50	1.50	1.50	1.50	1.50
Worthington	3.50	3.50	3.50	3.50	3.00
Townships:					
Blendon	\$ 16.50	\$ 16.50	\$ 16.50	\$ 19.00	\$ 19.00
Brown	7.60	7.60	1.60	9.60	9.60
Clinton	22.64	22.64	22.64	25.64	25.64
Franklin	13.05	13.05	13.05	13.05	13.05
Hamilton	11.80	11.80	11.80	11.80	12.30
Jackson	20.20	20.20	20.20	20.20	20.20
Jefferson	9.20	9.20	9.20	9.20	9.20
Madison	18.80	21.80	21.80	21.80	21.80
Mifflin	18.80	20.80	20.80	20.80	20.80
Norwich	12.80	12.80	12.80	12.80	12.80
Perry	23.63	23.80	23.80	23.80	23.80
Plain	8.20	8.20	8.20	8.20	9.16
Pleasant	16.20	16.20	16.20	16.20	16.20
Prairie	11.80	11.80	14.00	14.00	14.00
Sharon	6.60	11.10	8.10	8.10	13.10
Truro	10.40	10.40	10.40	10.40	12.65
Washington	17.09	17.07	15.80	17.80	18.54
Other units:					
Columbus-Metropolitan Library	\$ 2.20	\$ 2.20	\$ 2.20	\$ 2.20	\$ 2.20
Grandview Heights Public Library	2.20	4.70	4.70	4.70	4.70
Delaware County District Library	0.47	0.46	0.40	0.40	0.37
Metropolitan Park District	0.55	0.55	0.55	0.55	0.55
New Albany-Plain Park District**	0.00	0.00	0.00	0.00	0.00
Upper Arlington Public Library*	0.00	1.00	1.00	1.00	1.00
Worthington Public Library*	0.00	2.20	2.20	2.20	2.20

* Effective 1992

** Effective 2000

(Continued on next page)

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

Table 7

	1996	1997	1998	1999	2000
Corporations:					
Bexley	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35
Brice	3.20	3.20	3.20	3.20	3.20
Canal Winchester	2.00	2.00	2.00	2.00	2.00
Columbus	3.14	3.14	3.14	3.14	3.14
Dublin	2.98	2.97	2.97	2.97	2.97
Gahanna	2.40	2.40	2.40	2.40	2.40
Grandview Heights	9.30	9.30	10.70	10.70	10.70
Grove City	4.90	4.80	4.70	4.60	4.50
Groveport	1.40	1.40	1.40	1.40	1.40
Harrisburg	5.00	5.00	1.00	1.00	1.00
Hilliard	1.60	1.60	1.60	1.60	1.60
Lockbourne	2.50	2.50	2.50	2.50	2.50
Marble Cliff	0.35	0.35	0.35	0.35	0.35
Minerva Park	10.10	15.10	16.31	12.32	16.32
New Albany	1.95	1.71	1.70	1.57	1.23
New Rome	1.20	1.20	1.20	1.20	1.20
Obetz	1.70	1.70	1.70	1.70	1.70
Pickerington	7.80	7.80	7.80	7.80	7.80
Reynoldsburg	0.79	0.78	0.77	0.76	0.76
Riverlea	6.00	6.00	6.00	6.00	6.00
Upper Arlington	6.23	6.84	6.42	6.39	6.39
Urbancrest	5.60	5.60	5.60	0.60	0.60
Valleyview	24.53	24.53	24.53	24.53	24.53
Westerville	14.72	14.69	14.65	14.57	14.54
Whitehall	1.50	1.50	1.50	1.50	1.50
Worthington	3.00	3.00	3.00	3.00	3.00
Townships:					
Blendon	\$ 21.45	\$ 22.60	\$ 22.43	\$ 22.41	\$ 22.16
Brown	9.60	9.60	9.60	9.60	9.60
Clinton	25.64	25.64	25.64	25.64	25.64
Franklin	13.05	13.05	13.05	13.05	13.05
Hamilton	14.55	14.55	14.55	15.05	15.55
Jackson	20.20	20.20	20.20	20.20	20.20
Jefferson	9.20	9.85	10.82	10.59	10.53
Madison	21.80	21.80	21.80	21.80	21.80
Mifflin	22.80	20.80	20.80	20.80	21.80
Norwich	12.80	12.80	18.80	18.80	18.80
Perry	23.80	23.80	23.80	23.80	20.50
Plain	9.21	9.42	9.34	10.72	13.58
Pleasant	16.20	16.20	16.20	16.20	16.20
Prairie	14.00	14.20	14.20	14.20	14.20
Sharon	13.10	13.10	13.10	19.10	19.08
Truro	12.65	12.65	12.65	12.65	12.65
Washington	18.53	18.52	18.51	20.01	20.00
Other units:					
Columbus-Metropolitan Library	\$ 2.20	\$ 2.20	\$ 2.20	\$ 2.20	\$ 2.20
Grandview Heights Public Library	4.70	4.70	4.70	4.70	4.70
Delaware County District Library	0.29	0.31	0.29	0.24	0.19
Metropolitan Park District	0.55	0.55	0.55	0.65	0.65
New Albany-Plain Park District**	0.00	0.00	0.00	0.00	0.75
Upper Arlington Public Library*	1.00	1.00	1.00	1.00	1.00
Worthington Public Library*	2.20	2.20	2.20	2.20	2.20

* Effective 1992

** Effective 2000

FRANKLIN COUNTY, OHIO

Property Tax Levies - Voted and Unvoted
(Per \$1,000 of Assessed Value)
December 31, 2000

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	0.863937	0.977545	1996	1997	2004
Children Services	3.15	2.729465	2.910168	1999	2000	2009
ADAMH Board	2.20	1.727875	1.955091	1996	1997	2006
MR & DD	1.00	0.333035	0.448694	1977	1978	Indefinite
MR & DD	0.65	0.314061	0.403512	1982	1983	Indefinite
MR & DD	3.50	2.394801	3.087784	1992	1993	2002
MR & DD	2.32	2.000051	2.129588	1998	1999	2008
Zoological Park	0.75	0.585390	0.666508	1995	1996	2005
Office on Aging	<u>0.85</u>	<u>0.729184</u>	<u>0.777388</u>	1997	1998	2002
Total	<u>\$ 16.99</u>	<u>\$13.147799</u>	<u>\$14.826278</u>			

Source: Franklin County Auditor's Office. Tax rates displayed are effective in calendar year 2000 to be collected in 2001.

FRANKLIN COUNTY, OHIO

Table 9

Top Principal Property Taxpayers
December 31, 2000
(Amounts in 000's)

	Assessed Valuation	Percent of Total
Public utilities:		
1. Columbus Southern Power Company	\$ 495,891	2.29 %
2. Ohio Bell Telephone Company	185,394	0.85
3. Columbia Gas of Ohio Inc.	166,445	0.77
4. New Par	24,296	0.11
Real estate:		
1. Nationwide Mutual Insurance Company	103,021	0.47
2. Capitol South Community Urban Redevelopment Corp.	65,558	0.30
3. Huntington Center Associates	48,685	0.22
4. Distribution Land Corp.	42,893	0.20
5. Duke Realty LP	40,264	0.19
6. New Albany Company	32,031	0.15
7. State Teachers Retirement Board of Ohio	28,583	0.13
8. Ashland Oil Incorporated	20,654	0.10
9. Eastrich No. 167 Corporation	20,020	0.09
10. United Dominion Realty	19,055	0.09
Tangible personal property:		
1. Lucent Technologies Inc.	60,168	0.28
2. Anheuser Busch Inc.	54,700	0.25
3. I B M Credit Corporation	50,862	0.23
4. Abbott Laboratories	42,500	0.20
5. Techneglas Incorporated	41,040	0.19
6. Worldcom Advanced Networks Incorporated	37,147	0.17
7. Time Warner Entertainment Company LP	32,865	0.15
8. Kroger Company	30,446	0.14
9. J.C. Penney Company Inc.	26,958	0.12
10. Roxane Laboratories Inc.	26,625	0.12
All others:	20,002,551	92.19
Total	\$ 21,698,652	100.00 %

Source: Franklin County Auditor's Office.

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

Table 10

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
1991	\$ 43,602
1992	46,794
1993	50,230
1994	55,182
1995	60,690
1996	63,684
1997	68,650
1998	72,262
1999	79,030
2000	82,901

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
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
2000	27,852

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>
1991	\$ 3,815	\$ 6,086	\$ 9,901	\$ 399,921	2.48%
1992	3,185	10,146	13,331	425,965	3.13%
1993	3,060	10,337	13,397	374,386	3.58%
1994	4,490	9,445	13,935	416,291	3.35%
1995	4,575	8,624	13,199	447,182	2.95%
1996	5,110	8,808	13,918	482,122	2.89%
1997	4,165	8,155	12,320	515,978	2.39%
1998	5,914	9,570	15,484	573,677	2.70%
1999	5,937	8,779	14,716	626,445	2.35%
2000	5,645	7,851	13,496	676,156	2.00%

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, debt service and capital projects funds.

FRANKLIN COUNTY, OHIO

Computation of Legal Debt Margin
December 31, 2000
(Amounts in 000's)

Table 12

	<u>Total Debt Limit ¹</u>	<u>Total Unvoted Limit ²</u>
Total assessed property value 2000	\$ 21,698,652	\$ 21,698,652
Debt limit of assessed value	\$ 540,966 ¹	\$ 216,987 ²
Outstanding debt as of 12/31/00:		
General obligation bonds - current	1,160	1,160
Notes payable - current	235	235
General obligation bonds	163,910	163,910
Notes payable	12,618	12,618
Total outstanding debt as of 12/31/00	177,923	177,923
Exemptions:		
Undesignated debt service fund balance 12/31/00	88	88
Used for jail construction or renovation	25,085	25,085
Debt service paid by a political subdivision	9,037	9,037
Used for road or bridge construction	3,571	3,571
Used for construction of solid waste facilities	18,295	18,295
Self-supported debt	16,300	16,300
Used for acquisition of voting machines	1,745	1,745
Total exemptions	74,121	74,121
Net debt	103,802	103,802
Total legal debt margin	\$ 437,164	\$ 113,185

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.

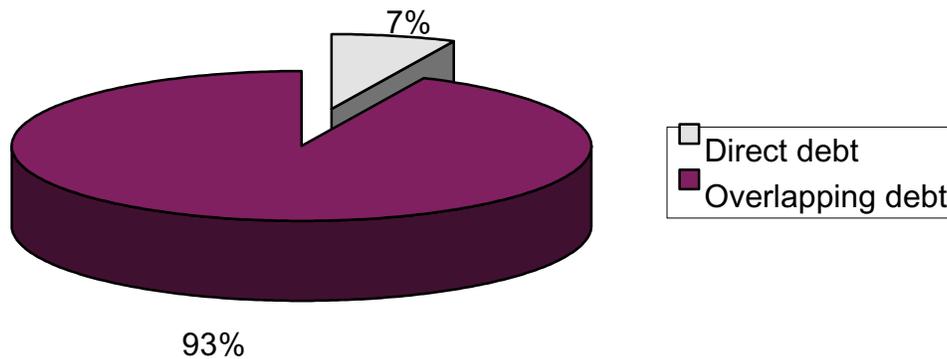
FRANKLIN COUNTY, OHIO
 Computation of Direct and Overlapping Debt
 December 31, 1999
 (Amounts in 000's)

Table 13

<u>Political Subdivision</u>	<u>General Obligation Debt</u>	<u>Percentage Applicable to County¹</u>	<u>Amount Applicable to Franklin County</u>
Direct debt:			
Franklin County	\$ 155,384	100.00%	\$ 155,384
Overlapping debt:			
Cities	1,498,438	95.58%	1,432,267
Villages	18,957	98.34%	18,643
Townships	9,598	96.63%	9,275
School districts	798,370	76.53%	611,005
Other	2,895	0.07%	2
Total overlapping debt	<u>2,328,258</u>	88.96%	<u>2,071,192</u>
Total direct and overlapping debt	<u>\$ 2,483,642</u>	89.65%	<u>\$ 2,226,576</u>

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

Note: ¹ Some political subdivisions are not wholly located within the legal boundaries of Franklin County. For those entities, amount applicable to Franklin County determined by dividing the assessed valuation of the Franklin County portion of the subdivision by the total assessed valuation. 2000 tax year valuations were used.



FRANKLIN COUNTY, OHIO

Table 14

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)

<u>Tax Year</u>	<u>Population³</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Unreserved Debt Service Funds</u>
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	1,067,993 ¹	21,032,111	172,755	117
2000	1,068,978 ²	21,698,652	165,070	88

Sources: ¹ Mid-Ohio Regional Planning Commission.

² U.S. Department of Commerce, Bureau of the Census.

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Table 14

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

<u>Tax Year</u>	<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>
1991	\$ 18,440	\$ 143,414	1.045%	\$ 146.81
1992	28,425	129,315	0.920%	130.78
1993	26,705	143,500	0.933%	143.35
1994	24,355	140,385	0.896%	138.38
1995	22,005	136,767	0.852%	134.60
1996	17,175	151,672	0.874%	147.60
1997	19,815	167,194	0.933%	160.45
1998	17,825	162,236	0.872%	153.51
1999	15,830	156,808	0.746%	146.82
2000	22,865	142,117	0.655%	132.95

Sources: ¹ Mid-Ohio Regional Planning Commission.
² U.S. Department of Commerce, Bureau of the Census.
³ Population and Net Bonded Debt per Capita amounts are not in thousands.

FRANKLIN COUNTY, OHIO

Demographic Statistics and Average Unemployment Rates Last Ten Fiscal Years

Table 15

Demographics

Fiscal Year	Population ¹	Per Capita Income ²	Median Age ²	K-12 School Enrollment ³
1991	976,872	21,317	31.1	168,047
1992	988,783	22,527	31.4	168,568
1993	1,001,072	23,476	31.7	169,072
1994	1,014,465	24,644	31.9	177,355
1995	1,016,094	25,399	32.2	177,296
1996	1,027,599	26,143	32.4	183,341
1997	1,042,011	27,950	32.6	185,206
1998	1,056,863	29,425	32.8	190,949
1999	1,067,993	30,419	32.9	193,003
2000	1,068,978	31,527	33.0	201,960

Average Unemployment Rates ⁴

Fiscal Year	Franklin County	State of Ohio	United States
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%
2000	2.4%	4.1%	4.0%

Sources: ¹ Estimates by Mid-Ohio Regional Planning Commission, except for 2000 which was provided by the U.S. Department of Commerce, Bureau of the Census.
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, OHIOTwenty-Five Largest Employers
December 31, 2000**Table 16**

Employer	Principal Business	Number of Employees
1. State of Ohio	Government	27,755
2. The Ohio State University	Education	16,625
3. Federal Government	Government	16,500
4. Banc One Corp.	Finance	12,655
5. The Limited, Inc.	Trade	10,000
6. Nationwide Insurance Enterprise	Finance	9,309
7. Columbus Public Schools	Education	8,583
8. City of Columbus	Government	8,398
9. Grant/Riverside Methodist Hospitals	Health Care	6,600
10. Schottenstein Stores Corp.	Trade	6,300
11. Franklin County	Government	5,843
12. Lucent Technologies, Inc.	Manufacturing	5,800
13. Kroger Co.	Trade	4,201
14. Mount Carmel Health System	Health Care	4,148
15. Consolidated Stores Corp.	Trade	4,040
16. Wendy's International, Inc.	Restaurant	3,634
17. American Electric Power Service Corp.	Utility	3,501
18. Big Bear Stores Company	Trade	3,500
19. Huntington Bancshares Inc.	Finance	3,363
20. Ameritech	Utility	3,300
21. Alliance Data System	Service	2,986
22. Meijer, Inc	Trade	2,500
23. National City Bank of Columbus	Finance	2,310
24. Merck/Medco Rx Services of Ohio	Health Care/Trade	2,250
25. Owens Corning Fiberglas Corp.	Manufacturing	2,200

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

FRANKLIN COUNTY, OHIO

Miscellaneous Statistics
December 31, 2000

Table 17

<p>Form of government: Board of County Commissioners</p> <p>County seat: Columbus, Ohio</p> <p>Area: 543 square miles</p> <p>Population: 1,068,978¹</p>		<p>Communication:²</p> <p>Radio stations 22</p> <p>Television stations 8</p> <p>Daily newspapers 3</p>																										
<p>Commerce:¹</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right; vertical-align: bottom;">Establishments:</td> </tr> <tr> <td>Services</td> <td style="text-align: right;">10,311</td> </tr> <tr> <td>Trade</td> <td style="text-align: right;">6,017</td> </tr> <tr> <td>Finance, insurance and real estate</td> <td style="text-align: right;">3,361</td> </tr> <tr> <td>Health Care and social assistance</td> <td style="text-align: right;">2,611</td> </tr> <tr> <td>Construction</td> <td style="text-align: right;">2,183</td> </tr> <tr> <td>Manufacturing</td> <td style="text-align: right;">1,060</td> </tr> <tr> <td>Transportation and utilities</td> <td style="text-align: right;">699</td> </tr> <tr> <td>Information</td> <td style="text-align: right;">470</td> </tr> <tr> <td>Arts, entertainment, and recreation</td> <td style="text-align: right;">323</td> </tr> <tr> <td>Mining</td> <td style="text-align: right;">37</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">572</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">27,644</td> </tr> </table>		Establishments:	Services	10,311	Trade	6,017	Finance, insurance and real estate	3,361	Health Care and social assistance	2,611	Construction	2,183	Manufacturing	1,060	Transportation and utilities	699	Information	470	Arts, entertainment, and recreation	323	Mining	37	Other	572		27,644	<p>Airports:²</p> <p>Port Columbus International</p> <p>Other commercial airports 6</p> <p>Other commercial heliports 1</p>	<p>Medical facilities:</p> <p>Hospitals² 16</p> <p>Physicians⁵ 4,942</p>
	Establishments:																											
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<p>Transportation:²</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"><u>Highways</u></td> <td style="text-align: right;"><u>Miles</u></td> </tr> <tr> <td>Interstates</td> <td style="text-align: right;">118</td> </tr> <tr> <td>U.S. routes</td> <td style="text-align: right;">117</td> </tr> <tr> <td>State routes</td> <td style="text-align: right;">129</td> </tr> </table>	<u>Highways</u>	<u>Miles</u>	Interstates	118	U.S. routes	117	State routes	129	<p>Higher Education:⁶</p> <p>Public universities and colleges:</p> <p style="padding-left: 20px;">The Ohio State University</p> <p style="padding-left: 20px;">Columbus State Community College</p> <p>Nine private universities and colleges</p>	<p>Professional sports teams:⁶</p> <p>Columbus Blue Jackets (NHL)</p> <p>Columbus Clippers (AAA Baseball)</p> <p>Columbus Crew (Major League Soccer)</p> <p>Columbus Landsharks (National Lacrosse League)</p>																		
<u>Highways</u>	<u>Miles</u>																											
Interstates	118																											
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<p>Division of water and sewer operations:³</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;"><u>Miles</u></td> </tr> <tr> <td>Water mains</td> <td style="text-align: right;">61.6</td> </tr> <tr> <td>Sanitary sewer lines</td> <td style="text-align: right;">77.5</td> </tr> </table>		<u>Miles</u>	Water mains	61.6	Sanitary sewer lines	77.5	<p>Tourist attractions:⁶</p> <p>Columbus Zoo</p> <p>Columbus Museum of Art</p> <p>Columbus Convention Center</p> <p>Ohio's Center of Science & Industry (COSI)</p> <p>Ohio Historical Center/Ohio Village</p> <p>Ohio Statehouse</p> <p>Nationwide Arena</p> <p>Santa Maria</p>																					
	<u>Miles</u>																											
Water mains	61.6																											
Sanitary sewer lines	77.5																											
<p>Miles of county maintained roads⁴</p> <p style="text-align: right;">312.6</p>																												
<p>Bridges:⁴</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Total</td> <td style="text-align: right;">420</td> </tr> <tr> <td>Maintained by county</td> <td style="text-align: right;">370</td> </tr> </table>	Total	420	Maintained by county	370																								
Total	420																											
Maintained by county	370																											

Sources:

¹ U.S. Department of Commerce, Bureau of the Census.

² Ohio Department of Development, Office of Strategic Research.

³ Office of the Franklin County Sanitary Engineer.

⁴ Office of the Franklin County Engineer.

⁵ Ohio State Medical Board.

⁶ Greater Columbus Chamber of Commerce.

FRANKLIN COUNTY, OHIO
Securities and Exchange Commission Rule 15c2-12
Compliance Information
December 31, 2000

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 22, 2001. The following description of significant events is provided in compliance with the Rule for existing obligations outstanding at December 31, 2000.

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 2000.
5. The County did not defease any bonds during 2000.
6. There were no rating changes during 2000. 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

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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
AUGUST 9, 2001